

A Meeting of the Finance Regulatory and Business Support will be held as follows:

Date: Monday 11 March 2024
Time: 2:00pm
Venue: Council Chambers, 105 Tainui Street, Greymouth

Paul Morris
Chief Executive

AGENDA

Members:

Chair: Councillor Rex MacDonald
Deputy Chair:
Members: Mayor Tania Gibson
Councillor Allan Gibson
Councillor John Canning
Councillor Peter Davy
Councillor Kate Kennedy
Councillor Robert Mallinson
Kaiwhakahaere Francois Tumahai

(Quorum 5 members)

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The information in this document is provided to facilitate good competent decisions by Council and does in no way reflect the views of Council. Reports and recommendations contained in this agenda are not to be considered as Council policy until adopted.

TERMS OF REFERENCE

Type of Committee	Council Committee
Subordinate to	Council
Subordinate Committees	Animal Control Risk and Assurance
Legislative Basis	Committee established by the Council as per Schedule 7, Section 30 (1) (A), LGA 2002. Committee delegated powers by the Council as per Schedule 7, Section 32, LGA 2002
Members	Mayor Eight Councillors (8) Independent Iwi representative (1)
Quorum	Five members (5)
Meeting frequency	Six weekly or as and when required.
Terms of Reference	<p>The purpose of the Committee is to:</p> <p>Finance</p> <ol style="list-style-type: none"> a) Advise and support the Mayor on the development of the Long Term Plan (LTP) and Annual Plan (AP). b) Monitor the overall financial management and performance of the Council including appropriate financial forecasting and cashflow monitoring. c) Make financial decisions required outside of the annual budgeting processes. <p>The committee will establish an annual work programme outlining key focus areas in line with its responsibilities, which include:</p> <ul style="list-style-type: none"> • Advising and supporting the Mayor on the development of the LTP and AP for consideration by the Council. • Financial policy related to LTP and AP. • Setting of rates. • Preparation of the consultation document and supporting information, and the consultation process, for the LTP and AP. • Establishing and managing a structured approach to the approval of non-budgeted expenditure (including grants, loans or

	<p>guarantees) that reinforces value for money and expectation of tight expenditure control.</p> <ul style="list-style-type: none"> • Performance measures and monitoring. • Write-offs. • Acquisition of property in accordance with the LTP. • Disposal in accordance with the LTP.
Powers	<ol style="list-style-type: none"> I. All powers necessary to perform the committee’s responsibilities, including: <ol style="list-style-type: none"> (a) Approval of submission to an external body. (b) Establishment of working parties or steering groups. II. The Committee has the powers to perform the responsibilities of another committee, where it is necessary to make a decision prior to the next meeting of that other committee. III. If a decision is a budgetary or financial decision that relates primarily to the Finance and Regulatory and Business Support Committee responsibilities, the Committee has the powers to make associated decisions on matters that would otherwise be decided by other committees. For the avoidance of doubt, this means that matters do not need to be taken to multiple committees for decisions. IV. The Committee does not have: <ol style="list-style-type: none"> (a) The power to establish subcommittees. (b) Powers that the Council cannot delegate or has retained to itself.

	<p>Regulatory</p> <ul style="list-style-type: none"> • To develop and approve Council’s regulatory policies, and review as appropriate as necessary. • To develop district bylaws and recommend them for Council approval, and review as appropriate and necessary. • To consider any reports relating to any regulatory function to the Council. • To ensure that Council meets all compliance requirements relating to its regulatory responsibilities. • To approve contracts relating to the responsibilities of the Committee. • Review of changes to central government policy or laws affecting Council’s regulatory and policy functions; review of regulatory functions or planning documents and policies of external agencies (including Regional Policy Statements and Plans), and lodgement of responses / submissions as necessary. • Regulatory policy and administration of regulatory functions. • Animal control and dog control. • Responsible camping. • Parking control. • Building Control
Limits to Delegation	<p>Matters that cannot be delegated by Council include:</p> <ul style="list-style-type: none"> • The power to make a rate. • The power to make a bylaw. • The power to borrow money, or purchase or dispose of assets, other than in accordance with the long term plan. • The power to adopt a long term plan, annual plan, annual report. • The power to appoint a Chief Executive. • The power to adopt policies required to be adopted and consulted on under this Act in association with the long term plan or

	<p>developed for the purpose of the local governance statement.</p> <ul style="list-style-type: none">• The power to adopt a remuneration and employment policy.
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SUB-COMMITTEE IN OPEN MEETING

GENERAL BUSINESS AND TABLED ITEMS

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.

LOCAL AUTHORITIES (MEMBERS' INTERESTS) ACT 1968

Sub-Committee members are reminded that if he/she has a direct or indirect interest in any item on the agenda be it pecuniary or on grounds of bias and predetermination, then he/she must declare this interest and refrain from discussing or voting on this item.

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1 APOLOGIES AND DECLARATIONS OF INTEREST

1.1 APOLOGIES

Cr Jack O'Connor is on leave of absence from 11/03/24 to 11/03/24

Cr Tim Mora is on leave of absence from 11/03/24 to 14/03/24

1.2 UPDATES TO THE INTERESTS REGISTER

Sub-Committee members to please advise if there are any changes to be made to the current Interests Register.

1.3 IDENTIFY ANY CONFLICTS OF INTERESTS IN THE AGENDA

Notification from committee members of:

- 1.3.1 Any interests that may create a conflict with their role as a committee member relating to the items of business for this meeting (prior to taking part in the deliberation of a particular item); and
- 1.3.2 Any interests in items in which they have a direct or indirect pecuniary interest as provided for in the Local Authorities (Members' Interests) Act 1968.

1.4 NOTIFICATION OF LATE ITEMS

Where an item is not on the agenda for a meeting, that item may be dealt with at that meeting if:

- 1.4.1 The Committee by resolution so decides; and
- 1.4.2 The Chairperson explains at the meeting at a time when it is open to the public the reason why the item is not on the agenda, and the reason why the discussion of the item cannot be delayed until a subsequent meeting.

2 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

2.1 CONFIRMATION OF THE FINANCE REGULATORY AND BUSINESS SUPPORT COMMITTEE HELD ON 29 JANUARY 2024

SUGGESTED RECOMMENDATION

That the minutes of the Finance Regulatory and Business Support Committee held on 29 January 2024 be confirmed as true and correct.

2.2 RECEIPT OF MINUTES OF THE RISK AND ASSURANCE SUB-COMMITTEE MEETING HELD UNDER DELEGATED AUTHORITY FOR INFORMATION OF COUNCIL HELD 19 FEBRUARY 2024

SUGGESTED RECOMMENDATION

That the minutes of the Risk and Assurance Sub-Committee Meeting held on 19 February 2024 be received and noted.

MINUTES OF THE FINANCE REGULATORY AND BUSINESS SUPPORT OF THE GREY DISTRICT COUNCIL

Held in Council Chambers, 105 Tainui Street, Greymouth
on Monday 29 January 2024 commencing at 2:00 pm

- PRESENT:** Cr Rex MacDonald (Chair)
- Mayor Tania Gibson, Councillor Allan Gibson, Councillor John Canning, Councillor Peter Davy, Councillor Kate Kennedy, Councillor Robert Mallinson, Councillor Jack O'Connor, Councillor Tim Mora, Kaiwhakahaere Francois Tumahai
- IN ATTENDANCE:** Paul Morris (Chief Executive), Gerhard Roux (Group Manager Support), Petro Klopper (Financial Accountant), Aaron Haymes (Group Manager Operations), Trish Jellyman (Democracy Advisor), Megan Bourke (Communications Officer), Shannon Beynon (Communications & Engagement Manager)

1 APOLOGIES AND DECLARATIONS OF INTEREST

1.1 APOLOGIES

There were no apologies.

1.2 UPDATES TO THE INTERESTS REGISTER

There were no updates to the Interest Register.

1.3 IDENTIFY ANY CONFLICTS OF INTERESTS IN THE AGENDA

There were no declarations of interest.

1.4 NOTIFICATION OF LATE ITEMS

There were no late items.

2 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

2.1 CONFIRMATION OF THE FINANCE REGULATORY AND BUSINESS SUPPORT COMMITTEE HELD ON 27 NOVEMBER 2023

COMMITTEE RESOLUTION FRABS 24/01/001

Moved: Mayor Tania Gibson

Seconded: Cr John Canning

That the minutes of the Finance Regulatory and Business Support Committee held on 27 November 2023 be confirmed as true and correct.

Carried Unanimously

3 AGENDA ITEMS

3.1 FINANCE REPORT FOR THE PERIOD ENDING 30 NOVEMBER 2023

Refer page 14 of the agenda. The Chairman advised that this is the first time this format of the report is in the agenda.

The GMS spoke to this report and advised there will be some changes to these accounts as major road works that are being done over the dry season are yet to be included.

Cr Mallinson asked about the validity of including 12 months rates income in the income statement as it is somewhat confusing showing that Council has received all the rates income in the first five months of the year. The GMS responded that at the start of the year Council invoiced for the full 12 months and should accrue rates over 12 equal instalments. He agreed to correct this into 12 equal months.

In response to a question from Cr Gibson, the GMS confirmed that the total budgeted deficit is \$3.6M. He provided clarification around borrowing and cashflow payments. The Chairman stated that these are new reports and encouraged members to send any queries to the GMS via email prior to the next meeting of this committee. The CE advised that Council budgeted a deficit of \$3.6M for the full year and this mainly relates to Council not fully funding depreciation. The CE advised that Council is covering its costs associated with borrowing and will rate for the interest component. He provided further information on this matter.

Cr Mallinson called a point of order in relation to a question from Cr Canning that related to a matter in a report that is still to be considered. It was agreed this question would be deferred to the appropriate section of the meeting.

Her Worship asked if there is a better way to report the financials. The CE advised that the financials are based on the accounting standards that Council as an organisation has to live by. He stated that the next paper is more of a management set of accounts and is a lot less formal and can be tailored to meet the needs of Council and can be made more understandable, and refined to what is to be presented.

Cr Kennedy stated it is great to see the increase in development contributions which is an increase in last year's.

COMMITTEE RESOLUTION FRABS 24/01/002

Moved: Cr Robert Mallinson

Seconded: Cr Jack O'Connor

That the Finance Regulatory and Business Support Committee:

- a) Receives the report and notes the contents.

Carried Unanimously

3.2 ACTIVITY BASED MANAGEMENT ACCOUNTS FOR THE PERIOD ENDING 30 NOVEMBER 2023

Refer page 22 of the agenda.

The GMS spoke to this report.

COMMITTEE RESOLUTION FRABS 24/01/003

Moved: Cr Robert Mallinson

Seconded: Cr Kate Kennedy

That the Finance Regulatory and Business Support Committee:

- (a) Receive the report and note the contents.

Carried Unanimously

The GMS spoke to this report and stated this is the inaugural set of accounts and is Council's document to assess performance of each division. He welcomed questions. The Chairman reminded the meeting that this is the first iteration of this report and if necessary, the GMS may email responses to Councillors if there are questions that cannot be answered immediately.

Cr Canning drew attention to page 31 – contractors and professional services expenses of \$259,000 and stated that Council is five months through and at 259% which is unfavourable. The GMS advised that this relates the work done by consultants on the LTP and involves costs for three different service providers including the Acting GMS and a project manager as well as consultants who were also used for work relating to asset management plans. Cr Canning stated that \$269,000 is not a small blowout, he asked who is tracking this as Council is only 38% through the LTP. The GMS advised that he is tracking these expenses. The GMS stated that two service providers are no longer working on the LTP as this is now being managed internally. It was agreed that the GMS would provide Councillors with further information on this matter via email.

In response to a question from Cr Mallinson, the CE said that the People and Capabilities division covers HR, Health & Safety, and Communications and Engagement. The CE advised that for 18 months Council was without a GMS and therefore the Communications & Engagement area was given to another manager.

The CE confirmed that the funding for the Pounamu Pathway was out of last year's budget allocation, which was funded from reserves, and this year's contribution was funded from rates. He advised that there is another instalment due next financial year which is the limit of Council's obligation to the Pounamu Pathway project.

Cr Kennedy spoke of the recent vandalism to signs that has occurred over the weekend. She noted that this report confirms that the cost to replace one Council sign is \$6,168. Her Worship advised that this is now a police matter as around \$30,000 worth of vandalism was done over the weekend.

Cr Mallinson passed on his congratulations to the GMS for including much more detail in the monthly accounts. The Chairman agreed and stated that it is now a lot easier to get an overview of these.

3.3 LONG TERM PLAN 2024-2034 UPDATE

Refer page 40 of the agenda.

COMMITTEE RESOLUTION FRABS 24/01/004

Moved: Cr Allan Gibson

Seconded: Cr Tim Mora

That the Finance Regulatory and Business Support Committee:

- a) Receive the report and note the contents.

Carried Unanimously

The GMS spoke to this report. He stated that changes in central government have resulted in changes to the LTP project deadlines. The GMS advised that Council is still awaiting some finality to Three Waters legislation. He advised that the LTP is in progress pending any legislative changes, he is now finalising the last few workshops with Councillors and is working towards having a draft budget and a long term plan for infrastructure, finance strategies and AMP's completed in the next few weeks. The Chairman asked the GMS if he is comfortable with how Council is tracking. The GMS responded that Council is slightly behind, as there have been changes in resources within the finance department but to date the LTP is on track to deliver on time but it will be tight. The GMS advised that there is still audit work and work on the consultation document to be completed. He is stated he will be confirming workshop dates within the next week and is keen to get a feel for Council's significance and engagement matters which will then be taken to Council for their confirmation.

4 IN COMMITTEE ITEMS

COMMITTEE RESOLUTION FRABS 24/01/005

Moved: Cr Rex MacDonald

Seconded: Cr John Canning

That the Finance Regulatory and Business Support Committee the Finance Regulatory and Business Support Committee excludes the public is excluded from:

- a) The following parts of the proceedings of this meeting, namely;

Agenda Item(s)

4.1 CONFIRMATION OF IN COMMITTEE MINUTES OF FINANCE REGULATORY AND BUSINESS SUPPORT COMMITTEE HELD ON 27 NOVEMBER 2023

The general subject of each 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:

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
4.1 - CONFIRMATION OF IN COMMITTEE MINUTES OF FINANCE REGULATORY AND BUSINESS SUPPORT COMMITTEE HELD ON 27 NOVEMBER 2023	s7(2)(c)(ii) - the withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely otherwise to damage the public interest	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7

Carried Unanimously

UNCONFIDENTIAL

5 SUB-COMMITTEE RESUME IN OPEN MEETING

CLOSURE OR RATIFICATION OF DECISIONS IN OPEN MEETING.

The meeting concluded at 2.30 pm

Confirmed

R MacDonald

Chairperson

____/____/____

Date

UNCONFIRMED

MINUTES OF THE RISK AND ASSURANCE SUB-COMMITTEE MEETING OF THE GREY DISTRICT COUNCIL**Held in Council Chambers, 105 Tainui Street, Greymouth****on Monday 19 February 2024 commencing at 3.30pm**

PRESENT: Mr Rob Caldwell (Chair)
Mayor Tania Gibson (Deputy Chair), Councillor Robert Mallinson, Councillor Rex MacDonald, Councillor Jack O'Connor (arrived 3.35pm)

IN ATTENDANCE: Paul Morris (Chief Executive), Gerhard Roux (Group Manager Support), Neil Englebrecht (Finance Manager), Gemma Trezise (People & Capabilities Business Partner) Trish Jellyman (Democracy Advisor), Megan Bourke (Communications Officer)

1 APOLOGIES AND DECLARATIONS OF INTEREST**1.1 APOLOGIES**

Cr O'Connor apology for lateness.

1.2 UPDATES TO THE INTERESTS REGISTER

The Chairman disclosed three changes to his Interests. It was agreed that the Interest Register would be updated to reflect these changes.

1.3 IDENTIFY ANY CONFLICTS OF INTERESTS IN THE AGENDA

There were no conflicts of interest.

1.4 NOTIFICATION OF LATE ITEMS

There were no late items.

2 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**2.1 CONFIRMATION OF THE RISK AND ASSURANCE SUB-COMMITTEE MEETING HELD ON 24 OCTOBER 2023**

COMMITTEE RESOLUTION RA 24/02/001

Moved: Mayor Tania Gibson

Seconded: Cr Rex MacDonald

That the minutes of the Risk and Assurance Sub-Committee Meeting held on 24 October 2023 be confirmed as true and correct.

Carried Unanimously

3 AGENDA ITEMS

3.1 TREASURY UPDATE 31 DECEMBER 2023

Refer page 15 of the agenda. Cr MacDonald drew attention to page 19. The GMS advised that Council remains within its compliance thresholds and there is still room to move before there are any concerns.

In response to questions from Cr Mallinson, the CE advised Council can borrow up to 175% of total revenue. It was confirmed that Council can borrow up to around \$54M from LGFA but this would be on a case by case basis. It was noted that due to trading and interest rates LGFA is who Council would go to first for borrowing.

COMMITTEE RESOLUTION RA 24/02/002

Moved: Cr Robert Mallinson

Seconded: Mayor Tania Gibson

1. That the Risk and Assurance Sub-Committee Meeting:
2. Receives the report and notes the contents.

Carried Unanimously

3.2 ICT STRATEGY 2023-2028

Refer page 24 of the agenda.

The GMS spoke to this report. Cr MacDonald asked if there is an opportunity for the ICT Manager to present to Council on this matter. It was agreed that the ICT Manager would attend a future meeting. Cr O'Connor acknowledged the amount of work that has gone into the strategy to get it to this stage. He asked if Council has an AI policy in place. The GMS advised that the strategy would develop into 36 policies in total including some external policies and AI will be included. It was confirmed that Council has the financial and staff resources in place to achieve this.

It was confirmed that the ISO 27000 framework will be adopted but accreditation will not be sought. The Chairman asked the committee if they feel that they are in the position to recommend that Council adopts the strategy. Cr Mallinson stated that this is a very comprehensive document and seems fit for purpose but there is the need to know what this will mean in terms of dollars for Council. Cr MacDonald agreed, he would like an indication of costs prior to making decisions that may cost Council a lot of money. The GMS advised that budget is assigned to all items as part of the Annual Plan / LTP process. He stated that the ICT strategy has a workable budget and is ready to go. In response to questions about resources, the GMS advised that there will be parts that are timebound and there may be a need for specific specialists or contractors for portions in some areas. The GMS confirmed that within the next few weeks he will be fully fledged with staff resources. The Chairman advised that to adopt the strategy in isolation of the budget would be the wrong thing to do. Cr O'Connor agreed and stated that Appendix A of the strategy reads very well. It was agreed that this committee would continue to have oversight and track progress. Her Worship commented that financial workshops for the LTP are yet to be held and costings and budget information is still awaited.

COMMITTEE RESOLUTION RA 24/02/003

Moved: Mr Rob Caldwell

Seconded: Cr Rex MacDonald

That the Risk and Assurance Sub-Committee:

1. Receives the 2023-2028 ICT Strategy report and accompanying Appendix.

Moved: Mr Rob Caldwell

Seconded: Mayor Tania Gibson

2. Advises Council that it has reviewed the ICT Strategy, and that Council considers this at its next meeting subject to the availability of budgets for the ICT Strategy.

Carried Unanimously

3.3 WHISTLEBLOWERS QUARTERLY REPORT - DECEMBER 2023

Refer page 75 of the agenda. In response to a question from Cr Mallinson, the CE advised that there is a policy in place that has been used once in the past 12 months. He advised that this policy is available and is publicised on the Council Intranet. It was confirmed that the policy does not cover external personnel and is designed for people within the organisation to be fully protected by the Whistleblower legislation. The Chairman confirmed that this is a service provided by PWC where people can call them to register a matter that they believe is under the Whistleblower legislation and is then referred through the appropriate channels. It was confirmed that this report is received quarterly.

COMMITTEE RESOLUTION RA 24/02/004

Moved: Cr Jack O'Connor

Seconded: Mayor Tania Gibson

That the Risk and Assurance Sub-Committee Meeting receive the report.

Carried Unanimously

3.4 UPDATE FROM MINISTER FOR LOCAL GOVERNMENT

Refer page 82 of the agenda.

The CE spoke to this report and advised that in view of the repeal of the Three Waters legislation and the replacement legislation that won't occur until around mid to late next year, the Government has offered three options. He outlined options that were made available and stated that none of these options looked attractive to Council, but Council could complete Year 1 as any of the delayed options could delay the rate strike. The CE stated that the intention is to continue with LTP but try to get a month's delay through until the end of July which means Council could still do the first instalment rate strike using the LTP numbers. The CE outlined the fourth option which is a "super" Annual Plan and contains a lot more detail around the water infrastructure, and this would take away the need to worry about what the next nine years looks like in view of the uncertainty of the new legislation. The CE stated this option is aimed at smaller Council's to allow them to do one year's Annual Plan, and Council could then do a two year LTP in 2025 / 2026 to catch up and get back into the three year cycle again. The CE advised that Council would still need to consult but will not need auditors involved, which would save a lot of time, and this is what staff are recommending. He stated that this is the best way for Council to deliver an Annual Plan and a LTP that is going to be meaningful. He said that the downside is that the LTP occurs in the same year as the local government election. It was agreed that the fourth option should be recommended to Council. The CE advised that Buller District Council and Westland District Council are also looking at taking this option. Cr Mallinson stated this is a very sensible course of action. Cr O'Connor stated he is happy to be led by staff, and it makes sense as Three Waters is still sitting in an unknown space. The CE advised this will be a mini LTP as it will only be for two years but the annual plan and the two year LTP will align to a three year cycle. He stated that there will still be a consultation process and any major projects can be done as an amendment to the LTP. The CE advised that Council is in the same position as it was just prior to the general election, as Council does not know what is going to happen and this now gives Council space to work through the process.

COMMITTEE RESOLUTION RA 24/02/005**Moved: Mayor Tania Gibson****Seconded: Cr Robert Mallinson**

That the Risk and Assurance Sub-Committee Meeting

1. Receive the report.

Moved: Cr Robert Mallinson**Seconded: Mr Rob Caldwell**

2. Recommend to Council that it supports the proposal to delay the Long Term Plan until 2025 – 26 year and produce an Annual Plan for the 2024 – 25 financial year.

Carried Unanimously**4 IN COMMITTEE ITEMS**

That the public is excluded from:

The following parts of the proceedings of this meeting, namely;

Agenda item(s) 4.1 – 4.8

The general subject of each 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 RESOLUTION RA 24/02/006**Moved: Mayor Tania Gibson****Seconded: Cr Jack O'Connor**

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
4.1 - CONFIRMATION OF IN COMMITTEE MINUTES OF RISK AND ASSURANCE SUB-COMMITTEE MEETING HELD ON 24 OCTOBER 2023	s7(2)(c)(ii) - the withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely otherwise to damage the public interest	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7
4.2 - LONG TERM PLAN 2024-2034 RISK REGISTER	s7(2)(j) - the withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for

		withholding would exist under section 6 or section 7
4.3 - HEALTH AND SAFETY REPORT	s7(2)(d) - the withholding of the information is necessary to avoid prejudice to measures protecting the health or safety of members of the public	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7
4.4 - ICT AND CYBERSECURITY IMPLEMENTATION PLAN ON AUDITS PERFORMED	s7(2)(j) - the withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7
4.5 - STRATEGIC PRIORITIES UPDATE	s7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7
4.6 - SENSITIVE EXPENDITURE REPORT - DECEMBER 2023	s7(2)(b)(ii) - the withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7
4.7 - REPORT ON AUDIT RECOMMENDATIONS FROM MANAGEMENT LETTER	s7(2)(g) - the withholding of the information is necessary to maintain legal professional privilege	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7
4.8 - INSURANCE RENEWAL	s7(2)(b)(ii) - the withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for

	person who supplied or who is the subject of the information	withholding would exist under section 6 or section 7
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Carried Unanimously

5 SUB-COMMITTEE RESUME IN OPEN MEETING

CLOSURE OR RATIFICATION OF DECISIONS IN OPEN MEETING.

The meeting concluded at 5.40 pm.

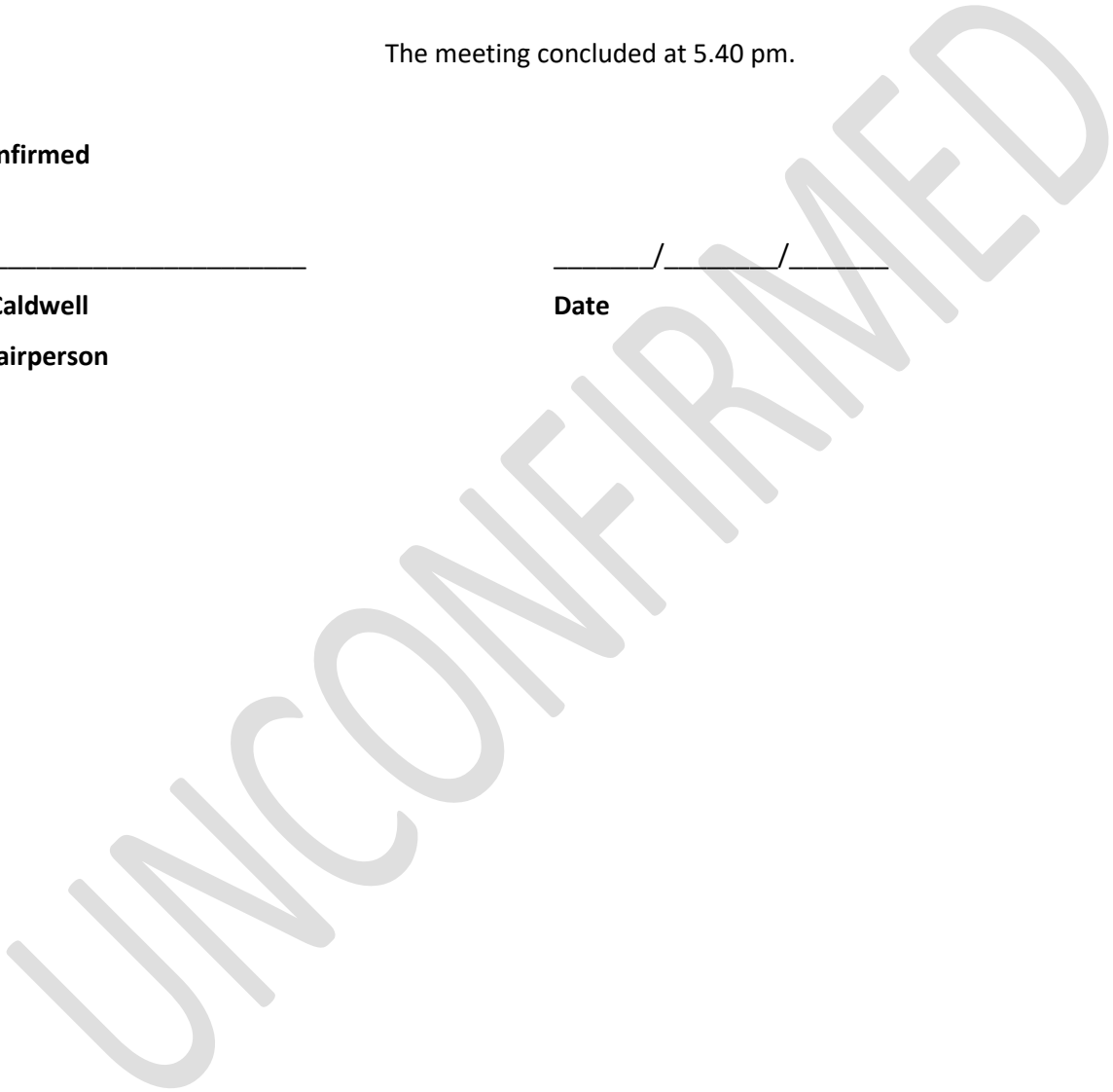
Confirmed

R Caldwell

Chairperson

____/____/____

Date



3 AGENDA ITEMS

3.1 FINANCE REPORT FOR THE PERIOD ENDING 31 JANUARY 2024

File Number: F/7
Report Author: Finance Manager
Report Authoriser: Group Manager Support
Appendices: Nil

1. REPORT PURPOSE

To provide the Committee with an overview of the Council's financial performance for the period ending 31 January 2024.

2. OFFICER RECOMMENDATION

That the Finance Regulatory and Business Support Committee:

1. Receives the report and notes the contents.

3. BACKGROUND

- 3.1. Council's financial year runs from 1 July to 30 June. This report displays the unaudited financial results for the period.
- 3.2. The budget includes the approved 2023/24 Annual Plan budget plus carry forwards and a comparison to the audited 2022/23 actual figures.
- 3.3. A summarised analysis of variances is provided in the report and detailed departmental variance analysis is provided in a separate report per activity.

4. DISCUSSION



**Statement of Comprehensive Revenue and Expense
for the 7 months ending 31 January 2024**

	Actual 7 months 2024 \$000	Budget 12 months 2024 \$000	Actual 12 months 2023 \$000
REVENUE			
Rates revenue	12,743	22,108	20,285
Fees and charges	3,068	4,808	4,480
Development and financial contributions	709	65	197
Subsidies and grants	3,076	5,096	10,215
Interest revenue	178	171	503
Other revenue	635	1,116	1,693
Total revenue	20,410	33,364	37,373
EXPENSES			
Personnel costs	4,151	7,643	7,086
Depreciation and amortisation expense	6,664	11,209	11,797
Other expenses	11,344	16,530	21,060
Finance costs	707	1,421	1,363
Other losses	-	-	-
Total operating expenditure	22,866	36,803	41,306
Net surplus/(deficit) before tax	(2,456)	(3,439)	(3,933)
Income tax expense	-	-	-
Surplus/(deficit) after tax attributable to Grey District Council	(2,456)	(3,439)	(3,933)

OTHER COMPREHENSIVE REVENUE AND EXPENSES			
Movement in asset revaluation reserve	-	-	-
Total comprehensive Revenue and Expense	(2,456)	(3,439)	(3,933)



**Statement of Financial Position
for the 7 months ending 31 January 2024**

	Actual 7 months 2024 \$000	Budget 12 months 2024 \$000	Actual 12 months 2023 \$000
ASSETS			
Current Assets			
Cash and cash equivalents	2,854	4,427	8,028
Receivables	7,442	6,425	5,646
Prepayments	1,456	-	552
Other financial assets	3,207	6,828	587
Derivative financial instruments	-	-	186
	14,960	17,680	14,999
Non Current Assets			
Receivables	-	30	-
Property, plant and equipment	556,470	536,914	558,154
Intangible assets	186	200	209
Investment property	3,870	3,700	3,870
Other financial assets	-	102	618
Derivative financial instruments	593	-	413
	561,119	540,946	563,264
TOTAL ASSETS	576,079	558,626	578,263

	Actual 2024 \$000	Budget 2024 \$000	Actual 2023 \$000
LIABILITIES			
Current Liabilities			
Payables	1,062	6,040	6,815
Employee entitlements	580	542	379
Borrowings	-	5,000	7,000
Derivative financial instruments	-	-	-
	1,643	11,582	14,194
Non Current Liabilities			
Provisions	-	1,968	1,360
Employee entitlements	-	-	210
Borrowings	30,600	32,418	23,600
Derivative financial instruments	-	95	-
	30,600	34,481	25,170
TOTAL LIABILITIES	32,243	46,063	39,364
EQUITY			
Retained earnings	233,666	238,702	229,731
Special Funds	-	7,625	-
Trusts Bequests and Other Reserves	8,972	174	7,966
Revaluation reserve	301,198	266,063	301,202
Total equity attributable to the Council	543,836	512,564	538,899
TOTAL EQUITY AND LIABILITIES	576,079	558,627	578,263



**Statement of Cashflows
for the 7 months ending 31 January 2024**

	Actual 7 months 2024 \$000	Budget 12 months 2024 \$000	Actual 12 months 2023 \$000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from rates revenue	12,743	22,108	20,306
Interest received	178	171	428
Dividends received	-	-	-
Subsidies and Grants received	5,061	-	15,118
Receipts from other revenue	9,196	11,085	7,382
Payments to suppliers and employees	(24,702)	(24,161)	(27,734)
Interest paid	(707)	(1,421)	(1,250)
Income tax paid (refund)	-	-	-
Goods and services tax (net)	-	(13)	-
Net cash from operating activities	1,768	7,769	14,250
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant and equipment	6	-	-
Proceeds from investments	2,509	-	-
Proceeds from sale of investment properties	-	-	121
Proceeds from realisation of other financial assets	-	-	1,589
Purchase of property, plant and equipment	(4,948)	(14,622)	(12,813)
Purchase of other financial assets	-	-	(636)
Acquisition of investments	-	-	-
Net cash from investing activities	(2,433)	(14,622)	(11,739)
CASH FLOWS FROM FINANCING ACTIVITIES			

Proceeds from borrowings	-	7,302	17,000
Repayment of borrowings	-	(1,050)	(17,000)
Net cash from financing activities	-	6,252	-
Net (decrease)/increase in cash, cash equivalents and bank overdrafts	(664)	(601)	2,511
Cash, cash equivalents and bank overdrafts at the beginning of the year	3,519	5,028	5,517
Cash, cash equivalents and bank overdrafts at the end of the year	2,854	4,427	8,028



**Funding Impact Statement - Whole of Council
for the 7 months ending 31 January 2024**

	Actual 7 months 2024 \$000	Budget 12 months 2024 \$000	Actual 12 months 2023 \$000
[A] SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	13,560	13,730	12,958
Targeted rates	8,285	8,378	7,886
Subsidies and grants for operating purposes	3,076	1,925	5,697
Fees and charges	3,068	4,808	4,480
Interest and dividends from investments	208	171	503
Local authorities fuel tax, fines, infringement fees, and other receipts	591	1,116	931
Total operating funding [A]	28,788	30,128	32,455
[B] APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	17,202	24,173	28,127
Finance costs	707	1,421	1,363
Other operating funding applications	-	-	-
Total applications of operating funding [B]	17,909	25,594	29,490
Surplus (deficit) of operating funding [A - B]	10,879	4,534	2,965
[C] SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	-	3,171	4,519
Development and financial contributions	709	65	197
Increase (decrease) in debt	-	6,251	6

Gross proceeds from sale of assets	6	-	102
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding [C]	715	9,487	4,824
[D] APPLICATION OF CAPITAL FUNDING			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	7,636	3,523
- to replace existing assets	4,957	6,986	9,031
Increase (decrease) in reserves	(6)	(601)	(4,765)
Increase (decrease) of investments	(2,509)	-	-
Total applications of capital funding [D]	2,441	14,021	7,789
Surplus (deficit) of capital funding [C - D]	(1,726)	(4,534)	(2,965)
Funding balance: [A - B] + [C - D]	9,153	0	-
	Actual	Full year Budget	Full year Actual
	2024	2024	2023
	\$000	\$000	\$000
Surplus (deficit) of operating funding	10,879	4,534	2,965
add sources of capital funding recognised as revenue in statement of comprehensive income			
Subsidies and grants for capital expenditure	-	3,171	4,519
Development and financial contributions	709	65	197
adjust for other sources of non cash items excluded from the funding impact statement			
Depreciation and amortisation expense	-	-	-
Net gain (loss) of non current assets held for sale	-	-	-
Net gain (loss) on sale of property plant & equipment	-	-	-
Assets Vested	-	-	-
Surplus / deficit after tax attributable to Grey District Council	11,588	7,770	7,681

5. CONSIDERATIONS

- 5.1. Legal and Legislative Implications
 - 5.1.1. Local Government Act 2022
- 5.2. Financial
 - 5.2.1. Grey District Council 2023/24 Annual Plan
- 5.3. Existing Policy and Strategy Implications
 - 5.3.1. Grey District Council 2021/31 Long Term Plan
- 5.4. Significance and Engagement
 - 5.4.1 As the report is information only the assessment of significance is low.

6. NEXT STEPS

- 6.1. The Committee will receive an updated financial report at the next meeting.

Confirmation of Statutory Compliance

Compliance with Statutory Decision-making Requirements (ss 76 - 81 Local Government Act 2002).

- (a) This report contains:
 - (i) sufficient information about all reasonably practicable options identified and assessed in terms of their advantages and disadvantages; and
 - (ii) adequate consideration of the views and preferences of affected and interested persons bearing in mind any proposed or previous community engagement.
- (b) The information reflects the level of significance of the matters covered by the report, as determined in accordance with the Council's significance and engagement policy.

3.2 ACTIVITY BASED MANAGEMENT ACCOUNTS FOR THE PERIOD ENDING 31 JANUARY 2024

File Number: F/7

Report Author: Finance Manager

Report Authoriser: Group Manager Support

Appendices: 1. Management Accounts to 31 January 2024

1. REPORT PURPOSE

To provide the Committee with an overview of the activity-based management accounts for the five months ending 31 January 2024.

2. OFFICER RECOMMENDATION

That the Finance Regulatory and Business Support Committee:

- (a) Receive the report and note the contents.

3. BACKGROUND

- 3.1. Council's financial year runs from 1 July to 30 June. This report displays the activity based divisional management accounts for the period ending 31 January 2024.
- 3.2. The budget includes the approved 2023/24 Annual Plan budget plus carry forwards.

4. CONSIDERATIONS

- 4.1. Legal and Legislative Implications
 - 4.1.1. Local Government Act 2022
- 4.2. Financial
 - 4.2.1. Grey District Council 2023/24 Annual Plan
- 4.3. Existing Policy and Strategy Implications
 - 4.3.1. Grey District Council 2021/31 Long Term Plan

4.4. Significance and Engagement

4.4.1. As the report is information only the assessment of significance is low.

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5.1. The Committee will receive an updated financial report at the next meeting.

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Compliance with Statutory Decision-making Requirements (ss 76 - 81 Local Government Act 2002).

- (a) This report contains:
 - (i) sufficient information about all reasonably practicable options identified and assessed in terms of their advantages and disadvantages; and
 - (ii) adequate consideration of the views and preferences of affected and interested persons bearing in mind any proposed or previous community engagement.
- (b) The information reflects the level of significance of the matters covered by the report, as determined in accordance with the Council's significance and engagement policy.

CEO	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance	Percentage Variance	Variance Analysis	Notes
Revenue							
Elected Members							
Other revenue	(32,948.00)	(280.00)	-	280.00	0%	Favourable	
Interest revenue bank & term deposits	(171,000.00)	(176,585.47)	(99,750.00)	76,835.47	77%	Favourable	
Expense							
CEO Office							
Salaries and wages	274,218.00	136,002.63	159,957.00	23,954.37	15%	Favourable	
Defined contribution plans	26,348.00	7,222.63	15,372.00	8,149.37	53%	Favourable	
Insurance	14,114.00	1,703.02	8,232.00	6,528.98	79%	Favourable	
Contractors and Professional Services	75,887.00	47,421.42	46,347.00	(1,074.42)	-2%	Unfavourable	IM
Other operating expenses	53,487.00	14,498.16	35,841.00	21,342.84	60%	Favourable	
Elected Members							
Salaries and wages	188,542.80	104,276.77	109,983.30	5,706.53	5%	Favourable	
Defined contribution plans	-	3,137.36	-	(3,137.36)	0%	Unfavourable	IM
Grants	25,364.00	28,881.68	22,781.00	(6,100.68)	-27%	Unfavourable	A
Contractors and Professional Services	250,797.00	34,591.02	133,652.00	99,060.98	74%	Favourable	
Other operating expenses	460,713.00	290,454.92	427,325.00	136,870.08	32%	Favourable	
Notes:							
A: Contestable funding carry forward, to spend in April 2024.							
IM: Movement below \$5,000. Immaterial variance, no further investigation.							

Communications and Engagement	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance	Percentage variance	Variance analysis	Notes
Revenue							
Communications							
Fees & charges	-	(1,453.75)	-	1,453.75	0%	Favourable	
Engagement							
Grants received	(64,673.00)	(33,958.94)	(42,666.00)	(8,707.06)	-20%	Unfavourable	A
Other revenue	-	(71.74)	-	71.74	0%	Favourable	
Expense							
Communications							
Other operating expenses	30,354.00	8,101.36	16,997.00	8,895.64	52%	Favourable	
Engagement							
Interest expense on borrowings	1,131.00	389.39	658.00	268.61	41%	Favourable	
Grants	204,231.00	140,530.02	150,076.00	9,545.98	6%	Favourable	
Other operating expenses	1,543.00	6,986.66	903.00	(6,083.66)	-674%	Unfavourable	B
<p>A: The majority of the variance is attributable to donations YTD being \$23k below budget, offset by unbudgeted Creative community grant to be spent in April.</p> <p>B: Unbudgeted grant paid for contestable funding.</p>							
<p>IM: Movement below \$5,000. Immaterial variance, no further investigation.</p>							

HR, Health and Safety	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance	Percentage variance	Variance analysis	Notes
Expense							
HR - Health and Safety							
Salaries and wages	359,379.00	210,885.47	209,636.00	(1,249.47)	-1%	Unfavourable	IM
Defined contribution plans	17,593.00	4,302.63	10,262.00	5,959.37	58%	Favourable	
Insurance	3,002.00	1,380.54	1,750.00	369.46	21%	Favourable	
Contractors and Professional Services	87,391.00	45,734.20	50,981.00	5,246.80	10%	Favourable	
Other operating expenses	56,793.00	55,409.73	34,210.00	(21,199.73)	-62%	Unfavourable	A
A: The majority of the overspent relates to unbudgeted Health & Safety consultancy, Job evaluation Business partner and general staff job evaluations.							
IM: Movement below \$5,000. Immaterial variance, no further investigation.							

Information Technology	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance	Percentage variance	Variance analysis	Notes
Revenue							
Information Technology & Management							
Other revenue	-	(1,415.45)	-	1,415.45	0%	Favourable	
Expense							
Information Technology & Management							
Salaries and wages	373,687.00	146,474.70	217,987.00	71,512.30	33%	Favourable	
Defined contribution plans	17,234.00	4,617.89	10,052.00	5,434.11	54%	Favourable	
Interest expense on borrowings	-	578.18	-	(578.18)	0%	Unfavourable	IM
Minimum lease payments	35,687.00	1,922.90	14,980.00	13,057.10	87%	Favourable	
Insurance	3,704.00	2,076.96	2,163.00	86.04	4%	Favourable	
Contractors and Professional Services	100,137.00	40,311.29	58,422.00	18,110.71	31%	Favourable	
Other operating expenses	603,773.00	267,232.55	330,443.00	63,210.45	19%	Favourable	
Capex Cost	409,411.00	69,770.41	149,619.00	79,848.59	53%	Favourable	
IM: Movement below \$5,000. Immaterial variance, no further investigation.							

Community and Recreation	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance	Percentage variance	Variance analysis	Notes
Revenue							
Museum Arts Culture Heritage							
Grants received	-	(12,879.51)	-	12,879.51	0%	Favourable	
Fees & charges	(3,252.00)	(252.17)	(1,897.00)	(1,644.83)	-87%	Unfavourable	IM
Other revenue	-	(61.15)	-	61.15	0%	Favourable	
Other Culture							
Insurance	30,897.00	5,682.13	18,025.00	12,342.87	68%	Favourable	
Westland Recreation							
Grants received	-	(600.00)	-	600.00	0%	Favourable	
Fees & charges	(978,420.00)	(665,485.91)	(570,745.00)	94,740.91	17%	Favourable	
Other revenue	-	(16,729.28)	-	16,729.28	0%	Favourable	
Customer Services							
Grants received	-	(600.00)	-	600.00	0%	Favourable	
Libraries							
Grants received	(4,370.00)	(3,946.83)	-	3,946.83	0%	Favourable	
Fees & charges	(13,071.00)	(18,977.26)	(7,623.00)	11,354.26	149%	Favourable	
Other revenue	(14,588.00)	(0.79)	(8,512.00)	(8,511.21)	-100%	Unfavourable	IM
Events							
Grants received	-	(3,450.00)	-	3,450.00	0%	Favourable	

Expense							
Museum Arts Culture Heritage							
Salaries and wages	-	4,186.81	-	(4,186.81)	0%	Unfavourable	IM
Interest expense on borrowings	5,317.00	296.42	3,101.00	2,804.58	90%	Favourable	
Minimum lease payments	16,000.00	15,375.00	9,331.00	(6,044.00)	-65%	Unfavourable	IM
Insurance	1,105.00	1,061.29	644.00	(417.29)	-65%	Unfavourable	IM
Contractors and Professional Services	6,634.00	2,015.95	3,864.00	1,848.05	48%	Favourable	
Utilities	20,498.00	2,251.95	11,963.00	9,711.05	81%	Favourable	
Other operating expenses	17,036.00	2,261.24	10,114.00	7,852.76	78%	Favourable	
Other Culture							
Grants	11,000.00	-	5,500.00	5,500.00	100%	Favourable	
Minimum lease payments	-	6,175.00	-	(6,175.00)	0%	Unfavourable	IM
Contractors and Professional Services	11,051.00	2,647.17	6,447.00	3,799.83	59%	Favourable	
Other operating expenses	-	2,628.97	-	(2,628.97)	0%	Unfavourable	IM
Capex Cost	2,710.00	-	1,582.00	1,582.00	100%	Favourable	
Westland Recreation							
Salaries and wages	997,782.00	780,797.98	582,036.00	(198,761.98)	-34%	Unfavourable	A
Defined contribution plans	35,885.00	22,801.56	20,930.00	(1,871.56)	-9%	Unfavourable	IM
Interest expense on borrowings	114,413.00	73,920.77	66,738.00	(7,182.77)	-11%	Unfavourable	IM

Minimum lease payments	15,268.00	5,305.76	8,904.00	3,598.24	40%	Favourable	
Insurance	170,962.00	118,193.74	99,722.00	(18,471.74)	-19%	Unfavourable	B
Contractors and Professional Services	269,487.00	228,538.74	137,689.00	(90,849.74)	-66%	Unfavourable	C
Utilities	169,150.00	96,470.02	98,665.00	2,194.98	2%	Favourable	
Other operating expenses	335,409.00	239,369.19	202,156.00	(37,213.19)	-18%	Unfavourable	D
Capex Cost	51,857.00	46,950.18	43,363.00	(3,587.18)	-8%	Unfavourable	IM
Customer Services							
Salaries and wages	450,850.00	134,929.69	262,997.00	128,067.31	49%	Favourable	
Defined contribution plans	16,813.00	4,103.70	9,807.00	5,703.30	58%	Favourable	
Insurance	2,982.00	6,030.78	1,743.00	(4,287.78)	-246%	Unfavourable	IM
Other operating expenses	9,343.00	3,805.55	5,841.00	2,035.45	35%	Favourable	
Capex Cost	542.00	-	315.00	315.00	100%	Favourable	
Libraries							
Salaries and wages	430,313.00	255,601.85	251,013.00	(4,588.85)	-2%	Unfavourable	IM
Defined contribution plans	20,723.00	10,882.71	12,089.00	1,206.29	10%	Favourable	
Interest expense on borrowings	9,453.00	427.17	5,516.00	5,088.83	92%	Favourable	
Minimum lease payments	19,351.00	19,500.00	19,091.00	(409.00)	-2%	Unfavourable	IM
Insurance	26,075.00	9,566.25	15,211.00	5,644.75	37%	Favourable	

Contractors and Professional Services	26,314.00	10,567.79	15,445.00	4,877.21	32%	Favourable	
Utilities	17,495.00	6,649.23	10,206.00	3,556.77	35%	Favourable	
Other operating expenses	57,190.00	35,139.34	33,570.00	(1,569.34)	-5%	Unfavourable	IM
Events							
Salaries and wages	69,658.00	27,017.00	40,635.00	13,618.00	34%	Favourable	
Defined contribution plans	2,284.00	29.96	1,330.00	1,300.04	98%	Favourable	
Contractors and Professional Services	53,578.00	11,599.33	14,280.00	2,680.67	19%	Favourable	
Other operating expenses	14,771.00	6,097.87	8,708.00	2,610.13	30%	Favourable	
Capex Cost	7,836.00	4,291.30	7,836.00	3,544.70	45%	Favourable	
<p>A: The variance is due to CPI adjustment being applied resulting in a significant increase in employee costs.</p> <p>B: General insurance premium increase from AON.</p> <p>C: The majority of the variance is due to unbudgeted replacement of plant 2 frame pump.</p> <p>D: The majority of the variance relates to materials and stock purchased.</p> <p>IM: Movement below \$10,000. Immaterial variance, no further investigation.</p>							

Regulatory	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance	Percentage variance	Variance analysis	Notes
Revenue							
Parking Enforcement							
Other revenue	-	(165.56)	-	165.56	0%	Favourable	
Infringements	(28,360.00)	(7,702.48)	(17,566.00)	(9,863.52)	-56%	Unfavourable	IM
Planning							
Fees & charges	(115,283.00)	(99,842.88)	(67,249.00)	32,593.88	48%	Favourable	
Other revenue	(10,841.00)	(46,598.88)	(6,321.00)	40,277.88	637%	Favourable	
Infringements	(542.00)	-	(315.00)	(315.00)	-100%	Unfavourable	IM
Financial Contributions	(145,880.00)	(158,772.86)	(85,099.00)	73,673.86	0%	Favourable	
Other Regulation							
Fees & charges	(67,093.00)	(36,746.07)	(39,144.00)	(2,397.93)	-6%	Unfavourable	IM
Infringements	(8,762.00)	(11,000.00)	(5,117.00)	5,883.00	115%	Favourable	
Health Regulation							
Fees & charges	(57,699.00)	(16,977.84)	(33,663.00)	(16,685.16)	-50%	Unfavourable	A
Animal Control							
Fees & charges	(197,679.00)	(198,385.14)	(193,113.00)	5,272.14	3%	Favourable	
Infringements	(7,300.00)	(500.00)	(5,473.00)	(4,973.00)	-91%	Unfavourable	IM
Expense							
Parking Enforcement							

Salaries and wages	34,418.00	27,976.77	20,076.00	(7,900.77)	-39%	Unfavourable	IM
Defined contribution plans	2,671.00	814.29	1,561.00	746.71	48%	Favourable	
Interest expense on borrowings	1,485.00	734.96	868.00	133.04	15%	Favourable	
Insurance	217.00	691.42	126.00	(565.42)	-449%	Unfavourable	IM
Contractors and Professional Services	-	1,056.25	-	(1,056.25)	0%	Unfavourable	IM
Other operating expenses	13,669.00	4,056.87	8,011.00	3,954.13	49%	Favourable	
Capex Cost	2,084.00	2,501.00	2,084.00	(417.00)	-20%	Unfavourable	IM
Planning							
Contractors and Professional Services	42,521.00	342,379.63	24,808.00	(317,571.63)	-1280%	Unfavourable	B
Other operating expenses	18,035.00	3,027.69	10,727.00	7,699.31	72%	Favourable	
Other Regulation							
Salaries and wages	6,311.00	4,992.00	3,682.00	(1,310.00)	-36%	Unfavourable	IM
Depreciation	179.00	89.52	105.00	15.48	15%	Favourable	
Contractors and Professional Services	133,133.00	30,030.66	77,672.00	47,641.34	61%	Favourable	
Other operating expenses	13,480.00	5,972.29	7,861.00	1,888.71	24%	Favourable	
Health Regulation							
Contractors and Professional Services	86,728.00	13,809.22	50,589.00	36,779.78	73%	Favourable	
Other operating expenses	-	2,660.00	-	(2,660.00)	0%	Unfavourable	IM
Animal Control							

Insurance	688.00	-	399.00	399.00	100%	Favourable
Contractors and Professional Services	24,092.00	8,588.99	14,049.00	5,460.01	39%	Favourable
Utilities	1,626.00	(244.18)	952.00	1,196.18	126%	Favourable
Other operating expenses	39,652.00	22,090.50	24,003.00	1,912.50	8%	Favourable
Capex Cost	5,420.00	4,985.50	5,420.00	434.50	8%	Favourable
A: Health and regulation fees are demand driven. This is expected to pick up for the remainder of the year.						
B: This is offset by savings in employee costs of \$248k.						
IM: Movement below \$10,000. Immaterial variance, no further investigation.						

Finance	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance	Percentage variance	Variance analysis	Notes
Revenue							
Support Group							
Fees & charges	(43,960.00)	(18,952.69)	(25,634.00)	(6,681.31)	-26%	Unfavourable	IM
Other revenue	(11,058.00)	(2,290.09)	(6,454.00)	(4,163.91)	-65%	Unfavourable	IM
Infringements	-	(1,920.74)	-	1,920.74	0%	Favourable	
Interest revenue bank & term deposits	-	(1,623.12)	-	1,623.12	0%	Favourable	
Proceeds ppe sales	-	(1,434.78)	-	1,434.78	0%	Favourable	
Expense							
Rates							
Other operating expenses	-	565,588.66	-	(565,588.66)	0%	Unfavourable	A
Finance							
Other operating expenses	-	645.81	-	(645.81)	0%	Unfavourable	IM
Fleet Management							
Minimum lease payments	3,042.00	-	1,778.00	1,778.00	100%	Favourable	
Insurance	-	13,109.81	-	(13,109.81)	0%	Unfavourable	B
Contractors and Professional Services	23,810.00	45,317.83	13,895.00	(31,422.83)	-226%	Unfavourable	C
Other operating expenses	35,585.00	27,082.67	20,762.00	(6,320.67)	-30%	Unfavourable	IM
Support Group							

Salaries and wages	1,113,503.00	605,284.74	649,544.00	44,259.26	7%	Favourable	
Defined contribution plans	40,199.00	25,749.90	23,450.00	(2,299.90)	-10%	Unfavourable	IM
Interest expense on borrowings	-	6,948.69	-	(6,948.69)	0%	Unfavourable	IM
Audit fees	335,055.00	15,652.10	118,896.00	103,243.90	87%	Favourable	
Minimum lease payments	8,115.00	4,557.00	4,732.00	175.00	4%	Favourable	
Insurance	17,128.00	20,629.18	9,989.00	(10,640.18)	-107%	Unfavourable	D
Contractors and Professional Services	288,516.00	498,771.96	173,267.00	(325,504.96)	-188%	Unfavourable	E
Utilities	2,168.00	1,798.42	1,267.00	(531.42)	-42%	Unfavourable	IM
Other operating expenses	241,847.00	194,741.45	167,929.00	(26,812.45)	-16%	Unfavourable	F
Capex Cost	4,878.00	15,773.61	2,849.00	(12,924.61)	-454%	Unfavourable	IM
A: Rates paid on retirement housing							
B: General insurance premium increase from AON. Budget included elsewhere.							
C: Above budgeted spend on Fleet management, being RT's fit to new Vehicles, WOF charges, etc.							
D: General insurance premium increase from AON. Budget included elsewhere.							
E: This spending has been capped. Previously reported variance of \$324k, thus only an additional \$1k spent.							
F: The variance relates to MagiQ performance subscription added, that was not budgeted for.							
IM: Movement below \$10,000. Immaterial variance, no further investigation.							

Mayors Taskforce for Jobs	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance	Percentage variance	Variance analysis	Notes
Revenue							
Economic Development							
Lease revenue	-	(229.56)	-	229.56	0%	Favourable	
Grants received	-	(164,518.80)	-	164,518.80	0%	Favourable	
Expense							
Economic Development							
Salaries and wages	80,004.00	76,063.72	46,669.00	(29,394.72)	-63%	Unfavourable	A
Defined contribution plans	2,623.00	2,279.00	1,533.00	(746.00)	-49%	Unfavourable	IM
Grants	150,000.00	299,999.92	-	(299,999.92)	0%	Unfavourable	B
Insurance	2,705.00	1,745.74	1,575.00	(170.74)	-11%	Unfavourable	IM
Contractors and Professional Services	47,530.00	10,360.43	27,433.00	17,072.57	62%	Favourable	
Other operating expenses	6,168.00	4,128.51	3,462.00	(666.51)	-19%	Unfavourable	IM
Capex Cost	-	(1,297.44)	-	1,297.44	0%	Favourable	
Grants - Other	-	84,632.01	-	(84,632.01)	0%	Unfavourable	C
A: Two Resources in this area for the period.							
B: The variance relates to unbudgeted grants paid to Pounama Pathways for 23 and 24.							
C: Mayors taskforce for jobs expenditure. Additional amounts to be claimed.							
IM: Movement below \$10,000. Immaterial variance, no further investigation.							

Transport	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance	Percentage variance	Variance analysis	Notes
Revenue							
Parking Facilities							
Fees & charges	(44,448.00)	(14,287.13)	(33,336.00)	(19,048.87)	-57%	Unfavourable	#
Lease revenue	(26,212.00)	(29,506.59)	(24,001.00)	5,505.59	23%	Favourable	
Port Operations							
Grants received	-	(50,319.33)	-	50,319.33	0%	Favourable	
Fees & charges	(305,904.00)	(109,488.29)	(178,444.00)	(68,955.71)	-39%	Unfavourable	#
Other revenue	(21,682.00)	(16,283.51)	(12,649.00)	3,634.51	29%	Favourable	
Gain on disposal of PPE	-	(1,434.78)	-	1,434.78	0%	Favourable	
Roading							
Grants received	(4,994,349.00)	(2,403,519.81)	(2,913,372.00)	(509,852.19)	-18%	Unfavourable	A
Fees & charges	(49,056.00)	(33,551.18)	(28,616.00)	4,935.18	17%	Favourable	
Other revenue	(1,084.00)	(66,082.11)	(630.00)	65,452.11	10389%	Favourable	
Petrol Tax	(141,985.00)	(40,593.00)	(82,824.00)	(42,231.00)	-51%	Unfavourable	#
Lease revenue	(21,050.00)	(12,453.82)	(16,530.00)	(4,076.18)	-25%	Unfavourable	IM
Financial Contributions	(20,000.00)	(5,017.53)	(11,669.00)	(6,651.47)	-57%	Unfavourable	IM
Aerodrome							
Fees & charges	(7,294.00)	(1,158.63)	(4,256.00)	(3,097.37)	-73%	Unfavourable	IM

Other revenue	(3,815.00)	(7,175.71)	(1,815.00)	5,360.71	295%	Favourable	
Lease revenue	(42,000.00)	(33,996.12)	(1.00)	33,995.12	3399512%	Favourable	
Expense							
Parking Facilities							
Minimum lease payments	74,649.00	62,315.00	71,728.00	9,413.00	13%	Favourable	
Contractors and Professional Services	27,102.00	-	15,813.00	15,813.00	100%	Favourable	
Other operating expenses	4,336.00	2,008.30	2,343.00	334.70	14%	Favourable	
Port Operations							
Salaries and wages	234,532.00	158,477.25	136,808.00	(21,669.25)	-16%	Unfavourable	#
Defined contribution plans	5,476.00	3,505.35	3,192.00	(313.35)	-10%	Unfavourable	IM
Interest expense on borrowings	177,824.00	67,770.77	103,733.00	35,962.23	35%	Favourable	
Insurance	101,454.00	45,764.45	59,185.00	13,420.55	23%	Favourable	
Contractors and Professional Services	146,046.00	35,093.70	85,197.00	50,103.30	59%	Favourable	
Utilities	30,801.00	18,308.80	17,969.00	(339.80)	-2%	Unfavourable	IM
Other operating expenses	72,721.00	30,634.68	43,369.00	12,734.32	29%	Favourable	
Capex Cost	4,370.00	199,554.22	2,548.00	(197,006.22)	-7732%	Unfavourable	#
Roading							
Interest expense on borrowings	8,558.00	2,503.96	4,991.00	2,487.04	50%	Favourable	

Minimum lease payments	3,121.00	2,800.00	1,820.00	(980.00)	-54%	Unfavourable	IM
Insurance	239.00	123.66	140.00	16.34	12%	Favourable	
Contractors and Professional Services	2,900,696.00	2,920,631.78	1,632,097.00	(1,288,534.78)	-79%	Unfavourable	#
Utilities	(60,791.00)	50,044.89	(35,462.00)	(85,506.89)	-241%	Unfavourable	#
Other operating expenses	-	101,027.73	-	(101,027.73)	0%	Unfavourable	#
Capex Cost	6,292,129.00	1,366,578.02	3,256,325.00	1,889,746.98	58%	Favourable	
Aerodrome							
Interest expense on borrowings	-	(4.60)	-	4.60	0%	Favourable	
Insurance	1,730.00	882.77	1,008.00	125.23	12%	Favourable	
Contractors and Professional Services	74,972.00	26,549.70	43,736.00	17,186.30	39%	Favourable	
Utilities	921.00	373.44	539.00	165.56	31%	Favourable	
Other operating expenses	7,397.00	3,089.64	4,302.00	1,212.36	28%	Favourable	
Capex Cost	311.00	1,181.17	182.00	(999.17)	-549%	Unfavourable	IM
<p>A: PGF claim 8 funding for Moonlight bridge not budgeted for. Claim 7 construction claim not submitted. Offset by NZTA grants being below budget.</p> <p>#: No variance explanation provided by Infrastructure and Transport Manager.</p> <p>IM: Movement below \$10,000. Immaterial variance, no further investigation.</p>							

Utilities	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance	Percentage variance	Variance analysis	Notes
Revenue							
Parks and Reserves							
Fees & charges	(58,351.00)	(14,269.77)	(34,041.00)	(19,771.23)	-58%	Unfavourable	#
Other revenue	(4,336.00)	(141.87)	(2,527.00)	(2,385.13)	-94%	Unfavourable	IM
Lease revenue	(5,202.00)	-	(3,038.00)	(3,038.00)	-100%	Unfavourable	IM
Solid Waste Management							
Grants received	(70,146.00)	(41,550.27)	(52,611.00)	(11,060.73)	-21%	Unfavourable	#
Fees & charges	(1,174,793.00)	(894,079.57)	(685,293.00)	208,786.57	30%	Favourable	
Other revenue	-	(9,000.66)	-	9,000.66	0%	Favourable	
Expense							
Parks and Reserves							
Interest expense on borrowings	-	684.76	-	(684.76)	0%	Unfavourable	IM
Minimum lease payments	-	2,400.00	-	(2,400.00)	0%	Unfavourable	IM
Insurance	2,060.00	1,089.22	1,204.00	114.78	10%	Favourable	
Contractors and Professional Services	528,761.00	443,135.04	308,448.00	(134,687.04)	-44%	Unfavourable	#
Utilities	17,149.00	5,001.33	9,996.00	4,994.67	50%	Favourable	
Other operating expenses	3,665.00	1,039.53	2,112.00	1,072.47	51%	Favourable	
Capex Cost	28,836.00	58,641.06	16,826.00	(41,815.06)	-249%	Unfavourable	#

Solid Waste Management							
Interest expense on borrowings	7,072.00	41,185.46	4,123.00	(37,062.46)	-899%	Unfavourable	#
Grants	31,848.00	23,532.34	20,000.00	(3,532.34)	-18%	Unfavourable	IM
Minimum lease payments	12,485.00	1,032.61	12,485.00	11,452.39	92%	Favourable	
Insurance	13,235.00	59,914.65	7,721.00	(52,193.65)	-676%	Unfavourable	A
Contractors and Professional Services	2,484,163.00	1,330,489.32	1,449,105.00	118,615.68	8%	Favourable	
Utilities	24,544.00	10,999.63	14,315.00	3,315.37	23%	Favourable	
Other operating expenses	756,420.00	158,717.54	441,245.00	282,527.46	64%	Favourable	
Capex Cost	2,309,510.00	11,897.90	515,215.00	503,317.10	98%	Favourable	
Public Toilets							
Interest expense on borrowings	23,415.00	(424.40)	13,657.00	14,081.40	103%	Favourable	
Minimum lease payments	9,072.00	10,500.00	9,072.00	(1,428.00)	-16%	Unfavourable	IM
Insurance	16,897.00	9,533.81	9,856.00	322.19	3%	Favourable	
Contractors and Professional Services	262,086.00	111,693.72	153,755.00	42,061.28	27%	Favourable	
Utilities	16,206.00	5,001.58	9,457.00	4,455.42	47%	Favourable	
Other operating expenses	152.00	184.54	77.00	(107.54)	-140%	Unfavourable	IM
Capex Cost	19,932.00	258,047.70	11,641.00	(246,406.70)	-2117%	Unfavourable	#
A: General insurance premium increase from AON.							

#: No variance explanation provided by Utilities & Infrastructure Manager

IM: Movement below \$10,000. Immaterial variance, no further investigation.

Stormwater	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance	Percentage variance	Variance analysis	Notes
Revenue							
Stormwater							
Other revenue	-	(3,705.71)	-	3,705.71	0%	Favourable	
Expense							
Stormwater							
Interest expense on borrowings	48,200.00	16,432.40	28,119.00	11,686.60	42%	Favourable	
Minimum lease payments	1,040.00	700.00	1,040.00	340.00	33%	Favourable	
Insurance	110,283.00	42,973.42	64,330.00	21,356.58	33%	Favourable	
Contractors and Professional Services	422,187.00	190,774.82	246,281.00	55,506.18	23%	Favourable	
Utilities	15,061.00	4,177.98	8,785.00	4,607.02	52%	Favourable	
Other operating expenses	85,243.00	62,259.78	46,296.00	(15,963.78)	-34%	Unfavourable	#
Capex Cost	1,267,816.00	642,335.90	791,064.00	148,728.10	19%	Favourable	

Wastewater	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance	Percentage variance	Variance analysis	Notes
Revenue							
Sewer							
Fees & charges	(76,429.00)	(74,716.76)	(34,240.00)	40,476.76	118%	Favourable	
Other revenue	(21,682.00)	(61,540.21)	(12,649.00)	48,891.21	387%	Favourable	
Financial Contributions	(30,000.00)	(405,999.36)	(17,500.00)	388,499.36	2220%	Favourable	
Expense							
Sewer							
Interest expense on borrowings	592,634.00	272,234.66	345,702.00	73,467.34	21%	Favourable	
Insurance	176,911.00	107,999.92	103,194.00	(4,805.92)	-5%	Unfavourable	IM
Contractors and Professional Services	784,944.00	569,123.10	457,898.00	(111,225.10)	-24%	Unfavourable	#
Utilities	330,847.00	140,097.29	192,997.00	52,899.71	27%	Favourable	
Other operating expenses	44,254.00	17,487.75	24,241.00	6,753.25	28%	Favourable	
Capex Cost	2,165,271.00	241,244.49	553,027.00	311,782.51	56%	Favourable	
#: No variance explanation provided by Infrastructure and Transport Manager.							
IM: Movement below \$10,000. Immaterial variance, no further investigation.							

Water Supply	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance	Percentage variance	Variance analysis	Notes
Revenue							
Water							
Fees & charges	-	(3,345.25)	-	3,345.25	0%	Favourable	
Other revenue	-	(39,762.25)	-	39,762.25	0%	Favourable	
Financial Contributions	(15,000.00)	(139,331.03)	(8,750.00)	130,581.03	1492%	Favourable	
Expense							
Water							
Interest expense on borrowings	315,085.00	174,934.74	183,792.00	8,857.26	5%	Favourable	
Insurance	90,497.00	93,757.97	52,787.00	(40,970.97)	-78%	Unfavourable	A
Contractors and Professional Services	837,732.00	579,013.58	488,691.00	(90,322.58)	-18%	Unfavourable	#
Utilities	389,338.00	179,265.30	227,115.00	47,849.70	21%	Favourable	
Other operating expenses	25,546.00	32,762.42	14,870.00	(17,892.42)	-120%	Unfavourable	#
Capex Cost	1,060,037.00	1,342,561.90	733,055.00	(609,506.90)	-83%	Unfavourable	#
A: General insurance premium increase from AON.							
#: No variance explanation provided by Infrastructure and Transport Manager.							

Building	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance	Percentage variance	Variance analysis	Notes
Revenue							
Building							
Fees & charges	(667,088.00)	(254,575.92)	(389,137.00)	(134,561.08)	-35%	Unfavourable	#
Other revenue	(1,626.00)	(1,662.49)	(952.00)	710.49	75%	Favourable	
Infringements	(230,292.00)	(8,196.53)	(134,337.00)	(126,140.47)	-94%	Unfavourable	#
Proceeds ppe sales	-	(1,739.13)	-	1,739.13	0%	Favourable	
LIMS							
Fees & charges	(81,307.00)	(63,917.62)	(47,432.00)	16,485.62	35%	Favourable	
Expense							
Building							
Contractors and Professional Services	237,348.00	519,368.71	151,738.00	(367,630.71)	-242%	Unfavourable	#
Other operating expenses	82,415.00	63,593.86	45,326.00	(18,267.86)	-40%	Unfavourable	#
Capex Cost	5,252.00	-	3,066.00	3,066.00	100%	Favourable	
LIMS							
Other operating expenses	-	874.78	-	(874.78)	0%	Unfavourable	IM
#: No variance explanation provided by Building Control Manager.							
IM: Movement below \$10,000. Immaterial variance, no further investigation.							

Buildings and Contracts	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance	Percentage variance	Variance analysis	Notes
Revenue							
Port Land Leases							
Lease revenue	(157,106.00)	(77,271.88)	(81,000.00)	(3,728.12)	-5%	Unfavourable	IM
Gain on disposal of PPE	-	(8,860.25)	-	8,860.25	0%	Favourable	
Buildings and Property							
Fees & charges	-	(5,561.09)	-	5,561.09	0%	Favourable	
Other revenue	-	(4,643.24)	-	4,643.24	0%	Favourable	
Lease revenue	(135,252.00)	(107,858.92)	(28,897.00)	78,961.92	273%	Favourable	
Cemeteries							
Grants received	(2,081.00)	-	(1,211.00)	(1,211.00)	-100%	Unfavourable	IM
Fees & charges	(54,205.00)	(44,089.46)	(31,619.00)	12,470.46	39%	Favourable	
In-house Taskforce							
Proceeds ppe sales	-	(43.48)	-	43.48	0%	Favourable	
Retirement Housing							
Fees & charges	(805,913.00)	(497,428.29)	(470,113.00)	27,315.29	6%	Favourable	
Other revenue	-	(8,483.40)	-	8,483.40	0%	Favourable	
Expense							
Port Land Leases							

Contractors and Professional Services	13,025.00	400.00	7,595.00	7,195.00	95%	Favourable	
Other operating expenses	1,518.00	2,572.32	889.00	(1,683.32)	-189%	Unfavourable	IM
Buildings and Property							
Interest expense on borrowings	49,500.00	6,066.06	28,875.00	22,808.94	79%	Favourable	
Minimum lease payments	123,807.00	121,615.86	123,807.00	2,191.14	2%	Favourable	
Insurance	77,393.00	47,087.18	45,143.00	(1,944.18)	-4%	Unfavourable	IM
Contractors and Professional Services	190,816.00	154,038.09	99,552.00	(54,486.09)	-55%	Unfavourable	#
Utilities	46,645.00	15,722.89	27,216.00	11,493.11	42%	Favourable	
Other operating expenses	48,784.00	43,391.70	25,292.00	(18,099.70)	-72%	Unfavourable	#
Capex Cost	588,460.00	25,080.83	74,613.00	49,532.17	66%	Favourable	
Capex Cost - New library project	74,802.00	484,948.22	43,638.00	(441,310.22)	-1011%	Unfavourable	#
Cemeteries							
Insurance	867.00	443.56	504.00	60.44	12%	Favourable	
Contractors and Professional Services	237,522.00	140,931.23	138,558.00	(2,373.23)	-2%	Unfavourable	IM
Utilities	1,587.00	351.71	924.00	572.29	62%	Favourable	
Other operating expenses	271.00	300.00	161.00	(139.00)	-86%	Unfavourable	IM
Capex Cost	35,347.00	105.00	16,283.00	16,178.00	99%	Favourable	
In-house Taskforce							

Salaries and wages	139,040.00	87,303.82	81,109.00	(6,194.82)	-8%	Unfavourable	IM
Defined contribution plans	-	1,282.01	-	(1,282.01)	0%	Unfavourable	IM
Insurance	569.00	395.39	329.00	(66.39)	-20%	Unfavourable	IM
Contractors and Professional Services	2,950.00	1,712.89	1,722.00	9.11	1%	Favourable	
Other operating expenses	19,574.00	7,901.35	12,400.00	4,498.65	36%	Favourable	
Capex Cost	5,252.00	1,454.87	631.00	(823.87)	-131%	Unfavourable	IM
Retirement Housing							
Salaries and wages	81,795.00	36,974.44	47,712.00	10,737.56	23%	Favourable	
Defined contribution plans	-	1,143.48	-	(1,143.48)	0%	Unfavourable	IM
Interest expense on borrowings	57,410.00	37,350.31	33,488.00	(3,862.31)	-12%	Unfavourable	IM
Insurance	131,697.00	46,203.21	76,818.00	30,614.79	40%	Favourable	
Contractors and Professional Services	136,016.00	68,291.87	79,338.00	11,046.13	14%	Favourable	
Utilities	1,704.00	1,216.40	997.00	(219.40)	-22%	Unfavourable	IM
Other operating expenses	21,796.00	24,646.38	11,767.00	(12,879.38)	-109%	Unfavourable	#
Capex Cost	139,326.00	38,092.31	83,629.00	45,536.69	54%	Favourable	
#: No variance explanation provided by Business and Contracts Manager.							
IM: Movement below \$10,000. Immaterial variance, no further investigation.							

Group Manager Operations	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance	Percentage variance	Variance analysis	Notes
Revenue							
Civil Defence Emergency Management							
Other revenue	-	(1,200.40)	-	1,200.40	0%	Favourable	
Operations							
Grants received	-	(361,035.41)	-	361,035.41	0%	Favourable	
Fees & charges	(1,084.00)	(208.18)	(630.00)	(421.82)	-67%	Unfavourable	IM
Proceeds ppe sales	-	(1,434.78)	-	1,434.78	0%	Favourable	
Manager Environmental Services							
Fees & charges	(5,962.00)	(111.30)	(3,479.00)	(3,367.70)	-97%	Unfavourable	IM
Other revenue	(2,710.00)	(2,011.61)	(1,582.00)	429.61	27%	Favourable	
Expense							
Civil Defence Emergency Management							
Interest expense on borrowings	9,300.00	5,302.37	5,425.00	122.63	2%	Favourable	
Contractors and Professional Services	42,762.00	18,604.49	24,941.00	6,336.51	25%	Favourable	
Other operating expenses	34,862.00	5,624.29	20,879.00	15,254.71	73%	Favourable	
Capex Cost	34,908.00	16,734.53	29,319.00	12,584.47	43%	Favourable	
Operations							
Salaries and wages	1,525,920.00	708,534.09	890,120.00	181,585.91	20%	Favourable	

Defined contribution plans	83,964.00	29,893.73	48,979.00	19,085.27	39%	Favourable	
Insurance	19,263.00	53,739.07	11,235.00	(42,504.07)	-378%	Unfavourable	A
Contractors and Professional Services	78,594.00	62,101.58	45,850.00	(16,251.58)	-35%	Unfavourable	#
Other operating expenses	159,537.00	74,271.22	88,048.00	13,776.78	16%	Favourable	
Capex Cost	102,316.00	125,388.63	2,843.00	(122,545.63)	-4310%	Unfavourable	#
Manager Environmental Services							
Salaries and wages	1,286,792.00	505,250.89	750,632.00	245,381.11	33%	Favourable	
Defined contribution plans	41,262.00	18,296.26	24,073.00	5,776.74	24%	Favourable	
Insurance	38,564.00	26,142.97	22,498.00	(3,644.97)	-16%	Unfavourable	IM
Contractors and Professional Services	18,429.00	9,243.98	10,752.00	1,508.02	14%	Favourable	
Other operating expenses	66,902.00	44,726.68	40,396.00	(4,330.68)	-11%	Unfavourable	IM
Capex Cost	3,252.00	-	1,897.00	1,897.00	100%	Favourable	
A: General insurance premium increase from AON.							
#: No variance explanation provided by Manager Operations.							
IM: Movement below \$10,000. Immaterial variance, no further investigation.							

4 IN COMMITTEE ITEMS

COUNCIL IN-COMMITTEE

That the public is excluded from:

- a) The whole of proceedings of this meeting;

Agenda item(s) 4.1, 4.2 and 4.3

The general subject of each 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:

OFFICER RECOMMENDATION

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>4.1 - CONFIRMATION OF IN COMMITTEE MINUTES OF FINANCE REGULATORY AND BUSINESS SUPPORT COMMITTEE HELD ON 29 JANUARY 2024</p>	<p>s7(2)(c)(ii) - the withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely otherwise to damage the public interest</p>	<p>s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7</p>
<p>4.2 - RECEIPT OF IN COMMITTEE MINUTES OF THE RISK AND ASSURANCE SUB-COMMITTEE MEETING HELD UNDER DELEGATED AUTHORITY FOR INFORMATION OF COUNCIL HELD 19 FEBRUARY 2024</p>	<p>s7(2)(c)(ii) - the withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely otherwise to damage the public interest</p>	<p>s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7</p>
<p>4.3 - LONG TERM PLAN 2024-2034 UPDATE</p>	<p>s7(2)(c)(ii) - the withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person</p>	<p>s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for</p>

	has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely otherwise to damage the public interest	which good reason for withholding would exist under section 6 or section 7
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5 SUB-COMMITTEE RESUME IN OPEN MEETING

CLOSURE OR RATIFICATION OF DECISIONS IN OPEN MEETING