

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

Date: Monday 29 July 2024

Time: 2:00pm

Venue: Council Chambers, 105 Tainui Street, Greymouth

Paul Pretorius
Acting 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
Councillor Jack O'Connor
Councillor Tim Mora
Kaiwhakahaere Francois Tumahai

(Quorum 5 members)

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Website: <https://www.greydc.govt.nz/our-council/agendas-and-minutes/Pages/default.aspx>

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 |

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| | <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 |

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| | <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. |
|--|--|

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

Nil

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 17 JUNE 2024

SUGGESTED RECOMMENDATION

That the minutes of the Finance Regulatory and Business Support Committee held on 17 June 2024 be confirmed as true and correct.

MINUTES OF THE FINANCE REGULATORY AND BUSINESS SUPPORT OF THE GREY DISTRICT COUNCIL**Held in Council Chambers, 105 Tainui Street, Greymouth****on Monday 17 June 2024 commencing at 1.30 pm**

PRESENT: Mayor Tania Gibson, Councillor Allan Gibson, Councillor John Canning, Councillor Peter Davy, Councillor Kate Kennedy (via Zoom), Councillor Robert Mallinson, Councillor Jack O'Connor, Councillor Tim Mora

IN ATTENDANCE: Gerhard Roux (Group Manager Support), Trish Jellyman (Democracy Advisor), Megan Bourke (Communications Officer)

1 APOLOGIES AND DECLARATIONS OF INTEREST

1.1 Apologies

APOLOGIES

COMMITTEE RESOLUTION FRABS 24/06/001

Moved: Mayor Tania Gibson

Seconded: Cr Tim Mora

That the apology received from Cr Rex MacDonald and Kw Tumahai be accepted and leave of absence granted.

Carried Unanimously

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 29 APRIL 2024

COMMITTEE RESOLUTION FRABS 24/06/002

Moved: Mayor Tania Gibson

Seconded: Cr John Canning

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

Carried Unanimously

2.2 RECEIPT OF MINUTES OF THE RISK AND ASSURANCE SUB-COMMITTEE MEETING HELD UNDER DELEGATED AUTHORITY FOR INFORMATION OF COUNCIL HELD 4 JUNE 2024

COMMITTEE RESOLUTION FRABS 24/06/003

Moved: Mayor Tania Gibson

Seconded: Cr John Canning

That the minutes of the Risk and Assurance Sub-Committee Meeting held on 4 June 2024 be received and noted.

Carried Unanimously

3 AGENDA ITEMS

3.1 REGULATORY, RECREATION, BUSINESS SUPPORT AND CUSTOMER SERVICES REPORT

Refer page 19 of the agenda.

The GMS spoke to this report. He stated that this is the first attempt to a more detailed report, and he welcomed feedback from Councillors.

Following on from input from Cr Mallinson, it was agreed that the reporting of deaths of tenants that had resided in Council Retirement Housing would not be reported going forward.

Her Worship commented that the more detail in this report is good to see. She stated that the information around the visitor numbers to the library is pleasing as these high numbers gives her confidence in view of the new library being planned. She also commented on the high use at the WRC.

Cr O'Connor agreed that this information confirms the need for the new library. He stated the MTFJ numbers are also very pleasing. He suggested that the HappyOrNot machine at the library may need to be moved to a better location within the library to encourage more use.

Cr Mallinson drew attention to threats in the IT cyber area as there is a 75% risk likelihood of data breach.

The GMS advised that this matter is being tracked by the RAC and quite a bit of budget has been allocated for this. He stated that the project is 48% complete.

Her Worship spoke of the struggle in getting planning staff and asked when new staff are expected to start. The GMS stated that a new senior planner has started earlier this week.

At Cr Mora's suggestion it was agreed that IT vulnerability would be moved to the public excluded section of this meeting going forward.

Her Worship spoke of the position description for the café at the WRC. The GMS advised that applications closed last week and an update will be provided soon.

Cr Mallinson asked what steps will be taken to minimisation risk with the implementation of electronic purchase orders.

The GMS advised that a plan will be rolled out to staff along with adjustments being made to the existing Procurement Policy and staff training to be worked through. He stated that a lot of staff time will be saved by moving to an electronic system.

Cr Mora spoke of the 35 infringement notices issued to freedom campers. He asked if people actually do pay them. The GMS responded that the collection strategies are being spruced up, with phone calls and emails to debtors now in place.

The GMS answered questions about outstanding debtors and it was agreed that this matter would be further covered in the public excluded section of the meeting. The GMS stated that overdue debtors work is improved as there is now more staff assisting with this work.

Cr Mora and Mallinson both stated that the amount of detail and extra information in this new report is very helpful.

Cr Mallinson requested that on the activity based management accounts, could revenue and expenses be totalled in future. The GMS agreed with this request.

COMMITTEE RESOLUTION FRABS 24/06/004

Moved: Mayor Tania Gibson

Seconded: Cr Allan Gibson

That the Finance Regulatory and Business Support Committee:

1. Receives the report and notes the contents.
2. The changes as outlined in the discussion be incorporated in future reports.

Carried Unanimously

3.2 FINANCE REPORT FOR THE PERIOD ENDING 31 MAY 2024

Refer page 45 of the agenda.

COMMITTEE RESOLUTION FRABS 24/06/005

Moved: Mayor Tania Gibson

Seconded: Cr Allan Gibson

That the Finance Regulatory and Business Support Committee:

1. Receives the report and notes the contents.

Carried Unanimously

3.3 ACTIVITY BASED MANAGEMENT ACCOUNTS FOR THE PERIOD ENDING 31 MAY 2024

Refer page 52 of the agenda.

Cr Gibson requested a breakdown on the costs for the repair of the canopy in the square. He stated that he is unsure why there were costs to Council for the repair work as this was not supposed to be the case.

The GMS stated that this may have been cost recoverable but he will follow up and report back to Council.

Cr O'Connor noted that some insurance costs are favourable and some unfavourable.

The GMS stated that overall insurance position is unfavourable and overhead allocations are still based on book value of assets makes budget lower than actual in divisions and this makes the overhead look positive until consolidated for whole of Council.

COMMITTEE RESOLUTION FRABS 24/06/006

Moved: Cr Allan Gibson

Seconded: Cr Jack O'Connor

That the Finance Regulatory and Business Support Committee:

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

Carried Unanimously

4 IN COMMITTEE ITEMS

That the public is excluded from this part of the meeting in relation to:

Agenda items 4.1 & 4.2

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 FRABS 24/06/007

Moved: Mayor Tania Gibson

Seconded: Cr Allan Gibson

| 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 29 APRIL 2024 | 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 - RECEIPT OF IN COMMITTEE MINUTES OF THE RISK AND ASSURANCE SUB-COMMITTEE MEETING HELD UNDER DELEGATED AUTHORITY FOR INFORMATION OF COUNCIL HELD 4 JUNE 2024 | 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

5 SUB-COMMITTEE RESUMES IN OPEN MEETING

CLOSURE OR RATIFICATION OF DECISIONS IN OPEN MEETING.

The meeting concluded at 2.08 pm.

Confirmed

T Gibson

Deputy Chairperson

____/____/____

Date

UNCONFIRMED

3 AGENDA ITEMS

3.1 REGULATORY, RECREATION, BUSINESS SUPPORT AND CUSTOMER SERVICES REPORT

File Number:

Report Author: Finance Manager

Report Authoriser: Finance Manager

Appendices: Nil

1. REPORT PURPOSE

- 1.1. This report is to provide an update to the Finance, Regulatory and Business Support Committee with respect to the delivery of functions and activities within the Support Group.

2. OFFICER RECOMMENDATION

That the Finance Regulatory and Business Support Committee:

- 2.1. Receives the Regulatory, Recreation and Customer Services report and notes the information contained herein.

3. REGULATORY DEPARTMENT

3.1. Planning

3.1.1. Staffing

I am please to report that a replacement Senior Planner has been employed. Leonie Mullions comes to us from Southland District Council where she held the role of Planning Manager. Leonie has a significant amount of experience, having worked at several District Councils throughout New Zealand. Leonie started immediately working remotely with a scheduled in office start date of 8 July 2024.

3.1.2. Processing

In the month of June Council:

- **10** applications processed.
- **9** applications lodged.

Figures for the year 2024 (to date) are as follows:

- **62** applications processed.
- **62** applications lodged.
- These figures are slightly ahead of the previous year (50 & 59).

3.1.3. Applications of Interest

TiGa Minerals and Metals Limited (Barrytown Sands Mine): The decision to grant the application has been appealed by the Coast Road Resilience group (CRRG). Other parties which have advised their intention to be involved in the appeal process are The Department of Conservation, Ngati Waewae and Forest & Bird.

Mediation has been sought and agreed to by all parties. It will be held in late August 2024.

3.2. Te Tai o Poutini Plan

Involvement in this process continues with both meeting attendance at the Technical Advisory Team and the Joint Committee levels.

Only the one hearing was held in June, this being for Mineral Extraction. Council appeared at the hearing, giving evidence in the second week. Council has also been involved in expert caucusing. The caucusing will continue through to September 2024.

3.3. Freedom Camping and Parking Compliance

3.3.1. Freedom Camping

Occupation of the campsites has dropped off. This is expected as it is winter. Compliance with regulations is generally good as a result.

Total infringement notices issued for the month were: **20**

3.3.2. Parking

Parking compliance was good for the month. Tickets issued were significantly down however as indicated in the last report parking spaces on demolished building sites are plentiful.

Total infringement notices issued for the month were: **25**

3.4. Food, Health and Liquor Licencing

3.4.1. Liquor Licencing

In the month of June Council:

Applications: **17**

Applications year to date: **82**

3.4.2. Food & Health Regulation

In the month of June Council:

Applications: **11**

Applications year to date: **48**

3.5. Noise Complaints

Complaints for April: **10**

Complaints for year to date: **114**

3.6. Animal Control

Complaints for April: **15**

Complaints for year to date: **99**

3.7. Other Regulation

Due to staffing no general compliance function is being undertaken.

4. COMMUNITY, RECREATION AND CUSTOMER SERVICES

4.1. Library

There was an average of 226 patrons per day during June resulting in a total of 5,191.

Grey, Westland, and Buller Libraries were successful in helping Family Start's Funding applications for the Best Start Book Bags project to extend Coast wide, with the West Coast Community Trust granted the full \$15,800. When the project is underway, families will be given incentives to visit and, hopefully, join their local libraries.

Promotion began for the upcoming July school holiday programme.

The absence of a system and cataloguing Librarian since February continues to hinder business as usual and other tasks especially at the senior level; this is compounded when key staff are absent.

4.1.1 Programmes and outreach

Matariki Art4Me display: The Library is hosting and displaying some Matariki artwork on behalf of local group, Art4Me.



Knit in public: The Library hosted a Knit-In-Public day on June 8, in conjunction with local group, In Stitches.

4.1.3 Main Display: Art

Reading Room Display: Baking



4.2 Mayors' Task Force for Jobs

4.2.1 The Mayors Taskforce for Jobs (MTFJ) in the Grey District started with a new promotion of the service in June. A link has been included to view. The team has focussed to finalise the end of year reports which they submit in the portal.

<https://www.facebook.com/MTFJGreyDistrict>

4.2.2 They have undertaken new promotion activities for social media with a number of good news stories, while still doing pastoral care for clients and assisting them with obtaining learners and full drivers' licenses to ensure they are more employable.

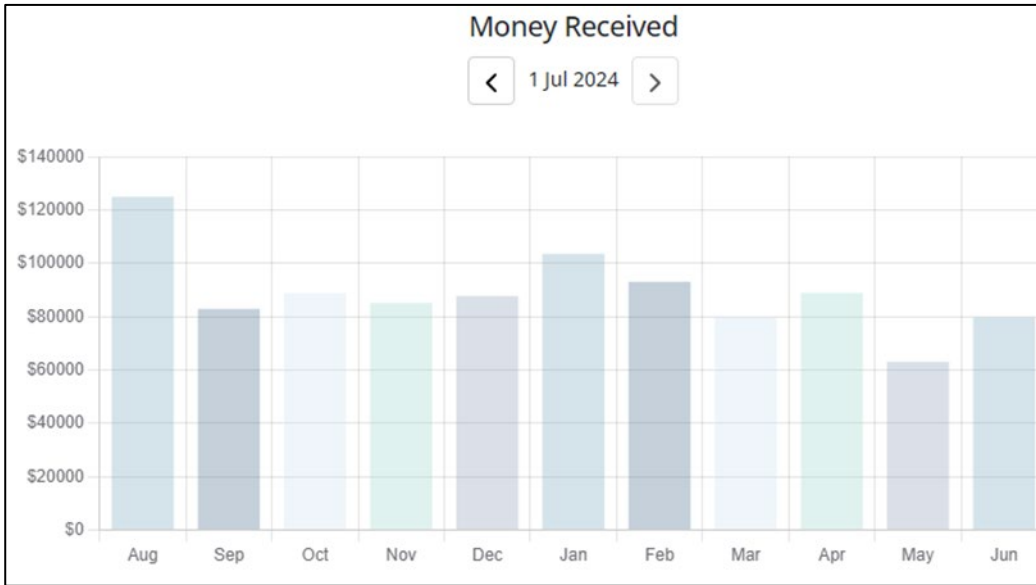


4.3 Westland Recreation Centre

4.3.1 Summary

June has been a significant month with our facility reaching the maximum number of memberships for our software system plan. Current members are 1607, financially we are back as expected after the pools have been closed during annual maintenance.

Finance



4.3.2 Wet side

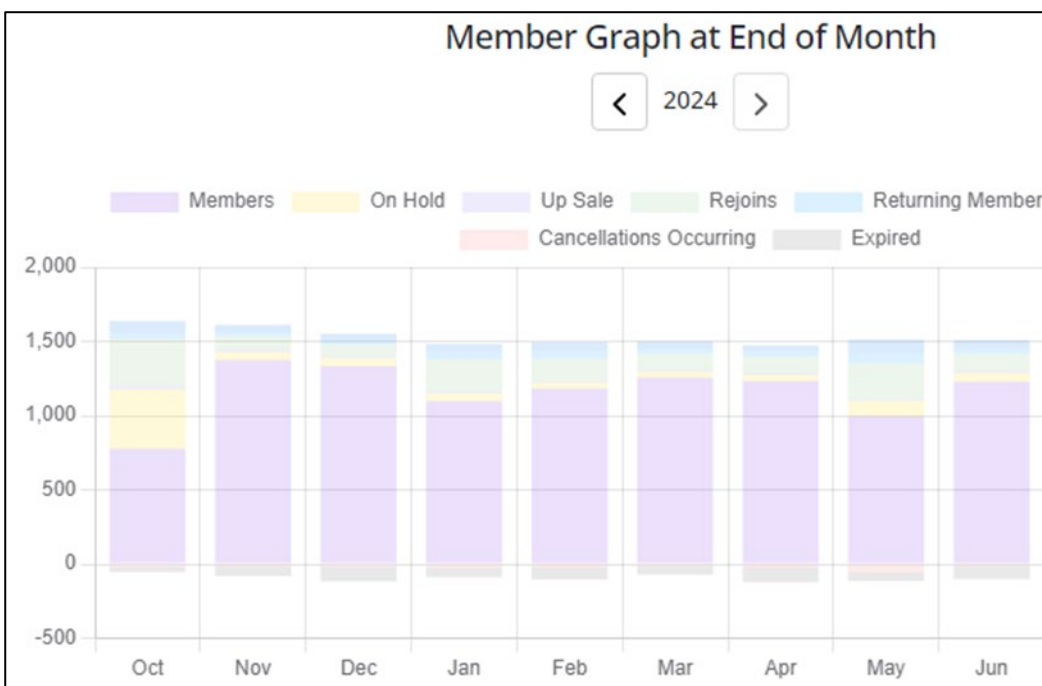
After a long and successful maintenance shutdown period we are back into being fully operational poolside. With our regular users, members, associations, and swim school utilising the space. Customer feedback has been very positive, and many customers have expressed their gratitude towards us for repairing many of the issues we had with the pool lining.

Swim School

We have entered the second half of term 2 for the Swim School. The Swim School team have been working hard to get our trainees qualified. The trainees are slowly taking on more and more responsibility as they edge closer to moving on from shadowing our qualified tutors.

4.3.3 Dry side

Membership activity



Fitness Centre

Our Gym team have continued to carry a large load with only three staff, but we are excited to welcome a replacement for our fourth staff member early next month. The team have been working extremely hard to keep the doors open to members and we will continue to do so until our fourth staff member begins.

On another note, team organised our Q2 Les Mills Release and decided to take a different approach this time and utilised the opportunity to fund raise for a good cause. The team ran the release day successfully and raised \$318.00 for Kylie Belis' Cancer treatment. Well done to all the instructors who were able to come in and deliver a class for our members.

Stadium

The Stadium is being used at full capacity at the moment due to winter sports. We just completed hosting the Tasman Cup Men's Basketball Tournament over the Matariki long weekend. Overall, the tournament was a success, and our external visitors were very impressed with our facility.

4.4 Customer Services

In June we said goodbye to a team member who left us at the end of the month. Recruitment is underway with interviews completed in the last week of June.

Due to reduced staffing numbers, the main phone line has had to undergo an update. Many more departments are having to handle their incoming calls to reduce the load on Customer service as we approach dog registrations and rate rebate time.

4.4.1 CRM

288 Opened

198 Closed

315 Current

Largest demand categories:

Water 60

Refuse & Recycling 68

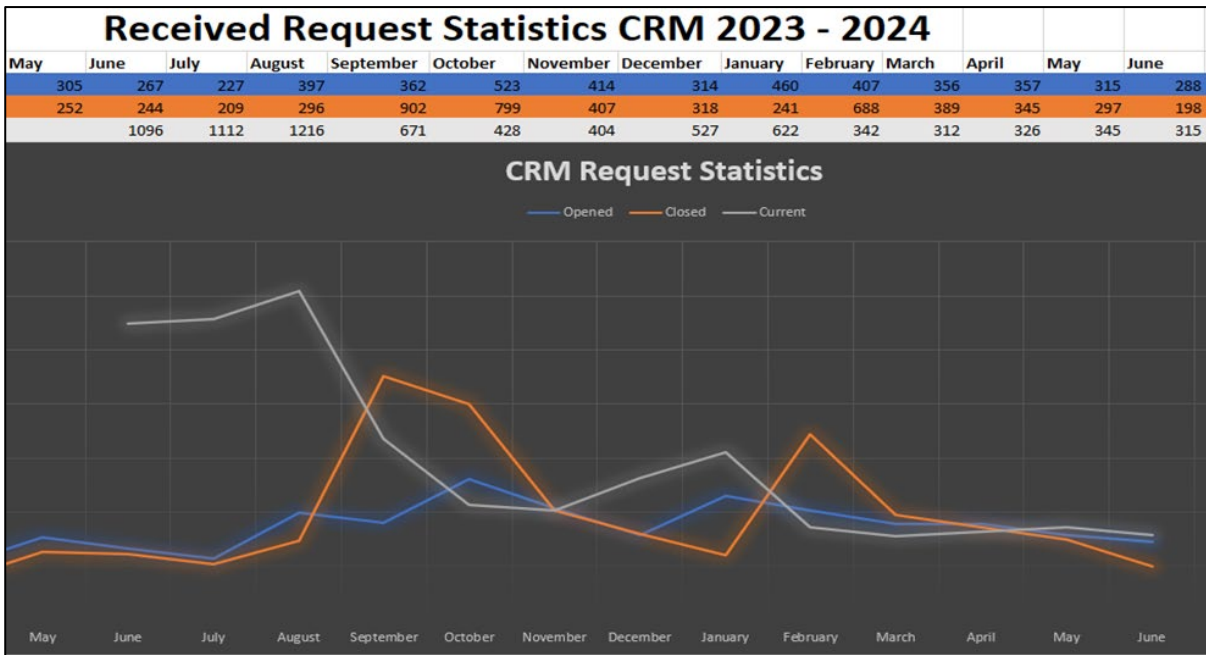
Freedom camping 2 1

Department open CRM Totals:

Assets & Engineering 170

Corporate Services 46

Regulatory 98



4.4.2 Retirement Housing

No major changes in June, however, four cancellation requests have come in and all will be moving out through July.

4.4.3 Car Park Leasing

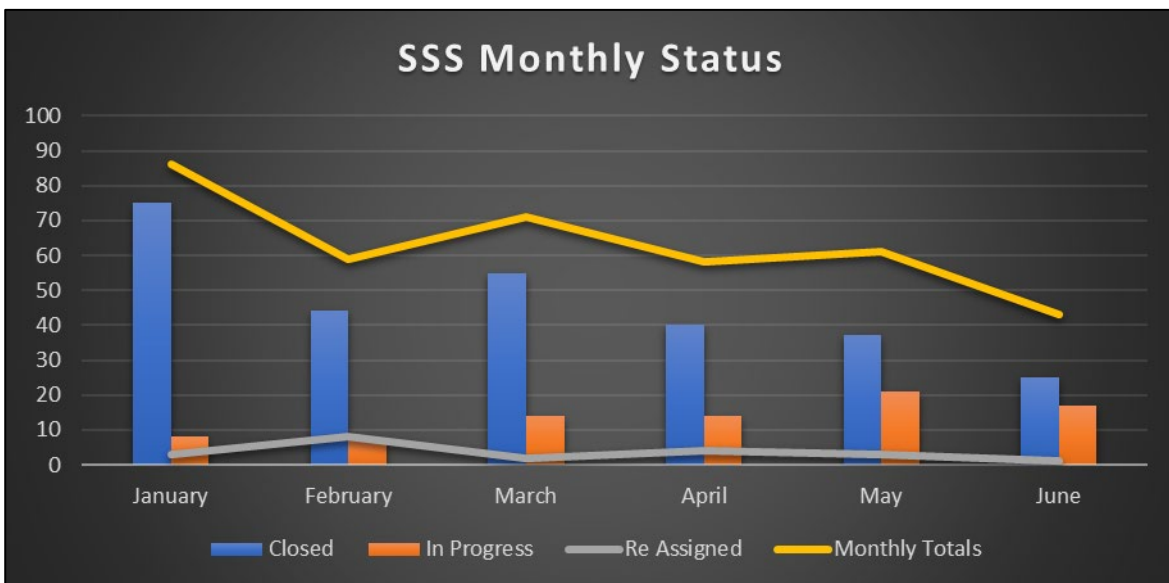
A cost analysis was completed on the carparking around town, including leased carparks. Copy of spreadsheet given to finance and land lease advisor to consider on options to make this more profitable for the council.

No changes in leases to report.

4.4.4 Snap Send Solve

Live Totals for May 2024, live numbers as of 03/07/2024:

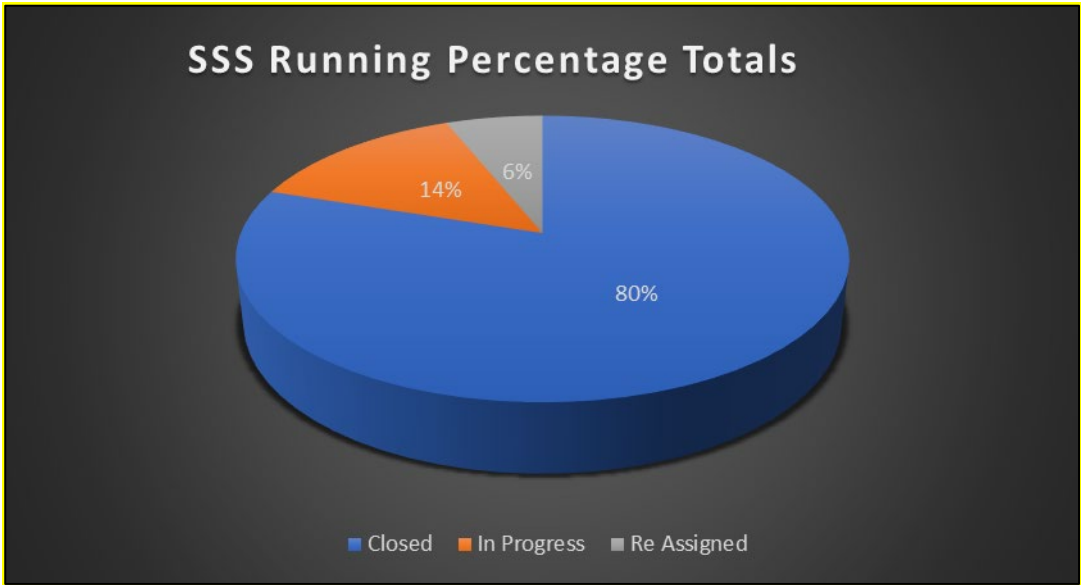
- 43 Snaps Created
- 95 In Progress Overall Total



Of note: 14 open snaps from 2023 are still in progress.

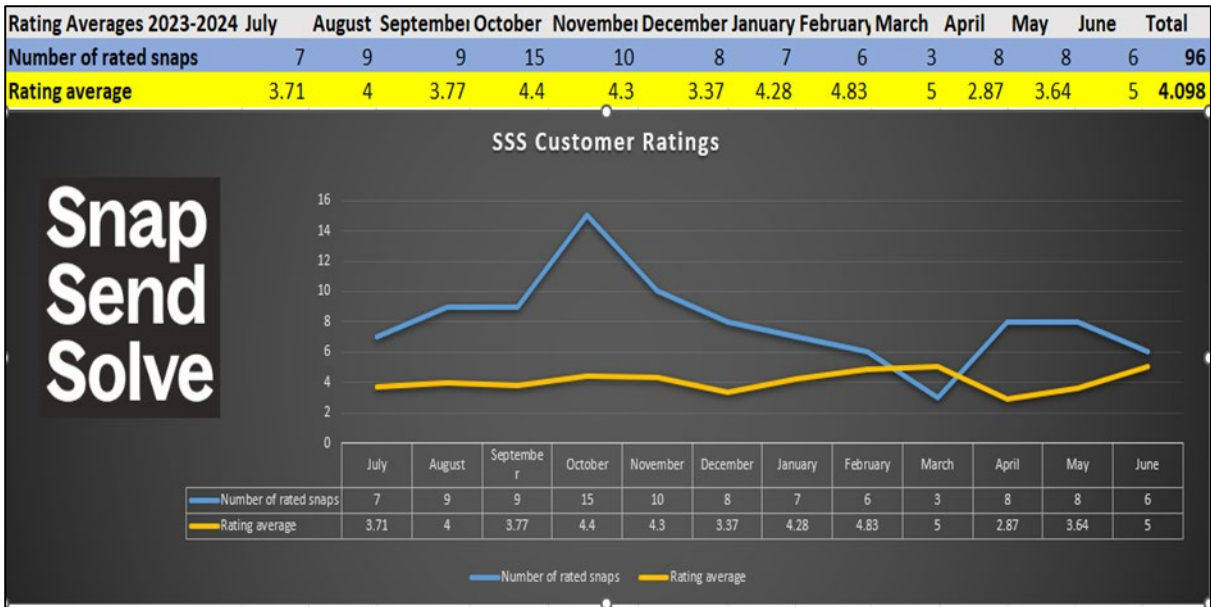
Live SSS Overall Running Percentages (July 2023 – Current)

| | |
|-------------|-----|
| Closed | 551 |
| In Progress | 95 |
| Re Assigned | 40 |
| Total | 686 |



Snap, Send, Solve Ratings

| | |
|-------------------------------|------------------|
| Total Rated (since July 2023) | 96 |
| Average | 4.098 (Out of 5) |



4. 1. 5. Land Information Management (LIMS)

| | |
|--|----|
| Total Requested LIMS (June) | 11 |
| Refunded due to time frame not meeting | 0 |

4.4.5 Happy or Not

The community and recreation team has been in high demand this month with the WRC fully operational after its annual maintenance, the library offering a number of programmes and activities and the customer service team going above and beyond to assist our customers. This performance wasn't without challenges, teams accommodated annual leave and mitigated sick leave and continued to deliver business as usual.

All the effort and engagement are reflected in the increase in the number of responses this month.

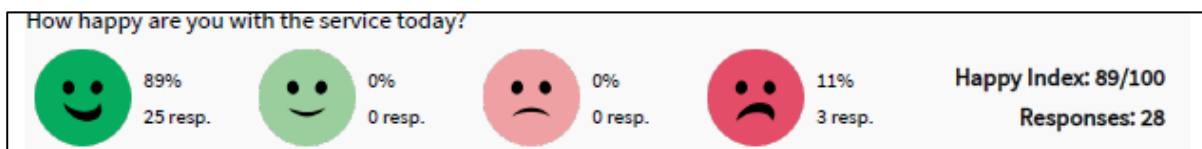
Some comments from our customers:

- *customer service was exceptional today thank you.*
- *your fantastic lady behind the counter was outstanding her service and kindness to us is something I have never experienced before thank you.*

Performance Measures

| Area | How we'll measure | 22/23 target | 22/23 measure | 23/24 tracking | Comment |
|----------------------|---|--------------|---------------|----------------|-------------------------------------|
| Customer Service GDC | % of users satisfied with service | 0 | 0 | 89% | |
| Library | % of users satisfied with service | 82% | 63% | 79% | |
| Westland Rec Centre | % of users satisfied with pools | 75% | 71% | 77% | Pools & stadium combined |
| | % of users satisfied with stadium | 75% | 65% | 86% | Average of fitness & pools combined |
| | % of users satisfied with fitness/classes | 65% | 53% | 86% | |

Customer Services:



Library



Westland Recreation Centre



4.4.6 PNCC – After hour call service

| Count of Action | Column Labels | | | | |
|-----------------------|------------------|-------------------|------------|----------|-------------|
| Row Labels | Call Transferred | Information Given | Job logged | Outcome | Grand Total |
| Afterhours/Contractor | 2 | 4 | 5 | | 11 |
| Animal Control | 1 | 8 | 10 | | 19 |
| Bylaws | | 5 | 14 | | 19 |
| Council Details | | 9 | 1 | | 10 |
| Missed Call | | 3 | | 1 | 4 |
| Parking | | 1 | | | 1 |
| Parks and Reserves | 2 | | | | 2 |
| Rates/Finance | | 1 | 1 | | 2 |
| Roading | 1 | | 2 | | 3 |
| Waste Management | | | 1 | | 1 |
| Water Supply | | 8 | 13 | | 21 |
| Wrong Number | | 2 | | | 2 |
| Grand Total | 6 | 41 | 47 | 1 | 95 |

4.5 CRSM Projects

Snap, Send, Solve, – on track, a few requests are still being closed which hasn't been solved. Content of responses are still inconsistent. Utilities receive SSS requests directly as of 10 June 24.

CRM – Customer Service team will continue to process LIMS as Building doesn't have capacity. All Retirement Housing communication will be dealt with by Comms & Engagement team. All Retirement Housing Administration will be dealt with by CS team, although we are under strain.

HappyOrNot – Feedback as expected, no issues.

Museum Services – CRSM has met with consultant on 21 May at 3pm at HHM. No update on estimated cost for the project yet. He is still conducting assessment. A meeting will be scheduled in July to discuss timeline and cost.

PARS – Next steps will be to create the draft document for PARS. CRSM has work to do on this.

WRC Café & Reception – A submission has been received and lease agreement is underway. The person is a current business owner with significant experience in hospitality.

WRC Roof remedials – No tenders were received, a retender process is scheduled for August.

EMSOL Energy Audit – GMO will appoint task team to manage this. CRSM will follow up with GMO.

LTP – AMPs for Community and Recreation have been completed and only awaits the budgets. This can be reviewed as GDC did the enhanced annual plan option.

GDC Staff membership – First memberships are being processed.

Smartsheet Project Management – CRSM had a meeting with Proforma to create and discuss WRC Capex project.

Community Economic Development Strategy review – CRSM is creating a report for ELT to be completed by 10 July 2024.

Policies & Procedures review – CRSM will proceed with the review when workload allows.

5 LAND LEASES

5.1 Along with our usual work and work reported previously, staff have just undertaken the annual Consumer Price Index adjustments for the relevant Leases and majority of the Licences to Occupy.

Dealing with the usual rental reviews and renewal of Leases is ongoing and we are also still receiving ongoing enquiries for new Leases, Licences to Occupy and purchasing Council owned Land. Rental reviews, new Leases and renewals take some time due to back-and-forth negotiations, valuations needing to be undertaken in majority of cases and legals input for registered and other aspects of Leases as required. We are performing in house what we are able to progress on our own account.

Update on the total number in progress

| | |
|--|----------------------------------|
| Current Leases: | 118 |
| Lease Rental reviews: | 20 |
| Lease CPI Rental reviews: | 19 0 (all completed) |
| Lease renewals: | 13 |
| New leases: | 5 |
| Cancellation of Leases | 2 |
| Current Licences to Occupy: | 169 |
| Licences to occupy CPI Rental reviews: | 143 0 (all completed) |
| Licences to Occupy Renewals: | 158 |
| New Licences to Occupy: | 6 |
| Freeholding of Land: | 4 |
| Freeholding Land Enquiries: | 1 |
| Land purchase enquiries: | 12 |

Staff are still in the process of reviewing policy and considering Leases and Sub-Leases, weighing charges against the cost of administration and any costs incurred by Council. With support from the Finance team, staff are about to undertake a review of Lease and Licence Cost Codes for invoicing to ensure these are all accurate, up to date, and being charged correctly.

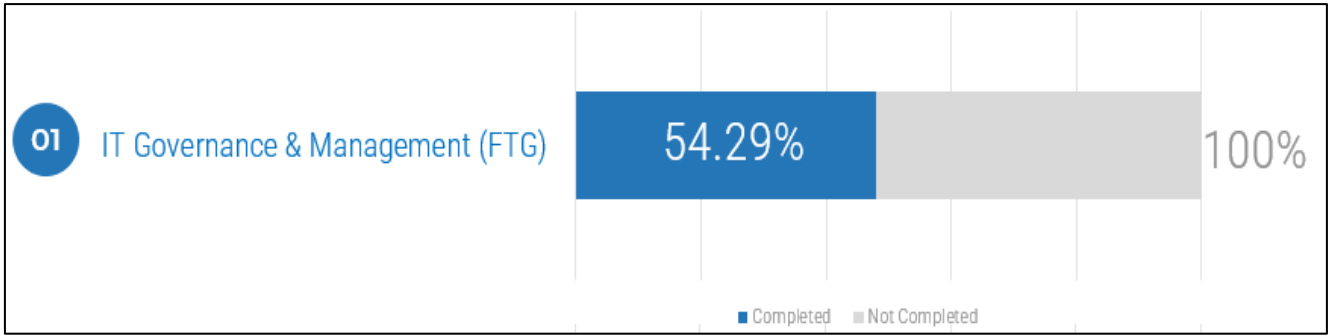
Licences to Occupy are in the process of being switched to the new templates. This is a slow process as it requires departmental review to ensure the Licence can be reissued and then the new Licence needs to be drafted with any appropriate conditions. There are existing encroachments being picked up regularly and these are usually being dealt with by way of a Licence to Occupy if the applicant does not want to go through the Road Stopping Process. This is leading and shall lead to more demand for Licences to Occupy.

There are several freeholdings of Council land in progress, staff are ensuring freeholding is encouraged as outlined in current Council policy. They are experiencing long delays with obtaining The Department of Conservations ("DOC") consent and Waitangi Tribunal information for freeholding of Harbour Board Land; as DOC has advised that they are short staffed and The Waitangi Tribunal has received an influx of urgent requests. This is slowing the process of freeholding down significantly and purchasers are having to be patient during this time.

6 ICT

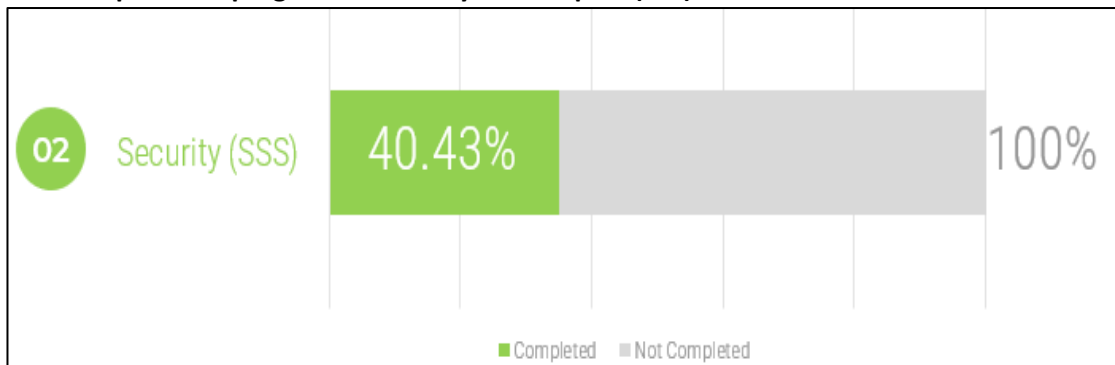
| Topic | Intent | Agenda | Frequency |
|--------------------------------------|--|---|---------------------|
| Reports on security audit | Inform the ELT and Council stakeholders on the status and progress of IT & Governance and Security audit reports. | <ul style="list-style-type: none"> • Updates on progress of IT and Governance audit report (FTG) • Updates on progress of Security audit report (SSS) • Overall status and what to expect in the future | Monthly / Quarterly |
| Infrastructure and Operations | Inform the ELT and Council stakeholders about current and future needs for availability, performance and capacity of IT systems and infrastructure. | <ul style="list-style-type: none"> • Implementation of Service Desk Plus (ManageEngine) • Email Archiving Solution (Mimecast) • Wide Area Network (WAN) Migration • Core Network Infrastructure Upgrade | Ad hoc |
| Strategy and Governance | Inform the ELT and Council stakeholders about current ICT strategy that would help drive future initiatives. | <ul style="list-style-type: none"> • Business capabilities (new vs enhanced) • Project business value and benefits • Business risk assessed | Annually |
| Security and Risk | Inform the ELT and Council stakeholders about proactive security and risk initiatives. | <ul style="list-style-type: none"> • Security goals and objectives (alignment and framework) • Top threats and risks for GDC and their business impacts • Risk mitigation strategies and roadmap | Quarterly |

6.1 Update on progress of IT and Governance audit report (FTG) (as of June 2024)



The estimated completion date is August 2024.

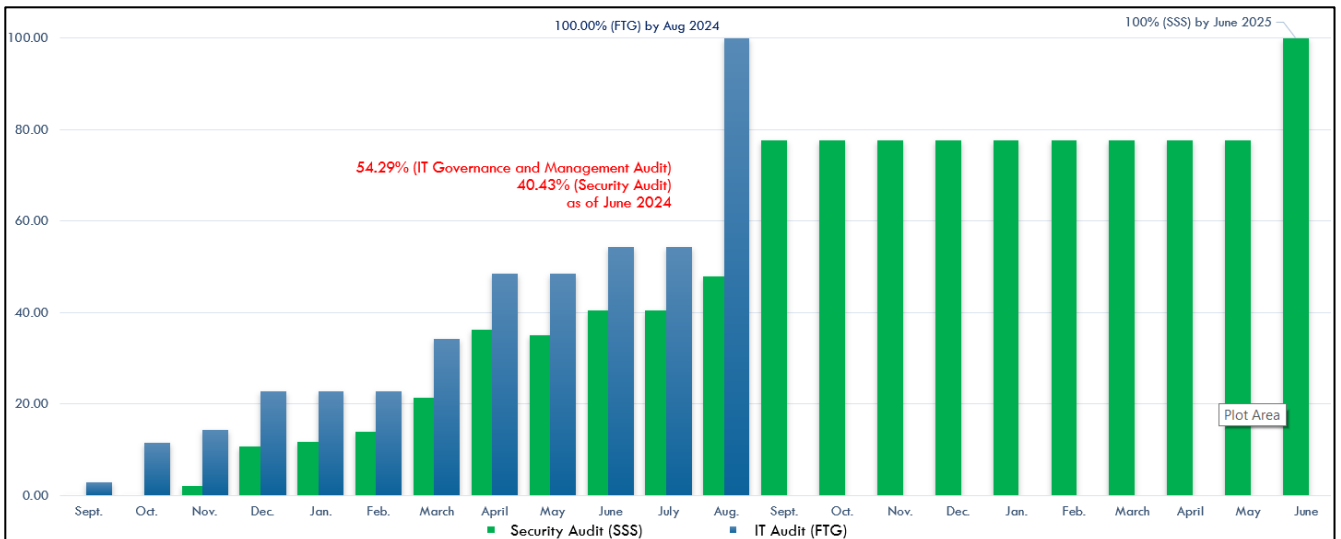
6.2 Update on progress of Security audit report (SSS)



6.3 Overall status and what to expect in the future.

6.3.1. IT and Governance audit report (FTG) estimated completion date: **Aug 2024**

6.3.2. Security audit report (SSS) estimated completion date: **June 2025**



6.4 IT Infrastructure and Operations

| Initiatives / Projects | | Initiative Timeline (FY24-FY25) | Total Investment |
|------------------------|-------------------------------------|---------------------------------|-------------------------------|
| 01 | Implementation of Service Desk Plus | FY24 Q1 – FY24 Q2 | Capex: \$80K Opex: \$20K |
| 02 | Email Archiving Solution | FY24 Q2 – FY25 Q3 | Capex: \$40K Opex: \$20K |
| 03 | Wide Area Network Migration | FY24 Q2 – FY25 Q4 | Capex: \$400K Opex: \$100K |
| 04 | Core Network Infrastructure Upgrade | FY24 Q3 – FY25 Q4 | Capex: \$300K Opex: \$100K |

6.4.1 Implementation of Service Desk Plus (ManageEngine)

ServiceDesk Plus is a comprehensive IT service management (ITSM) software that offers a wide range of benefits for organizations looking to streamline their IT operations and provide efficient support to their employees. Some of the key benefits of ManageEngine ServiceDesk Plus include:

- Incident and problem management: ServiceDesk Plus will help GDC quickly identify, prioritize, and resolve IT incidents and problems, thereby minimizing downtime and improving productivity.
- Change management: The software allows GDC to manage changes to the IT infrastructure in a controlled and systematic manner, reducing the risk of disruptions and ensuring compliance with ITIL best practices.
- Asset management: ServiceDesk Plus will help GDC track and manage IT assets, including hardware, software, and other resources, enabling better asset utilization and cost management.

Overall, ManageEngine ServiceDesk Plus provides a powerful ITSM solution that can help GDC improve service quality, increase efficiency, and reduce costs associated with IT support operations.

6.4.2 Email Archiving Solution (Mimecast)

Mimecast email archiving solution is important for organizations for several reasons:

- Compliance: Email archiving solutions will help GDC meet regulatory compliance requirements by securely storing emails and ensuring they are easily accessible for auditing purposes.
- Legal eDiscovery: In the event of litigation or a legal dispute, email archiving solutions can help GDC quickly retrieve relevant emails and data to support their case, reducing the time and cost associated with eDiscovery requests.

- **Data Retention:** Email archiving solutions help GDC retain important business records and communications for a specified period, ensuring data integrity and providing a historical record of communications.
- **Storage management:** By archiving older emails and attachments, GDC can free up space on email servers, improve email system performance, and reduce storage costs.
- **Business Continuity:** Email archiving solutions help organizations safeguard against data loss due to accidental deletion, corruption, or system failure by providing a secure backup of all email communications.
- **Security:** Oftentimes, email archiving solutions offer advanced security features like encryption, data loss prevention, and tamper-proof storage, helping organizations protect sensitive data and mitigate the risk of data breaches.

Overall, Mimecast email archiving solution plays a critical role in helping organizations manage and secure their email communications effectively, ensuring compliance, data retention, legal support, and improved email system performance.

6.4.3 Wide Area Network (WAN) Migration

Migrating from a traditional Multiprotocol Label Switching (MPLS) network to a Software-Defined Wide Area Network (SD-WAN) offers several key benefits and advantages for GDC:

- **Cost Savings:** SD-WAN can significantly reduce operational costs by leveraging multiple connection types, such as broadband internet, to create a more cost-effective network infrastructure compared to MPLS.
- **Improved Performance:** SD-WAN optimizes network traffic by dynamically routing data over the most efficient path, resulting in improved application performance and reduced latency.
- **Enhanced Flexibility:** SD-WAN provides greater flexibility to scale network bandwidth up or down based on business needs, allowing organizations to adapt quickly to changing requirements.
- **Increased Resilience:** SD-WAN offers built-in redundancy and failover capabilities, ensuring network uptime and reliability even in the event of a connection failure.
- **Centralised Management:** SD-WAN solutions provide centralised management and control of network traffic, allowing IT teams to monitor and manage the network more efficiently.
- **Application Prioritisation:** SD-WAN enables organisations to prioritise critical applications over less important traffic, ensuring optimal performance for key business applications.
- **Security:** SD-WAN solutions often include advanced security features such as encryption, firewall capabilities, and threat detection, enhancing network security and protecting data in transit.
- **Cloud Connectivity:** SD-WAN simplifies connectivity to cloud services by providing direct access to cloud applications and services, improving user experience and productivity.

- **Scalability:** SD-WAN is highly scalable and can easily accommodate the addition of new sites or users without the need for significant infrastructure changes.
- **Future-Proofing:** By migrating to SD-WAN, GDC can future-proof its network infrastructure and adapt to emerging technologies and business requirements more effectively.

Overall, migrating from MPLS to SD-WAN offers organizations a more agile, cost-effective, and efficient network solution that can improve performance, flexibility, security, and scalability while reducing operational costs.

6.4.4 Core Network Infrastructure Upgrade

Upgrading core network infrastructure offers GDC several key benefits that can enhance overall performance, security, and efficiency. Some of the benefits of upgrading core network infrastructure include:

- **Improved Performance:** Upgrading core network components such as routers, switches, and firewalls can help optimize network traffic flow, reduce latency, and increase bandwidth capacity, resulting in better performance for critical applications and services.
- **Enhanced Security:** Newer network infrastructure often includes advanced security features such as intrusion detection and prevention systems, encryption capabilities, and regular security updates, helping organizations better protect against cyber threats and data breaches.
- **Scalability:** Upgraded core network infrastructure provides the flexibility to scale network capacity and accommodate the addition of new devices, users, and applications as the organization grows, ensuring scalability and future readiness.
- **Reliability and Uptime:** Modern core network infrastructure is designed to provide high availability and reliability, with built-in redundancy, failover mechanisms, and disaster recovery capabilities to minimize downtime and ensure continuous network operation.
- **Network Monitoring and Management:** Upgraded core network infrastructure often includes centralised management and monitoring tools that enable IT teams to proactively monitor network performance, analyse traffic patterns, and troubleshoot issues quickly and efficiently.
- **Support for New Technologies:** Upgraded core network infrastructure can support the adoption of emerging technologies such as Internet of Things (IoT), cloud services, virtualization, and software-defined networking, enabling organizations to leverage these technologies for innovation and digital transformation.

Overall, upgrading core network infrastructure is essential for GDC to stay competitive, secure, and agile in today's rapidly evolving digital landscape and to ensure optimal performance, reliability, and scalability for their network operations.

6.5 Security and Risk management

01

Our security operations focus on three key goals:

- reducing the likelihood of data breaches
- improving our network security
- improving compliance.

02

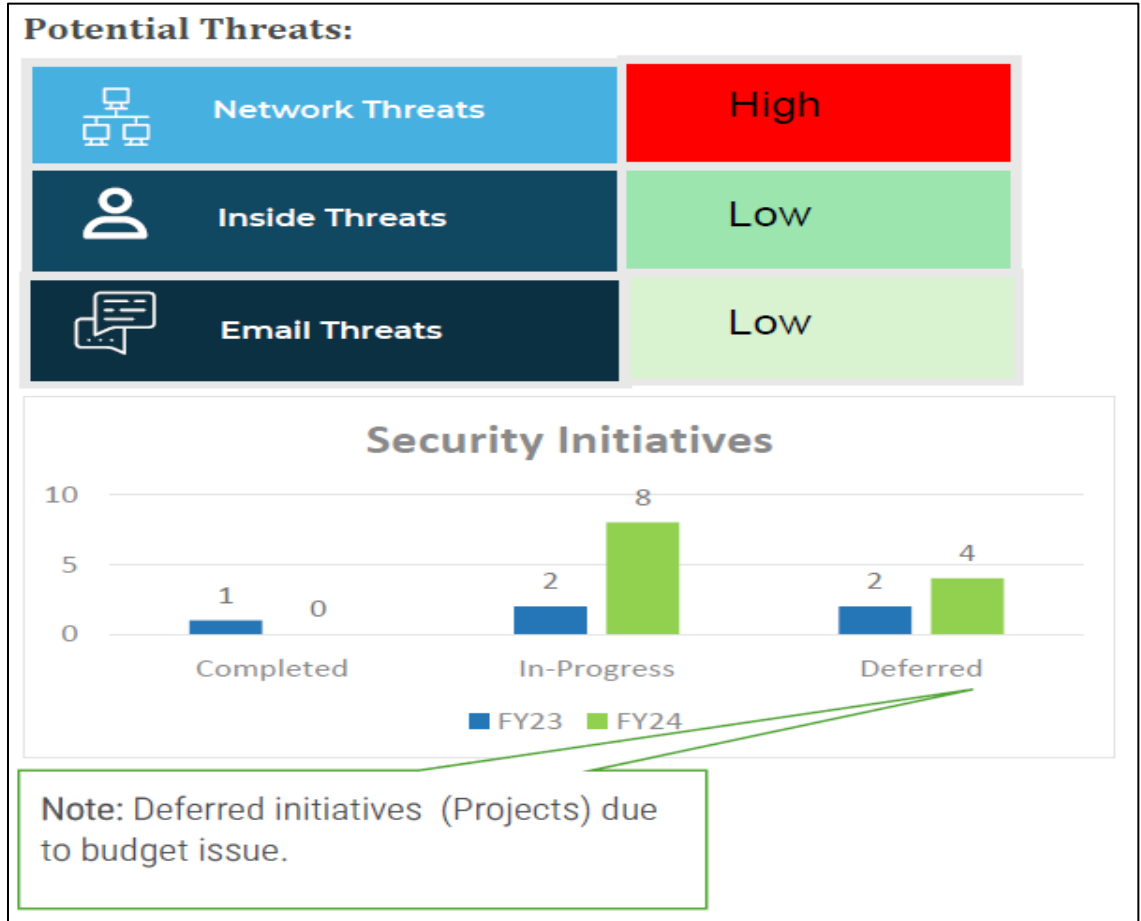
Our new security risk management program has identified four major risks to mitigate:

- Endpoint vulnerability on a legacy system
- Data leakage
- Denial of Service (DoS) / Phishing Attack / Malware
- Regulatory compliance

6.5.1 Security Goals and Objectives

Business goals that support:

- Alignment with standard industry framework (NIST and CIS)
- Reduction of security friction
- Improved training and awareness
- Reduction of costs associated with security incidents (e.g. data breach, regulatory fine)
- Reduction of downtime associated with security incidents.



Top threats and Risks

Cyber threats are always evolving, and there is no silver bullet. The ICT team has adopted a proactive approach to risk identification and analysis.

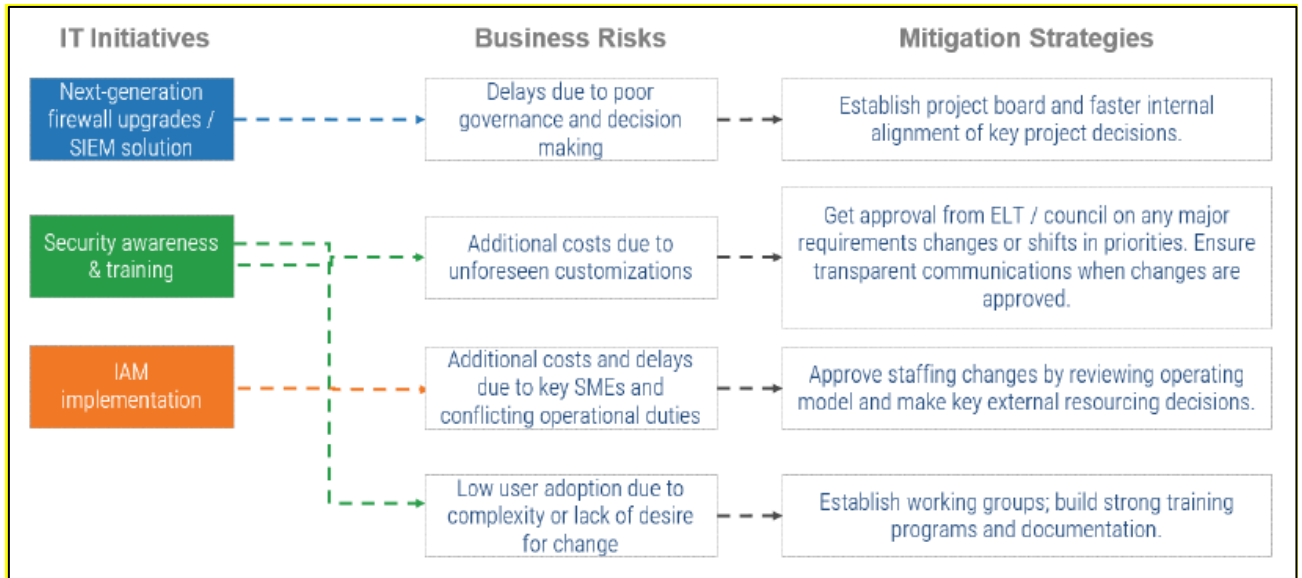
| Threat | Risk | Likelihood | Financial Impact | Financial Risk |
|------------------|--|------------|------------------|----------------|
| Data Breach | Endpoint Vulnerability | 75% | \$1M | \$900K |
| Data Breach | Data Leakage | 50% | \$1.5M | \$750K |
| Network Security | Denial of Service Phishing Attacks Malware | 35% | \$500K | \$275K |
| Compliance | Regulation Alignment | 45% | \$1M | \$450K |

NOTE: The financial impact of these threats could include a combination of loss of revenue and any regulatory fines imposed. These costs could be derived from the industry’s average cost of threat or extrapolated from financial costs incurred in past security incidents.

| Risk Analysis | | | |
|---|---|---|---|
| | Risk | Business Impact | Recommendation |
| Endpoint Vulnerability | Major vulnerability identified in legacy system | Disruption to operations in support, engineering, and operations departments | Implement endpoint solutions and tools – action required |
| Data Leakage | Confidential data is not encrypted properly or protected | Customer and council data breach, severe regulatory fines in event of breach, and reputational damage | Implement strong encryption protocols and access control measures. – action required |
| Denial of Service (DoS), Phishing Attack, Malware | Improving – increasing internal phishing simulations and lack of security awareness/training. | Lack of employee awareness could result in phishing and malware attacks and leaked information | Continued investment in internal training – no action required |
| Industry Regulation Alignment | 75% and increasing | Incomplete alignment could expose us to regulatory fines and penalties | Continued efforts in regulatory alignment – no action required |

6.6.4 Business risks assessed

The ICT department is prepared with a list of business risks along with a proactive approach to mitigating them. ICT has planned for unforeseen business disruptions or risks and is dedicated to the success.



7 FINANCE

7.1 Enhanced Annual Plan

The draft enhanced annual plan has been completed and consulted on. The hearings have been completed, and 16 submissions have been received. The document has been updated, finalised, and adopted on 27 June 2024.



7.2 Annual Report 2023/2024

The annual report document has been started and the model designed for input of numbers.

The finance manager has prepared a final project plan in conjunction with his staff to ensure that the audit process, document preparation and all communications run efficiently and on time for adoption. The project plan will be discussed with staff and risks on the project identified, which will be reported back to the Risk and Assurance Subcommittee.

7.3 Long Term Plan

Planning for the preparation of the 2025-2034 LTP and LTP audit has begun. The auditors have engaged Council to plan the audit, with the audit to start towards the end of November, dates to be finalised.

Council will leverage of the budgets prepared as part of the Enhanced Annual plan, as the budgets were initially prepared for 10 years, and this information will be used as a starting point to budget for the next 10 years.

7.4 ERP Conversion project

The Finance Manager is working with the suppliers and will be sending out RFP during August. This will include the scoring of the tender, including the price score, and staff will requires an indicative price from all suppliers.

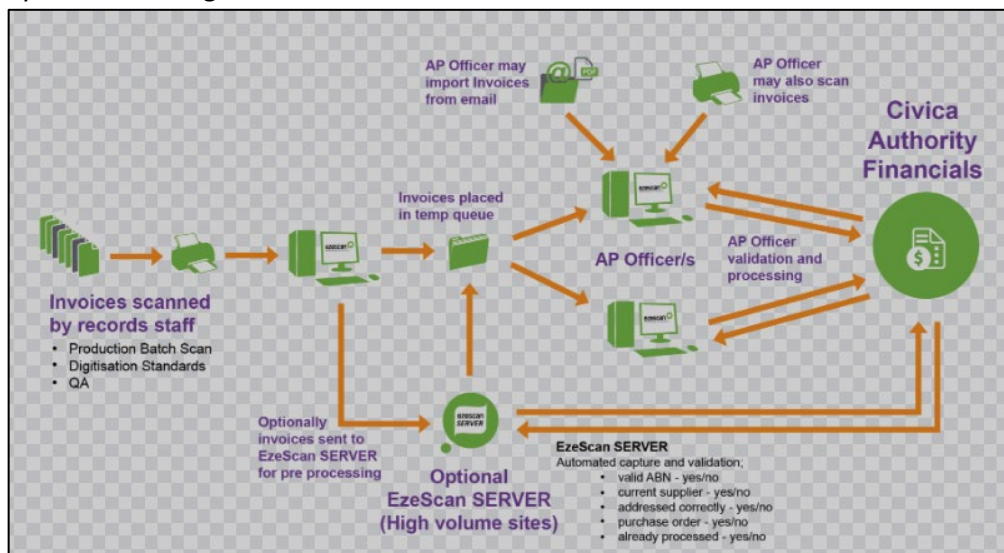
The Finance Manager is concerned that the amounts budgeted for will not be nearly sufficient to convert our ERP system.

7.5 Financial control and control environment

The Finance Manager and Finance Team have started working through the financial controls and processes to ensure that there are sufficient controls to mitigate the financial risks, whether due to fraud or error, to an acceptable risk.

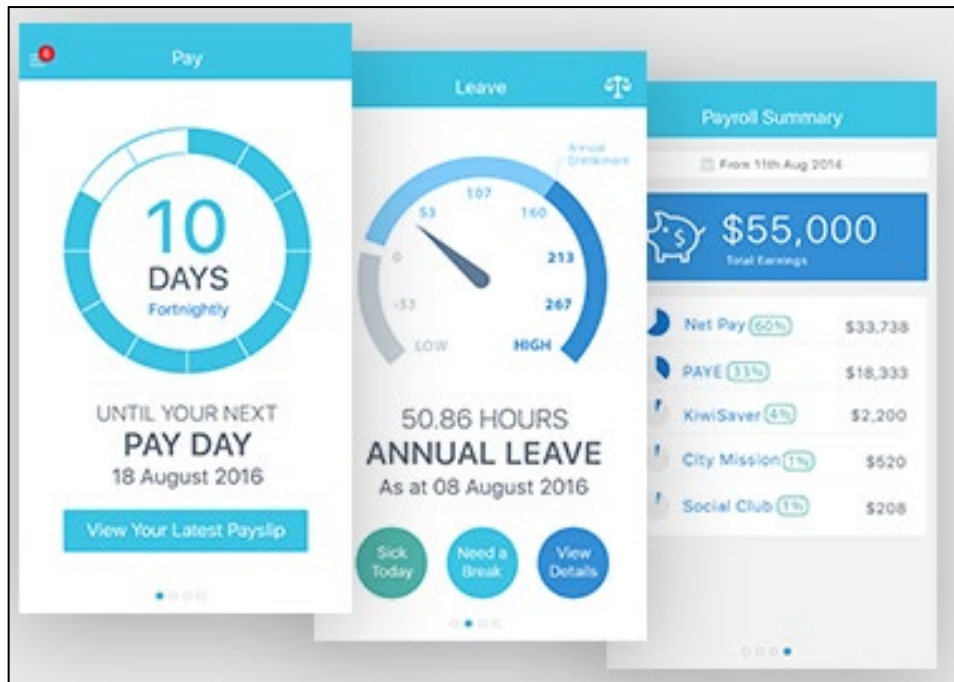
7.6 Procure to Pay implementation

Testing on the system has been started, there were a couple of issues identified in the setup of the system which has now been resolved. Finance is hoping to have the system up and running by the end of August.



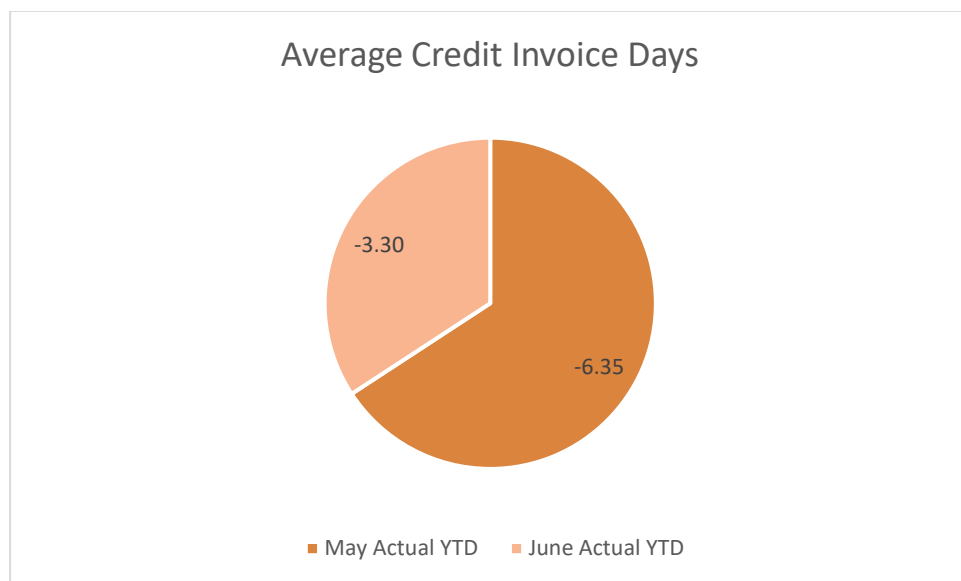
7.7 Automated timesheets and outsourcing payroll

The audit has been completed. Phase one, involving electronic timesheets, has been prepared and set up. We trailed the first payroll run through EasyPay but encountered minor issues with historical leave in DataPay. Once these issues are resolved, we expect smooth payroll operations.



7.8 Creditors

We aim to process urgent invoices promptly for payment. Our goal is to pay current invoices within 30 days of the invoice date. Our average creditor invoice days are currently being tracked. For June, invoices and contracts have been processed up to 30 June 2024. The remaining June invoices will be accrued.



7.9 Debtors and debt recovery

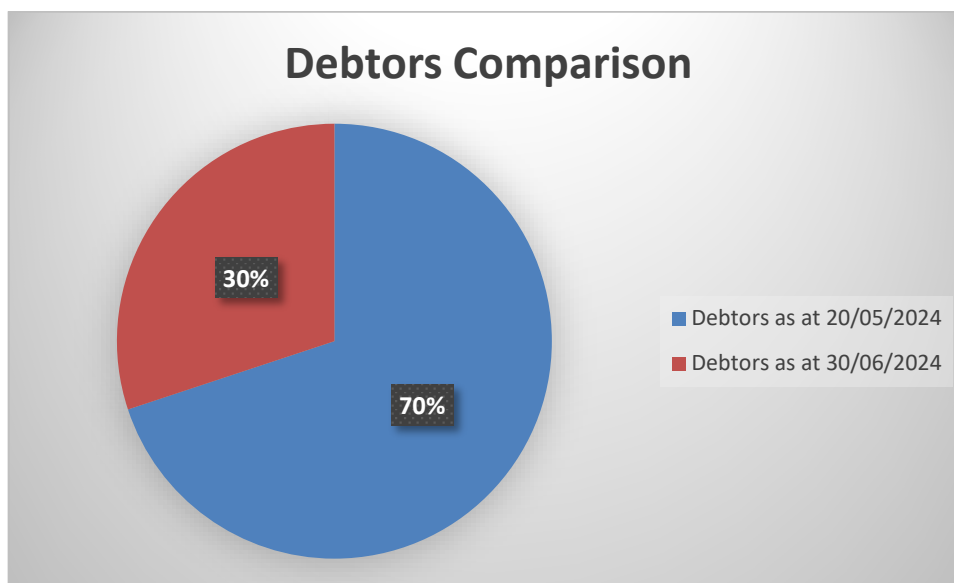
We are starting to address long-standing debt collections.

Contacting direct debit clients to align current debits with our updated GDC Direct Debits process by transitioning them to a single day per week.

Our debt with Resolve Collections amounts to \$634,356.60. In June 2024, we successfully collected \$52,523.91 from the arrears.

Our current debtors as at 22/07/2024

| | Current | Overdue | Total |
|----------------------------|--------------|--------------|--------------|
| Building Control | 160,977.24 | 48,237.13 | 209,214.37 |
| Retirement Housing | 15,222.49 | 23,413.98 | 38,636.47 |
| Land Leases | 18,792.67 | 18,681.67 | 37,474.34 |
| Port Accounts | 18,512.69 | 138,130.80 | 156,643.49 |
| Resource Consenting | 107,539.05 | 49,168.18 | 156,707.23 |
| Sundry Debtor | 1,521,655.85 | 1,639,094.66 | 3,160,750.51 |
| Westland Recreation Centre | 9,332.00 | 28,081.52 | 37,413.52 |
| Licence to Occupy | - | 5,694.22 | 5,694.22 |



7.10 Rates and water billing

A stricter direct debit process has been implemented, recalculating dishonors, and cancelling direct debits after three dishonors within the current rating year. This has reduced dishonors and ensured penalties for ratepayers with insufficient payment arrangements, with debts passed to Resolve Collections.

Close collaboration has helped identify properties for rating sales and issue mortgagee demands to recover debts.

Water meter readings for the period from 01/04/2024 to 30/06/2024 have now been invoiced. The total amount billed is \$116,057.31, with a due date of 20th August.

7.11 Grants and claims submitted.

MBIE/BRANZ building consent levies are up to date.

NZTA claims are up to date and completed for the end of financial year. Amount claimed since May \$964,329 net.

Better off funding is fully committed. A claim for milestone of the new library building project has received the payment for this first claim of \$1,163,494 net and the 2nd claim in in process.

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 FINANCE REPORT FOR THE PERIOD ENDING 30 JUNE 2024

File Number: F/7
Report Author: Financial Accountant
Report Authoriser: Finance Manager
Appendices: 1. Detailed Finance Report

1. REPORT PURPOSE

To provide the Committee with a provisional overview of the Council's financial performance for the period ending 30 June 2024.

2. OFFICER RECOMMENDATION

That the Finance Regulatory and Business Support Committee:

- a) 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 provisional 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.

Note: The final position may vary from these provisional results.

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.

5. NEXT STEPS

5.1. 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.

| Statement of Comprehensive Revenue and Expense for the 12 months ending 30 June 2024 | | | |
|---|--|--|--|
| | Actual 12 Months 2024 \$000 | Budget 12 Months 2024 \$000 | Actual 12 Months 2023 \$000 |
| REVENUE | | | |
| Rates Revenue | 21,482 | 22,108 | 20,285 |
| Fees and Charges | 5,087 | 4,808 | 4,480 |
| Development and financial contributions | 696 | 65 | 197 |
| Subsidies and Grants | 9,626 | 5,096 | 10,215 |
| Interest Revenue | 236 | 171 | 503 |
| Other Revenue | 6,659 | 1,116 | 1,693 |
| Total Revenue | 43,786 | 33,364 | 37,373 |
| Expenses | | | |
| Personnel Costs | 7,536 | 7,643 | 7,086 |
| Depreciation and amortisation expense | 11,209 | 11,209 | 11,797 |
| Other expenses | 27,801 | 16,530 | 21,060 |
| Finance costs | 1,440 | 1,421 | 1,363 |
| Total operating expenditure | 47,986 | 36,803 | 41,306 |
| Net surplus/(deficit) before tax | (4,200) | (3,439) | (3,933) |
| Income tax expense | - | - | - |
| Surplus/(Deficit) Attributable to Grey District Council | (4,200) | (3,439) | (3,933) |
| Other Comprehensive revenue and expense | | | |
| Movement in asset revaluation reserve | - | - | - |
| Total comprehensive revenue and expense | (4,200) | (3,439) | (3,933) |

| Statement of Financial Position | | | |
|--|------------------|------------------|------------------|
| For the 12 Months Ending 30 June 2024 | | | |
| | Actual | Budget | Actual |
| | 12 Months | 12 Months | 12 Months |
| | 2024 | 2024 | 2023 |
| | \$000 | \$000 | \$000 |
| ASSETS | | | |
| Current Assets | | | |
| Cash and cash equivalents | 4,458 | 4,427 | 8,028 |
| Receivables | 4,893 | 6,425 | 5,646 |
| Prepayments | 1,451 | 0 | 552 |
| Other financial assets | 0 | 0 | 587 |
| Derivative financial instruments | 0 | 6,828 | 186 |
| Total Current Assets | 10,802 | 17,680 | 14,999 |
| Non Current Assets | | | |
| Receivables | 0 | 30 | 0 |
| Property, plant and equipment | 558,410 | 536,914 | 558,154 |
| Intangible assets | 186 | 200 | 209 |
| Investment Property | 3,870 | 3,700 | 3,870 |
| Other financial assets | 678 | 102 | 618 |
| Derivative financial instruments | 0 | 0 | 413 |
| Total Non Current Assets | 563,144 | 540,946 | 563,264 |
| TOTAL ASSETS | 573,946 | 558,626 | 578,263 |
| Liabilities | | | |
| Current Liabilities | | | |
| Payables | 4,689 | 6,040 | 6,815 |
| Employee entitlements | 532 | 542 | 379 |
| Deferred revenue | 612 | 0 | 0 |
| Borrowings | 5,000 | 5,000 | 7,000 |
| Derivative financial instruments | (593) | | 0 |
| Total Current Liabilities | 10,240 | 11,582 | 14,194 |
| Non Current Liabilities | | | |
| Provisions | 1,001 | 1,968 | 1,360 |
| Employee Entitlements | 0 | 0 | 210 |
| Borrowings | 27,550 | 32,418 | 23,600 |
| Derivative financial instruments | 0 | 95 | 0 |
| Total Non Current Liabilities | 28,551 | 34,481 | 25,170 |
| TOTAL LIABILITIES | 38,791 | 46,063 | 39,364 |
| EQUITY | | | |
| Accumulated surplus | 223,292 | 238,701 | 229,731 |
| Special funds | 10,659 | 7,625 | 0 |
| Trusts bequests and other reserves | 0 | 174 | 7,966 |
| Revaluation reserve | 301,204 | 266,063 | 301,202 |
| TOTAL EQUITY | 535,155 | 512,563 | 538,899 |
| TOTAL EQUITY AND LIABILITIES | 573,946 | 558,626 | 578,263 |

| Funding Impact Statement - Whole of Council | | | | |
|--|------------------|------------------|------------------|--|
| for the 12 months ending 30 June 2024 | | | | |
| | Actual | Budget | Actual | |
| | 12 Months | 12 Months | 12 Months | |
| | 2024 | 2024 | 2023 | |
| | \$000 | \$000 | \$000 | |
| [A] SOURCES OF OPERATING FUNDING | | | | |
| General rates, uniform annual general charges, rates penalties | 13,486 | 13,730 | 12,958 | |
| Targeted rates | 7,997 | 8,378 | 7,886 | |
| Subsidies and grants for operating purposes | 2,957 | 1,925 | 5,697 | |
| Fees and charges | 5,087 | 4,808 | 4,480 | |
| Interest and dividends from investments | 0 | 171 | 503 | |
| Local authorities fuel tax, infringement fees, and other receipts | 0 | 1,116 | 931 | |
| Total operating funding [A] | 29,527 | 30,128 | 32,455 | |
| [B] APPLICATIONS OF OPERATING FUNDING | | | | |
| Payments to staff and suppliers | 28,443 | 24,173 | 28,127 | |
| Finance costs | 1,440 | 1,421 | 1,363 | |
| Other operating funding applications | 0 | 0 | 0 | |
| Total applications of operating funding [B] | 29,883 | 25,594 | 29,490 | |
| Surplus (Deficit) from operating funding [A - B] | (356) | 4,534 | 2,965 | |
| [C] SOURCES OF CAPITAL FUNDING | | | | |
| Subsidies and Grants for Capital Expenditure | 6,669 | 3,171 | 4,519 | |
| Development and financial contributions | 696 | 65 | 197 | |
| Increase (Decrease) in debt | 0 | 6,251 | 6 | |
| Gross proceeds from sale of assets | 0 | 0 | 102 | |
| Lump sum contributions | 0 | 0 | 0 | |
| Other dedicated capital funding | 0 | 0 | 0 | |
| Total sources of capital funding [C] | 7,365 | 9,487 | 4,824 | |
| [D] APPLICATION OF CAPITAL FUNDING | | | | |
| Capital expenditure | | | | |
| - to meet additional demand | 0 | 0 | 0 | |
| - to improve the level of service | 0 | 7,636 | 3,523 | |
| - to replace existing assets | 10,310 | 6,986 | 9,031 | |
| Increase (decrease) in reserves | 0 | (601) | (4,765) | |
| Increase (decrease) of investments | 0 | 0 | 0 | |
| Total applications of capital funding [D] | 10,310 | 14,021 | 7,789 | |
| Surplus (deficit) of capital funding [C - D] | (2,945) | (4,534) | (2,965) | |
| Funding balance [A - B] + [C-D] | (3,301) | 0 | 0 | |
| Surplus (deficit) of operating funding | (356) | 4,534 | 2,965 | |
| add sources of capital funding recognised as revenue in the statement of comprehensive income | | | | |
| Subsidies and grants for capital expenditure | 6,669 | 3,171 | 4,519 | |
| Development and financial contributions | 696 | 65 | 197 | |
| adjust for the other sources of no-cash items excluded from the funding impact statement | | | | |
| Depreciation and amortisation expense | (11,209) | (11,209) | (11,979) | |
| Net gain (loss) of non current assets held for sale | | | 365 | |
| Net gain (loss) on sale of property, plant and equipment | | | | |
| Assets Vested | | | | |
| Surplus / deficit after tax attributable to Grey District Council | (4,200) | (3,439) | (3,933) | |

3.3 ACTIVITY BASED MANAGEMENT ACCOUNTS FOR THE PERIOD ENDING 30 JUNE 2024

File Number: F/7

Report Author: Management Accountant

Report Authoriser: Finance Manager

Appendices: 1. Management Report Period End 30 June 2024

1. REPORT PURPOSE

To provide the Committee with an overview of the activity-based management accounts for the period ending 30 June 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 30 June 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.

5. NEXT STEPS

5.1. 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.

Activity Statement: Land Transport
For the Period Ended 30 June 2024

| | Full Year Budget | YTD Actuals | YTD Budgets | YTD Variance | Percentage Variance | Variance Analysis | Notes |
|---|---------------------|----------------|----------------|-----------------|------------------------|----------------------|-------|
| Revenue | | | | | | | |
| Fees & Charges | 28 | 47 | 28 | 19 | 67.86% | Favourable | |
| Development and Financial Contributions | 20 | 8 | 20 | (12) | -60.00% | Unfavourable | 1 |
| Subsidies and Grants Received | 4,994 | 7,499 | 4,994 | 2,505 | 50.16% | Favourable | |
| Other revenue | 185 | 221 | 185 | 36 | 19.46% | Favourable | |
| Expenses | | | | | | | |
| Utilities | (61) | 92 | (61) | 153 | -250.82% | Unfavourable | 2 |
| Consultants and professional fees | 210 | 1,430 | 210 | 1,220 | 580.95% | Unfavourable | 3 |
| Works orders | 2,650 | 3,556 | 2,650 | 906 | 34.19% | Unfavourable | 4 |
| Other operating expenses | 790 | 524 | 790 | (266) | -33.67% | Favourable | |
| Notes: | | | | | | | |
| 1. Less activities in sub divisions area. | | | | | | | |
| 2. Expenditure budgeted as income. Electricity expense is in line with expectation. | | | | | | | |
| 3. Allocations of GL Accounts for contractors incorrectly processed, higher result in actual spent. Additional amount spent on footpaths for PMO services. Contractors normally budgeted for under works order or other operating expenses (for non work order related work). | | | | | | | |
| 4. Additional works performed, resulting in additional funding as above from NZTA plus emergency works. | | | | | | | |

Activity Statement: Water Supplies
For the Period Ended 30 June 2024

| | Full Year Budget | YTD Actuals | YTD Budgets | YTD Variance | Percentage Variance | Variance Analysis | Notes |
|--|---------------------|----------------|----------------|-----------------|------------------------|----------------------|-------|
| Revenue | | | | | | | |
| Development and Financial Contributions | 15 | 118 | 15 | 103 | 686.67% | Favourable | |
| Other revenue | 0 | 41 | 0 | 41 | 0.00% | Favourable | |
| Expenses | | | | | | | |
| Insurance | 90 | 94 | 90 | 4 | 4.44% | Unfavourable | IM |
| Utilities | 389 | 338 | 389 | (51) | -13.11% | Favourable | |
| Consultants and professional fees | 12 | 97 | 12 | 85 | 708.33% | Unfavourable | 1 |
| Works orders | 848 | 907 | 848 | 59 | 6.96% | Unfavourable | 2 |
| Other operating expenses | 400 | 470 | 400 | 70 | 17.50% | Unfavourable | 3 |
| Notes | | | | | | | |
| 1. Emergency works performed on Easter weekend for storm damage. | | | | | | | |
| 2. Multi UV lamps purchased for Greymouth water supply plus Easter weekend storm damage. | | | | | | | |
| 3. Increases in SCADA costs above budget. | | | | | | | |
| IM = immaterial, no further investigation performed | | | | | | | |

Activity Statement: Solid Waste
For the Period Ended 30 June 2024

| | Full Year Budget | YTD Actuals | YTD Budgets | YTD Variance | Percentage Variance | Variance Analysis | Notes |
|-----------------------------------|---------------------|----------------|----------------|-----------------|------------------------|----------------------|-------|
| Revenue | | | | | | | |
| Fees & Charges | 954 | 1,388 | 954 | 434 | 45.49% | Favourable | |
| Subsidies and Grants Received | 70 | 186 | 70 | 116 | 165.71% | Favourable | |
| Other revenue | 220 | 33 | 220 | (187) | -85.00% | Unfavourable | 1 |
| Expenses | | | | | | | |
| Grants | 10 | 14 | 10 | 4 | 40.00% | Unfavourable | IM |
| Insurance | 13 | 60 | 13 | 47 | 361.54% | Unfavourable | 2 |
| Utilities | 25 | 22 | 25 | (3) | -12.00% | Favourable | |
| Consultants and professional fees | 47 | 58 | 47 | 11 | 23.40% | Unfavourable | IM |
| Works orders | 3,218 | 3,337 | 3,218 | 119 | 3.70% | Unfavourable | 3 |
| Other operating expenses | 168 | 272 | 168 | 104 | 61.90% | Unfavourable | 4 |

Notes

1. Internal overhead allocations below budget. Final allocation will be done at year end.
2. Increased insurance premium on revalued infrastructure.
3. Solid Waste Manager: A one-off payment for a feasibility report on food scraps management. An audit was required due to a failure in meeting levy standards. Necessary changes were made to comply, which were not accounted for in the budget. Insufficient funds in the budget to cover the required levies.
4. The variance relates to internal overhead charges being different to budget.

Activity Statement: Wastewater
For the Period Ended 30 June 2024

| | Full Year Budget | YTD Actuals | YTD Budgets | YTD Variance | Percentage Variance | Variance Analysis | Notes |
|---|---------------------|----------------|----------------|-----------------|------------------------|----------------------|-------|
| Revenue | | | | | | | |
| Fees & Charges | 76 | 121 | 76 | 45 | 59.21% | Favourable | |
| Development and Financial Contributions | 30 | 351 | 30 | 321 | 1070.00% | Favourable | |
| Other revenue | 22 | 63 | 22 | 41 | 186.36% | Favourable | |
| Expenses | | | | | | | |
| Insurance | 177 | 108 | 177 | (69) | -38.98% | Favourable | |
| Utilities | 331 | 287 | 331 | (44) | -13.29% | Favourable | |
| Consultants and professional fees | 70 | 91 | 70 | 21 | 30.00% | Unfavourable | 1 |
| Works orders | 737 | 1,033 | 737 | 296 | 40.16% | Unfavourable | 2 |
| Other operating expenses | 352 | 299 | 352 | (53) | -15.06% | Favourable | |

Notes:

1. Wastewater Treatment plant resource consent applications plus a review of the utilities maintenance contract for tender with Tonkin and Taylor resulting in overspent.
2. Maintenance Hydrovac hire (Greymouth) \$17k, Runanga \$20k, Karoro/Sotuh Beach Paroa Roding maintenance the remainder of the variance.

Activity Statement: Stormwater
For the Period Ended 30 June 2024

| | Full Year Budget | YTD Actuals | YTD Budgets | YTD Variance | Percentage Variance | Variance Analysis | Notes |
|--|------------------|-------------|-------------|--------------|---------------------|-------------------|-------|
| Revenue | | | | | | | |
| Other revenue | - | 4 | - | 4 | 0.00% | Favourable | |
| Expenses | | | | | | | |
| Insurance | 110 | 43 | 110 | -67 | -60.91% | Favourable | |
| Utilities | 15 | 9 | 15 | -6 | -40.00% | Favourable | |
| Consultants and professional fees | 9 | 36 | 9 | 27 | 300.00% | Unfavourable | 1 |
| Works orders | 499 | 390 | 499 | -109 | -21.84% | Favourable | |
| Other operating expenses | 255 | 233 | 255 | -22 | -8.63% | Favourable | |
| Notes | | | | | | | |
| 1. Treatment plant resource consent applications plus a review of the utilities maintenance contract for tender with Tonken and Taylor, is the reason for the actual vs budget variance. | | | | | | | |

Activity Statements: Community and Recreation
For the Period Ended 30 June 2024

| | Full Year Budget | YTD Actuals | YTD Budgets | YTD Variance | Percentage Variance | Variance Analysis | Notes |
|--|------------------|-------------|-------------|--------------|---------------------|-------------------|-------|
| Revenue | | | | | | | |
| Fees & Charges | 1,058 | 657 | 1,058 | -401 | -37.90% | Unfavourable | 1 |
| Subsidies and Grants Received | 69 | 1,059 | 69 | 990 | 1434.78% | Favourable | |
| Other revenue | 557 | 179 | 557 | -378 | -67.86% | Unfavourable | 1 |
| Expenses | | | | | | | |
| Salaries and Wages | 2,035 | 2,143 | 2,035 | 108 | 5.31% | Unfavourable | 1 |
| Grants | 217 | 222 | 217 | 5 | 2.30% | Unfavourable | |
| Insurance | 234 | 142 | 234 | -92 | -39.32% | Favourable | |
| Utilities | 201 | 179 | 201 | -22 | -10.95% | Favourable | |
| Consultants and professional fees | - | 47 | - | 47 | 0.00% | Unfavourable | 1 |
| Works orders | 1,158 | 1,495 | 1,158 | 337 | 29.10% | Unfavourable | 1 |
| Other operating expenses | 1,232 | 590 | 1,232 | -642 | -52.11% | Favourable | |
| Notes | | | | | | | |
| 1. Refer to further breakdown of activity below. | | | | | | | |

Customer Services

| | Full Year Budget | YTD Actuals | YTD Budgets | YTD Variance | Percentage Variance | Variance Analysis | Notes |
|---|------------------|-------------|-------------|--------------|---------------------|-------------------|-------|
| Revenue | | | | | | | |
| Subsidies and Grants Received | - | 1 | - | 1 | 0.00% | Favourable | |
| Other revenue | 538 | 161 | 538 | -377 | -70.07% | Unfavourable | 1 |
| Expenses | | | | | | | |
| Salaries and Wages | 468 | 267 | 468 | -201 | -42.95% | Favourable | |
| Insurance | 3 | 6 | 3 | 3 | 100.00% | Unfavourable | IM |
| Other operating expenses | 66 | 39 | 66 | -27 | -40.91% | Favourable | |
| Notes | | | | | | | |
| 1. Variance relates to internal overhead allocations, which gets finalised at year end. | | | | | | | |

| Parks & Reserves | | | | | | | |
|---|-----------------------------|------------------------|------------------------|-------------------------|--------------------------------|------------------------------|--------------|
| | Full Year Budget | YTD Actuals | YTD Budgets | YTD Variance | Percentage Variance | Variance Analysis | Notes |
| Revenue | | | | | | | |
| Fees & Charges | 64 | 43 | 64 | - | 21 | -32.81% Unfavourable | 1 |
| Other revenue | 4 | - | 4 | - | 4 | -100.00% Unfavourable | IM |
| Expenses | | | | | | | |
| Insurance | 2 | 1 | 2 | - | 1 | -50.00% Favourable | |
| Utilities | 17 | 12 | 17 | - | 5 | -29.41% Favourable | |
| Consultants and professional fees | - | 39 | - | | 39 | 0.00% Unfavourable | 2 |
| Works orders | 528 | 620 | 528 | | 92 | 17.42% Unfavourable | 3 |
| Other operating expenses | 66 | 55 | 66 | - | 11 | -16.67% Favourable | |
| Notes | | | | | | | |
| 1. Income on derivative valuations not budgeted for and no activity YTD. Boat ramp fees budget has been included, not part of Parks & Reserves, therefore Budget overstated. | | | | | | | |
| 2. CBD Canopy structure was not budgeted for plus 2 section 17A reviews. | | | | | | | |
| 3. \$29k for Town Canopy in Square not budgeted for, Moana Foreshore \$33k vs budget of \$20k and Municipal clock and kiosk landfill post closure cost, \$15k unbudgeted for. | | | | | | | |

| Westland Recreation | | | | | | | |
|---|-----------------------------|------------------------|------------------------|-------------------------|--------------------------------|------------------------------|--------------|
| | Full Year Budget | YTD Actuals | YTD Budgets | YTD Variance | Percentage Variance | Variance Analysis | Notes |
| Revenue | | | | | | | |
| Fees & Charges | 978 | 582 | 978 | - | 396 | -40.49% Unfavourable | 1 |
| Other revenue | - | 17 | - | | 17 | 0.00% Favourable | |
| Expenses | | | | | | | |
| Salaries and Wages | 1,043 | 1,376 | 1,043 | | 333 | 31.93% Unfavourable | 2 |
| Minimum lease payments | 15 | 10 | 15 | - | 5 | -33.33% Favourable | |
| Insurance | 171 | 118 | 171 | - | 53 | -30.99% Favourable | |
| Utilities | 146 | 150 | 146 | | 4 | 2.74% Unfavourable | IM |
| Works orders | 619 | 858 | 619 | | 239 | 38.61% Unfavourable | 3 |
| Other operating expenses | 471 | 166 | 471 | - | 305 | -64.76% Favourable | |
| Notes | | | | | | | |
| 1. Recreation Manager: Less participation and usage than the prior year and current year budget. In GymMaster YTD actual showing as \$1m so this is favourable, finance is working through the reports to reconcile this to ensure the correct amount is disclosed, this is part of year end process. | | | | | | | |
| 2. Recreation Manager: This was budgeted incorrectly, the salaries are in line with expectation. | | | | | | | |
| 3. Recreation Manager: Unexpected breakdowns during the year that was unbudgeted for. | | | | | | | |

| Libraries | | | | | | | |
|---|---------------------|----------------|----------------|-----------------|------------------------|----------------------|----------------|
| | Full Year Budget | YTD Actuals | YTD Budgets | YTD Variance | Percentage Variance | Variance Analysis | Notes |
| Revenue | | | | | | | |
| Fees & Charges | 13 | 33 | 13 | 20 | 153.85% | Favourable | |
| Subsidies and Grants Received | 4 | 972 | 4 | 968 | 24200.00% | Favourable | |
| Other revenue | 15 | - | 15 | - | 15 | -100.00% | Unfavourable 1 |
| Expenses | | | | | | | |
| Salaries and Wages | 452 | 444 | 452 | - | 8 | -1.77% | Favourable |
| Insurance | 26 | 10 | 26 | - | 16 | -61.54% | Favourable |
| Utilities | 17 | 12 | 17 | - | 5 | -29.41% | Favourable |
| Other operating expenses | 324 | 169 | 324 | - | 155 | -47.84% | Favourable |
| Notes: | | | | | | | |
| 1. Recreation Manager: There was no library charges and none were expected. | | | | | | | |

| Engagement | | | | | | | |
|---|---------------------|----------------|----------------|-----------------|------------------------|----------------------|----------------|
| | Full Year Budget | YTD Actuals | YTD Budgets | YTD Variance | Percentage Variance | Variance Analysis | Notes |
| Revenue | | | | | | | |
| Subsidies and Grants Received | 65 | 49 | 65 | - | 16 | -24.62% | Unfavourable 1 |
| Expenses | | | | | | | |
| Grants | 206 | 220 | 206 | 14 | 6.80% | Unfavourable | 2 |
| Other operating expenses | 52 | 31 | 52 | - | 21 | -40.38% | Favourable |
| Notes | | | | | | | |
| 1. No longer receiving \$20k grant from NBS for contestable funding. | | | | | | | |
| 2. Non budgeted items: Donation of \$10k to West Coast Wilderness Trail Trust. Creative communities donations totaling \$39k. | | | | | | | |
| 2. Left Bank Art Gallery donation was \$7k over budget. | | | | | | | |

| Museum Arts Culture Heritage | | | | | | | |
|--|---------------------|----------------|----------------|-----------------|------------------------|----------------------|----------------|
| | Full Year Budget | YTD Actuals | YTD Budgets | YTD Variance | Percentage Variance | Variance Analysis | Notes |
| Revenue | | | | | | | |
| Fees & Charges | 3 | - | 3 | - | 3 | -100.00% | Unfavourable 1 |
| Subsidies and Grants Received | - | 13 | - | 13 | 0.00% | Favourable | |
| Expenses | | | | | | | |
| Salaries and Wages | - | 4 | - | 4 | 0.00% | Unfavourable | IM |
| Minimum lease payments | 16 | 21 | 16 | 5 | 31.25% | Unfavourable | IM |
| Utilities | 20 | 5 | 20 | - | 15 | -75.00% | Favourable |
| Other operating expenses | 99 | 55 | 99 | - | 44 | -44.44% | Favourable |
| Notes | | | | | | | |
| 1. Recreation Manager: Closed down thus no activity. | | | | | | | |

| Other Culture | | | | | | | |
|-------------------------------|-----------------------------|------------------------|------------------------|-------------------------|--------------------------------|------------------------------|--------------|
| | Full Year Budget | YTD Actuals | YTD Budgets | YTD Variance | Percentage Variance | Variance Analysis | Notes |
| Revenue | | | | | | | |
| Subsidies and Grants Received | - | 13 | - | 13 | 0.00% | Favourable | |
| Expenses | | | | | | | |
| Grants | 11 | - | 11 - | 11 | -100.00% | Favourable | |
| Insurance | 31 | 6 | 31 - | 25 | -80.65% | Favourable | |
| Works orders | 11 | 18 | 11 | 7 | 63.64% | Unfavourable | IM |
| Other operating expenses | 17 | 4 | 17 - | 13 | -76.47% | Favourable | |

| Events | | | | | | | |
|-------------------------------|-----------------------------|------------------------|------------------------|-------------------------|--------------------------------|------------------------------|--------------|
| | Full Year Budget | YTD Actuals | YTD Budgets | YTD Variance | Percentage Variance | Variance Analysis | Notes |
| Revenue | | | | | | | |
| Subsidies and Grants Received | - | 3 | - | 3 | 0.00% | Favourable | |
| Expenses | | | | | | | |
| Salaries and Wages | 72 | 50 | 72 - | 22 | -30.56% | Favourable | |
| Other operating expenses | 140 | 87 | 140 - | 53 | -37.86% | Favourable | |

| Activity Statement: Regulatory Services For the Period Ended 30 June 2024 | | | | | | | |
|--|-----------------------------|------------------------|------------------------|-------------------------|--------------------------------|------------------------------|--------------|
| | Full Year Budget | YTD Actuals | YTD Budgets | YTD Variance | Percentage Variance | Variance Analysis | Notes |
| Revenue | | | | | | | |
| Fees & Charges | 1,532 | 1,449 | 1,532 - | 83 | -5.42% | Unfavourable | 1 |
| Development and Financial Contributions | - | 219 | - | 219 | 0.00% | Favourable | |
| Subsidies and Grants Received | - | - | - | - | 0.00% | Favourable | |
| Other revenue | 158 | 162 | 158 | 4 | 2.53% | Favourable | |
| Expenses | | | | | | | |
| Salaries and Wages | 37 | 66 | 37 | 29 | 78.38% | Unfavourable | 1 |
| Minimum lease payments | 75 | 68 | 75 - | 7 | -9.33% | Favourable | |
| Insurance | 1 | 1 | 1 | - | 0.00% | Unfavourable | IM |
| Utilities | 2 | - | 2 - | 2 | -100.00% | Favourable | |
| Consultants and professional fees | 236 | 1,435 | 236 | 1,199 | 508.05% | Unfavourable | 1 |
| Other operating expenses | 2,825 | 2,189 | 2,825 - | 636 | -22.51% | Favourable | |
| Notes | | | | | | | |
| 1. Refer to further breakdown of activity below. | | | | | | | |

| Parking Facilities | | | | | | | |
|--|-------------------------|--------------------|--------------------|---------------------|----------------------------|--------------------------|--------------|
| | Full Year Budget | YTD Actuals | YTD Budgets | YTD Variance | Percentage Variance | Variance Analysis | Notes |
| Revenue | | | | | | | |
| Fees & Charges | 71 | 60 | 71 - | 11 | -15.49% | Unfavourable | 1 |
| Expenses | | | | | | | |
| Minimum lease payments | 75 | 68 | 75 - | 7 | -9.33% | Favourable | |
| Other operating expenses | 31 | 4 | 31 - | 27 | -87.10% | Favourable | |
| Notes | | | | | | | |
| 1. There was no employee in this role, the parking officer joined later in the year, which resulted in a lower income for the first portion of the year. | | | | | | | |

| District Planning | | | | | | | |
|---|-------------------------|--------------------|--------------------|---------------------|----------------------------|--------------------------|--------------|
| | Full Year Budget | YTD Actuals | YTD Budgets | YTD Variance | Percentage Variance | Variance Analysis | Notes |
| Revenue | | | | | | | |
| Fees & Charges | 116 | 305 | 116 | 189 | 162.93% | Favourable | |
| Development and Financial Contributions | - | 219 | - | 219 | 0.00% | Favourable | |
| Other revenue | 11 | 157 | 11 | 146 | 1327.27% | Favourable | |
| Expenses | | | | | | | |
| Consultants and professional fees | 32 | 566 | 32 | 534 | 1668.75% | Unfavourable | 1 |
| Other operating expenses | 576 | 569 | 576 - | 7 | -1.22% | Favourable | |
| Notes: | | | | | | | |
| 1. Staff shortages (In house planners) and higher than expected workload. | | | | | | | |

| Building Control | | | | | | | |
|--|-------------------------|--------------------|--------------------|---------------------|----------------------------|--------------------------|--------------|
| | Full Year Budget | YTD Actuals | YTD Budgets | YTD Variance | Percentage Variance | Variance Analysis | Notes |
| Revenue | | | | | | | |
| Fees & Charges | 897 | 614 | 897 - | 283 | -31.55% | Unfavourable | 1 |
| Other revenue | 2 | 4 | 2 | 2 | 100.00% | Favourable | |
| Expenses | | | | | | | |
| Salaries and Wages | - | 2 | - | 2 | 0.00% | Unfavourable | IM |
| Consultants and professional fees | 197 | 866 | 197 | 669 | 339.59% | Unfavourable | 2 |
| Other operating expenses | 946 | 711 | 946 - | 235 | -24.84% | Favourable | |
| Notes: | | | | | | | |
| 1. Building Manager: Refunds were not processed correctly prior and a decline in consents, this has been corrected resulting in a decline in income. Less consenting than prior year and anticipated more in budget. | | | | | | | |
| 2. Building Manager: Unable to attract qualified staff, training new staff. Thus using contractors to adhere to statutory deadlines. | | | | | | | |

| Parking Enforcement | | | | | | | |
|---|-------------------------|--------------------|--------------------|---------------------|----------------------------|--------------------------|--------------|
| | Full Year Budget | YTD Actuals | YTD Budgets | YTD Variance | Percentage Variance | Variance Analysis | Notes |
| Revenue | | | | | | | |
| Fees & Charges | 28 | 17 | 28 - | 11 | -39.29% | Unfavourable | 1 |
| Expenses | | | | | | | |
| Salaries and Wages | 37 | 58 | 37 | 21 | 56.76% | Unfavourable | 2 |
| Other operating expenses | 123 | 70 | 123 - | 53 | -43.09% | Favourable | |
| Notes | | | | | | | |
| 1. Enforcement officer only appointed for a portion of the current year. | | | | | | | |
| 2. Only employee salary included in the budget. This salary is greater than budgeted for. | | | | | | | |

| Animal Control | | | | | | | |
|-----------------------------------|------------------|-------------|-------------|--------------|---------------------|---------------------|-------|
| | Full Year Budget | YTD Actuals | YTD Budgets | YTD Variance | Percentage Variance | Variance Analysis | Notes |
| Revenue | | | | | | | |
| Fees & Charges | 205 | 203 | 205 | - | 2 | -0.98% Unfavourable | IM |
| Expenses | | | | | | | |
| Insurance | 1 | - | 1 | - | 1 | -100.00% Favourable | |
| Utilities | 2 | - | 2 | - | 2 | -100.00% Favourable | |
| Consultants and professional fees | 3 | 1 | 3 | - | 2 | -66.67% Favourable | |
| Other operating expenses | 329 | 222 | 329 | - | 107 | -32.52% Favourable | |

| Other Regulation | | | | | | | |
|--------------------------|------------------|-------------|-------------|--------------|---------------------|-------------------|--------------|
| | Full Year Budget | YTD Actuals | YTD Budgets | YTD Variance | Percentage Variance | Variance Analysis | Notes |
| Revenue | | | | | | | |
| Fees & Charges | 76 | 97 | 76 | 21 | 27.63% | Favourable | |
| Other revenue | 146 | - | 146 | - | 146 | -100.00% | Unfavourable |
| Expenses | | | | | | | |
| Other operating expenses | 400 | 324 | 400 | - | 76 | -19.00% | Favourable |

| Activity Statement: Council and commercial property For the Period Ended 30 June 2024 | | | | | | | |
|--|------------------|-------------|-------------|--------------|---------------------|-------------------|----------------|
| | Full Year Budget | YTD Actuals | YTD Budgets | YTD Variance | Percentage Variance | Variance Analysis | Notes |
| Revenue | | | | | | | |
| Fees & Charges | 1,508 | 1,388 | 1,508 | - | 120 | -7.96% | Unfavourable 1 |
| Subsidies and Grants Received | 2 | 180 | 2 | 178 | 8900.00% | Favourable | |
| Other revenue | 427 | 226 | 427 | - | 201 | -47.07% | Unfavourable 1 |
| Expenses | | | | | | | |
| Salaries and Wages | 549 | 661 | 549 | 112 | 20.40% | Unfavourable 1 | |
| Minimum lease payments | 133 | 135 | 133 | 2 | 1.50% | Unfavourable IM | |
| Grants | 150 | 300 | 150 | 150 | 100.00% | Unfavourable 1 | |
| Insurance | 333 | 152 | 333 | - | 181 | -54.35% | Favourable |
| Utilities | 98 | 71 | 98 | - | 27 | -27.55% | Favourable |
| Consultants and professional fees | 23 | 14 | 23 | - | 9 | -39.13% | Favourable |
| Works orders | 980 | 903 | 980 | - | 77 | -7.86% | Favourable |
| Other operating expenses | 1,028 | 957 | 1,028 | - | 71 | -6.91% | Favourable |
| Notes | | | | | | | |
| 1. Refer to further breakdown of activity below. | | | | | | | |

| Public Toilets | | | | | | | |
|-----------------------------------|------------------|-------------|-------------|--------------|---------------------|-------------------|------------|
| | Full Year Budget | YTD Actuals | YTD Budgets | YTD Variance | Percentage Variance | Variance Analysis | Notes |
| Expenses | | | | | | | |
| Minimum lease payments | 9 | 11 | 9 | 2 | 22.22% | Unfavourable IM | |
| Insurance | 17 | 10 | 17 | - | 7 | -41.18% | Favourable |
| Utilities | 16 | 10 | 16 | - | 6 | -37.50% | Favourable |
| Consultants and professional fees | - | 1 | - | 1 | 0.00% | Unfavourable IM | |
| Works orders | 262 | 196 | 262 | - | 66 | -25.19% | Favourable |
| Other operating expenses | 34 | 16 | 34 | - | 18 | -52.94% | Favourable |

| Council Property | | | | | | | |
|--|-----------------------------|------------------------|------------------------|-------------------------|--------------------------------|------------------------------|--------------|
| | Full Year Budget | YTD Actuals | YTD Budgets | YTD Variance | Percentage Variance | Variance Analysis | Notes |
| Revenue | | | | | | | |
| Fees & Charges | 135 | 155 | 135 | 20 | 14.81% | Favourable | |
| Other revenue | 402 | 179 | 402 | - 223 | -55.47% | Unfavourable | 1 |
| Expenses | | | | | | | |
| Minimum lease payments | 124 | 124 | 124 | - | 0.00% | Unfavourable | IM |
| Insurance | 77 | 47 | 77 | - 30 | -38.96% | Favourable | |
| Utilities | 47 | 30 | 47 | - 17 | -36.17% | Favourable | |
| Consultants and professional fees | - | 12 | - | 12 | 0.00% | Unfavourable | |
| Works orders | 240 | 279 | 240 | 39 | 16.25% | Unfavourable | 2 |
| Other operating expenses | - | 173 | - | 173 | 0.00% | Unfavourable | 3 |
| Notes | | | | | | | |
| 1. Overhead allocation to be finalised year end. | | | | | | | |
| 2. Realignment of budgets for next financial year. | | | | | | | |
| 3. Overhead allocation to be finalised year end. | | | | | | | |

| Aerodrome | | | | | | | |
|--------------------------|-----------------------------|------------------------|------------------------|-------------------------|--------------------------------|------------------------------|--------------|
| | Full Year Budget | YTD Actuals | YTD Budgets | YTD Variance | Percentage Variance | Variance Analysis | Notes |
| Revenue | | | | | | | |
| Fees & Charges | 49 | 42 | 49 | - 7 | -14.29% | Unfavourable | IM |
| Other revenue | 4 | 7 | 4 | 3 | 75.00% | Favourable | |
| Expenses | | | | | | | |
| Insurance | 2 | 1 | 2 | - 1 | -50.00% | Favourable | |
| Utilities | 1 | 1 | 1 | - | 0.00% | Unfavourable | IM |
| Works orders | 82 | 45 | 82 | - 37 | -45.12% | Favourable | |
| Other operating expenses | 60 | 45 | 60 | - 15 | -25.00% | Favourable | |

| Cemeteries | | | | | | | |
|-------------------------------|-----------------------------|------------------------|------------------------|-------------------------|--------------------------------|------------------------------|--------------|
| | Full Year Budget | YTD Actuals | YTD Budgets | YTD Variance | Percentage Variance | Variance Analysis | Notes |
| Revenue | | | | | | | |
| Fees & Charges | 54 | 66 | 54 | 12 | 22.22% | Favourable | |
| Subsidies and Grants Received | 2 | 1 | 2 | - 1 | -50.00% | Unfavourable | IM |
| Expenses | | | | | | | |
| Insurance | 1 | - | 1 | - 1 | -100.00% | Favourable | |
| Utilities | 2 | 1 | 2 | - 1 | -50.00% | Favourable | |
| Works orders | 238 | 223 | 238 | - 15 | -6.30% | Favourable | |
| Other operating expenses | 206 | 67 | 206 | - 139 | -67.48% | Favourable | |

| Port Operations | | | | | | | |
|---|-----------------------------|------------------------|------------------------|-------------------------|--------------------------------|------------------------------|--------------|
| | Full Year Budget | YTD Actuals | YTD Budgets | YTD Variance | Percentage Variance | Variance Analysis | Notes |
| Revenue | | | | | | | |
| Fees & Charges | 306 | 172 | 306 | - | 134 | -43.79% Unfavourable | 1 |
| Subsidies and Grants Received | - | 50 | - | - | 50 | 0.00% Favourable | |
| Other revenue | 22 | 21 | 22 | - | 1 | -4.55% Unfavourable | IM |
| Expenses | | | | | | | |
| Salaries and Wages | 243 | 296 | 243 | - | 53 | 21.81% Unfavourable | 2 |
| Insurance | 101 | 46 | 101 | - | 55 | -54.46% Favourable | |
| Utilities | 31 | 28 | 31 | - | 3 | -9.68% Favourable | |
| Consultants and professional fees | 23 | 1 | 23 | - | 22 | -95.65% Favourable | |
| Other operating expenses | 254 | 382 | 254 | - | 128 | 50.39% Unfavourable | 3 |
| Notes | | | | | | | |
| 1. Non-existent tuna season on the whole of West Coast resulting in lower vessels in to port. | | | | | | | |
| 2. Budget has been understated for financial year, prior year expense was \$294k, in comparisons with current budget of \$243K. Current year is \$294k in line with prior year expectation. | | | | | | | |
| 3. Performed Breakwater maintenance, plus expenditure from previous carry overs not included in budget. | | | | | | | |

| In House Taskforce | | | | | | | |
|---|-----------------------------|------------------------|------------------------|-------------------------|--------------------------------|------------------------------|--------------|
| | Full Year Budget | YTD Actuals | YTD Budgets | YTD Variance | Percentage Variance | Variance Analysis | Notes |
| Revenue | | | | | | | |
| Rates | 208 | 151 | 208 | - | 57 | -27.40% Unfavourable | |
| Fees & Charges | - | - | - | - | - | 0.00% Favourable | |
| Development and Financial Contributions | - | - | - | - | - | 0.00% Favourable | |
| Subsidies and Grants Received | - | - | - | - | - | 0.00% Favourable | |
| Other revenue | - | - | - | - | - | 0.00% Favourable | |
| Expenses | | | | | | | |
| Salaries and Wages | 141 | 156 | 141 | - | 15 | 10.64% Unfavourable | 1 |
| Minimum lease payments | - | - | - | - | - | 0.00% Unfavourable | IM |
| Grants | - | - | - | - | - | 0.00% Unfavourable | IM |
| Insurance | 1 | - | 1 | - | 1 | -100.00% Favourable | |
| Utilities | - | - | - | - | - | 0.00% Unfavourable | IM |
| Consultants and professional fees | - | - | - | - | - | 0.00% Unfavourable | IM |
| Works orders | - | - | - | - | - | 0.00% Unfavourable | IM |
| Other operating expenses | 63 | 40 | 63 | - | 23 | -36.51% Favourable | |
| Notes | | | | | | | |
| 1. Salary market realignment adjustments from the 1st of April. | | | | | | | |

| Retirement Housing | | | | | | | |
|---------------------------|-----------------------------|------------------------|------------------------|-------------------------|--------------------------------|------------------------------|--------------|
| | Full Year Budget | YTD Actuals | YTD Budgets | YTD Variance | Percentage Variance | Variance Analysis | Notes |
| Revenue | | | | | | | |
| Fees & Charges | 806 | 824 | 806 | - | 18 | 2.23% Favourable | |
| Expenses | | | | | | | |
| Salaries and Wages | 82 | 71 | 82 | - | 11 | -13.41% Favourable | |
| Insurance | 132 | 46 | 132 | - | 86 | -65.15% Favourable | |
| Utilities | 2 | 2 | 2 | - | - | 0.00% Unfavourable | IM |
| Works orders | 158 | 159 | 158 | - | 1 | 0.63% Unfavourable | IM |
| Other operating expenses | 167 | 98 | 167 | - | 69 | -41.32% Favourable | |
| Notes: | | | | | | | |

| Economic Development | | | | | | | |
|-----------------------------|-----------------------------|------------------------|------------------------|-------------------------|--------------------------------|------------------------------|--------------|
| | Full Year Budget | YTD Actuals | YTD Budgets | YTD Variance | Percentage Variance | Variance Analysis | Notes |
| Expenses | | | | | | | |
| Salaries and Wages | 83 | 138 | 83 | 55 | 66.27% | Unfavourable | 1 |
| Grants | 150 | 300 | 150 | 150 | 100.00% | Unfavourable | 2 |
| Insurance | 3 | 2 | 3 | -1 | -33.33% | Favourable | |
| Other operating expenses | 182 | 71 | 182 | -111 | -60.99% | Favourable | |
| Notes | | | | | | | |
| 1. Staff vacancies filled. | | | | | | | |
| 2. Popunuma pathways grant. | | | | | | | |

| Activity Statement: Governance and Strategy | | | | | | | |
|---|-----------------------------|------------------------|------------------------|-------------------------|--------------------------------|------------------------------|--------------|
| For the Period Ended 30 June 2024 | | | | | | | |
| | Full Year Budget | YTD Actuals | YTD Budgets | YTD Variance | Percentage Variance | Variance Analysis | Notes |
| Revenue | | | | | | | |
| Fees & Charges | 47 | 37 | 47 | -10 | -21.28% | Unfavourable | IM |
| Subsidies and Grants Received | 1 | 701 | 1 | 700 | 70000.00% | Favourable | |
| Expenses | | | | | | | |
| Salaries and Wages | 4,657 | 4,673 | 4,657 | 16 | 0.34% | Unfavourable | 1 |
| Minimum lease payments | 47 | 46 | 47 | -1 | -2.13% | Favourable | |
| Grants | 25 | 258 | 25 | 233 | 932.00% | Unfavourable | 2 |
| Insurance | 96 | 119 | 96 | 23 | 23.96% | Unfavourable | 3 |
| Utilities | 2 | 1 | 2 | -1 | -50.00% | Favourable | |
| Consultants and professional fees | 504 | 644 | 504 | 140 | 27.78% | Unfavourable | 4 |
| Works orders | 182 | 205 | 182 | 23 | 12.64% | Unfavourable | 5 |
| Other operating expenses | 4,699 | 3,758 | 4,699 | -941 | -20.03% | Favourable | |
| Notes | | | | | | | |
| 1. Salaries above budget due to salary changes during the year. | | | | | | | |
| 2. Mayors Taskforce for jobs received. | | | | | | | |
| 3. Increase costs in maintenance contract. | | | | | | | |
| 4. Consultants used in the LTP process as previously reported. | | | | | | | |
| 5. More work performed than budgeted on the works orders. | | | | | | | |

4 IN COMMITTEE ITEMS

COUNCIL IN-COMMITTEE

That the public is excluded from this part of the meeting in relation to:

Agenda item 4.1

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 |
|---|---|--|
| 4.1 - CONFIRMATION OF IN COMMITTEE MINUTES OF FINANCE REGULATORY AND BUSINESS SUPPORT COMMITTEE HELD ON 17 JUNE 2024 | 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 |

5 SUB-COMMITTEE RESUMES IN OPEN MEETING

CLOSURE OR RATIFICATION OF DECISIONS IN OPEN MEETING