

# Finance & Corporate Committee Public Agenda

## 10 December 2024

Council Chambers  
Waipā District Council  
101 Bank Street  
Te Awamutu



Chairperson  
AW Brown

Members  
Her Worship the Mayor SC O'Regan, LE Brown,  
PTJ Coles, RDB Gordon, ML Gower, MG Montgomerie, DM Morgan, MJ Pettit, EM Stolwyk, CS St  
Pierre, BS Thomas,

10 December 2024 01:00 PM

Agenda Topic	Presenter	Time	Page
Opening Karakia		01:00 PM-01:02 PM	
1. <a href="#">Apologies</a>	Chairperson	01:02 PM-01:03 PM	2
2. <a href="#">Disclosure of Members' Interests</a>	Chairperson	01:03 PM-01:04 PM	3
3. <a href="#">Late Items</a>	Chairperson	01:04 PM-01:05 PM	4
4. <a href="#">Confirmation of Order of Meeting</a>	Chairperson	01:05 PM-01:06 PM	5
5. <a href="#">Confirmation of Minutes - 26 November 2024</a>	Chairperson	01:06 PM-01:07 PM	6
5.1 <a href="#">Unconfirmed Finance and Corporate Committee Minutes - 26 November 2024</a>			7
6. <a href="#">Four Month Report to 31 October 2024</a>	Nada Milne	01:07 PM-01:37 PM	14
6.1 <a href="#">Appendix 1: Four Month Report to 31 October 2024 (ECM number 11316222)</a>			16
7. <a href="#">Resolution to Exclude the Public</a>	Chairperson	01:37 PM-01:38 PM	64



**APOLOGIES**

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## **DISCLOSURE OF MEMBERS' INTERESTS**

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Members are reminded to declare and stand aside from decision making when a conflict arises between their role as an elected member and any private or other external interest they may have.



## LATE ITEMS

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Items not on the agenda for the meeting require a resolution under section 46A of the Local Government Official Information and Meetings Act 1987 stating the reasons why the item was not on the agenda and why it cannot be dealt with at a subsequent meeting on the basis of a full agenda item. It is important to note that late items can only be dealt with when special circumstances exist and not as a means of avoiding or frustrating the requirements in the Act relating to notice, agendas, agenda format and content.



## CONFIRMATION OF ORDER OF MEETING

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**Recommendation**

*That the Finance and Corporate Committee confirms the order of the meeting.*



**To:** The Chairperson and Members of the Finance and Corporate Committee

**From:** Governance

**Subject:** **CONFIRMATION OF MINUTES**

**Meeting Date:** 10 December 2024

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## **1 EXECUTIVE SUMMARY – WHAKARĀPOPOTOTANGA MATUA**

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The local authority, its committees, subcommittees and any local and community boards must keep minutes of their proceedings. These minutes must be kept in hard or electronic copy, authorised by a Chairperson’s manual or electronic signature once confirmed by resolution at a subsequent meeting. Once authorised the minutes are the prima facie evidence of the proceedings they relate to.

The only topic that may be discussed at a subsequent meeting, with respect to the minutes, is their correctness.

## **2 RECOMMENDATION – TŪTOHU Ā-KAIMAHI**

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*That the open minutes of the Finance and Corporate Committee meeting held on 26 November 2024, having been circulated, be taken as read and confirmed as a true and correct record of that meeting subject to a minor typographical error.*

## **3 ATTACHMENT - ĀPITITANGA**

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Finance and Corporate Open Minutes – 26 November 2024.



**Committee:** Finance and Corporate  
**Time:** 1.00pm  
**Date:** Tuesday 26 November 2024  
**Venue:** Council Chambers, 101 Bank Street, Te Awamutu

## PRESENT

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### Chairperson

AW Brown

### Members

Her Worship the Mayor SC O'Regan (left the meeting at 1.59pm), LE Brown, PTJ Coles, RDB Gordon (left the meeting at 2.29pm), MG Montgomerie, DM Morgan, MJ Pettit, EM Stolwyk, CS St Pierre, BS Thomas

*Opening Karakia – Councillor Morgan*

## 1 APOLOGIES

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### RESOLVED

3/24/86

*That the apology from Councillor Gower who was away on personal business be received.*

Councillor Montgomerie / Councillor Pettit

## 2 DISCLOSURE OF MEMBERS' INTERESTS

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None

## 3 LATE ITEMS

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Nil



#### 4 CONFIRMATION OF ORDER OF MEETING

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**RESOLVED**

3/24/87

*That the order of the meeting be confirmed.*

Councillor Gordon / Councillor Thomas

#### 5 CONFIRMATION OF MINUTES

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**RESOLVED**

3/24/88

*That the open minutes of the Finance and Corporate Committee meeting held on 15 October 2024, having been circulated, be taken as read and confirmed as a true and correct record of that meeting.*

Councillor St Pierre / Councillor L Brown

#### 6 HEALTH, SAFETY AND WELLBEING REPORT FOR THE PERIOD FROM AUGUST TO OCTOBER 2024

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Manager HR Operations, Clark Collins and Safety Business Partner, Bev Taylor spoke to the report.

**RESOLVED**

3/24/89

*That the Finance and Corporate Committee receive the report of Clark Collins, Manager HR Operations, Bev Taylor and Terry Phillips, Health and Safety Business Partners, titled Health & Safety Report for the period August to September 2024 inclusive (ECM number 11336126).*

Councillor Pettit / Councillor L Brown

#### 7 QUARTERLY PROPERTY SERVICES REPORT FOR 1 JULY 2024 TO 30 SEPTEMBER 2024

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[Councillor Morgan left the meeting at 1.12pm and re-joined the meeting at 1.12pm]

Manager Property Services, David Varcoe provided the Committee with a quarterly update on the Property Services activities.





**RESOLVED**

3/24/90

*That the Finance and Corporate Committee receives the report of David Varcoe, Manager Property Services, titled 'Quarterly Property Services Report for 1 July 2024 to 30 September 2024' (ECM number 11331669).*

Councillor L Brown / Councillor Thomas

**8 CAMBRIDGE TOWN HALL COMMUNITY TRUST STATEMENT OF INTENT 25/26 AND UPDATE**

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Cambridge Town Hall Community Trust Chairperson, Kirsty Johnson and General Manager, Simon Brew (via Zoom) presented their annual Statement of Intent 2025-2026 and an update on their operations to the Committee.

**RESOLVED**

3/24/91

*That the Finance and Corporate Committee*

- a) *Receives the report of David Varcoe, Manager Property Services titled Cambridge Town Hall Community Trust Statement of Intent 25/26 and Update (ECM number 11336866);*
- b) *Receives the presentation of the Cambridge Town Hall Community Trust, and the annual Statement of Intent 2025-26.*

Councillor Morgan / Councillor Coles

**9 REVOCATION OF RESERVE GOODFELLOW STREET TE AWAMUTU**

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[Councillor Stolwyk left the meeting at 1.40pm]

Property Projects Specialist, Andrew Don spoke to the report.

**RESOLVED**

3/24/92

*That the Finance and Corporate Committee*

- a) *Receives the report of Andrew Don – Property Projects Specialist titled 'Revocation of Reserve Goodfellow Street Te Awamutu' [ECM Number 11317092];*
- b) *Recommends Council to:*
  - i) *approve, pursuant to section 24(1)(b) of the Reserves Act 1977, the revocation of the reserve status of the property at 48 Goodfellow*

# COMMITTEE MINUTES



*Street, Te Awamutu held in Record of Title 475210 (“land”) and legally described as Allotment 391 Mangapiko Parish Survey Office 31992 because the Land is not required for its stated purpose (“Proposed Revocation”);*

- ii) approve for Council to initiate the processes set out in section 24 of the Reserves Act 1977 to implement the Proposed Revocation, which includes consulting with and notifying the Commissioner and public notification;*
- iii) note the effect of the Proposed Revocation (if implemented) is that the land held in Record of Title 475210 will revert to Crown ownership pursuant to section 25 of the Reserves Act 1977 as it is a Crown-derived reserve;*
- iv) delegate to the Group Manager Business Support authority, to in accordance with section 24 of the Reserves Act 1977:*
  - A) after consulting with the Commissioner, publicly notify the Proposed Revocation and consider any objections from the public to the Proposed Revocation;*
  - B) if still considered appropriate following A), notify the Commissioner and liaise as required with the Minister and Department of Conservation on the Proposed Revocation; and*
  - C) to sign such documents and do such things as necessary to help enable the implementation of the Proposed Revocation.*

Councillor L Brown / Councillor Thomas

## 10 REVOCATION OF RESERVE EDEN AVENUE TE AWAMUTU

[Councillor Stolwyk joined the meeting at 1.47pm]

[Mayor O’Regan left the meeting at 1.59pm]

Deputy Chief Executive and Group Manager Business Support, Ken Morris introduced this item to the Committee. Mr Morris advised that the Patterson family were not against the revocation or disposal of the land, however the family sought reassurance that in the event of the revocation and subsequent sale of the land that their late father Arthur Patterson QSM, who had been a Deputy Mayor and stalwart of the Te Awamutu community for many years, continue to be honoured and recognised in some other way. Mr Morris advised the Committee that staff would keep close to the family as this matter progressed.

Property Projects Specialist, Andrew Don, and Mr Morris responded to questions on the proposal.



**RESOLVED**

3/24/93

*That the Finance and Corporate Committee*

- a) *Receives the report of Andrew Don, Property Projects Specialist, titled ‘Revocation of Reserve Eden Avenue Te Awamutu’ (ECM number 11325669);*
- b) *Notes that Arthur Patterson Reserve (50 Eden Avenue, Te Awamutu) is vested in Council and is designated as recreation reserve under the Reserves Act 1977 and held in Record of Title 447505 and legally described as Lot 18 Deposited Plan 23182 (“Land”),*
- c) *Approves, pursuant to section 24(1)(b) of the Reserves Act 1977, the revocation of the reserve status of the Land because the Land is not required for its stated purpose (“Proposed Revocation”),*
- d) *Delegates to the Group Manager Business Support authority, to, in accordance with section 24 of the Reserves Act 1977:*
  - i) *after consulting with the Commissioner, publicly notify the Propose Revocation and consider any objections from the public to the Proposed Revocation; and*
  - ii) *if still considered appropriate following i) above, notify the Commissioner and liaise as required with the Minister and Department of Conservation on the Proposed Revocation; and*
  - iii) *sign such documents and do such things as necessary to help enable the implementation of the Proposed Revocation.*

Councillor L Brown / Councillor Thomas

**11 RESOLUTION TO EXCLUDE THE PUBLIC**

[Councillor Stolwyk left the meeting at 2.03pm]

**RESOLVED**

3/24/94

***THAT the public be excluded from the following parts of the proceedings of this meeting.***

*The general subject of the matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:*

# COMMITTEE MINUTES



General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48(1) for the passing of this resolution
<p>12. Confirmation of Public Excluded Minutes – 15 October 2024.</p> <p>13. Professional Services Panel Framework Arrangement.</p> <p>14. Maungatautari Ecological Island Trust Report as at 30 September 2024.</p> <p>15. Te Awamutu Land Proposal.</p> <p>16. Land Purchase for Waters Activity.</p>	<p>Good reason to withhold exists under section 7 Local Government Official Information and Meetings Act 1987</p>	<p>Section 48(1)(a)</p>

*This resolution is made in reliance on section 48(1)(a) of the Local Government Official Information and Meetings Act 1987 and the particular interest or interests protected by Section 6 or Section 7 of that Act, or Sections 6, 7 or 9 of the Official Information Act 1982, as the case may be, which would be prejudiced by the holding of the whole or relevant part of the proceedings of the meeting in public, are as follows:*

Item No.	Section	Interest
16	7(2)(i)	To carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations).
12	7(2)(a)	To protect the privacy of natural persons, including that of deceased natural persons
12,13,	7(2)(b)(i)	To protect information which would if public disclose a trade secret
14,15	7(2)(b)(ii)	To protect information which if public would unreasonably prejudice the commercial position of the person who supplied or is the subject of the information.
	7(2)(c)	To protect information which is subject



# COMMITTEE REPORT



## INFORMATION ONLY

**To:** The Chairperson and Members of the Finance and Corporate Committee

**From:** Financial Accountant

**Subject:** **Four Month Report to 31 October 2024**

**Meeting Date:** 10 December 2024

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### 1 EXECUTIVE SUMMARY – WHAKARĀPOPOTOTANGA MATUA

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The Four Month Report for the period ended 31 October 2024 is included as Appendix 1.

### 2 RECOMMENDATION – TŪTOHU Ā-KAIMAHI

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- a) *That the Finance and Corporate Committee receive the report of Nada Milne, Financial Accountant titled 'Four Month report to 31 October 2024' (ECM number 11340509); and*
- b) *Approve the following 2024/25 funding requests and budget changes:*
- *An increase of NINE MILLION AND THREE HUNDRED THOUSAND DOLLARS (\$9,300,000) for the budget for Cambridge Wastewater Treatment Plant, bringing work forward in this multi-year project, this is loan funded.*
  - *An increase of ONE MILLION, SIX HUNDRED AND TWENTY-FOUR THOUSAND, ONE HUNDRED AND THIRTY-FIVE DOLLARS (\$1,624,135) for the transportation budget for the C10 Victoria Road southern roundabout and new collector road, this is funded from development contributions.*
  - *An increase of FIVE HUNDRED THOUSAND DOLLARS (\$500,000) for the wastewater budget for District wide wastewater pipe upgrades Cambridge Road to Christie Ave, Mangapiko. This is loan funded.*

### 3 COMMENTARY - KŌRERO

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This Four Month Report is for the period ended 31 October 2024.

The financial statements show the results for the four months ended 31 October 2024 compared with the 2023/24 budget and the forecast to the end of the financial year.

The Four Month Report also provides an indication of the progress made with the measures, targets and key projects set out in the 2021-31 LTP.

The non-financial reporting features a red, amber, green indicator system. Updates on exceptions from the Organisational Plan, Key Performance indicators, community engagement strategy and a non-financial performance overview are also included in this report.

#### 4 APPENDICES - ĀPITITANGA

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No:	Appendix Title
1	Four Month Report to 31 October 2024 (ECM number 11316222)



Nada Milne  
**FINANCIAL ACCOUNTANT**



Reviewed by Jolanda Hechter  
**MANAGER FINANCE**



Approved by Ken Morris  
**DEPUTY CHIEF EXECUTIVE / GROUP MANAGER BUSINESS SUPPORT**

## **APPENDIX 1**

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Four Month Report to 31 October 2024 (ECM number 11316222)





# FOUR MONTH REPORT

FOR THE PERIOD ENDED  
31 OCTOBER 2024

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## Financial Overview

### For the period ended 31 October 2024

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The financial statements show the results for the four months ended 31 October 2024 compared with the annual budget and a forecast to year end. The forecast operating surplus of \$15.9 million is \$4.3 million lower than the budget of \$20.2 million.

Total operating revenue is forecast to be approximately \$1.2 million lower than budget. This is made up of:

- Fees and charges revenue is \$17,000 lower than budget. Key factors in this are an increase in miscellaneous revenue for Kotare Park playground reserve of \$333,000 offset by a reduction in revenue for consent fees of \$400,000 due to slower growth in the district.
- Finance income is \$1.9 million higher than budget due to increased investments.
- Subsidies and Grants are \$3.1 million lower than budget. This is mainly due to a decrease in external funding of \$1.3 million for Alpha Street Water Upgrade, deferred to the 2025/26 year, a decrease in revenue for property sales of \$496,000 due to the timing of asset sales, a decrease in revenue for NZTA external funding of \$724,000 due to a reduction in local share funding and a decrease in external funding of \$450,000 for Pirongia Halls renewals.

Total operating expenditure is forecast to be \$3.2 million higher than budget.

The major variances relate to:

- Operating carry forwards of \$1.8 million from 2023/24. This includes the upsent balances for Community Board grants, District Promotion Fund grants and District Wide Spatial Plan.
- Increase in finance costs of \$1.6 million due to additional debt taken out throughout the year.
- Increase in budget for forestry tree planting costs of \$230,000.
- Increase in budget for district wide pools electricity costs of \$215,000.
- A reduction in budget for recycling costs of \$673,000

Operating income is at 33 percent of the full year forecast and operating expenditure is at 33 percent of the full year forecast, both of these figures at the anticipated levels given we are 33 percent through the year.

Gross revenue from Significant Activities is at 36 percent of the full year forecast. Gross expenditure from Significant Activities is at 33 percent of the full year forecast. These exclude organisational revenue and expenditure.

Full variance explanations for each Activity are in the Group of Activities section of this report under the Cost of Service Statements.

## Capital Expenditure

Capital expenditure is forecast at \$150.9 million compared to a budget of \$163.9 million. The table below summarises the capital forecast movements, details on individual projects are noted under the relevant Cost of Service Statement.

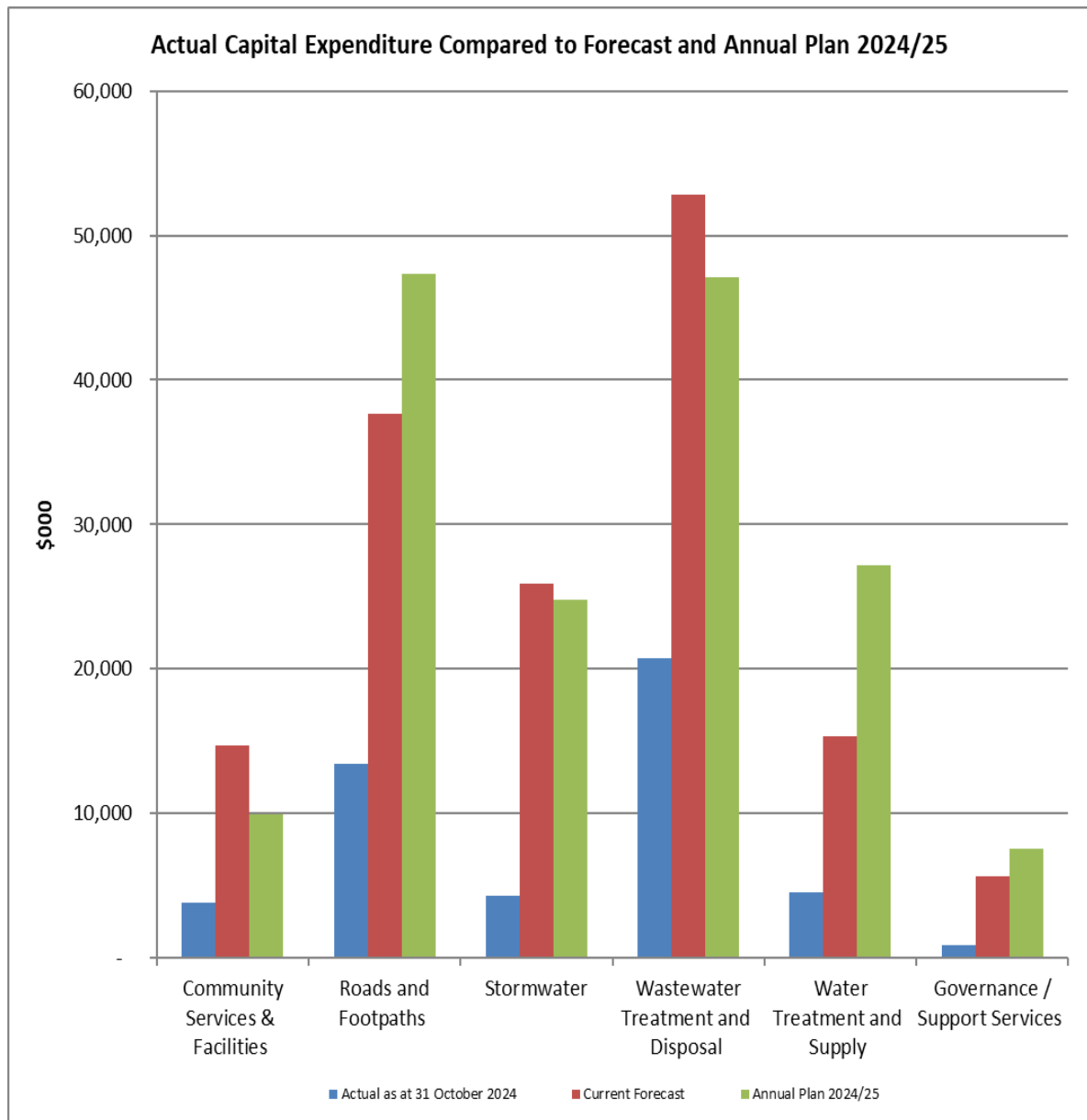
Capital forecast movement	\$000
Carry forwards from 2023/24 to the current year to complete contracts	44,325
Capital work not budgeted for – includes cost of work that is higher than what was anticipated	1,018
Capital work brought forward from future years	11,051
Projects deferred to future years	(68,546)
Savings	(901)
<b>Total net changes</b>	<b>(13,053)</b>

### Explanation of significant capital variances – explained in further detail under each activity.

1. The significant variances in capital work not budgeted for mainly relate to:
  - \$438,000 increase in forecast for the purchase of 1070 Rewi Street Te Awamutu. This is funded from loan and asset sales.
  - \$300,000 increase in forecast for the costs related to selling properties on the western arterial. This is funded from loan and asset sales.
  - \$256,000 increase in forecast for the subdivision of 272 Colgan Street. This is funded from loan and asset sales.
  - \$500,000 increase in forecast for District Wide Wastewater pipe upgrades. This is loan funded.
  - \$575,000 decrease in forecast for subsidised roading projects to align with NZTA funding for 2024/25. This is funded from external funding.
  
2. The significant variances in capital work brought forward relate to:
  - \$9.3 million brought forward from 2025/26 year for the Cambridge Wastewater Treatment Plant due to timing of construction.
  - \$1.6 million brought forward from 2026/27 year for C10/Victoria Road southern roundabout due to timing of development.
  
2. The significant projects deferred to the 2025/26 year and beyond are:
  - \$23 million of Hautapu Growth Cell projects due to development timing.
  - \$12.8 million of C1, C2, C3 Cambridge Growth Cell projects due to development timing.
  - \$6.2 million for Alpha Street Water Treatment Plant Upgrade due to development timing.
  - \$5.3 million for district wide reservoir renewals due to timing of capital spend.
  - \$3.2 million for Picquet Hill plan change roading due to development timing.
  - \$3 million of C4/C11 growth cell projects due to development timing.
  - \$2.2 million for plant program vehicle plant purchases.
  - \$1.7 million for district wide storm water renewals due to timing delays.
  - \$1.2 million for district wide water treatment plant renewals due to timing delays.
  - \$901,000 for T1 land acquisition due to timing of development.
  - \$830,000 for resource recovery centre due to timing delays.

3. The significant savings from projects mainly relate to:
  - \$1million for business accommodation strategy due to the 2024/25 budget not required as this has been re-budgeted in the 2025/34 LTP.

Capital expenditure to date is at \$47.7 million which is 32 percent of the forecast. The graph below summarises the capital expenditure for each significant activity.



# Treasury Management Report

## INVESTMENT POLICY (Treasury Management Policy)

### 1. Market Commentary

The Official Cash Rate is 4.75% set 9 October 2024.

### 2. Cash and Treasury Investments

	S&P Rating - Short (Long) Term	Total Short Term Investments	Policy Limit (\$)	%	Policy Limit (%)	Policy Compliance
<b>Registered Banks</b>						
ASB Bank Limited	A-1+(AA-)	24,697,011	40,000,000			✓
ANZ Bank New Zealand Limited	A-1+(AA-)	30,000,000	40,000,000			✓
Bank of New Zealand	A-1+(AA-)	20,000,000	40,000,000			✓
Westpac Banking Corporation	A-1+(AA-)	-	40,000,000			✓
<b>Total Registered Banks</b>		<b>74,697,011</b>		100.0%	≤ 100%	✓
<b>Local Authorities</b>						
Local Authorities	N/A	-	10,000,000			✓
<b>Total Local Authorities and Other Issuers</b>		-		0.0%	≤ 50%	✓
<b>Total Investments</b>		<b>74,697,011</b>		<b>100%</b>		

### Commentary

There are no policy breaches.

Cash and Cash Equivalents on the Statement of Financial Position is \$77.6 million which includes bank accounts, term deposits and LGFA borrower notes. LGFA borrower notes are excluded from the local authorities' actuals as they relate to borrowing not to investment.

## BORROWING POLICY (Treasury Management Policy)

### 3. External Borrowing Maturity Profile

	Total Debt	2024/25	2025/26	2026/27 Onwards
<b>Total Existing as at 31/10/2024</b>	386,000,000	62,000,000	49,000,000	275,000,000
<b>Total Forecast Borrowing at year end 30 June 2025</b>	417,000,000	-	52,000,000	365,000,000

### Commentary

Existing borrowing maturing this financial year is \$62 million. It is anticipated that Council will take out a further \$31 million of new debt this financial year.

### 4. Refinancing

**Existing Debt to be Refinanced this year** -

**Policy Compliance** ✓

Policy Parameters - No more than \$70 million of outstanding external debt is subject to refinancing over the next 12 months or any rolling 12 month period thereafter.

**5. Weighted Average Borrowing Rate** 4.74%

## Other Treasury Matters

### Internal Loans

	31/10/2024	30/06/2024
	\$000	\$000
Development Contribution Loans	183,436	183,728
Governance	1,650	2,012
Planning & Regulatory	4,902	5,175
Community Services & Facilities	53,851	55,706
Roads & Footpaths	17,465	18,753
Stormwater	797	867
Wastewater	25,312	26,213
Water Treatment & Supply	33,452	34,608
Support Services	11,487	12,263
Arbitrage Debt	-	-
Total Debt	332,352	339,325
Less External Debt	386,000	326,000
Arbitrage Debt	-	-
Balance External Debt	386,000	326,000
Internal Loans	- 53,648	13,325

### Net Debt

	31/10/2024	30/06/2024	28/02/2024	31/10/2023	30/06/2023	28/02/2023	31/10/2022
	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Total External Loans	386,000	326,000	191,000	249,000	226,000	191,000	174,000
Less Total Investments	77,500	42,200	22,500	22,800	28,013	22,500	25,400
Net Debt	308,500	283,800	168,500	226,200	197,987	168,500	148,600

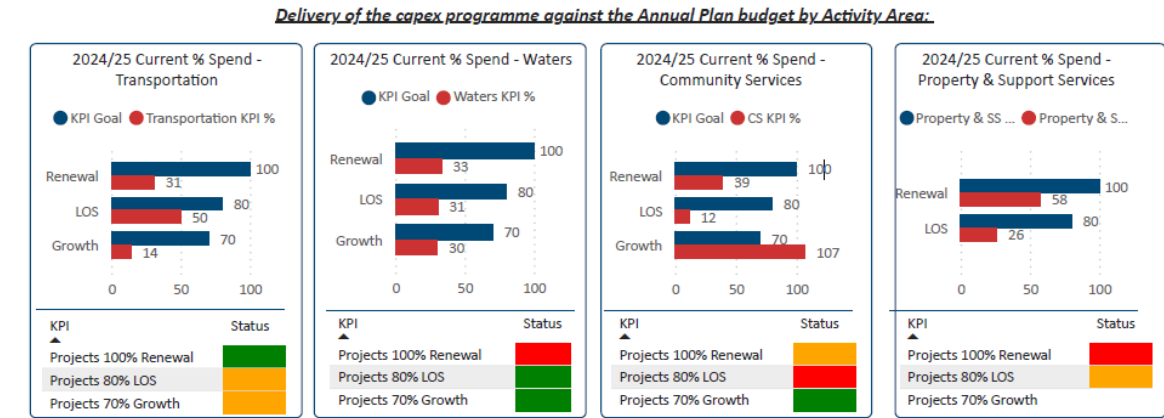
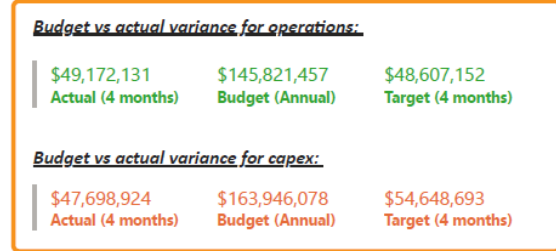
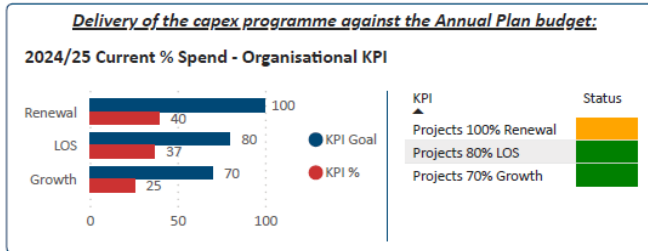
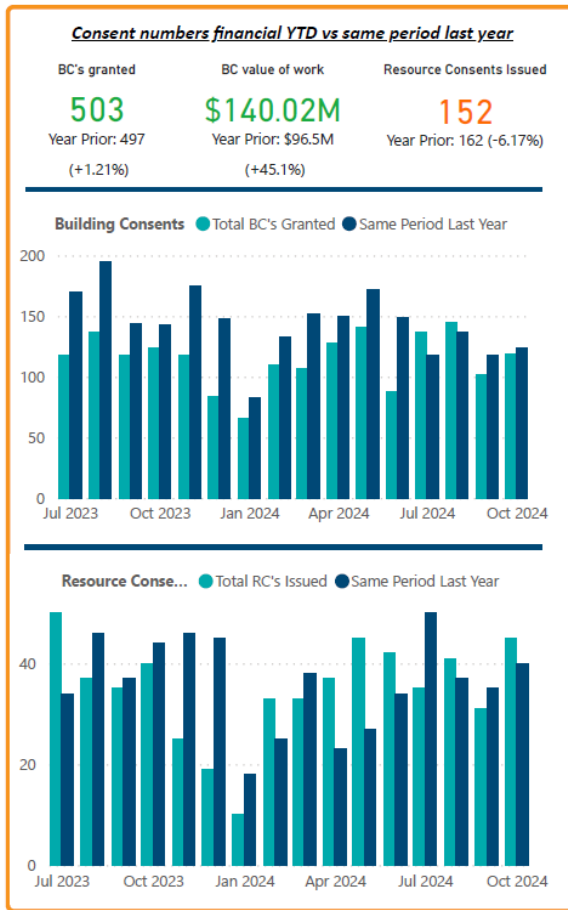
### Forecast 30 June 2025 Net Debt

	30/06/2025
	\$000
Total External Loans	417,000
Less Total Investments	44,000
Net Debt	373,000

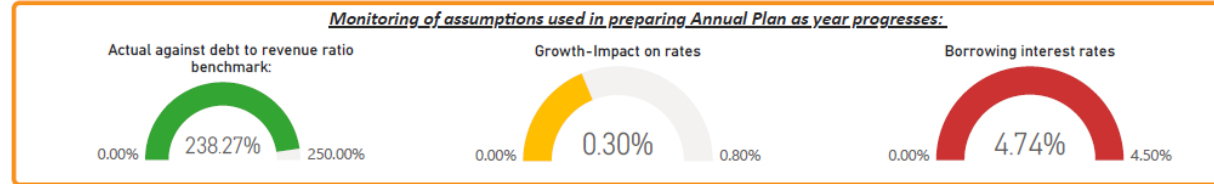
# Key Risk Indicator Report

## Key Risk Indicator Report to 31 October 2024

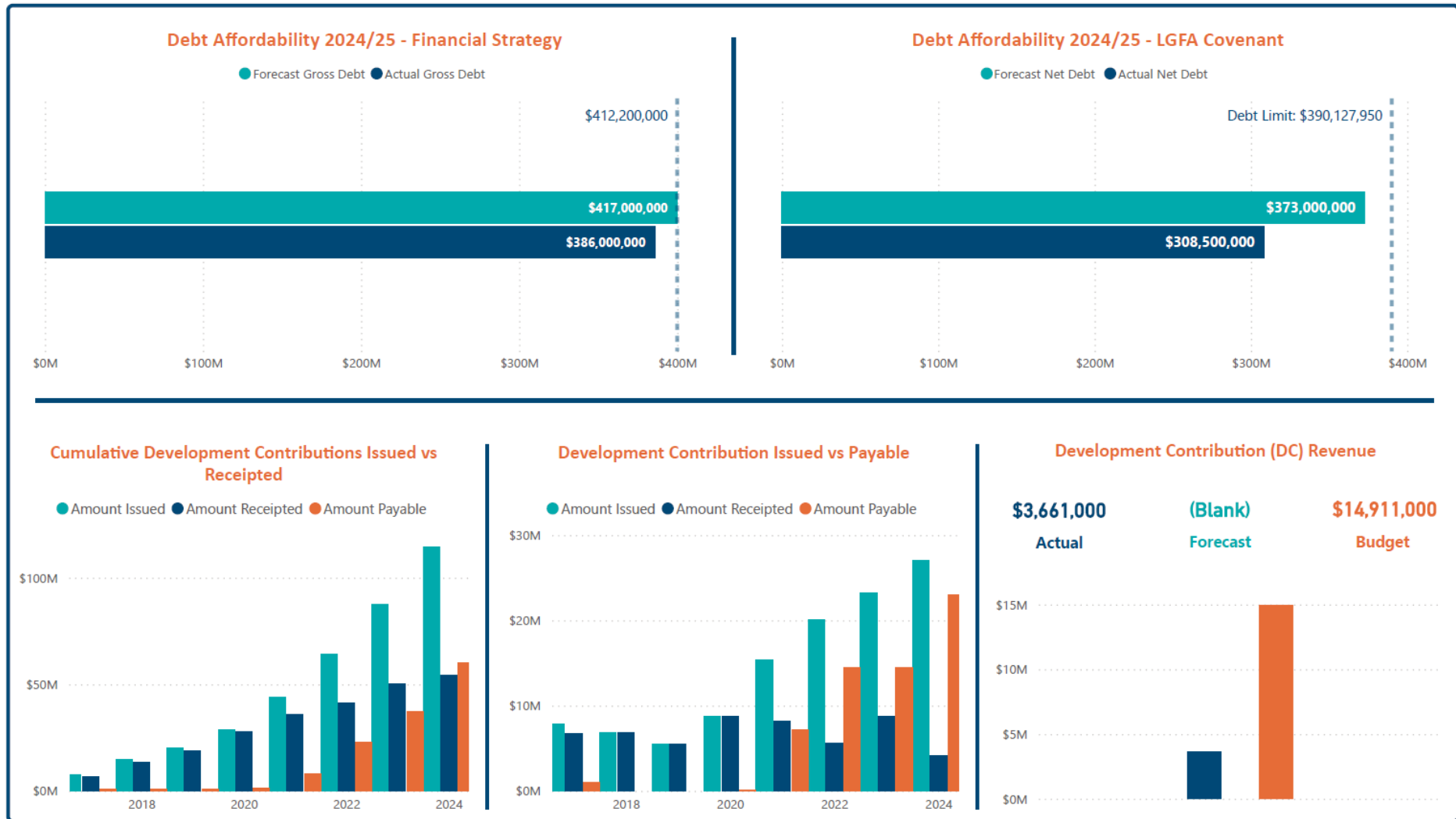
Status = Not started - On track - Off track - At risk - Complete



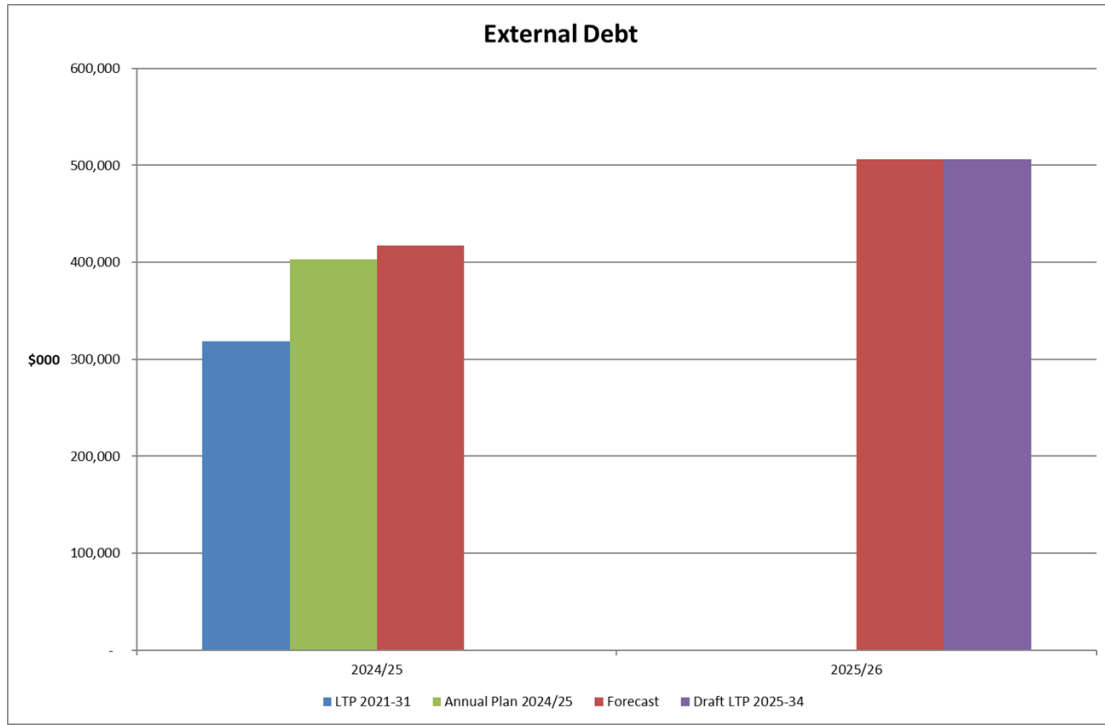
Status: On Track >= 100% of target || At Risk 80-99% of target || Off Track <79% of target



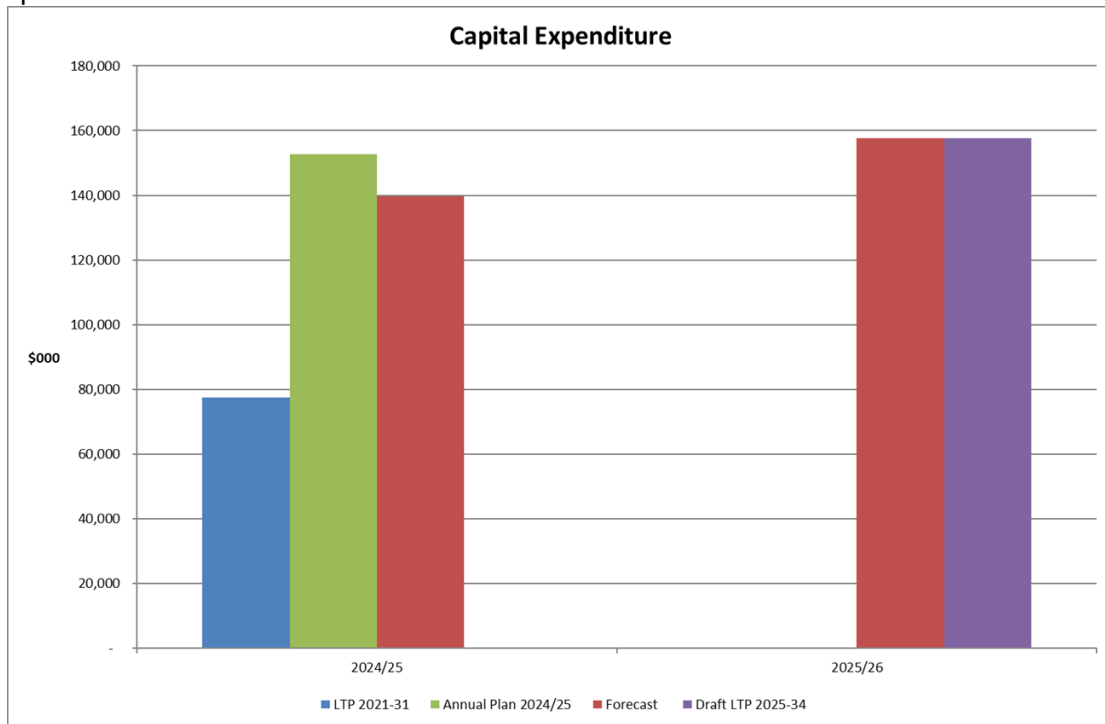




### Financial Planning Implications of Forecast Changes Going Forward



The changes in level of external debt have been derived from the October 2024 forecast. The 2024/25 and 2025/26 forecasts have been updated to reflect the revised timing of capital spend.



The changes in capital expenditure have been derived from the October 2024 forecast. The 2024/25 and 2025/26 forecasts have been updated to reflect the revised timing of capital spend. All capital expenditure numbers are net of vested assets.

### Financial Risks

Risk	Assumptions 2024/25 ( Annual Plan)	Status Update
Borrowing & Interest Rates	4.5 percent	Council's current average borrowing rate is 4.74 percent.
Development Contribution Revenue	\$14.9 million	No change in assumption.
Growth – Impact on Rates	0.8 percent	We have currently achieved 0.3 percent but are hopeful to achieve target by year end
Inflation	2.4-3.2 percent	No change in assumption.
Central Government Subsidy Payments	\$13 million	Forecast at \$12 million

## Statement of Comprehensive Income For the period ended 31 October 2024

	Notes	2024/25	2024/25	2024/25	Budget	Budget	Budget	2023/24	
		Actual	Forecast	Forecast	Variance	Variance	Variance	YTD	
		\$000	\$000	%	from 23/24	Reported	This Period	Last Year	
		\$000	\$000		\$000	\$000	\$000	\$000	
<b>OPERATING INCOME</b>									
Rates, excluding targeted water supply rates		27,644	81,714	34%	81,715	-	-	23,869	
Fees, charges, and targeted rates for water supply	1	13,026	32,516	40%	32,533	-	(17)	9,326	
Reserve contributions		254	1,342	19%	1,342	-	-	229	
Development contributions		3,661	14,911	25%	14,911	-	-	2,450	
Gain on revaluation of investment properties & forestry		-	450	0%	450	-	-	-	
Vested assets		2,442	11,300	22%	11,300	-	-	415	
Discovered assets		9	-	-	-	-	-	-	
Dividends		7	20	35%	20	-	-	7	
Finance income	2	1,307	2,434	54%	499	-	1,935	380	
Subsidies and Grants	3	6,017	19,766	30%	22,834	1,124	(501)	4,537	
Other revenue		173	427	41%	427	-	-	(70)	
<b>Total Operating Income</b>		<b>54,540</b>	<b>164,880</b>	<b>33%</b>	<b>166,031</b>	<b>1,124</b>	<b>(501)</b>	<b>(1,773)</b>	<b>41,143</b>
<b>OPERATING EXPENDITURE</b>									
Employee benefit expenses	4	11,809	38,491	31%	38,609	-	82	(199)	10,773
Depreciation & amortisation		14,042	39,897	35%	39,748	-	-	148	12,645
Other expenses	5	17,602	54,303	32%	52,733	1,788	(221)	3	14,344
Finance costs	2	5,718	16,282	35%	14,732	-	-	1,550	3,064
<b>Total Operating Expenditure</b>		<b>49,171</b>	<b>148,973</b>	<b>33%</b>	<b>145,822</b>	<b>1,788</b>	<b>(139)</b>	<b>1,502</b>	<b>40,826</b>
<b>OPERATING SURPLUS</b>		<b>5,369</b>	<b>15,907</b>	<b>34%</b>	<b>20,209</b>	<b>(664)</b>	<b>(362)</b>	<b>(3,275)</b>	<b>317</b>
<b>Other Comprehensive Income recognised directly in Equity</b>									
Property Plant and Equipment									
Revaluation gains/(losses) taken to equity		-	125,372	0%	124,962	-	-	-	-
<b>Total Other Comprehensive Income for the year</b>		<b>-</b>	<b>125,372</b>	<b>0%</b>	<b>124,962</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income for the year</b>		<b>5,369</b>	<b>141,279</b>	<b>4%</b>	<b>145,171</b>	<b>(664)</b>	<b>(362)</b>	<b>(3,275)</b>	<b>317</b>

\* Any Operating surpluses generally come from non-cash items. Council budgets for a general funds cash breakeven position.

- 1 Fees and charges revenue is \$17,000 lower than budget. Key factors in this are an increase in miscellaneous revenue for Kotare Park playground reserve of \$333,000 offset by a reduction in revenue for consent fees of \$400,000 due to slower growth in the district.
- 2 Finance income and finance costs are both higher due to a pre-funding arrangement that has secured an arbitrage gain.
- 3 Subsidies and Grants are \$3.1 million lower than budget. This is mainly due to a decrease in external funding of \$1.3 million for Alpha Street Water Upgrade, deferred to the 2025/26 year, a decrease in revenue for property sales of \$496,000 due to the timing of asset sales, a decrease in revenue for NZTA external funding of \$724,000 due to a reduction in local share funding and a decrease in external funding of \$450,000 for Pirongia Halls renewals.
- 4 Decrease in employee benefit expenses of \$117,000 due to vacant positions.
- 5 Increase in other expenses of \$1.6 million including operating carry forwards of \$1.8 million from 2023/24, an increase in budget for forestry tree planting costs of \$230,000 and an increase in budget for district wide pools electricity costs of \$215,000 offset by a reduction in budget for recycling costs of \$673,000.

## Summary Cost of Service For the period ended 31 October 2024

	2024/25	2024/25		2024/25	Budget	Budget	Budget	2023/24
	Actual	Forecast	Forecast	Full Year	Variance	Variance	Variance	UserDefined
	\$000	\$000	%	Budget	Carryforward	Previously	This Period	Last Year
				\$000	from 23/24	Reported	\$000	\$000
<b>Revenue</b>								
Governance & Strategic Direction	31	59	53%	59	-	-	-	42
Planning and Regulatory	2,489	6,360	39%	6,740	-	-	(380)	2,366
Community Services and Facilities	4,762	12,671	38%	13,147	-	-	(476)	2,246
Roads and Footpaths	5,219	13,607	38%	14,542	-	(501)	(434)	4,315
Stormwater	24	24	100%	24	-	-	-	13
Wastewater Treatment and Disposal	695	1,660	42%	1,560	-	-	100	376
Water Treatment and Supply	5,265	17,904	29%	19,147	-	-	(1,243)	4,238
Support Services*	651	237	275%	388	1,124	-	(1,275)	395
<b>GROSS REVENUE</b>	<b>19,136</b>	<b>52,522</b>	<b>36%</b>	<b>55,607</b>	<b>1,124</b>	<b>(501)</b>	<b>(3,708)</b>	<b>13,991</b>
Less Internal Charges	(7,623)	(22,870)	33%	(22,870)	-	-	-	(6,490)
<b>NET INCOME</b>	<b>11,513</b>	<b>29,652</b>	<b>39%</b>	<b>32,737</b>	<b>1,124</b>	<b>(501)</b>	<b>(3,708)</b>	<b>7,501</b>
<b>Expenditure</b>								
Governance & Strategic Direction	3,273	10,985	30%	10,680	421	-	(116)	3,649
Planning and Regulatory	4,076	13,716	30%	13,698	-	-	18	3,934
Community Services and Facilities	14,887	41,987	35%	42,146	271	(28)	(402)	12,282
Roads and Footpaths	10,859	29,087	37%	29,448	-	(144)	(217)	8,814
Stormwater	2,137	6,829	31%	5,941	765	-	123	1,739
Wastewater Treatment and Disposal	4,779	17,491	27%	17,391	-	-	100	4,731
Water Treatment and Supply	6,616	20,453	32%	20,061	-	-	392	6,336
Support Services	8,113	23,948	34%	23,529	-	33	386	7,715
<b>GROSS EXPENDITURE</b>	<b>54,740</b>	<b>164,496</b>	<b>33%</b>	<b>162,894</b>	<b>1,457</b>	<b>(139)</b>	<b>284</b>	<b>49,200</b>
Less Internal Charges	(7,623)	(22,870)	33%	(22,870)	-	-	-	(6,490)
Less rates charged to Council properties	(472)	(1,766)	27%	(1,766)	-	-	-	(416)
<b>NET EXPENDITURE</b>	<b>46,645</b>	<b>139,860</b>	<b>33%</b>	<b>138,258</b>	<b>1,457</b>	<b>(139)</b>	<b>284</b>	<b>42,294</b>

\* This includes internal charges

Refer individual Costs of Service Statements for explanation on variances.

## Statement of Equity For the period ended 31 October 2024

	2024/25 Year to Date Actual \$000	2024/25 Full Year Forecast \$000	2024/25 Forecast %	2024/25 Full Year Budget \$000	Budget Variance \$000	2023/24 Full Year \$000
Balance at 1 July	2,329,899	2,329,899	100%	2,306,789		2,294,876
Property Plant and Equipment						
Total comprehensive income previously reported	5,369	141,279	4%	145,171	(3,892)	35,023
<b>Balance at 30 June</b>	<b>2,335,268</b>	<b>2,471,178</b>	<b>95%</b>	<b>2,451,960</b>	<b>(3,892)</b>	<b>2,329,899</b>

## Statement of Financial Position As at 31 October 2024

PROSPECTIVE STATEMENT OF FINANCIAL POSITION						
As at 31 October 2024						
	Notes	2024/25 Year to Date Actual \$000	2024/25 Full Year Forecast \$000	Forecast %	2024/25 Full Year Budget \$000	2023/24 Full Year \$000
<b>ASSETS</b>						
<b>Current Assets</b>						
Cash and cash equivalents	1	77,551	44,444	174%	24,665	42,206
Other financial assets		-	-		-	-
Investments in CCO's		-	-		-	-
Assets held for sale		-	85	0%	85	85
Trade and other receivables		14,535	11,121	131%	9,468	11,120
<b>Total Current Assets</b>		<b>92,086</b>	<b>55,650</b>	<b>165%</b>	<b>34,218</b>	<b>53,411</b>
<b>Non Current Assets</b>						
Trade and other receivables		-	9	0%	-	9
Property plant and equipment		2,563,700	2,768,798	93%	2,756,401	2,541,043
Intangible Assets		5,262	5,375	98%	2,952	5,375
Forestry Assets		2,236	2,276	98%	2,480	2,236
Investment Properties		34,876	36,096	97%	36,653	35,686
Investments in CCO's		46,383	43,882	106%	41,817	43,882
<b>Total Non Current Assets</b>		<b>2,652,457</b>	<b>2,856,436</b>	<b>93%</b>	<b>2,840,303</b>	<b>2,628,231</b>
<b>Total Assets</b>		<b>2,744,543</b>	<b>2,912,086</b>	<b>94%</b>	<b>2,874,521</b>	<b>2,681,642</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
Trade and other payables		19,950	20,622	97%	15,929	22,457
Provisions		151	151	100%	236	151
Employee benefit liabilities		2,789	2,750	101%	3,133	2,750
Borrowings	2	62,000	52,000	119%	82,500	52,000
Derivative financial instruments		-	-		5	-
<b>Total Current Liabilities</b>		<b>84,890</b>	<b>75,523</b>	<b>112%</b>	<b>101,803</b>	<b>77,358</b>
<b>Non Current Liabilities</b>						
Trade and other payables		-	-		-	-
Derivative financial instruments		-	-		-	-
Provisions		385	385	100%	500	385
Borrowings	2	324,000	365,000	89%	320,258	274,000
<b>Total Non Current Liabilities</b>		<b>324,385</b>	<b>365,385</b>	<b>89%</b>	<b>320,758</b>	<b>274,385</b>
<b>Total Liabilities</b>		<b>409,275</b>	<b>440,908</b>	<b>93%</b>	<b>422,561</b>	<b>351,743</b>
<b>EQUITY</b>						
Retained Earnings		667,908	684,809	98%	657,884	675,123
Other reserves		1,667,360	1,786,369	93%	1,794,076	1,654,776
<b>Total Equity</b>		<b>2,335,268</b>	<b>2,471,178</b>	<b>95%</b>	<b>2,451,960</b>	<b>2,329,899</b>

1. Current cash balances are significantly higher than budgeted as is the current year-end forecast.
2. The balance of external loans at 31 October is \$386 million. It is anticipated that Council will take out \$14.2 million more of external loans this financial year than originally budgeted taking the forecast end of financial year loan balance to \$417 million.

## Statement of Capital Expenditure As at 31 October 2024

	Full Year			Full Year	Budget	Budget	Budget	YTD
	Actual	Forecast	Forecast	Budget	Variance Carryforward from 23/24	Variance Previously Reported	Variance This Period	Last Year
	\$000	\$000	%	\$000	\$000	\$000	\$000	\$000
Water treatment and supply	4,530	15,170	30%	27,200	3,886	(4,926)	(10,989)	4,266
Waste water	20,739	51,794	40%	47,127	1,691	-	2,976	5,466
Transportation	13,408	37,661	36%	47,324	6,285	(575)	(15,372)	10,690
Stormwater	4,313	25,886	17%	24,790	21,476	-	(20,380)	15,844
Community Services & Facilities	3,829	14,686	26%	9,948	8,355	-	(3,617)	5,685
Governance	-	16	0%	16	-	-	-	-
Support services	878	5,658	16%	7,521	2,632	-	(4,495)	957
Planning & Regulatory	3	22	14%	22	-	-	-	2
	<b>47,700</b>	<b>150,893</b>	<b>32%</b>	<b>163,948</b>	<b>44,325</b>	<b>(5,501)</b>	<b>(51,877)</b>	<b>42,910</b>
<b>Vested Assets (included above)</b>					<b>Carryforward from 23/24</b>	<b>Previously Reported</b>	<b>This Period</b>	
Water treatment and supply	396	2,100	19%	2,100	-	-	-	-
Waste water	1,145	2,600	44%	2,600	-	-	-	-
Roads and Footpaths	147	3,600	4%	3,600	-	-	-	-
Stormwater	754	3,000	25%	3,000	-	-	-	-
	<b>2,442</b>	<b>11,300</b>	<b>22%</b>	<b>11,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Totals excluding Vested</b>					<b>Carryforward from 23/24</b>	<b>Previously Reported</b>	<b>This Period</b>	
Water treatment and supply	4,134	13,070	32%	25,100	3,886	(4,926)	(10,989)	4,266
Waste water	19,594	49,194	40%	44,527	1,691	-	2,976	5,466
Roads and Footpaths	13,261	34,061	39%	43,724	6,285	(575)	(15,372)	10,690
Stormwater	3,559	22,886	16%	21,790	21,476	-	(20,380)	15,844
Community Services & Facilities	3,829	14,686	26%	9,948	8,355	-	(3,617)	5,685
Governance	-	16	0%	16	-	-	-	-
Support services	878	5,658	16%	7,521	2,632	-	(4,495)	957
Planning & Regulatory	3	22	14%	22	-	-	-	2
	<b>45,258</b>	<b>139,593</b>	<b>32%</b>	<b>152,648</b>	<b>44,325</b>	<b>(5,501)</b>	<b>(51,877)</b>	<b>42,910</b>

Capital expenditure is forecast at \$150.9 million compared to a budget of \$163.9 million. Capital expenditure to date is at \$47.7 million which is 32 percent of the forecast.



## Organisational Performance Overview

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A brief overview of organisational achievements for the four months July to October 2024 is outlined below.

The 2023-24 Annual Report was adopted by Council on 29<sup>th</sup> October 2024 with an unmodified audit opinion. In parallel Council continued to progress the development of the 2025-34 Long Term Plan including the review of a number of related key Council strategies and policies. There was also further consultation on the Draft Ahu Ake Waipā Community Spatial Plan and consultation and confirmation of Council's Representation Review.

The details of performance levels and achievement against Council's strategic priorities for the period are set out in each of the Group of Activity areas in the report. The following outlines some key highlights.

- Council progressed the delivery of the capital programme adopted through the Council's 2024-25 enhanced Annual Plan. Highlights included:
  - The Cambridge wastewater treatment plant won a special award. The partnership Waipā District Council formed with iwi during the successful co-design of the plant, ensuring decisions were shared and the Waikato River's wellbeing was prioritised, was the key to the project being singled out at the 2024 ACE awards.
  - Tamariki explored a new playground at Kings Garden in Cambridge. The park was revamped into a vibrant space for families to enjoy, relax and play, and will enhance community wellbeing.
  - A section of the Te Ara Rimu Pathway project in Kihikihi was completed with work completed on Whitmore Street and the road reopened. Further changes will continue to make it safer for tamariki to get to school.
  - The Cambridge Town Clock chimed again with the refurbishment completed.
- Focus was maintained on continuous improvement, making processes easier for both Council staff and customers. Below are a number of highlights:
  - Council continued to enhance our digital capability. Of note was the migration of Council's community services assets onto TechnologyOne software which over time will provide strategic asset planning capability. Council also switched their building consent software from AlphaOne to Objective which provides a more user friendly experience for customers.
  - Council continues to expand on staffs' digital knowledge and capabilities via a Digital Literacy Programme.
  - A review of Council's Trade Services Panel was completed. The Panel is a supplier list that Council refers to when urgent repair or maintenance jobs crop up and provides local financial benefit to the community.

- Council hosted a Puna Pakihi event with local Waikato Tainui businesses to discuss procurement practices and Council's work programmes.
- Risks continued to be actively managed:
  - The annual review of Council's Top Risks and Risk appetite was completed. This year it included a refresh of Council's Risk Management Framework and Policy. A number of key changes were made to reflect the increased maturity of Council's risk management practices. The top risks are actively monitored with scanning for emerging risks occurring on an ongoing basis.
  - A third legislative compliance attestation survey was completed with the results indicating a high-level of compliance across the organisation and continued improvement. The results provide assurance to governors that Council is meeting its legislative obligations.
  - The Internal Assurance Advisor role commenced. The Advisor aims to support the organisation to meet its accountabilities by providing independent and objective assurance services. An Assurance Charter and the Advisor's twelve-month work programme were approved by Council's Audit and Risk Committee.
  - An education week was held on Council's threat and response framework. The framework provides clear, step-by-step guidance and tools for recognising, managing, and responding to incidents involving aggressive behaviour.

Council continues to deliver solid performance and remains committed to continuing to improve on behalf of the community.

## Community Engagement Strategy

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### **July to October 2024/25**

The first four months of the 2024/25 financial year has been intense, with multiple engagement projects requiring extensive output from the communication and engagement team, as well as the wider organisation.

Consultation opened for the Draft Ahu Ake – Waipā Community Spatial Plan. The community had the opportunity to have their say and share their views with us at ten community drop-in sessions. This was the last chance for the community to have their say before we adopt the blueprint for the next 30+ years in February 2025.

A review of the way people are represented around the Council table took place with the representation review. After receiving 109 submissions and going through the deliberation process it was decided that Waipā District Council will retain its current representation arrangements.

Pirongia was at the heart of two consultations. We asked the community for their feedback on the Pirongia skate park concept design, the feedback received will help us finalise a design for the future skate park. We also asked the community how they use the halls in Pirongia, to help us plan for the future of these facilities that both meets the needs of Pirongia and is financially responsible.

Other engagement projects that required communication and engagement support over this quarter included:

- Lake Ngā Roto Recreation Reserve Management Plan review
- Waipā's alcohol policy and bylaws review
- Plan Change 25 – Shelterbelts and Crop Protection Structures
- Ngāti Koroki Kahukura Reserves Management Plan
- Rural Communities Survey

We also produced 66 media releases and supported 23 projects across the organisation, including the new Vaile Court pensioner housing units, the Kings Garden neighborhood playground, and shared pathways in Cambridge and Kihikihi, to name a few.

### **Events**

Although the District Promotion Fund opened later this year, we supported six events over this period with in-kind contributions.

We supported the following events with the use of Council equipment:

- North Island Schools Cycling Championships
- Te Awa River Ride Night Light
- Dirt Drags
- Kids in Need Colour Run
- Annual Connections
- BMX North Island Titles

The delay in opening this year's funding was partly due to the discussions about revising the funding criteria. Following an initial revision of the criteria, and a risk analysis, it was realised that we need to take the community along with us to carve out our niche in the events space. The decision to review the Waipā Event Strategy and consultation with the community was agreed to.

There was also a number of events that were supported in the form of planning advice and promotional support.

In August we hosted the Waipā Fan Festival. The event brought our community together, 580 of them in fact, to celebrate 44 Waipā hometown heroes, as they got ready to take on the world's best at the 2024 Olympics in Paris.

## Digital platforms

Council's website has seen continual high use in the last four months. The content auditing project has been progressing, with the usability and information on the website improving throughout this process.

On council's website, there were 102,500 users on our site that resulted in:

- 202,852 sessions
- Spending an average of 50 seconds on the website
- Viewing a total number of 360,125 pages
- Traffic acquisition:
  - Direct: 48,368 users
  - Organic search: 47,127 users
  - Organic social: 5,917 users
  - Referral: 1,392 users
  - Unassigned: 287 users
  - Organic video: 29 users
  - Email: 14 users
- The most viewed pages are:
  - Homepage: 22%
  - News page: 9.9%
  - Agendas and minutes: 4.5%
  - Make a payment: 3.8%
  - Search: 2.8%
- Desktop is the preferred device for users with 59.3%, followed by 39.2% on mobile and 1.4% on tablets.
- Genders:
  - Female: 67.6%
  - Male 32.4%
- Age group:
  - 65+: 9.4%
  - 55-64: 4.5%
  - 45-54: 3.4%
  - 25-34: 3.2%
  - 35-44: 2.9%
  - 18-24: 0.75%
  - Unknown: 80%

Our engagement website, [haveyoursay.waipadc.govt.nz](https://haveyoursay.waipadc.govt.nz), received 8,157 visits. Resulting in 601 pieces of feedback across the nine consultations. Waipā's alcohol policy and bylaws review was the most popular engagement project during this time, with 141 contributions. Our Council Facebook page has hit 14,404 followers, providing a reach of 915,201. LinkedIn has also seen an increase in followers, to 3953.

The Waipā Home of Champions Facebook page (5,356 followers) and Waipā\_NZ Instagram page (2,107 followers), highlight all that the district has to offer when it comes to natural beauty, tourism and events.

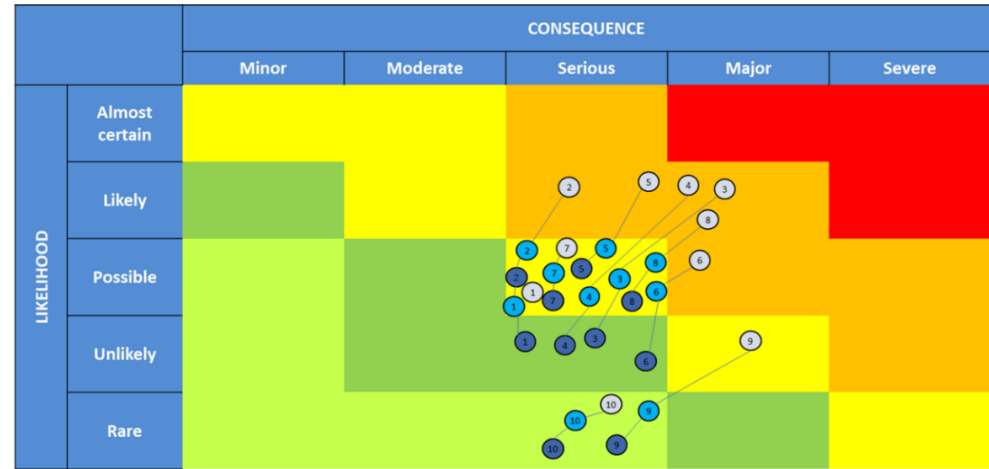
# Waipā District Council’s Top Risks 2023/24

Updated July 1 - October 31, 2024

The following are the top risks identified that could hinder the delivery of Waipā District Council’s 2023/24 strategic priorities.

### Monitoring and Review:

- Planned mitigant action monitoring will occur through the existing business plan monitoring mechanism.
- Quarterly Executive Team and Audit and Risk Committee reporting on risk management.



Key: ① Current Residual Risk    ● Risk Appetite    ● Interim Target Risk

	1	2	3	4	5	6	7	8	9	10
	Inadequate Workforce and Capacity	Inadequate investment in infrastructure	Financial Strategy and Affordability	Growth	Climate Change	Mana Whenua / Iwi Partnerships	Stakeholder Relationships / Community Connections	Change & business context	Health & Safety & Wellbeing	Protect Information Management assets
Inherent Risk Rating	Extreme	Extreme	Extreme	Extreme	Extreme	Very High	Very High	Very High	Extreme	Very High
Overall Consequences Rating	Serious	Serious	Major	Major	Serious	Major	Serious	Major	Major	Serious
Likelihood Rating	Possible	Likely	Likely	Likely	Likely	Possible	Possible	Likely	Unlikely	Rare
Current Residual Risk Rating	High	Very High	Very High	Very High	Very High	Very High	High	Very High	High	Low
Overall Consequences Rating	Serious	Serious	Serious	Serious	Serious	Serious	Serious	Serious	Serious	Serious
Likelihood Rating	Unlikely	Possible	Likely	Unlikely	Possible	Unlikely	Possible	Possible	Rare	Rare
Risk Appetite	Moderate	High	Moderate	Moderate	High	Moderate	High	High	Low	Low
Change in risk status	↔	↑	↑	↔	↔	↔	↑	↔	↔	↔

## Strategic Priority Indicators

The following outlines the year-to-date status of the confirmed 2023/24 internal and external Strategic Priorities.

In summary there are a total of 27 Strategic Priority Lag Indicators and 34 Lead Indicators.

### Lead Indicators

In total, 31 lead measures are considered on track or complete. Those off track or at risk are outlined below with commentary.

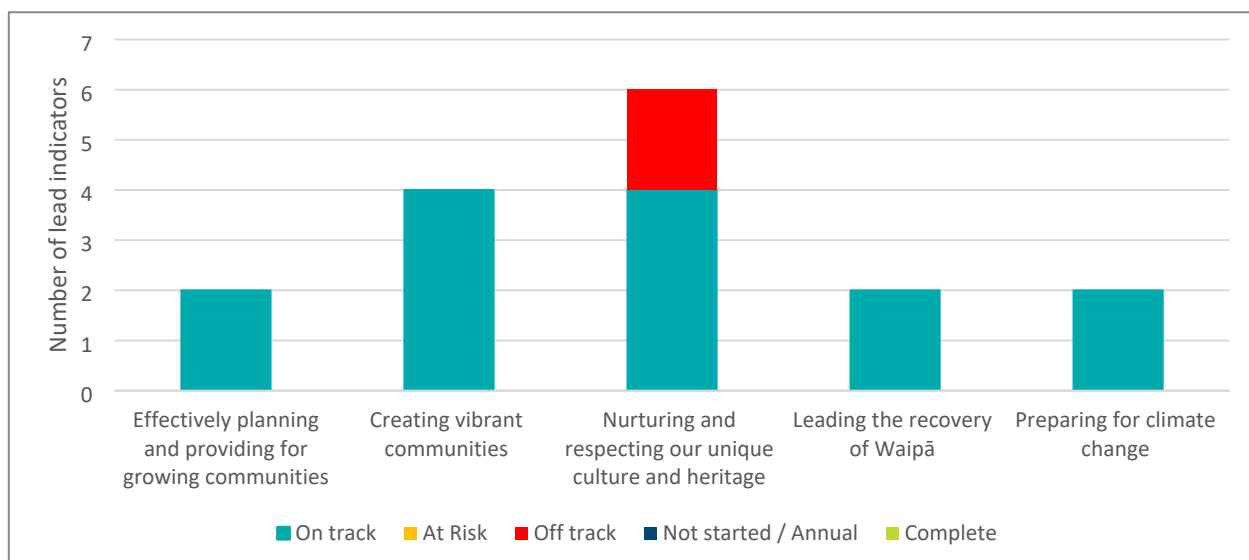


Figure 1: External Strategic Priority Lead Indicators (Actions)

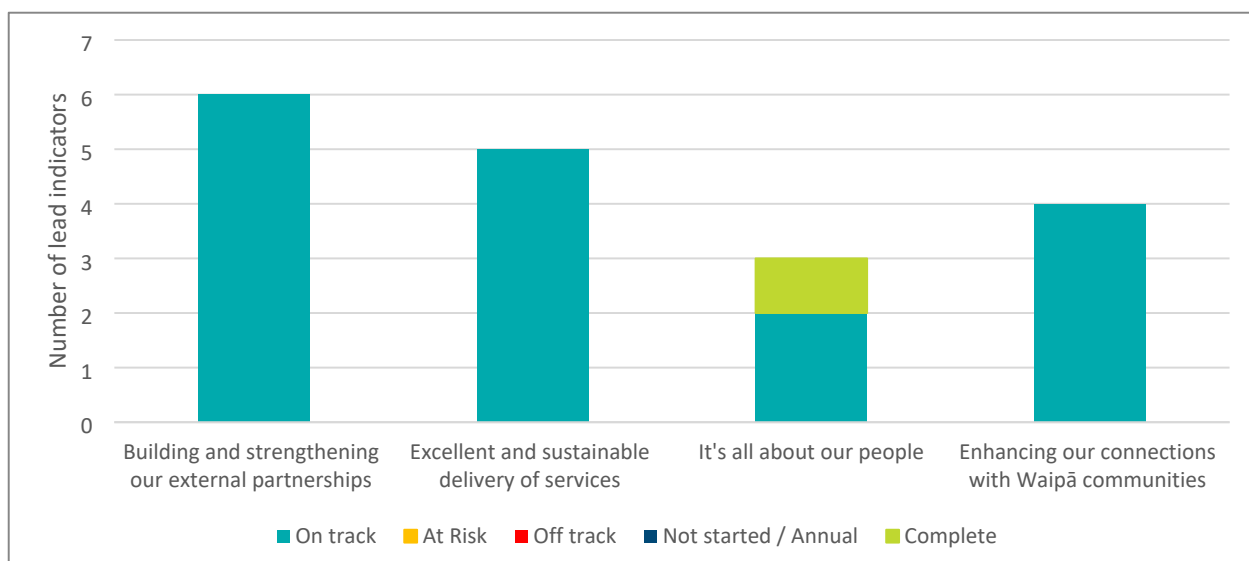


Figure 2: Internal Strategic Priority Lead Indicators (Actions)

The exceptions with commentary are outlined below.

**Table 1: Strategic Priority Lead Indicators exceptions**

Measure	Comment	Status
Cambridge Connections programme business case approved by Waipā DC and submission to NZ Transport Agency / Waka Kotahi by 31 December 2024.	Council gave direction on the 20 August 2024, that due to the importance of this strategic project and need for greater community involvement that a longer timeframe will be required. The project has undergone a reset; this means the original targeted timeframe will not be met.	Off Track
Western Arterial designation (northern section) uplifting complete enabling asset sales.	Designation uplift is delayed due to the need to deal with affected Council land holdings under the designation. This delay assists in meeting legal requirements for land disposal post uplift.	Off Track

### Lag Indicators (Organisational KPIs)

In total, 11 lag measures are considered on track. Those off track or at risk are outlined below with commentary.

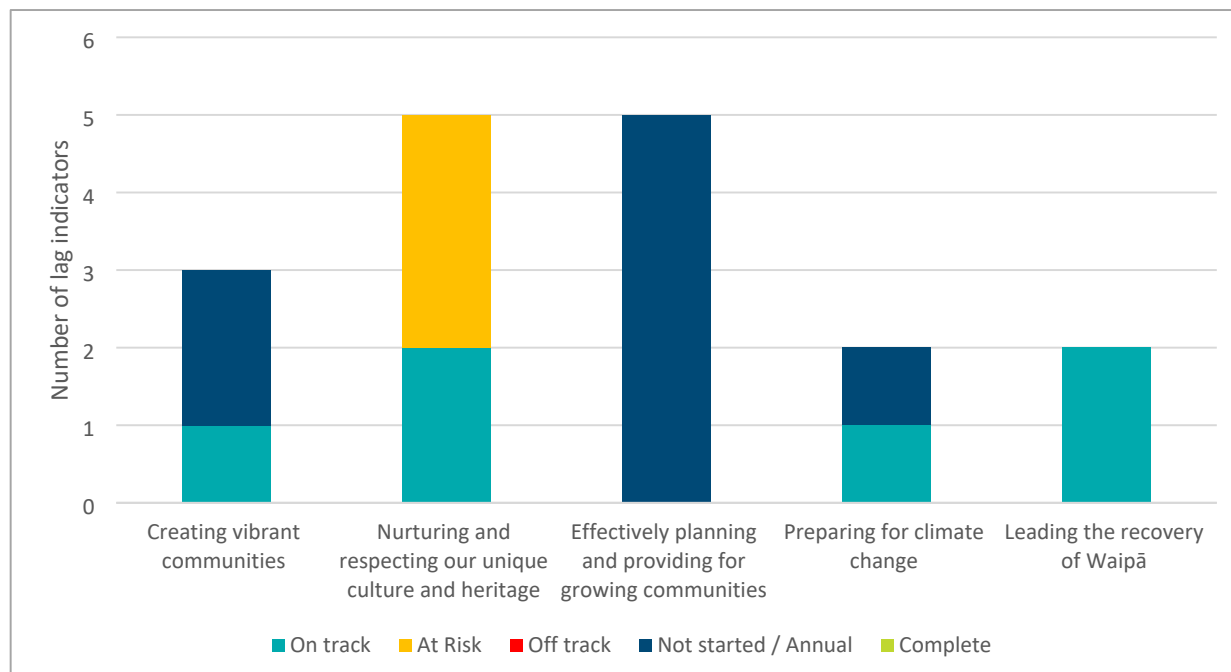


Figure 3: External Strategic Priority Lag Indicators (Measures of Success)

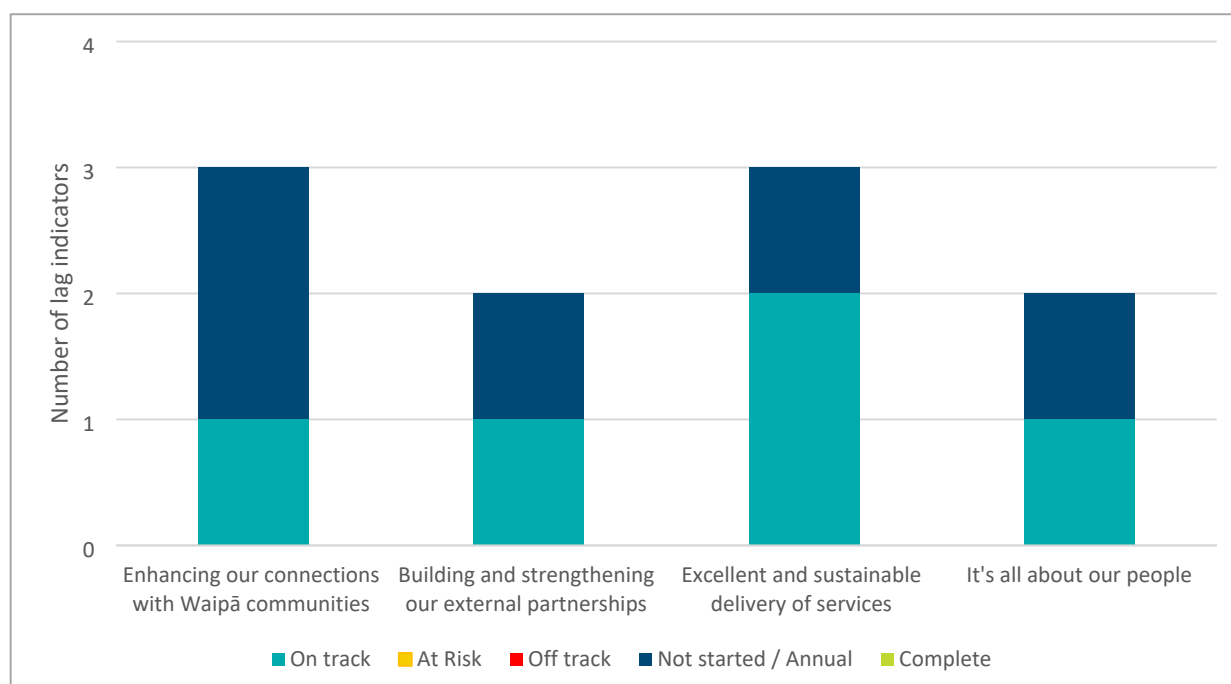


Figure 4: Internal Strategic Priority Lag Indicators (Measures of Success)



The exceptions with commentary are outlined below.

**Table 2: Strategic Priority Lag Indicators exceptions**

Measure	Comment	Status
Number of annual visitors to key heritage site: Te Awamutu Museum. Target as per LTP.	Reduction in numbers in comparison to the same period last year can be attributed to the ongoing challenges at the temporary Ricket Road location with a limited offering with Taonga unable to be on display, the isolated location and lack of visitor parking.	At Risk
Number of annual visitors to key heritage site: Pirongia Visitor Centre. Target as per LTP.	Pirongia Visitor Centre has recently undergone exterior painting work, which may have deterred visitors and impacted this result.	At Risk
Usage of Te Ara Wai Journeys website. Target as per LTP.	Numbers are marginally lower than the same period last year. We are early in the 2024/25 year and will continue to monitor volumes each month.	At Risk

## Non-financial performance summary

From a total of 115 non-financial performance measures which span 8 groups of activity, 95 are considered on track or are measured at the end of the financial year, this equates to 82% of all measures.

The Maungatautari water treatment plant is no longer active and therefore will not be reported on. The new Parallel Road plant however, is now being reported on and in time will replace the existing Parallel Road plant.

Of the remaining 112 performance measures, 7 are considered at risk of not meeting the end of year target and a further 10 are considered off track.

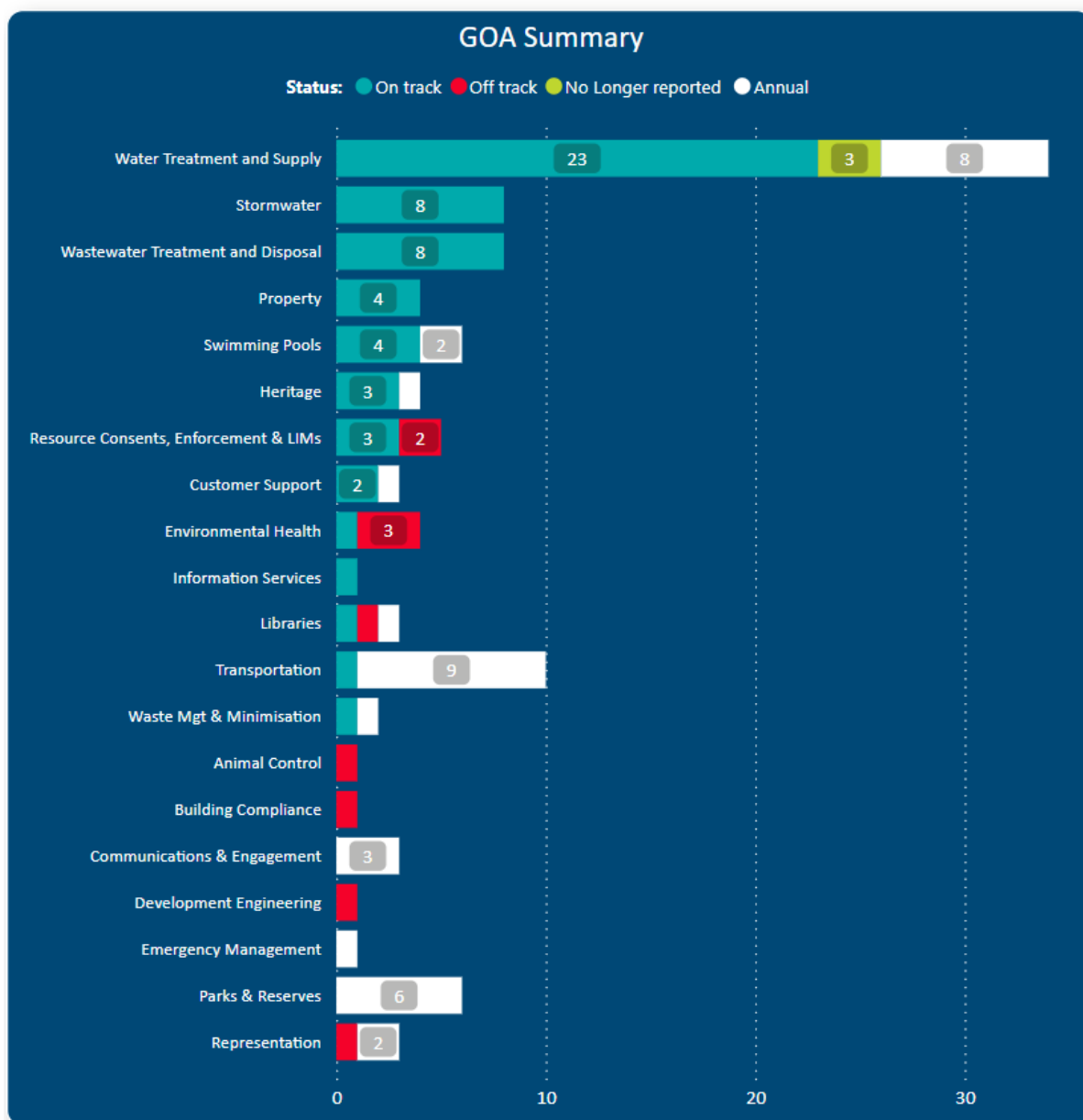


Figure 5: Summary of key performance indicator stacked bar graph

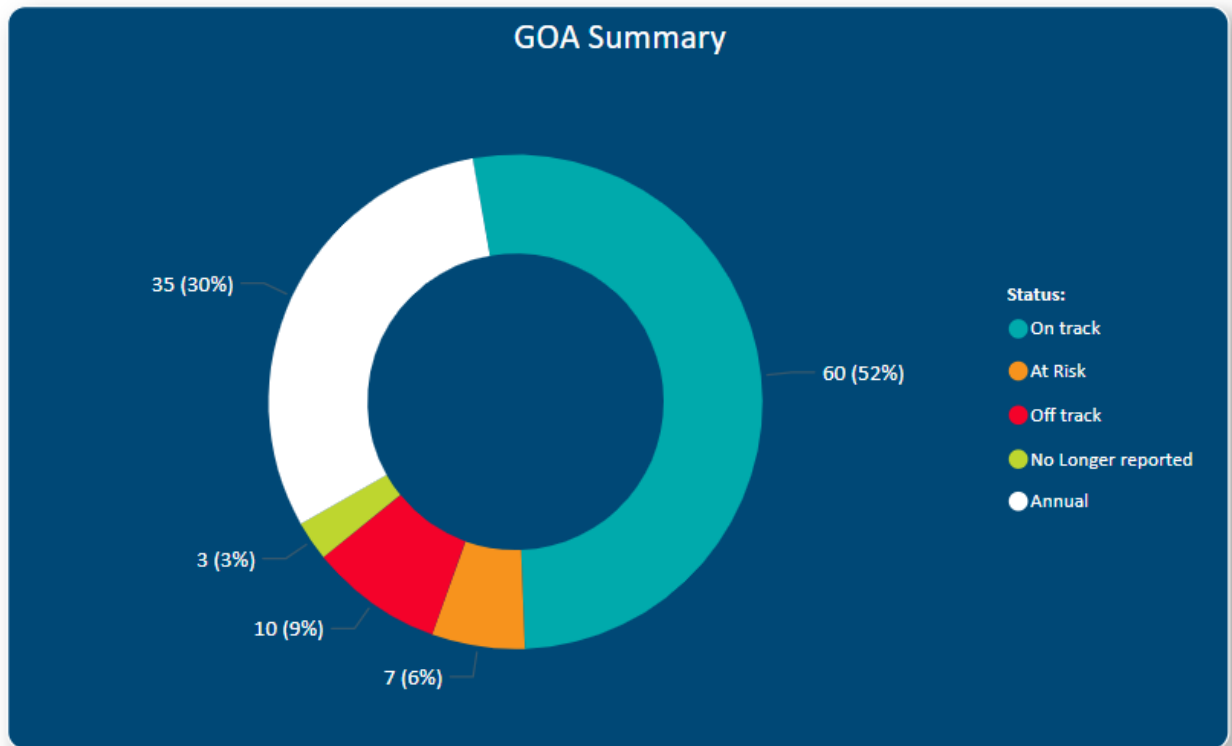


Figure 6: Summary of key performance indicator pie graph

## Group of Activity - Governance

Council governance is the decision-making of the elected Council, its committees and community boards. This work is supported by the Strategy and Customer and Community Services Groups and the Legal and Governance Support departments.

The following outlines the year-to-date status of the level of service performance measures for the governance group of activities. In summary there are a total of 6 performance measures for the group, 5 measured annually and 1 considered off track.

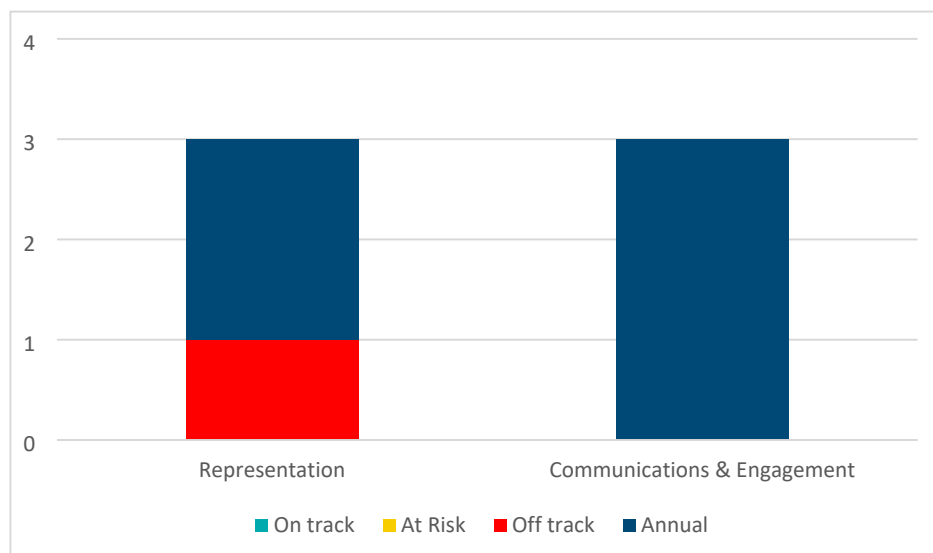


Figure 7: Governance key performance indicator graph

The exception with associated commentary is outlined below.

Table 3: Planning and regulatory key performance indicator exceptions

Measure	Comment	YTD Target	YTD Actual	Status
The percentage of official information requests responded to within statutory timeframes.	Of 165 LGOIMAs requests year to date, one did not met target as the request was received via post and was not initially identified as a LGOIMA.	100 percent	99.39 percent	Off Track

## Operating and Capital Costs

	2024/25 Year to Date	2024/25 Full Year		2024/25 Full Year	Budget Variance Carryforward from 23/24	Budget Variance Previously Reported	Budget Variance This Period	2023/24 YTD
	Actual	Forecast	Forecast	Budget				Last Year
Notes	\$000	\$000	%	\$000	\$000	\$000	\$000	\$000
<b>REVENUE</b>								
Council & Committees	5	13	38%	13	-	-	-	4
Community Grants	25	46	54%	46	-	-	-	39
<b>TOTAL REVENUE</b>	<b>30</b>	<b>59</b>	<b>51%</b>	<b>59</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43</b>
<b>OPERATING EXPENDITURE</b>								
Council & Committees	1,421	4,228	34%	4,206	22	-	-	1,311
Cambridge Community Board	86	311	28%	318	-	(8)	1	88
Te Awamutu Community Board	83	252	33%	259	-	(8)	1	80
Elections	11	68	16%	53	-	15	-	-
Community Grants	251	617	41%	582	35	-	-	378
Strategic Planning	672	2,569	26%	2,328	321	-	(80)	740
Community Relationships	604	2,136	28%	2,093	43	-	-	884
Strategic Relationships	144	805	18%	841	-	-	(36)	167
<b>TOTAL EXPENDITURE</b>	<b>3,272</b>	<b>10,986</b>	<b>30%</b>	<b>10,680</b>	<b>421</b>	<b>(1)</b>	<b>(114)</b>	<b>3,648</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(3,242)</b>	<b>(10,927)</b>	<b>30%</b>	<b>(10,621)</b>	<b>(421)</b>	<b>1</b>	<b>114</b>	<b>(3,605)</b>
<b>CAPITAL EXPENDITURE</b>								
Capital Expenditure (excluding Vested)	-	16	0%	16	-	-	-	-
Debt Repayment	362	-	-	-	-	-	-	389
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>362</b>	<b>16</b>	<b>2263%</b>	<b>16</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>389</b>

## Group of Activity - Planning and Regulatory

The planning and regulatory group of activities covers resource management, building compliance, environmental health, animal control and development engineering. We provide these services to manage the natural and physical resources of the district and promote and protect the health and safety of our communities and the general public. The avoidance or mitigation of natural hazards is a core service of our Council and is a central concern of this group of activities.

The following outlines the year-to-date status of the level of service performance measures for the Planning and Regulatory group of activities. In summary there are a total of 12 performance measures for the group, of which 4 are on track and 8 are considered off track.

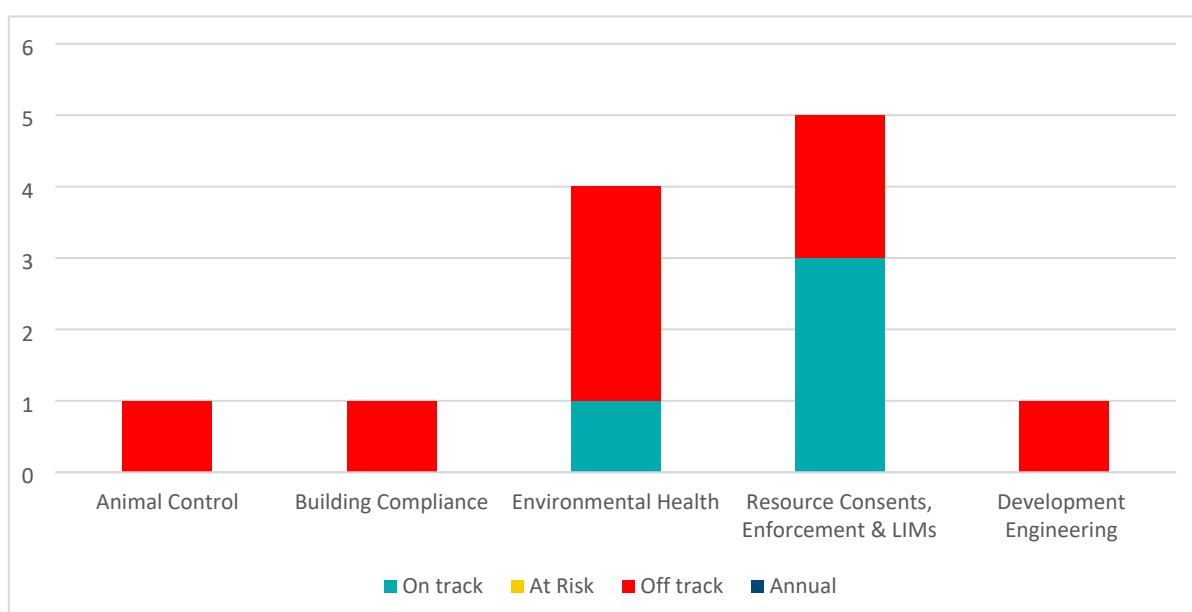


Figure 8: Planning and regulatory key performance indicator graph

The exceptions with associated commentary are outlined below.

Table 4: Planning and regulatory key performance indicator exceptions

Measure	Comment	YTD Target	YTD Actual	Status
The percentage of urgent dog attack allegations acted upon within one hour of Council being notified.	There were two outside of the 60-minute timeframe in August 2024. One after-hours call was not allocated to an Officer by the call centre, it was later identified and dispatched but was ultimately over the response time. The second was first recorded as a rushing dog, then later reclassified as an attack after the investigation started.	95 percent	84.62 percent	Off Track
All premises that sell food to the public are registered.	This result reflects the usual lag between renewal applications and the processing or payment which occurs at this time of year.	100 percent	99 percent	Off Track
The percentage of excessive noise complaints investigated within 1 hour.	Contractor reporting has deteriorated with the electronic reporting system experiencing problems therefore, attendance reports were not received over a period of approximately 14 days. Jobs with no report are recorded as not attended. The contractor has been issued a formal warning. The reporting system has been fixed and appears to be working, and hard copies being used as a back-up.	95 percent	71.58 percent	Off Track
The percentage of smoke complaints investigated within 1 hour.	There have been 3 complaints which were attended outside of the one-hour timeframe. These CRMs were assigned to Council's Enforcement team and were attended to alongside their usual core business requirements. Response times have lapsed on occasion and the team is now taking a more organised and structured approach to this classification of CRM. Two of the three off track CRMs were received outside of business hours which should have been assigned to Council's after-hours contractors for immediate action.	95 percent	70 percent	Off Track

The percentage of building consents processed within 20 working days.	There have been 503 building consents issued year to date (to 31 Oct), of which four did not meet the statutory timeframes. The transition from AlphaOne to Objective Build caused a delay in the notification of an RFI (Request for Further Information) issued on the applications and in turn, elongated the timeframes. The Building Compliance team have checked and re-notified all RFIs relevant to the transition timeframes to mitigate any further issues.	100 percent	99.20 percent	Off Track
The percentage of resource consents processed within statutory timeframes.	One application exceeded timeframes due to the complexity which resulted in the application being refused consent.	100 percent	99.35 percent	Off Track
Requests for general resource consent information and planning enquiries are responded to within 10 working days.	There have been 320 CRMs year to date, of which 24 were not responded to within the ten-day timeframe. There continues to be a delay between the response to customer and the CRM being closed, further education and messaging to the team is required to ensure that accurate information is being recorded.	100 percent	92.50 percent	Off Track
Development Engineering enquiries are responded to within 4 working days.	Development Engineering have received CRMs which have been reassigned from other areas of Council beyond the four-day timeframe. This is being worked through to ensure that the reports are correctly configured to allow for this in the calculations.	95 percent	93.62 percent	Off Track



## Operating and Capital Costs

	2024/25 Year to Date	2024/25 Full Year	2024/25 Forecast	2024/25 Budget Full Year	Budget Variance Carryforward from 23/24	Budget Variance Previously Reported	Budget Variance This Period	2023/24 YTD Last Year	
	Notes	Actual \$000	Forecast \$000	Forecast %	Budget \$000	\$000	\$000	\$000	
<b>REVENUE</b>									
Resource Management		855	2,024	42%	2,030	-	-	(6)	769
Building Control	1	842	2,440	35%	2,840	-	-	(400)	659
Environmental Health		191	497	38%	489	-	-	8	182
Animal Control		609	667	91%	648	-	-	19	595
Development Engineering		(8)	733	-1%	733	-	-	-	161
<b>TOTAL REVENUE</b>		<b>2,489</b>	<b>6,361</b>	<b>39%</b>	<b>6,740</b>	<b>-</b>	<b>-</b>	<b>(379)</b>	<b>2,366</b>
<b>OPERATING EXPENDITURE</b>									
Resource Management		1,349	4,631	29%	4,631	-	-	-	1,525
Building Control		1,255	4,418	28%	4,399	-	-	19	1,215
Environmental Health		631	1,922	33%	1,922	-	-	-	502
Animal Control		403	1,242	32%	1,244	-	-	(2)	350
Development Engineering		438	1,502	29%	1,502	-	-	-	343
<b>TOTAL EXPENDITURE</b>		<b>4,076</b>	<b>13,715</b>	<b>30%</b>	<b>13,698</b>	<b>-</b>	<b>-</b>	<b>17</b>	<b>3,935</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(1,587)</b>	<b>(7,354)</b>	<b>22%</b>	<b>(6,958)</b>	<b>-</b>	<b>-</b>	<b>(396)</b>	<b>(1,569)</b>
<b>CAPITAL EXPENDITURE</b>									
Capital Expenditure (excluding Vested)		3	22	14%	22	-	-	-	2
Debt Repayment		273	-	-	-	-	-	-	168
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>273</b>	<b>22</b>	<b>0</b>	<b>22</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>170</b>

### Explanation of significant cost of service variances

1. Lowered forecast of \$400,000 for building fees due to economic downturn.

## Group of Activity - Community Services and Facilities

The community services and facilities group of activities provides recreational benefit and promotes the health and safety, and social and environmental wellbeing of our communities. Libraries, museums, reserves, and other recreational facilities are recognised by our Significance and Engagement Policy as significant activities of Council. In addition, the Policy also recognises the housing for the elderly units as strategic assets.

The following outlines the year-to-date status of the level of service performance measures for the Community Services and Facilities group of activities. In summary there are a total of 33 performance measures for the group, of which 12 are reported on annually and 13 are considered on track.

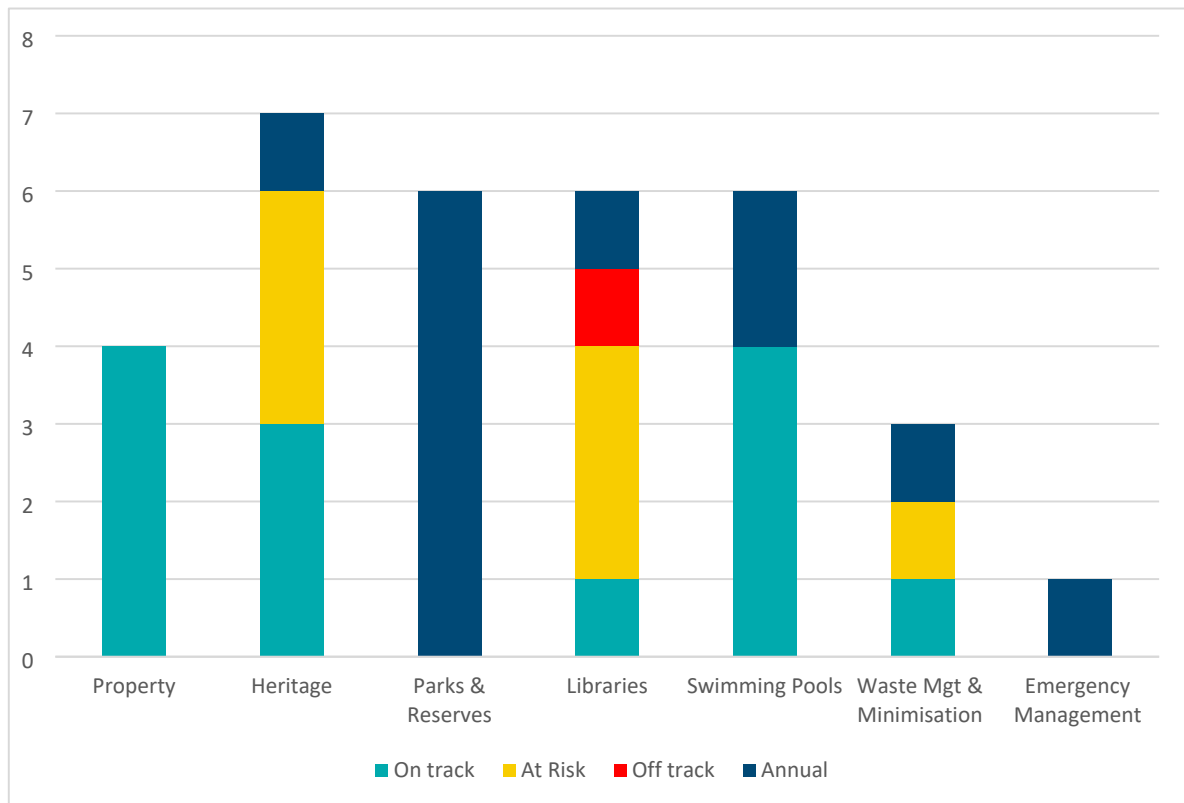


Figure 9: Community services and facilities key performance indicator graph

The exceptions with associated commentary are outlined below.

**Table 5: Community services and facilities key performance indicator exceptions**

Measure	Comment	YTD Target	YTD Actual	Status
The number of annual visitors to key Heritage sites – Te Awamutu Museum (excluding school students).	The reduction in visitor numbers in comparison to prior years can be attributed to the ongoing challenges at the location at Rickit Road, such as: a limited offering with Taonga unable to be on display, an isolated location, and lack of visitor parking. Also contributing is the recent reduction in the frequency of Facebook posts, which has resulted in a decrease in online traffic and in turn this can translate directly to a decrease in physical visitor numbers.	1,956	1,449	At Risk
Number of annual visitors to key heritage site: Pirongia Visitor Centre.	Pirongia Visitor Centre has recently undergone exterior painting work, which may have deterred visitors and impacted this result.	914	820	At Risk
Usage of Te Ara Wai Journeys website.	Session numbers are marginally lower than the same period last year which is contributed to the limited marketing budget and reduction in Facebook posts. While the number of sessions is lower overall year to date, the number of users has been higher over two of the four months so far this year.	4,058	3,821	At Risk
Size of the Library collection compared to the LIANZA standard of 3 items per resident.	A number of items have been withdrawn from the Cambridge Library facility throughout the 2023/24 year for health and safety reasons due to space restrictions. It is not possible to safely expand the collection to align with the growing population.	2.95 - 3.05	2.49 percent	Off Track
The number of walk-in library visitors per annum – Cambridge	The counter is a beam which reflects from one gate column to the other, therefore it is not able to provide accurate numbers where a group enters the facility in close proximity and the result obtainable is lower than the actual number of visitors. The gate column's primary purpose is security. Those attending library programme events are recorded separately.	33,336	29,812	At Risk
The number of walk-in library visitors per annum – Te Awamutu		32,000	31,656	At Risk
Number of participants in library programmes.	The library events coordinator position was filled late September, once the new occupant has settled in then we expect participant numbers to return to normal levels.	9,324	4,865	At Risk

Measure	Comment	YTD Target	YTD Actual	Status
Annual average quantity (kg) of recycled material per household	Despite efforts to raise knowledge about recycling, non-recyclable items continue to be placed in bins and the contamination continues to impact these results.	60	49.65	At Risk

## Operating and Capital Costs

	Notes	2024/25		2024/25 Full Year Forecast %	2024/25 Full Year Budget \$000	Budget Variance Carryforward from 23/24 \$000	Budget Variance Previously Reported \$000	Budget Variance This Period \$000	2023/24 YTD Last Year \$000
		Year to Date Actual \$000	Forecast \$000						
<b>REVENUE</b>									
Parks and Reserves	1	335	363	92%	-	-	-	363	59
Mighty River Domain		310	940	33%	940	-	-	-	226
District Museums		99	100	99%	100	-	-	-	66
District Libraries		46	181	25%	181	-	-	-	148
District Pool Te Awamutu		157	475	33%	420	-	-	55	138
District Pool Cambridge		147	408	36%	355	-	-	53	125
Heritage		-	33	0%	33	-	-	-	-
Cemeteries		106	413	26%	413	-	-	-	109
Public Toilets		-	-	-	-	-	-	-	56
Properties	2	1,590	6,839	23%	7,786	-	-	(947)	276
Pensioner Housing & Own your Own Housing		542	1,393	39%	1,393	-	-	-	472
Forestry		-	-	-	-	-	-	-	233
Rural Fire/Civil Defence		66	264	25%	264	-	-	-	61
Waste Management		1,365	1,262	108%	1,262	-	-	-	334
National Cycle Centre of Excellence		-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>		<b>4,763</b>	<b>12,671</b>	<b>38%</b>	<b>13,147</b>	<b>-</b>	<b>-</b>	<b>(476)</b>	<b>2,303</b>
<b>OPERATING EXPENDITURE</b>									
Parks and Reserves		3,126	11,232	28%	11,429	74	(33)	(238)	3,041
Mighty River Domain		675	2,421	28%	2,368	53	-	-	653
District Museums		554	1,778	31%	1,706	73	-	(1)	590
District Libraries		872	2,725	32%	2,725	-	-	-	803
District Pool Te Awamutu		1,126	2,863	39%	2,753	-	-	110	1,106
District Pool Cambridge		1,490	3,667	41%	3,562	-	-	105	1,468
Heritage		70	210	33%	210	-	-	-	144
Cemeteries		220	660	33%	650	-	-	10	142
Public Toilets		300	1,131	27%	1,087	-	-	44	251
Properties		3,916	7,609	51%	7,522	70	5	12	1,653
Pensioner Housing & Own your Own Housing		874	2,538	34%	2,538	-	-	-	826
Forestry	3	245	324	76%	94	-	-	230	45
Rural Fire/Civil Defence		139	444	31%	444	-	-	-	151
Waste Management	4	1,274	4,363	29%	5,036	-	-	(673)	1,401
National Cycle Centre of Excellence		8	23	35%	23	-	-	-	8
<b>TOTAL EXPENDITURE</b>		<b>14,889</b>	<b>41,988</b>	<b>35%</b>	<b>42,147</b>	<b>270</b>	<b>(28)</b>	<b>(401)</b>	<b>12,282</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(10,126)</b>	<b>(29,317)</b>	<b>35%</b>	<b>(29,000)</b>	<b>(270)</b>	<b>28</b>	<b>(75)</b>	<b>(9,979)</b>
<b>CAPITAL EXPENDITURE</b>									
Capital Expenditure (excluding Vested)	5	3,606	14,686	25%	9,948	8,355	-	(3,617)	5,627
Debt Repayment		1,863	-	-	-	-	-	-	1,670
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>5,469</b>	<b>14,686</b>	<b>37%</b>	<b>9,948</b>	<b>8,355</b>	<b>-</b>	<b>(3,617)</b>	<b>7,297</b>

### Explanation of significant cost of service variances

1. Increased revenue in external funding for Kotare Park playground reserve.
2. A decrease in revenue for property sales of \$496,000 due to the timing of asset sales and a decrease in external funding of \$450,000 for Pirongia Halls renewals and upgrades deferred to the 2025/26 year
3. An increase in forestry budget for the replanting of trees.
4. Decrease in budget for recycling costs of \$673,000 carried back to the 2023/24 year.

**Explanation of significant capital variances**

5. The capital variances relate to:
  - Increases in capital budgets from projects carried forward from 2023/24 of \$8.4 million due to delays in timing and development.
  - A decrease in budget this period of \$3.6 million mainly due to a reduction of \$1.5 million for C3 reserves deferred to the 2025/26 year, a reduction of \$901,00 for T1 land acquisition deferred to the 2025/26 year and a reduction of \$830,000 for Resource Recovery Centre deferred to the 2025/26 year to align with timing of construction.

## Group of Activity – Roads and Footpaths

The roads and footpaths group of activities are the primary service provider for the construction and maintenance of the local transport network within the district. Our work in the road corridor includes road and footpath construction and maintenance, road safety, cycling and walking, car parks, streetlights and passenger transport. This group of activities is a core service for Council and is recognised as a significant activity by our Significance and Engagement Policy.

The following outlines the year-to-date status of the level of service performance measures for the roads and footpaths group of activities. In summary there are a total of 10 performance measures for the group of which 9 measures are reported at the end of the financial year and the remaining measure is currently considered on track.

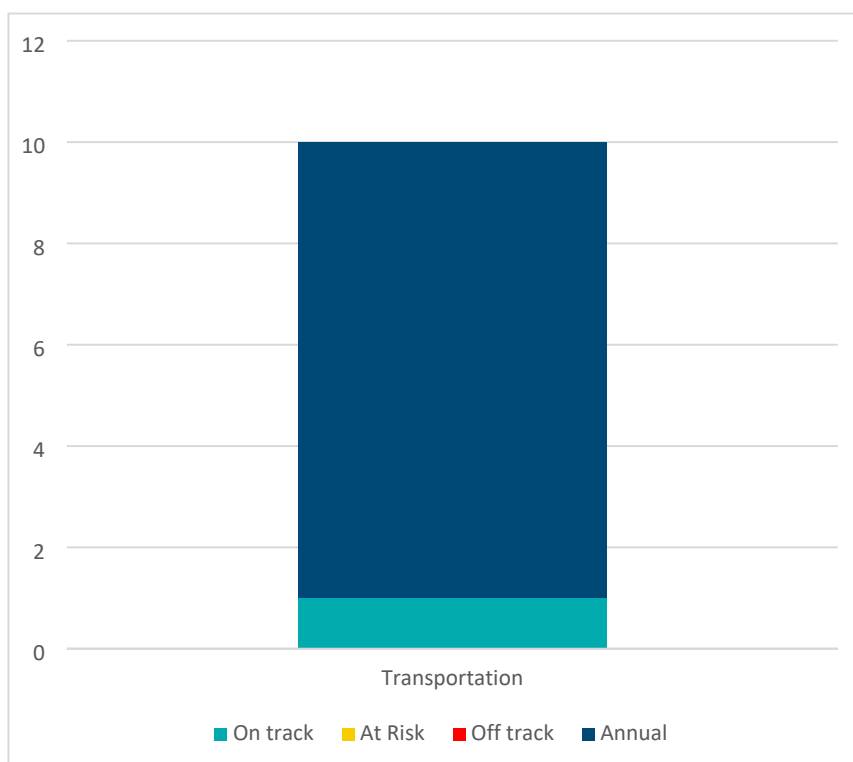


Figure 10: Roads and footpath key performance indicator

## Operating and Capital Costs

	2024/25 Year to Date	2024/25 Full Year	2024/25 Full Year	Budget Variance	Budget Variance	Budget Variance	2023/24 YTD		
	Actual	Forecast	Forecast	Carryforward from 23/24	Previously Reported	This Period	Last Year		
Notes	\$000	\$000	%	\$000	\$000	\$000	\$000		
<b>REVENUE</b>									
Activity Revenue	1	5,219	13,606	38%	14,542	-	(501)	(435)	4,315
<b>TOTAL REVENUE</b>		<b>5,219</b>	<b>13,606</b>	<b>38%</b>	<b>14,542</b>	<b>-</b>	<b>(501)</b>	<b>(435)</b>	<b>4,315</b>
<b>OPERATING EXPENDITURE</b>									
Depreciation and Amortisation		5,452	13,691	40%	13,691	-	-	-	4,523
Activity Expenses	1	4,320	12,730	34%	13,085	-	(144)	(211)	3,188
Internal Charges and Overheads		808	1,766	46%	1,772	-	-	(6)	886
Finance Costs		279	901	31%	901	-	-	-	218
<b>TOTAL EXPENDITURE</b>		<b>10,859</b>	<b>29,088</b>	<b>37%</b>	<b>29,449</b>	<b>-</b>	<b>(144)</b>	<b>(217)</b>	<b>8,815</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(5,640)</b>	<b>(15,482)</b>	<b>36%</b>	<b>(14,907)</b>	<b>-</b>	<b>(357)</b>	<b>(218)</b>	<b>(4,500)</b>
<b>CAPITAL EXPENDITURE</b>									
Capital Expenditure (excluding Vested)	2	8,455	34,061	25%	43,724	6,285	(575)	(15,373)	10,690
Vested Assets		147	3,600	4%	3,600	-	-	-	-
Debt Repayment		1,288	-	-	-	-	-	-	1,164
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>9,890</b>	<b>37,661</b>	<b>26%</b>	<b>47,324</b>	<b>6,285</b>	<b>(575)</b>	<b>(15,373)</b>	<b>11,854</b>

### Explanation of significant cost of service variances

1. Decrease in NZTA external funding of \$724,000 due to a reduction of NZTA funding available, a decrease in revenue of \$211,000 for rata roading cost recoveries offset by a reduction in expenses.

### Explanation of significant capital variances

2. The capital variances relate to:
  - Increase for capital budgets of \$6.3 million due to carried forward from 2023/2024 due to delays in timing and development.
  - A further decrease in budget of \$15.4 million due to a reduction in budget of \$9.2 million for Haupatu growth cell projects deferred to the 2025/26 year, a reduction of \$3.2 million for Picquet hill plan change roading deferred to the 2025/26 year, a reduction in budget of \$2.5 million for C1 growth cell projects deferred to the 2025/26 year, a reduction in budget of \$2 million for C4/C11 Cambridge Road intersection and new collector road deferred to the 2025/26 year and a reduction in budget of \$575,000 for local cost low risk projects due to the reduction of NZTA funding and a further decrease in budget of \$2 million for Picquet Hill plan change deferred to the 2025/26 year. Offset by an increase in budget of \$1.6 million for C10 Victoria Road southern roundabout and new collector road brought forward from the 2025/26 year.

## Group of Activity - Stormwater

Typically, stormwater is described as being rainfall that runs off roofs, roads and other surfaces and then into gutters and stormwater collection systems such as pipes, culverts, open drains/swales and detention structures. The stormwater network infrastructure is a core service of Council and stormwater management is recognised by our Significance and Engagement Policy as a significant activity of Council.

The following outlines the year-to-date status of the level of service performance measures for the stormwater group of activities. In summary there are a total of 8 performance measures, all of which are considered on track.

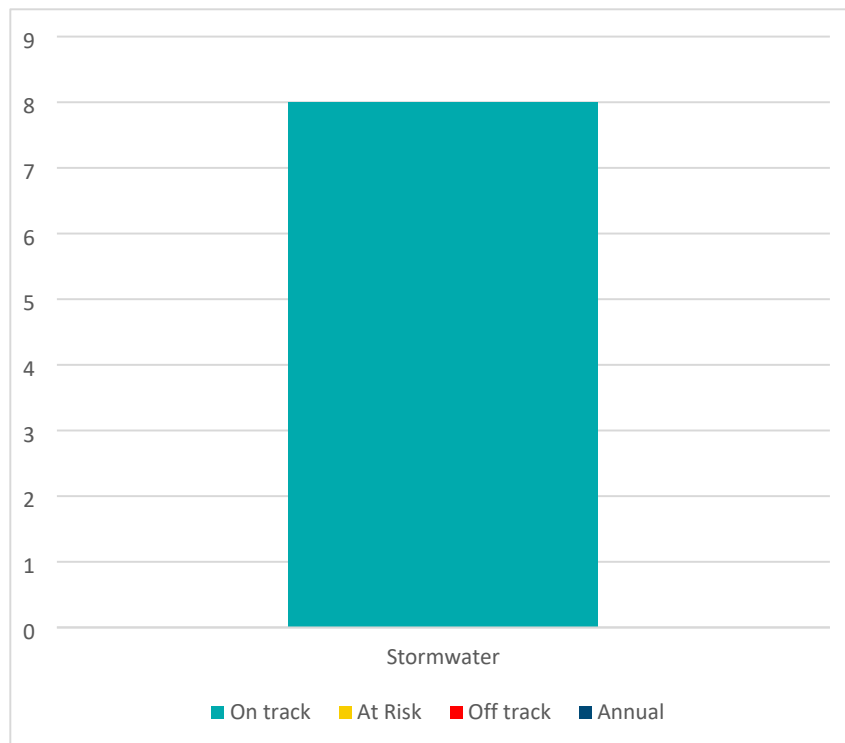


Figure 11: Stormwater key performance indicators



## Operating and Capital Costs

	2024/25 Year to Date	2024/25 Full Year		2024/25 Full Year	Budget Variance	Budget Variance	Budget Variance	2023/24 YTD
	Actual	Forecast	Forecast	Budget	Carryforward from 23/24	Previously Reported	This Period	Last Year
	Notes	\$000	\$000	%	\$000	\$000	\$000	\$000
<b>REVENUE</b>								
Activity Revenue		24	24	100%	24	-	-	13
<b>TOTAL REVENUE</b>		<b>24</b>	<b>24</b>	<b>100%</b>	<b>24</b>	<b>-</b>	<b>-</b>	<b>13</b>
<b>OPERATING EXPENDITURE</b>								
Depreciation and Amortisation		950	2,785	34%	2,785	-	-	908
Activity Expenses		968	3,373	29%	2,669	764	-	483
Internal Charges and Overheads		208	599	35%	416	-	-	347
Finance Costs		12	72	17%	72	-	-	-
<b>TOTAL EXPENDITURE</b>		<b>2,138</b>	<b>6,829</b>	<b>31%</b>	<b>5,942</b>	<b>764</b>	<b>-</b>	<b>1,738</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(2,114)</b>	<b>(6,805)</b>	<b>31%</b>	<b>(5,918)</b>	<b>(764)</b>	<b>-</b>	<b>(1,725)</b>
<b>CAPITAL EXPENDITURE</b>								
Capital Expenditure (excluding Vested)	1	2,284	22,886	10%	21,790	21,476	-	15,844
Vested Assets		754	3,000	25%	3,000	-	-	-
Debt Repayment		71	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>3,109</b>	<b>25,886</b>	<b>12%</b>	<b>24,790</b>	<b>21,476</b>	<b>-</b>	<b>15,844</b>

### Explanation of significant capital variances

1. The capital variances relate to:

- Increases in capital budgets from projects carried forward from 2023/24 of \$21.5 million due to delays in development.
- A further decrease in budget this period of \$20.4 million due to a reduction in budget of \$6.3 million for C8 Stormwater land purchases, a reduction in budget of \$5.4 million for existing stormwater Hautapu Industrial are, a reduction in budget of \$5.1 for Cambridge Growth Cell C1 projects and a reduction in budget of \$1.7 million for district wide stormwater renewals. These projects have been deferred to the 2025/26 year due to timing delays.

## Group of Activity - Wastewater Treatment and Disposal

The wastewater treatment and disposal activity include the reticulation network for the collection of sewage and trade waste and its treatment and disposal. The wastewater network infrastructure is a core service of Council and wastewater treatment and disposal is recognised by our Significance and Engagement Policy as a significant activity of Council.

The following outlines the year-to-date status of the level of service performance measures for the wastewater treatment and disposal group of activities. In summary there are a total of 8 performance measures for the group, all of which are considered on track.

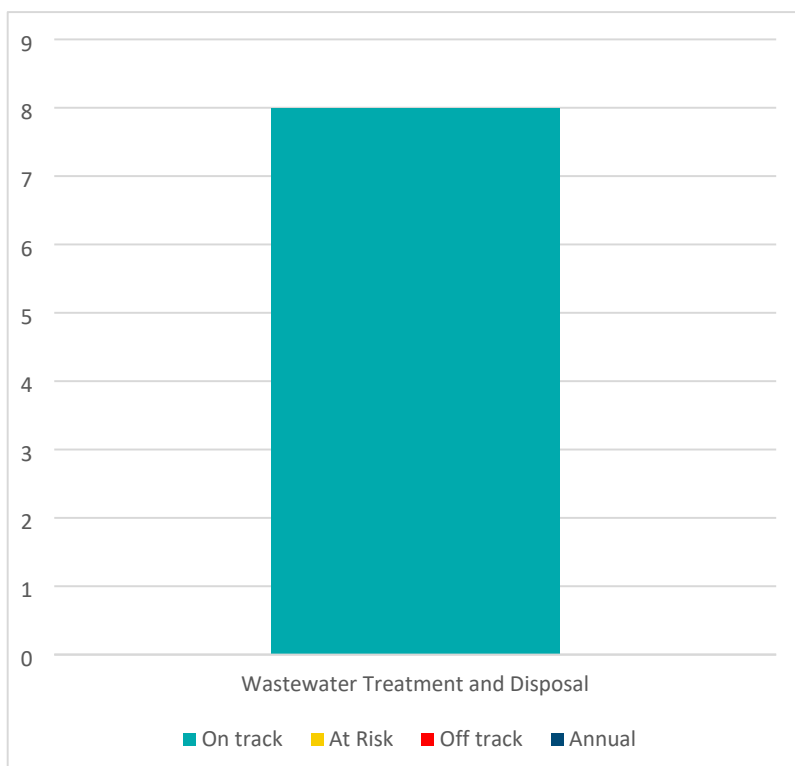


Figure 12: Wastewater treatment and disposal key performance indicator graph

## Operating and Capital Costs

	2024/25		2024/25		2024/25		Budget	Budget	Budget	2023/24
	Year to Date		Full Year		Full Year		Variance	Variance	Variance	YTD
	Notes	Actual	Forecast	Forecast	Budget	Carryforward	Previously	This Period	Last Year	
	\$000	\$000	%	\$000	\$000	\$000	\$000	\$000	\$000	
<b>REVENUE</b>										
Activity Revenue	695	1,660	42%	1,560	-	-	100	376		
<b>TOTAL REVENUE</b>	<b>695</b>	<b>1,660</b>	<b>42%</b>	<b>1,560</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>376</b>		
<b>OPERATING EXPENDITURE</b>										
Depreciation and Amortisation	2,170	6,408	34%	6,408	-	-	-	2,105		
Activity Expenses	1,579	7,923	20%	7,999	-	-	(76)	1,896		
Internal Charges and Overheads	639	1,916	33%	1,739	-	-	177	439		
Finance Costs	391	1,243	31%	1,243	-	-	-	291		
<b>TOTAL EXPENDITURE</b>	<b>4,779</b>	<b>17,490</b>	<b>27%</b>	<b>17,389</b>	<b>-</b>	<b>-</b>	<b>101</b>	<b>4,731</b>		
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(4,084)</b>	<b>(15,830)</b>	<b>26%</b>	<b>(15,829)</b>	<b>-</b>	<b>-</b>	<b>(1)</b>	<b>(4,355)</b>		
<b>CAPITAL EXPENDITURE</b>										
Capital Expenditure (excluding Vested)	1	17,883	49,194	36%	44,527	1,691	-	2,976	5,466	
Vested Assets		1,145	2,600	44%	2,600	-	-	-	-	
Debt Repayment		901	-	-	-	-	-	-	699	
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>19,929</b>	<b>51,794</b>	<b>38%</b>	<b>47,127</b>	<b>1,691</b>	<b>-</b>	<b>2,976</b>	<b>6,165</b>	

### Explanation of significant capital variances

- The capital variances relate to:
  - Increases in capital budgets from projects carried forward from 2023/24 of \$1.7 million due to delays in development.
  - A further increase in budget of \$3 million including an increase in budget for Cambridge wastewater treatment plant \$9.3 million offset by a reduction in budget for Cambridge Growth C1 of \$2.6 million a reduction in budget for Hautapu industrial provision C8, C9 of \$1 million, a reduction in budget for C4 wastewater provision of \$1 million. These budgets were deferred to the 2025/26 year to align with development timing.

## Group of Activity - Water Treatment and Supply

The water treatment and supply group of activities includes all the services involved in abstracting, treating, storing and distributing water to users through the reticulation network. The water network infrastructure is a core service of Council and water treatment and supply is recognised by our Significance and Engagement Policy as a significant activity of Council.

The following outlines the year-to-date status of the level of service performance measures for the water treatment and supply group of activities. In summary there are a total of 34 performance measures for the group, of which 23 are considered on track and 8 measures are to be reported at the end of the financial year. One relating to the Maungatautari water treatment plant is no longer being reported, as the plant is not currently active.

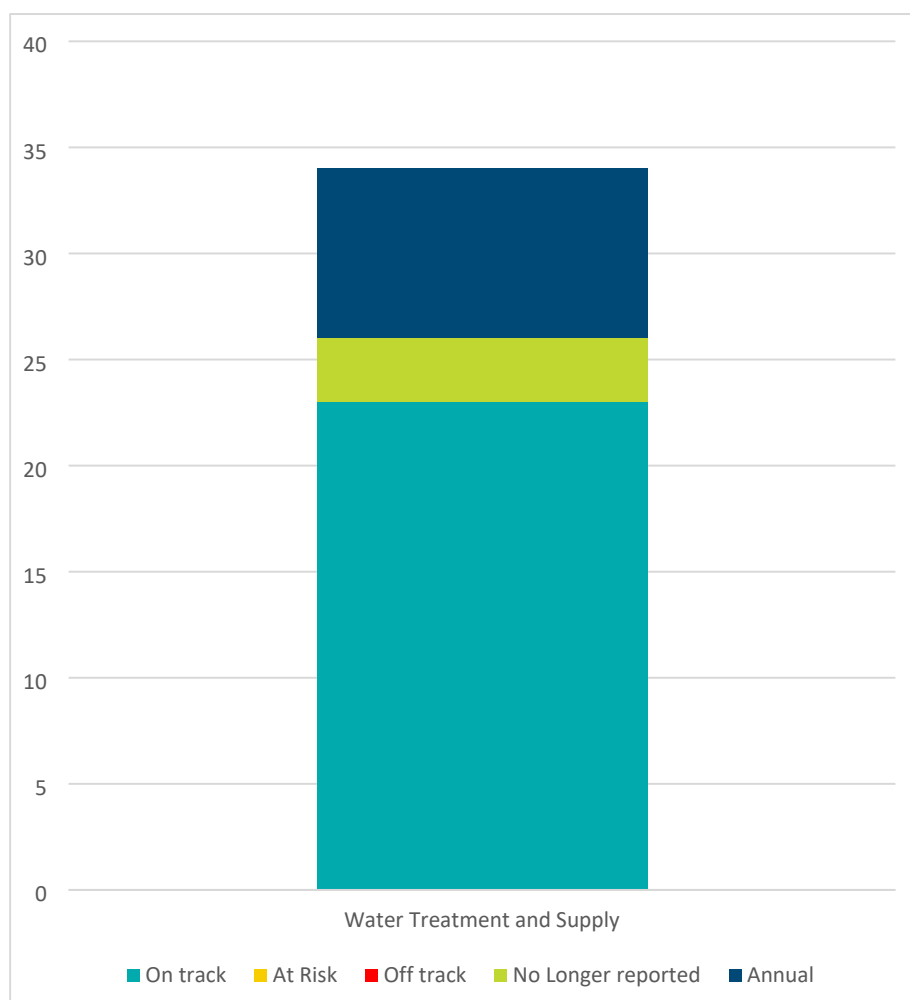


Figure 13: Water treatment and supply key performance indicator graph

## Operating and Capital Costs

	2024/25		2024/25		2024/25	Budget	Budget	Budget	2023/24
	Year to Date		Full Year		Full Year	Variance	Variance	Variance	YTD
	Notes	Actual	Forecast	Forecast	Budget	Carryforward	Previously	This Period	Last Year
	\$000	\$000	%	\$000	\$000	\$000	\$000	\$000	\$000
<b>REVENUE</b>									
Activity Revenue	1	5,265	17,904	29%	19,147	-	-	(1,243)	4,238
<b>TOTAL REVENUE</b>		<b>5,265</b>	<b>17,904</b>	<b>29%</b>	<b>19,147</b>	<b>-</b>	<b>-</b>	<b>(1,243)</b>	<b>4,238</b>
<b>OPERATING EXPENDITURE</b>									
Depreciation and Amortisation		2,477	7,518	33%	7,518	-	-	-	2,468
Activity Expenses		3,003	9,245	32%	8,853	-	-	392	2,918
Internal Charges and Overheads		618	1,838	34%	1,838	-	-	-	498
Finance Costs		517	1,852	28%	1,852	-	-	-	452
<b>TOTAL EXPENDITURE</b>		<b>6,615</b>	<b>20,453</b>	<b>32%</b>	<b>20,061</b>	<b>-</b>	<b>-</b>	<b>392</b>	<b>6,336</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(1,350)</b>	<b>(2,549)</b>	<b>53%</b>	<b>(914)</b>	<b>-</b>	<b>-</b>	<b>(1,635)</b>	<b>(2,098)</b>
<b>CAPITAL EXPENDITURE</b>									
Capital Expenditure (excluding Vested)	2	3,187	13,270	24%	25,100	3,886	(4,926)	(10,990)	4,266
Vested Assets		396	2,100	19%	2,100	-	-	-	-
Debt Repayment		1,157	-		-	-	-	-	951
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>4,740</b>	<b>15,370</b>	<b>31%</b>	<b>27,200</b>	<b>3,886</b>	<b>(4,926)</b>	<b>(10,990)</b>	<b>5,217</b>

### Explanation of significant cost of service variances

- 1 Decrease in external funding of \$1.2 million due to better of funding for Alpha Street Water Upgrade deferred to the 2025/26 year.

### Explanation of significant capital variances

- 2 The capital variances relate to an increase in capital budgets from projects carried forward from 2023/24 of \$3.9 million. A reduction in budget of \$4.9 million for the Alpha Street water upgrade of \$4.9 million deferred to the 2025/26. A future reduction in budget this period of \$10.8 million including a reduction in budget for district wide reservoir renewal of \$5.3 million, a reduction in budget for Alpha Street water upgrade of \$1.3 million, a reduction in budget for district wide water treatment plant renewals of \$1.2 million, a reduction in budget for Cambridge growth cell projects of \$1.1 million and a reduction in budget for Cambridge north to Hautapu pipeline C8 of \$972,000. These budgets have been deferred to the 2025/26 year.

## Group of Activity - Support Services

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Support services provide a range of specialist skills and services to support the delivery of our services, including customer support, financial management, human resources, information services, legal and corporate support, business improvement and risk management, and property management.

The following outlines the year-to-date status of the level of service performance measures for the support group of activities. In summary there are a total of 4 performance measures for the group, 3 of which are considered on track and one being an annual measure.

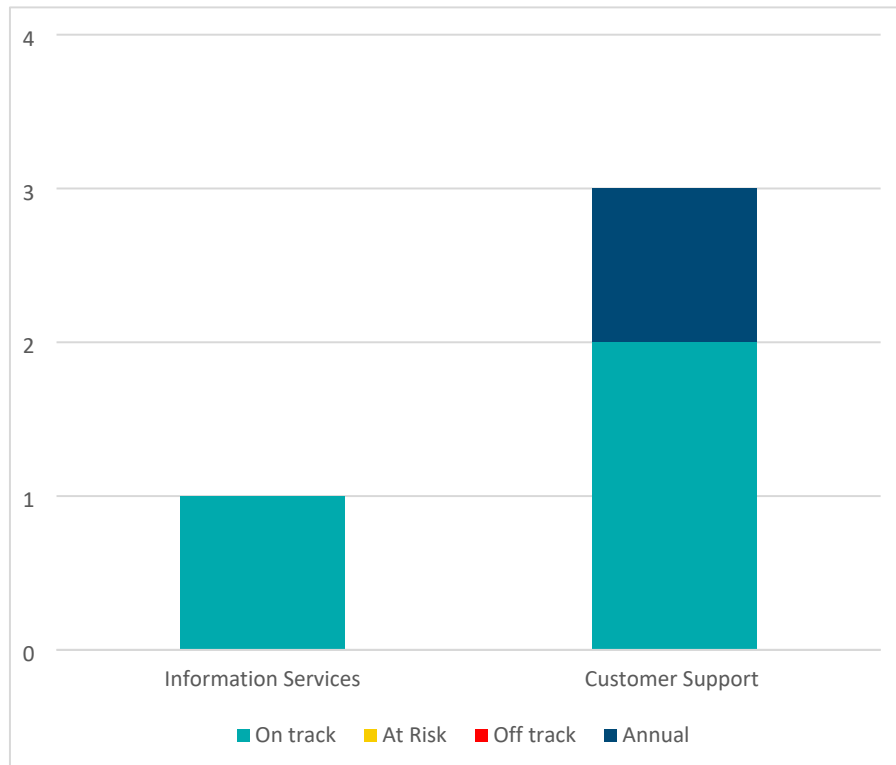


Figure 14: Support services key performance indicator graph

## Operating and Capital Costs

	2024/25		2024/25		2024/25		Budget	Budget	Budget	2023/24
	Year to Date		Full Year		Full Year		Variance	Variance	Variance	YTD
	Notes	Actual	Forecast	Forecast	Budget	Carryforward	Previously	This Period	Last Year	
	\$000	\$000	%	\$000	\$000	\$000	\$000	\$000	\$000	
<b>REVENUE</b>										
Fees and Charges	1	651	237	275%	388	1,124	-	(1,275)	395	
<b>TOTAL REVENUE</b>		<b>651</b>	<b>237</b>	<b>275%</b>	<b>388</b>	<b>1,124</b>	<b>-</b>	<b>(1,275)</b>	<b>395</b>	
<b>OPERATING EXPENDITURE</b>										
Employee Related Expenses		4,616	14,453	32%	14,135	-	(11)	329	4,288	
Depreciation and Amortisation		791	3,187	25%	3,187	-	-	-	674	
Activity Expenses		2,530	5,791	44%	5,691	331	44	(275)	2,729	
Finance Costs		179	516	35%	516	-	-	-	137	
<b>TOTAL EXPENDITURE</b>		<b>8,116</b>	<b>23,947</b>	<b>34%</b>	<b>23,529</b>	<b>331</b>	<b>33</b>	<b>54</b>	<b>7,828</b>	
<b>OPERATING SURPLUS/(DEFICIT)</b>										
		(7,465)	(23,710)	31%	(23,141)	(936)	-	1,313	(7,433)	
<b>CAPITAL EXPENDITURE</b>										
Capital Expenditure (excluding Vested)	2	878	5,658	16%	7,521	2,632	-	(4,495)	957	
Debt Repayment		775	-	-	-	-	-	-	513	
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>1,653</b>	<b>5,658</b>	<b>29%</b>	<b>7,521</b>	<b>2,632</b>	<b>-</b>	<b>(4,495)</b>	<b>1,470</b>	

### Explanation of significant cost of service variances

- 1 An increase in external funding of \$1.1 million due to asset sales brought forward from the 2023/24 year which has now been deferred this period to the 2025/26 year.

### Explanation of significant capital variances

- 2 The major capital variances relate to increases in capital budgets from projects carried forward from 2023/24 of \$2.6 million. A decrease in budget for fleet program of \$2.2 million which has been deferred to the 2025/26 year and \$2 million for the business accommodation strategy of which \$1 million of this is not required for this years budget.

# COMMITTEE AGENDA



**To:** The Chairperson and Members of the Finance and Corporate Committee

**From:** Governance

**Subject:** **RESOLUTION TO EXCLUDE THE PUBLIC**

**Meeting Date:** 10 December 2024

## 1 EXECUTIVE SUMMARY – WHAKARĀPOPOTOTANGA MATUA

A local Authority may, by resolution, exclude the public from the whole or any part of the proceedings of any meeting under section 48(1) of the Local Government Official Information and Meetings Act 1987.

## 2 RECOMMENDATION – TŪTOHU Ā-KAIMAHI

***THAT the public be excluded from the following parts of the proceedings of this meeting.***

*The general subject of the matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:*

<b>General subject of each matter to be considered</b>	<b>Reason for passing this resolution in relation to each matter</b>	<b>Ground(s) under section 48(1) for the passing of this resolution</b>
8. Confirmation of Public Excluded Minutes – 26 November 2024. 9. Disposal of Interest in Land Te Awamutu	Good reason to withhold exists under section 7 Local Government Official Information and Meetings Act 1987	Section 48(1)(a)

*This resolution is made in reliance on section 48(1)(a) of the Local Government Official Information and Meetings Act 1987 and the particular interest or interests protected by Section 6 or Section 7 of that Act, or Sections 6, 7 or 9 of the Official Information Act 1982, as the case may be, which would be prejudiced by the holding of the whole or relevant part of the proceedings of the meeting in public, are as follows:*

<b>Item No.</b>	<b>Section</b>	<b>Interest</b>
8,9	7(2)(i)	To carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations).



8	7(2)(b)(i)	<i>To protect information which would if public disclose a trade secret</i>
8	7(2)(b)(ii)	<i>To protect information which if public would unreasonably prejudice the commercial position of the person who supplied or is the subject of the information.</i>
8  8	7(2)(c)	<p><i>To protect information which is subject to an obligation of confidence where the making available of the information would be likely to:</i></p> <ul style="list-style-type: none"> <li><i>i. prejudice the supply of similar information, or information from the same source, where it is in the public interest that such information should continue to be supplied; or</i></li> <li><i>ii. would be likely otherwise to damage public interest</i></li> </ul>