

Notice is hereby given that an ordinary meeting of the Finance, Audit & Risk Subcommittee will be held on:

**Date:** Wednesday 24 October 2018  
**Time:** 4.30 pm  
**Meeting Room:** Council Chambers  
**Venue:** Horowhenua District Council  
Levin

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## Finance, Audit & Risk Subcommittee

### OPEN AGENDA

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#### MEMBERSHIP

<b>Chairperson</b>	Mr Philip Jones	
<b>Deputy Chairperson</b>	Mr Barry Judd	
<b>Members</b>	Mr Wayne Bishop	
	Mr Ross Brannigan	
	Mr Ross Campbell	
	Mayor Michael Feyen	
	Mr Neville Gimblett	
	Mrs Victoria Kaye-Simmons	
	Mrs Jo Mason	
	Mrs Christine Mitchell	
	Ms Piri-Hira Tukapua	
	Mr Bernie Wanden	
<b>Reporting Officer</b>	Mr Doug Law	(Chief Financial Officer)
<b>Meeting Secretary</b>	Mrs Karen Corkill	

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Full Agendas are available on Council's website  
[www.horowhenua.govt.nz](http://www.horowhenua.govt.nz)

Full Agendas are also available to be collected from:  
Horowhenua District Council Service Centre, 126 Oxford Street, Levin  
Te Awahou Nieuwe Stroom, Foxton,  
Shannon Service Centre/Library, Plimmer Terrace, Shannon  
and Te Takeretanga o Kura-hau-pō, Bath Street, Levin



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**1 Apologies**

**2 Public Participation**

Notification of a request to speak is required by 12 noon on the day of the meeting by phoning 06 366 0999 or emailing [public.participation@horowhenua.govt.nz](mailto:public.participation@horowhenua.govt.nz).

See over the page for further information on Public Participation.

**3 Late Items**

To consider, and if thought fit, to pass a resolution to permit the Council to consider any further items which do not appear on the Agenda of this meeting and/or the meeting to be held with the public excluded.

Such resolution is required to be made pursuant to Section 46A(7) of the Local Government Official Information and Meetings Act 1987, and the Chairperson must advise:

- (i) The reason why the item was not on the Agenda, and
- (ii) The reason why the discussion of this item cannot be delayed until a subsequent meeting.

**4 Declarations of Interest**

Members are reminded of their obligation to declare any conflicts of interest they might have in respect of the items on this Agenda.

**5 Confirmation of Minutes**

**5.1 Meeting minutes Finance, Audit & Risk Subcommittee, 19 September 2018**

**6 Announcements**

Public Participation (further information):

The ability to speak at Council and Community Board meetings provides the opportunity for members of the public to express their opinions/views to Elected Members as they relate to the agenda item to be considered by the meeting.

Speakers may (within the time allotted and through the Chairperson) ask Elected Members questions as they relate to the agenda item to be considered by the meeting, however that right does not naturally extend to question Council Officers or to take the opportunity to address the public audience be that in the gallery itself or via the livestreaming. Council Officers are available to offer advice too and answer questions from Elected Members when the meeting is formally considering the agenda item i.e. on completion of Public Participation.

Meeting protocols

1. All speakers shall address the Chair and Elected Members, not other members of the public be that in the gallery itself or via livestreaming.
2. A meeting is not a forum for complaints about Council staff or Council contractors. Those issues should be addressed direct to the CEO and not at a Council, Community Board or Committee meeting.
3. Elected members may address the speaker with questions or for clarification on an item, but when the topic is discussed Members shall address the Chair.
4. All persons present must show respect and courtesy to those who are speaking and not interrupt nor speak out of turn.
5. Any person asked more than once to be quiet will be asked to leave the meeting.

# Health & Safety - Quarterly Report

File No.: 18/599

## 1. Purpose

To provide an update to Elected Members on health and safety matters at Horowhenua District Council for the previous three months.

## 2. Recommendation

- 2.1 That Report 18/599 Health & Safety - Quarterly Report be received.
- 2.2 That this matter or decision be recognised as not significant in terms of s76 of the Local Government Act 2002.

## 3. Issues for Consideration

As included in the H&S report for the June to September 2018 quarter.

## Attachments

No.	Title	Page
A	Health & Safety Quarterly Report 1 June - 30 September 2018	8

### Confirmation of statutory compliance

In accordance with section 76 of the Local Government Act 2002, this report is approved as:

- a. containing sufficient information about the options and their benefits and costs, bearing in mind the significance of the decisions; and,
- b. is based on adequate knowledge about, and adequate consideration of, the views and preferences of affected and interested parties bearing in mind the significance of the decision.

## Signatories

Author(s)	Jill Dallinger Senior Health & Safety Advisor	
Approved by	Toni Magi People & Capability Manager	

**HDC Health & Safety Quarterly Report 01/06/2018—30/09/2018**



**1. Progress — Lead Indicator** (Green = completed, Yellow = u/way, Orange = to commence)

Task	Due Date	Progress	Comment
Asbestos Management	31/07/2018	Green	Contractor and employee awareness training completed. Asbestos over arching plan in place and Contractors notified of asbestos hazards where applicable.
Review - Emergency Flip Chart procedural review	01/02/2018	Green	Flip Chart review complete for Civic Building, Aquatics and Libraries to be completed in October.
H&S Intranet Review	28/02/2018	Green	Initial set up of a H&S framework has been completed HDC will continue to build on baseline information.
Review - Contractor management process	31/08/2018	Yellow	Draft Policy trialing until Nov. Policy & process updated to align with legislation requirements.
H&S System Assessment	31/12/2018	Yellow	Review of H&S system placed on hold at MW LASS instruction. Progress to re-commence Nov with aim of seeking resolution early in 2019.
Site Security Risk Assessments	28/10/2018	Yellow	Recommendations arising from reports are being worked through via the Sub Committee and tracked to completion by the Leadership Team each month.
Review - Risk/hazard management	31/03/2018	Yellow	10 Significant hazard registers drafted and with TM's for review using risk matrix assessment scoring. HDC critical risks to be confirmed from this process.
H & S Audits	31/03/2018	Orange	Review of HDC Audit processes to commence
Review - H & S Policy	30/11/2018	Orange	The H&S Policy houses the H&S framework review 2019.
Review - H & S Manual	30/04/2018	Yellow	Continuous review as per the normal review cycle.
Incident/Accident/Near Miss Reporting	31/03/2018	Yellow	Internal system review underway as per continuous improvement but final outcome will be impacted on by the H&S system Review underway.
Regional Scoping Assessment	28/09/2018	Green	Completed and results reported to Directors of MW LASS
MW LASS Led Gap Analysis	31/12/2018	Orange	Complete by December 2018—project plan in place early 2019.

**2. Training — Lead Indicator**

Training Activity	Completed	Attended
Emerg Evac— Te Awahou	Sept—2018	All TANS
Seminar—Wok Life Balance & Fatigue	Oct —2018	45
Fire Warden Training	Sept 2018	11
H&S Inductions	Jun—Sept 2018	21
Lifeguard H&S Inductions	Jun-Sept 2018	4
Lifeguard Emerg response	Jun-Sept 2018	4
Asbestos Awareness Contacts	Aug 2018	37

**3. Notifiable Events - Lag Indi**

Employee Category	Total
Notifiable Injury	0
Notifiable Incident	0
Serious Harm	0
Fatalities	0
Third Party	0
Employee	0

**4. Risk Management — Lead Indicator**

Action	Site Type	Detail
Evacuation Drills	Te Takeke Civic Aquatics Levin Te Awahou Foxton Pool	26 July 31 July 26 July 26 July 20 September
Drug & Alcohol Tests	Pre— Employment Post Critical Incident Reasonable Grounds	29/29 Negatives Nil Nil
Internal Audits	Levin Aquatics	Monthly— Compliant
H&S Approved Contractors	Policy and process review underway	Pre Qualification process trial underway.

**5. Wellness — Lead Indicator**

Initiative	Outcome
EAP Services (hours)	11 hrs/4 months
Workstation Assessments	6 Assessments undertaken resulting in minor adjustments only

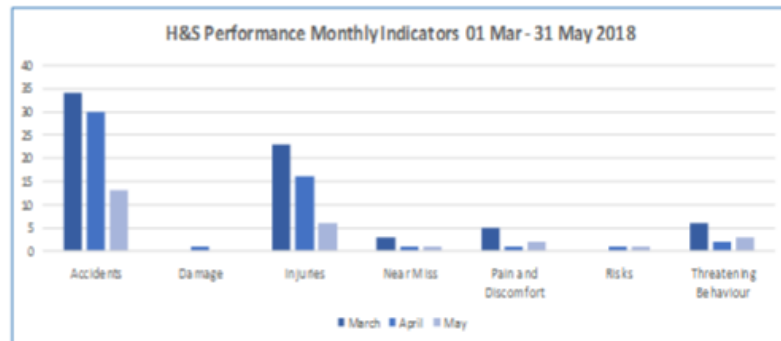
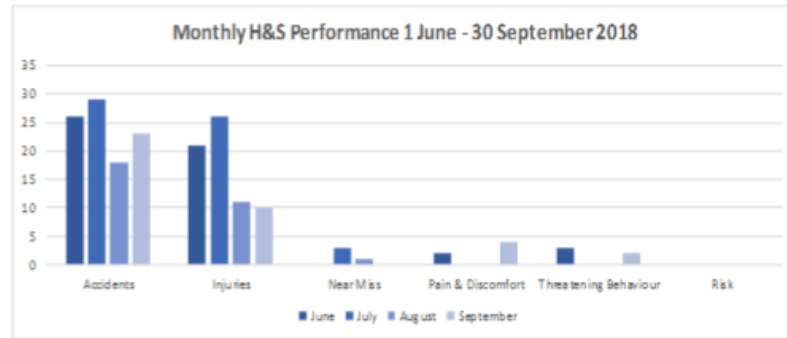
**6. Quick Updates — Lead Indicator**

**MW LASS Update**—HDC are leading a regional project to carry out a gap analysis of H&S practice within all MW LASS Councils. The Gap Analysis is intended to go beyond H&S compliance and cover other key aspects of successful H&S practice such as organizational culture, behaviors, leadership and capability. Gap analysis results will be used to formulate future work plans for each Council, and (where relevant) a collaborative H&S work plan for MW LASS.

**Worker Engagement** — Worker participation, engagement and representation must be clearly outlined and workers must be considered in all matters of H&S going forward. To this end, the Leadership Team will receive a briefing in October designed to formalize current Worker Participation, Engagement and Representation practices within Horowhenua Council. This will include a proposal for Work Group Representation with which to consult on and a draft Health and Safety Terms of Reference outlining the working partnership between Council and workers Representatives, including the Health and Safety Committee. Roll out to all Council will commence following the briefing with elections for representatives to commence towards the end of the year.

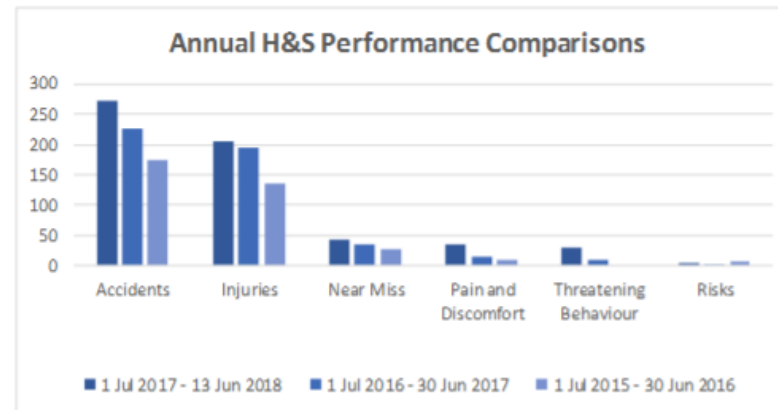


7. H & S Performance Lag Indicators



Monthly H&S Performance Analysis

- Nil Notifiable events for the 4 month period from June—September.
- Accident data remains consistent with previous quarter data .
- Injury reporting is also consistent with previous reported quarters where seasonal changes impact on the attendance levels in Council public spaces such as the aquatics and community centers.
- Third Party related events continue to represent the bulk of all reported events within HDC. September is a typical account of this where 23 accidents were reported in total, 19 of which were third party related. The accident total also included 10 accounts of injury, 8 of which were related to third party events all considered minor in nature.



Annual H&S Performance Analysis

- Recorded accident events have increased consistently over the last 3 years but is not considered an area of concern.
- The growth in reporting is thought to be as a result of expansion within the organisation such as Te Takere Library and Community Hub coming in house combined with an internal concerted effort over the last 12 months to improve incident reporting across the board.
- Whilst overall the reporting gain is seen as a positive step, there is also an expectation that incident/accident numbers will continue to increase over the next 12 months as a result of continued internal education campaigns to raise staff awareness on the importance of reporting along with clarification on the benefits of doing so.
- Near Miss reporting remains consistently low however and part of the 2019 work programme will be to increase near miss reporting events significantly as they are the precursor to accidents and injuries and therefore the learnings should be capitalised on.
- The graph identifies a low level trend increase related to Threatening Behaviour incidents over the last couple of years. The reason for this increase relates in part to the growth of the organisation as discussed above, and partly because of the better and more consistent reporting by staff but also because there have been some concerns regarding inappropriate conduct towards front line staff. As a result Council has implemented a number of mitigation strategies to ensure we are providing a safe environment and that staff are afforded the safest environment we can possibly provide. Those mitigation strategies continue to be implemented and monitored to completion by the Leader Ship team monthly via the Leader-ship Team Health and Safety Action Register.



# Projects Update

File No.: 18/601

## 1. Purpose

To provide the Finance, Audit and Risk Subcommittee with an update on projects being managed by the Horowhenua Alliance.

## 2. Recommendation

- 2.1 That Report 18/601 on Projects Update be received.
- 2.2 That this matter or decision be recognised as not significant in terms of s76 of the Local Government Act 2002.

## 3. Background/Previous Council Decisions

Information is provided in the attached reports.

## 4. Issues for Consideration

There are no issues for consideration.

## Attachments



No.	Title	Page
A	Wastewater Pumps - Status Report 2	12
B	Wastewater Reticulation Renewals - Status Report 2	13
C	Wastewater Treatment Plants - Status Report 2	14
D	Water Reticulation Renewals - Status Report 2	16
E	Water Treatment Plants - Status Report 2	18

### Confirmation of statutory compliance

In accordance with section 76 of the Local Government Act 2002, this report is approved as:

- a. containing sufficient information about the options and their benefits and costs, bearing in mind the significance of the decisions; and,
- b. is based on adequate knowledge about, and adequate consideration of, the views and preferences of affected and interested parties bearing in mind the significance of the decision.

## Signatories

Author(s)	Gerry O'Neill <b>Projects Manager</b>	
Approved by	Andrew Grant <b>Group Manager - Infrastructure Services</b>	

<p>To: Finance, Audit &amp; Risk Committee CC: Andrew Grant – Group Manager Infrastructure Services Alliance Planning Manager: Gerry O'Neill</p>	<p><b>CAPITAL PROJECT STATUS REPORT #2</b> as of 10 October 2018 <b>WASTEWATER PUMPS 2018/19</b> PROJECT PHASE : SCOPING</p>	<p><b>Overall Project Status</b></p> <p style="font-size: 2em; color: yellow; border: 2px solid black; border-radius: 50%; width: 40px; height: 40px; display: flex; align-items: center; justify-content: center; margin: 0 auto;">NI</p>
<p><b>Alliance Planning Manager Satisfaction Index (1 poor, 10 excellent)</b></p>		<p><b>7</b></p>



## PROJECT OBJECTIVES AND STATUS

### Project Summary

The following capital projects were proposed for 2018/19. Due to staff shortages the Infrastructure Group Manger reduced this year's scope to \$200,000 in total.

Project	Project Phase
Levin pump stations - Strategic upgrade	Scoping
Shannon pump stations - Strategic upgrade	Scoping
Waitarere Beach pump stations - Strategic upgrade	Scoping
Levin - Network upgrades - Pump stations	Scoping

### General

We are just starting the investigations for this work.

### Complaints/Concerns Received During Reporting Period

No complaints.

### Financial

The 2018/19 budget for the wastewater pumps capital projects is \$1,187,000

Description	Expenditure	Budget	Available	% Spent
Levin pump stations - Strategic upgrade	\$ -	\$ 250,000	\$ 250,000	0.0%
Levin - Network upgrades - Pump stations	\$ -	\$ 748,000	\$ 748,000	0.0%
Shannon pump stations - Strategic upgrade	\$ -	\$ 89,000	\$ 89,000	0.0%
Waitarere Beach pump stations - Strategic upgrade	\$ -	\$ 100,000	\$ 100,000	0.0%
<b>Total</b>	<b>\$ -</b>	<b>\$ 1,187,000</b>	<b>\$ 1,187,000</b>	<b>0.0%</b>

### Variations to Date


There are no current variations.

### Open Risks

There are no project risks rated as High or Extreme. We have identified four lesser risks.

### Open Issues

There are no open issues.

<p>To: Finance, Audit &amp; Risk Committee CC: Andrew Grant – Group Manager Infrastructure Services Alliance Planning Manager: Gerry O'Neill</p>	<p><b>CAPITAL PROJECT STATUS REPORT #2</b> as of 10 October 2018 <b>WASTEWATER RETICULATION RENEWALS</b> 2018/19 <b>PROJECT PHASE : PRE-BUILD</b></p>	<p><b>Overall Project Status</b></p> <p style="text-align: center;"></p>
<p><b>Alliance Planning Manager Satisfaction Index (1 poor, 10 excellent)</b></p>		<p style="text-align: center;"><b>7</b></p>



On Schedule



Not progressing as scheduled but no impact on deliverables



Off Track



Completed



Not Started

## PROJECT OBJECTIVES AND STATUS

### Project Summary

This project is to renew the capacity of existing Wastewater mains around the district.

#### General

Designs are mainly complete.

Higgins will be starting Hereford Street and Montgomery Street in late October.

The remaining works will either be undertaken by the Alliance or tendered. The Alliance are currently determining available resources.

The Satisfaction Index has been rated as 7 as the lack of resources has delayed work. Additional resources are being sourced.

#### Complaints/Concerns Received During Reporting Period

No complaints.

#### Financial

The 2018/19 budget for wastewater reticulation renewals is \$1,460,844.

Description	Expenditure	Budget	Available	% Spent
<b>Total</b>	<b>\$ 12,390</b>	<b>\$ 1,460,844</b>	<b>\$ 1,448,454</b>	<b>0.8%</b>

### Variations to Date


There are no current variations.

### Open Risks

There are no project risks rated as High or Extreme. We have identified four lesser risks.

### Open Issues

There are no open issues.

<p>To: Finance, Audit &amp; Risk Committee CC: Andrew Grant – Group Manager Infrastructure Services Alliance Planning Manager: Gerry O'Neill</p>	<p><b>CAPITAL PROJECT STATUS REPORT #2</b> as of 10 October 2018 <b>WASTEWATER TREATMENT PLANTS 2018/19</b> PROJECT PHASE : CONSTRUCTION</p>	<p><b>Overall Project Status</b></p> <p style="text-align: center;"></p>
<p><b>Alliance Planning Manager Satisfaction Index (1 poor, 10 excellent)</b></p>		<p style="text-align: center;"><b>6</b></p>

 On Schedule  
  Not progressing as scheduled but no impact on deliverables  
  Off Track  
  Completed  
  Not Started

PROJECT OBJECTIVES AND STATUS	
<p><b>Project Summary</b> The following capital projects are due to be completed in the 2018/19 financial year at the Wastewater Treatment Plants (WWTPs).</p>	
Project	Project Phase
Foxton WWTP – Pond desludge	Construction
Foxton WWTP – Strategic Upgrade	Consent
Foxton Beach WWTP – Strategic Upgrade	Scoping
Foxton Beach WWTP – Planned renewals	Scoping
Levin WWTP – Planned Renewals	Construction
Levin WWTP – Strategic Upgrade	Construction
Shannon WWTP – Planned renewals	Scoping
Waitare Beach WWTP – Strategic Upgrade	Scoping
Waitare Beach WWTP – Planned renewals	Scoping
<p><b>General</b> There is more sludge in Foxton WWTP than expected and this has created two issues.</p> <ol style="list-style-type: none"> <li>→ We do not have enough room on-site to store the additional sludge. We intend to stop desludging at end of October and let the sludge we have removed and placed in geobags dry. The bags will then be removed from site in March 2019 and we will recommence desludging at that stage. There will be costs to transport and dispose of this portion of the sludge which were not anticipated in this year's budget. We are currently estimating the additional costs.</li> <li>→ The contractor will remove more sludge from the ponds which means higher desludging costs. The Infrastructure Group Manager has approved an additional \$400,000 to pay the contractor to remove the additional sludge from the pond. This does not cover the transportation and disposal costs in 1.</li> </ol> <p>The final consent for the strategic upgrade of Foxton is not expected until January 2019. This does not leave sufficient time to complete the construction of the strategic upgrade this financial year. The Infrastructure Services Group Manager has therefore advised the Finance team that we will only spend \$800,000 of the budget this year.</p> <p>We have started work on the Levin WWTP planned renewals and strategic upgrade. The Infrastructure Services Group Manager has advised the Finance team that we will only spend \$850,000 of the planned renewals budget this year.</p>	

The Waitarere Beach Strategic Upgrade includes extending the irrigation area at this site which we are required to complete as part of our consent before the end of June 2019.

Complaints/Concerns Received During Reporting Period

No complaint

Financial

The 2018/19 budget for the wastewater treatment plant capital projects is \$6,666,100.

Description	Expenditure	Budget	Available	% Spent	Revised Target Spend 4-Oct-2018
Foxton WWTP--Pond Desludger	\$143,591	\$809,752	\$666,161	17.73%	\$1,209,752
Foxton WWTP--Strategic Upgrade	\$39,621	\$2,508,371	\$2,468,750	1.58%	\$800,000
Foxton Beach WWTP--Strategic Upgrade	\$0	\$368,141	\$368,141	0.00%	\$368,141
Foxton Beach WWTP--Planned Renewals	\$0	\$186,189	\$186,189	0.00%	\$0
Levin WWTP--Planned Renewals	\$81,013	\$1,715,296	\$1,634,283	4.72%	\$850,000
Levin WWTP--Strategic Upgrade	\$45,229	\$310,000	\$264,771	14.59%	\$0
Shannon WWTP--Planned Renewals	\$0	\$163,318	\$163,318	0.00%	\$163,318
Waitarere Beach WWTP--Strategic Upgrade	\$26,829	\$517,276	\$490,447	5.19%	\$517,276
Waitarere Beach WWTP--Planned Renewals	\$5,166	\$87,757	\$82,591	5.89%	\$87,757
<b>Total</b>	<b>\$341,448</b>	<b>\$6,666,100</b>	<b>\$6,324,652</b>	<b>5.12%</b>	<b>\$3,996,244</b>

## Variations to Date


There are no current variations.

## Open Risks

There are no project risks rated as High or Extreme. We have identified ten lesser risks.

## Open Issues

Lack of space to store the additional sludge at Foxton WWTP will result in work stopping until the sludge has dried enough to remove from site. These costs were not budgeted for in this financial year.

<p>To: Finance, Audit &amp; Risk Committee CC: Andrew Grant – Group Manager Infrastructure Services Alliance Planning Manager: Gerry O'Neill</p>	<p><b>CAPITAL PROJECT STATUS REPORT #2</b> as of 10 October 2018 <b>WATER RETICULATION RENEWALS 2018/19</b> PROJECT PHASE : CONSTRUCTION</p>	<p><b>Overall Project Status</b></p> <p style="text-align: center;"></p>
<p><b>Alliance Planning Manager Satisfaction Index (1 poor, 10 excellent)</b></p>		<p style="text-align: center;"><b>9</b></p>



### PROJECT OBJECTIVES AND STATUS

#### Project Summary

This project is to renew the water mains in the following streets:

Street	Town	Project Phase	Total Length (m)	Length Completed (m)	% Complete
Weraroa Road	Levin	Construction	350	350	100%
Hokio Beach Road	Levin	Complete	352	352	100%
Parsons Avenue	Levin	Construction	472	472	100%
Kennedy Drive	Levin	Pre-build <sup>1</sup>	736	0	0%
Rimu Street	Levin	Construction	1000	0	0%
Oxford Street	Levin	Pre-build	220	0	0%
Sussex Street	Levin	Pre-build	329	0	0%
Herrington Street	Foxtton	Pre-build	832	0	0%
Flagstaff Street	Foxtton	Design	446	0	0%
<b>Total</b>			<b>4,737</b>	<b>1174</b>	<b>25%</b>

#### General

Alliance completing Weraroa Road by end of October 2018 (with the exception of work at the roundabout in Queen Street). Rimu Street commenced October 2018. Kennedy Drive commencing November 2018.

We may not complete all of the above works for the available budget.

The Project Managers Satisfaction Index for this Project is 9. Work is planned, designed and progressing.

#### Complaints/Concerns Received During Reporting Period

One house on Weraroa Road raised a concern about the smell of chlorine from the water following the works. This is unlikely to be due to the works. The cut in on Weraroa Road took longer than expected resulting in one customer phoning council asking when the water would be reinstated.

<sup>1</sup> Pre-Build – Design completed, awaiting resources to commence construction



### Financial

The 2018/19 Long Term Plan budget for water reticulation renewals is \$1,564,812.

Description	Expenditure	Budget	Available	% Spent
Total	\$ 614,472	\$ 1,564,812	\$ 950,340	39%

### Variations to Date


There are no current variations.

### Open Risks

There are no risks rated high or extreme. We have identified four lesser risks.

### Open Issues

There are no project issues.

<p>To: Finance, Audit &amp; Risk Committee CC: Andrew Grant – Group Manager Infrastructure Services Alliance Planning Manager: Gerry O'Neill</p>	<p><b>CAPITAL PROJECT STATUS REPORT #2</b> as of 10 October 2018 <b>WATER TREATMENT PLANTS 2018/19</b></p>	<p><b>Overall Project Status</b></p> <p style="text-align: center;"></p>
<p><b>Alliance Planning Manager Satisfaction Index (1 poor, 10 excellent)</b></p>		<p style="text-align: center;"><b>8</b></p>



### PROJECT OBJECTIVES AND STATUS

#### Project Summary

The following capital projects are to be completed in the 2018/19 financial year for the Water Treatment Plants (WTPs).

Project	Project Phase
Foxton WTP - Renewals	Construction
Foxton Beach WTP - Renewals	Construction
Levin WTP - Renewals	Construction
Shannon WTP - Renewals	Construction
Tokomaru WTP - LOS	Scoping

#### General

Work is progressing well at Foxton, Foxton Beach, Levin and Shannon. Lack of room within the existing sheds at Tokomaru is limiting improvements. We are considering an additional shed/building to allow for expansion.

#### Complaints/Concerns Received During Reporting Period

No complaints.

#### Financial

The 2018/19 budget for the wastewater treatment plant capital projects is \$969,000.

Description	Expenditure	Budget	Available	% Spent
Foxton WTP - Renewals	\$86,334	\$440,000	\$353,666	19.6%
Foxton Beach WTP - Renewals	\$17,975	\$55,000	\$37,025	32.7%
Levin WTP - Renewals	\$43,351	\$250,000	\$206,649	17.3%
Shannon WTP - Renewals	\$32,654	\$75,000	\$42,346	43.5%
Tokomaru WTP - LOS	\$0	\$149,000	\$149,000	0.0%
<b>Total</b>	<b>\$180,315</b>	<b>\$969,000</b>	<b>\$788,685</b>	<b>18.6%</b>

### **Variations to Date**

There are no current variations.

### **Open Risks**

There are no project risks rated as High or Extreme. We have identified six lesser risks.

### **Open Issues**

There are no project issues.



# Three Month Report 1 July - 30 September 2018

File No.: 18/596

## 1. Purpose

To present to the Finance, Audit & Risk Subcommittee the financial report for the three months to 30 September 2018.

## 2. Recommendation

- 2.1 That Report 18/596 Three Month Report 1 July - 30 September 2018 be received.
- 2.2 That this matter or decision be recognised as not significant in terms of s76 of the Local Government Act 2002.

## 3. Issues for Consideration

As included in the **attached** report.

## Attachments

No.	Title	Page
A	Three Month Report 1 July 2018-30 September 2018	22

### Confirmation of statutory compliance

In accordance with section 76 of the Local Government Act 2002, this report is approved as:

- a. containing sufficient information about the options and their benefits and costs, bearing in mind the significance of the decisions; and,
- b. is based on adequate knowledge about, and adequate consideration of, the views and preferences of affected and interested parties bearing in mind the significance of the decision.

## Signatories

Author(s)	Doug Law Chief Financial Officer	
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Approved by	David Clapperton Chief Executive	
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# Three Month Report

1 July 2018 - 30 September 2018



## Executive Summary

### **A. Trends and Activity of Interest**

1. Resource Consenting
  - 53 consents have been lodged as at 30 September 2018 compared to 49 at the same time last year.
  - 26 subdivision consents approved as at 30 September 2018, compared to 16 at the same time last year.
  - As at 30 September 2018 a total of 75 new allotments have been created as a result of s223 (approval of title plan) & s224 (completion of physical works) certificates being issued for subdivisions.
2. Building Consents
  - Value of consents issued as at 30 September 2018 is \$28,320,023 compared to \$23,092,901 for the same period last year
  - 66 new dwelling consents at 30 September 2018 against 59 for the same period in the 2017/18 year.
  - 183 building consents were lodged as at 30 September 2018 compared to 182 or the same period in the 2017/18 year.

Resource Consent and Building Consent numbers, and the level of enquiries remain steady this month with a similar level of activity that was experienced in 2017/18.

### **B. Financial Performance – Operational Expenditure**

Council shows a \$51k surplus against a budgeted surplus of \$699k. It is 25% through the year and has spent 24% of budgeted expenditure and received 23% of budgeted income.

Timing of roading contracts at the beginning of the year shows that roading operational and capital expenditure is below budget with the resulting effect of lower subsidy income.

Councillors will note that we have enhanced the reporting by showing the Income and expenditure statement by activity as well as by classification.

Most other variances are favourable being underspent budgets or timing differences between budget allocations and actual expenditure.

Interest income is likely to exceed budgets because of the term deposits related to pre-funding loan renewals, while interest expenses is likely to be about \$200k underspent by year end on current forecasts.

### **C. Financial Position**

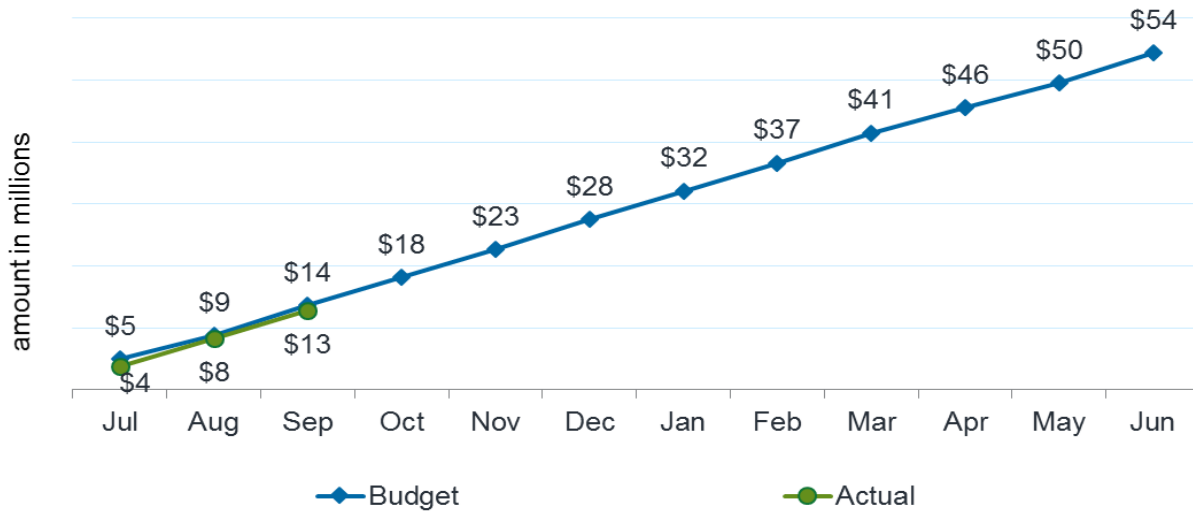
Council has borrowed a net \$19m in the first Quarter, \$11m of this has been invested as it is effectively prefunding the bonds that mature this year. \$2m in November 2018 and \$9m in March 2019. Once these repayments have occurred the gross debt will reduce by \$11m. We have also increased the cash reserves in anticipation of capital expenditure in the next 3 to 6 months.

Council has purchased \$4.38m in fixed assets in the first 3 months against an initial capital budget of \$8.63m for the quarter and \$34.5m for the year. Managers have spent some time re-evaluating these capital budgets to show what is realistically possible. These results will be analysed and reported to the Committee at a future meeting.

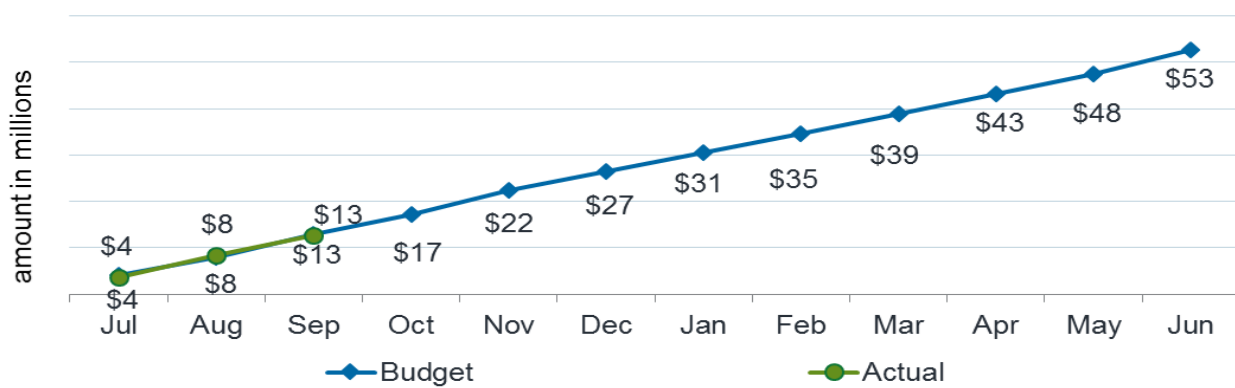
**Doug Law**  
Chief Financial Officer  
17 October 2018

## Operational Summary

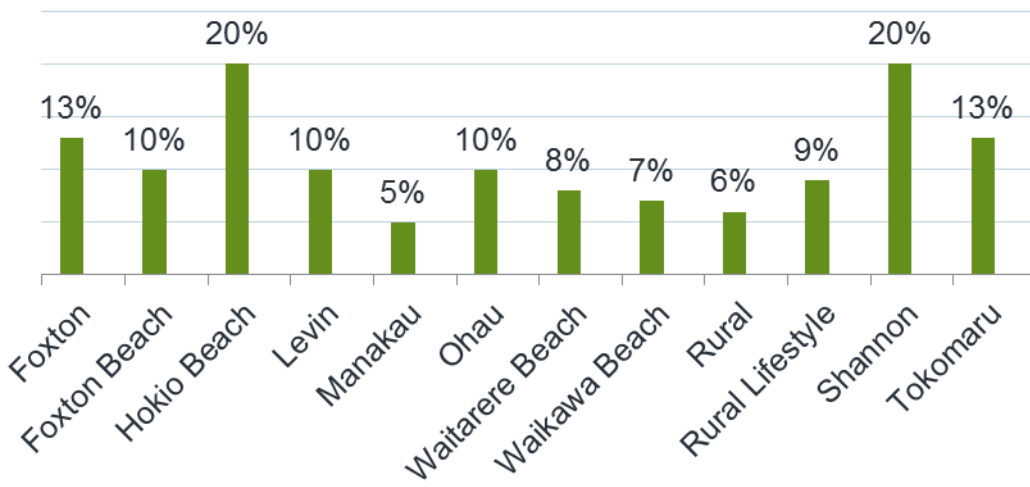
**Total Revenue \$m**



**Total Expenditure \$m**



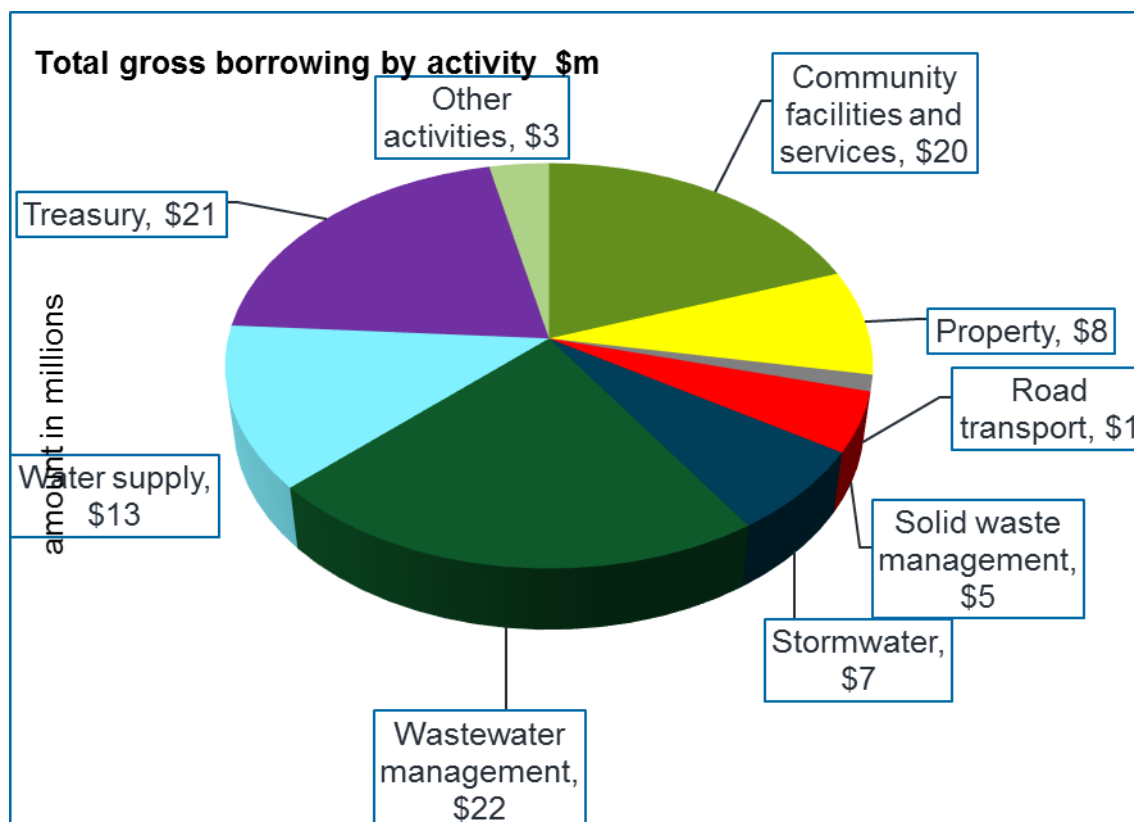
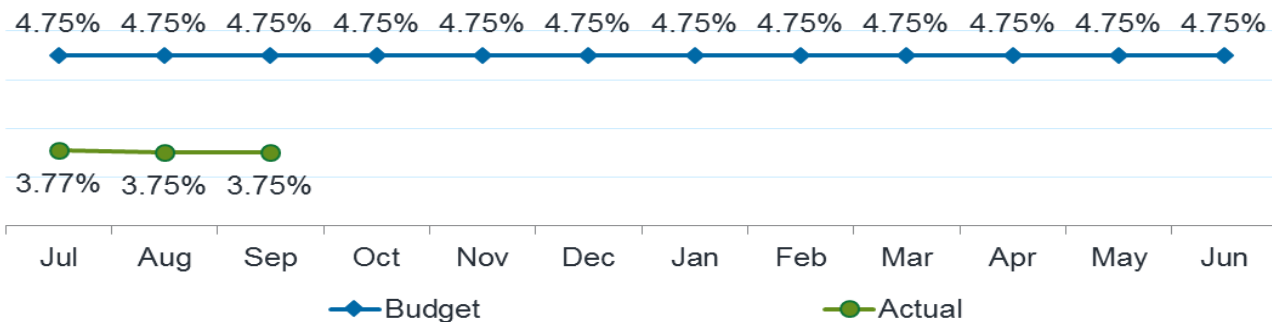
**Rates debtors % with arrears over \$99**





## Operational Summary

### Interest rate movement



## Statement of Comprehensive Revenue and Expense

	Annual Plan	Annual Plan	Actual	C/A	Variance	% of	Notes		
	2019	YTD	YTD						
	\$000	YTD	YTD	% Actual	YTD	Total Bud			
		Sep-18	Sep-18	to Budget	2018	Var/Bud			
		\$000	\$000		\$000	%	%		
<b>Revenue</b>									
Rates Revenue	(38,362)	(9,328)	(9,391)	24.5%	⊖	(63)	1%	0.1%	
Grants & Subsidies	(6,460)	(1,579)	(959)	14.8%	⊖	620	-39%	-1.1%	1
Finance Income	(205)	(87)	(39)	19.0%	⊖	48	-55%	-0.1%	
Fees, charges,	(5,664)	(1,403)	(1,326)	23.4%	⊖	77	-5%	-0.1%	
Other Revenue	(3,560)	(1,247)	(1,031)	29.0%	⊖	216	-17%	-0.4%	
Development Contributions	-					-		0.0%	
Gain on Derivatives								0.0%	
Gain Disposal of Assets						-		0.0%	
Investment (Gains)/Losses	(120)	-				-		0.0%	
Vested Assets	-	-	-			-		0.0%	
<b>Total Revenue</b>	<b>(54,371)</b>	<b>(13,644)</b>	<b>(12,746)</b>	<b>23.44%</b>	<b>⊖</b>	<b>898</b>	<b>-7%</b>	<b>-1.7%</b>	
<b>Expenditure</b>									
Employee Benefit Expenses	13,975	3,378	3,288	23.5%	⊕	(90)	-3%	-0.2%	
Finance costs	3,800	598	601	15.8%	⊖	3	1%	0.0%	
Depreciation and Amortisation	13,489	3,372	3,411	25.3%	⊖	39	1%	0.1%	
Other Expenses	21,452	5,597	5,395	25.1%	⊕	(202)	-4%	-0.4%	2
Loss on disposal of assets	-					-		0.0%	
Revaluation losses	-					-		0.0%	
Loss on Derivatives						-		0.0%	
<b>Total Expenses</b>	<b>52,716</b>	<b>12,945</b>	<b>12,695</b>	<b>24.08%</b>	<b>⊕</b>	<b>(250)</b>	<b>-2%</b>	<b>-0.5%</b>	
<b>Operating surplus (deficit) before taxation</b>	<b>(1,655)</b>	<b>(699)</b>	<b>(51)</b>	<b>3.1%</b>		<b>648</b>	<b>-93%</b>	<b>1.2%</b>	
<b>Other Comprehensive Revenue and Expenses</b>									
Gain / (Loss) Fixed Assets Valuation	(9,353)		-						
Gain / (Loss) Financial Assets	-	-				-			
<b>Total Net Other Comprehensive revenue and expense for the year</b>	<b>(9,353)</b>	<b>-</b>				<b>-</b>			
<b>Total Comprehensive Income for the year</b>	<b>(11,008)</b>	<b>(699)</b>	<b>(51)</b>			<b>648</b>			

### Note 1

Roading subsidies are lower by \$554k from the budget prediction resulting from lower than expected operational and capital costs. This will rectify during the year as the summer season progresses.

Note 2	Annual Plan 2019 \$000	Annual Plan YTD Sep-18 \$000	Actual YTD Sep-18 \$000	% Actual to Budget	Variance			Notes	
					YTD 2018 \$000	% Var/Bud %	% of Total Bud %		
Professional Services	3,158	629	1,024	32.4%	⊗	395	63%	0.7%	2A
Materials	109	24	18	16.5%	⊙	(6)	-25%	0.0%	
Maintenance	13,176	3,311	2,699	20.5%	⊙	(612)	-18%	-1.2%	2B
Grants Paid	743	81	186	25.0%	⊗	105	130%	0.2%	
Utilities	1,083	264	315	29.1%	⊗	51	19%	0.1%	
Communications	268	69	68	25.4%	⊙	(1)	-1%	0.0%	
Other Expenses	5,239	1,826	1,511	28.8%	⊙	(315)	-17%	-0.6%	2C
Vehicle Expenses	159	41	32	20.1%	⊙	(9)	-22%	0.0%	
Treasury Expenses	173	15	15	8.7%	⊙	-	0%	0.0%	
Labour Recoveries for Capex projects	(2,651)	(663)	(471)	17.8%	⊗	192	-29%	0.4%	
<b>Total Other Exepnses</b>	<b>21,457</b>	<b>5,597</b>	<b>5,397</b>	<b>25.2%</b>	<b>⊙</b>	<b>(200)</b>	<b>-4%</b>	<b>-0.4%</b>	

Note 2A – Professional services – unfavourable variance

- \$149k of this relates to Information Technology consultants budgets that have where there has been a mismatch of planned expenditure against budget which has been rectified.
- \$74k in community support for timing of contract payments being mismatched with budgets. This variance will be rectified in the next quarter.
- Growth response projects totalling \$223 – refer to explanation under Representation and Governance in the Activity variance section.
- \$67k relates to one off costs in the solid waste Activity
  - legal fees associated with contract negotiation and writing the contract, as well as the consultant's assistance in developing the recycling system and negotiations also.
- The landfill consultants expenditure is due to some work changing the final gradients at the landfill which included some assessments – which when completed will delay the need to develop the next stage.

Note 2B – Maintenance – Favourable Variance

- Community facilities and Services \$149k
  - Beautification – approx. 29k
    - Reduced number of tree removal approx. 19k
    - Less sign and garden maintenance undertaken approx. 10k
  - Reserves – approx. 73k
    - Silviculture no contractor available to complete works \$5k
    - Less garden maintenance than anticipated YTD \$10k
    - Less reactive grounds maintenance than anticipated YTD \$42k
    - Less need for reactive facility maintenance than anticipated YTD \$6k
    - No consents or asset maintenance issues YTD 10k
  - Urban cleansing approx. 10k
    - Less reactive grounds maintenance and tipping fees than anticipated 10k
- Road transport \$169 underspent against budget year-to-date, this should rectify once the summer road maintenance commences.
- There were minor favourable variances in Water Supplies \$74k and Wastewater \$62k

Note 2C – Other Expenses – Favourable Variance

- \$150 relates to Information Technology cloud hosting budget error which has been corrected
- Community Facilities and Services has an underspend of \$147,378.
  - Approximately 52k of this is rates expenses where the budget is more than the actual expense. This will be a permanent underspend.
  - Relate to Library community centre budgets for periodicals and database subscriptions of \$29k that will be spent later in the year, the budgets will be changes to reflect this
  - \$43k is for insurance which is not paid until November.

- Property has an underspend of \$118,241
  - This relates primarily to YTD rates expenses being less than scheduled and will remain underspent
  
- Reserves has an underspend of \$124,978. This relates primarily to –
  - Reserves maintenance 73k which may be spent later in the year
  - Rates expenses 52k which will remain underspent

## Statement of Comprehensive Revenue and Expense by Activity

25.0%									
REVENUE	A Annual Plan 2018/2019 \$000	C Year to date (YTD) This Year \$000	D Budget \$000	E C/A % Actual to Budget	F	G D-C YTD Variance \$000	H G/D % Var/Bud	I % of Total Bud	J Notes to Accounts
<b>Significant Activities</b>									
Regulatory Sevices	(4,762)	(1,417)	(1,467)	29.8%	⊗	(50)	-3.4%	-0.1%	
Community Facilities and Ser	(12,976)	(3,132)	(3,217)	24.1%	⊗	(85)	-2.6%	-0.2%	
Road Transport	(10,356)	(2,024)	(2,574)	19.5%	⊗	(550)	-21.4%	-1.0%	1
Water Supply	(6,683)	(1,670)	(1,691)	25.0%	⊗	(21)	-1.2%	0.0%	
Wastewater Disposal	(8,353)	(2,062)	(2,088)	24.7%	⊗	(26)	-1.2%	0.0%	
Solid Waste	(2,457)	(540)	(614)	22.0%	⊗	(74)	-12.1%	-0.1%	
Stormwater	(1,051)	(263)	(263)	25.0%	☺	0			
Treasury	(711)	(176)	(214)	24.8%	⊗	(38)	-17.8%	-0.1%	
Property	(1,549)	(361)	(370)	23.3%	⊗	(9)	-2.4%	0.0%	
Community Support	(2,550)	(616)	(643)	24.2%	⊗	(27)	-4.2%	0.0%	
Representation & Com. Leade	(3,936)	(987)	(984)	25.1%	☺	3	0.3%	0.0%	
<b>Total Activity Revenue</b>	<b>(55,384)</b>	<b>(13,248)</b>	<b>(14,125)</b>	<b>23.9%</b>	<b>⊗</b>	<b>(877)</b>	<b>-6.2%</b>	<b>-1.6%</b>	
<b>Business Units</b>									
	(21,822)	(5,523)	(5,535)	25.3%	⊗	(12)	-0.2%	0.0%	
<b>Total Operating Revenue</b>	<b>(77,206)</b>	<b>(18,771)</b>	<b>(19,660)</b>	<b>24.3%</b>	<b>⊗</b>	<b>(889)</b>	<b>-4.5%</b>	<b>-1.6%</b>	
EXPENDITURE	A Annual Plan 2018/2019 \$000	C Year to date This Year \$000	D Budget \$000	E C/A % Actual to Budget	F	G D-C YTD Variance \$000	H G/D % Var/Bud	I % of Total Bud	J Notes to Accounts
<b>Significant Activities</b>									
Regulatory Sevices	4,761	1,104	1,218	23.2%	☺	114	9.4%	0.2%	
Community Facilities and Ser	12,918	2,854	3,210	22.1%	☺	356	11.1%	0.7%	2
Road Transport	9,034	2,004	2,239	22.2%	☺	235	10.5%	0.4%	
Water Supply	6,683	1,703	1,664	25.5%	⊗	(39)	-2.3%	-0.1%	
Wastewater Disposal	7,038	1,863	1,767	26.5%	⊗	(96)	-5.4%	-0.2%	
Solid Waste	2,128	549	506	25.8%	⊗	(43)	-8.5%	-0.1%	
Stormwater	1,321	308	335	23.3%	☺	27	8.1%	0.1%	
Treasury	1,324	306	249	23.1%	⊗	(57)	-22.9%	-0.1%	
Property	1,810	487	578	26.9%	☺	91	15.7%	0.2%	
Community Support	2,550	721	559	28.3%	⊗	(162)	-29.0%	-0.3%	
Representation & Com. Leade	4,111	1,271	986	30.9%	⊗	(285)	-28.9%	-0.5%	3
<b>Total Activity Expenditure</b>	<b>53,678</b>	<b>13,170</b>	<b>13,311</b>	<b>24.5%</b>	<b>☺</b>	<b>141</b>	<b>1.1%</b>	<b>0.2%</b>	
<b>Business Units</b>									
	21,873	5,550	5,650	25.4%	☺	100	1.8%	0.1%	
<b>Total Operating Expenditure</b>	<b>75,551</b>	<b>18,720</b>	<b>18,961</b>	<b>24.8%</b>	<b>☺</b>	<b>241</b>	<b>1.3%</b>	<b>0.3%</b>	
<b>Operating (Surplus)/Deficit</b>	<b>(1,655)</b>	<b>(51)</b>	<b>(699)</b>		<b>⊗</b>	<b>(648)</b>	<b>-92.7%</b>	<b>-0.86%</b>	
<b>Other Comprehensive income</b>									
Gain on Assets revaluations	(9,353)								
<b>Total Comprehensive Income.</b>	<b>(11,008)</b>	<b>(51)</b>	<b>(699)</b>			<b>(648)</b>			

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**Note 1 Road Transport income lower than budget**

Roading subsidies are lower by \$554k from the budget prediction resulting from lower than expected operational and capital costs. This will rectify during the year as the summer season progresses

**Note 2 Community and Facilities Activity Underspent**

Refer to note 2 commentary on page 15

**Note 3 Representation and Community Leadership above budget**

This is primarily due to projects related to growth response, O2NL, Horowhenua 2040 etc. These projects were prioritised as needing to happen in the short term. Some costs will be recoverable from NZTA.

## Statement of Financial Position as at 30 September 2018

	Council Actual 30 Sept 2018 \$000	Council Budget 30 Sept 2018 \$000	Council Actual 30 June 2018 \$000
	Note		
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	9,570	11,024	960
Debtors and other receivables	7,542	6,172	6,354
Other financial assets	14,375	0	5,375
Non-current assets held for sale	542	0	542
<b>Total current assets</b>	<b>32,029</b>	<b>17,196</b>	<b>13,231</b>
<b>Non-current assets</b>			
Plant, property and equipment			
- Operational assets	53,985	53,713	53,494
- Infrastructural assets	442,048	462,103	441,611
- Restricted assets	45,220	48,951	45,146
Intangible assets	1,736	1,784	1,756
Forestry assets	1,018	1,575	1,108
Commercial property	5,879	0	5,879
Other financial assets:			
- Investments other entities	220	220	220
- Other	1,577	1,264	1,369
<b>Total non-current assets</b>	<b>551,683</b>	<b>569,610</b>	<b>550,583</b>
<b>Total assets</b>	<b>583,712</b>	<b>586,806</b>	<b>563,814</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Payables and deferred revenue	11,079	9,962	10,718
Provisions	1,114	1,129	1,114
Employee benefit liabilities	1,225	1,155	723
Borrowings and other financial liabilities	26,000	5,000	20,000
<b>Total current liabilities</b>	<b>39,418</b>	<b>17,246</b>	<b>32,555</b>
<b>Non-current liabilities</b>			
Provisions	2,429	2,367	2,429
Employee benefit liabilities	137	166	137
Derivative financial instruments	1,222	1,230	1,222
Borrowings and other financial liabilities	73,000	87,494	60,000
Other	269	269	285
<b>Total non-current liabilities</b>	<b>77,057</b>	<b>91,526</b>	<b>64,073</b>
<b>Total liabilities</b>	<b>116,475</b>	<b>108,772</b>	<b>96,628</b>
<b>Net assets</b>	<b>467,237</b>	<b>478,034</b>	<b>467,186</b>
<b>Equity</b>			
Retained earnings	256,826	260,215	256,775
Revaluation reserves	201,312	209,464	201,312
Other reserves	9,099	8,355	9,099
<b>Total equity</b>	<b>467,237</b>	<b>478,034</b>	<b>467,186</b>

## Funding Impact Statement for Whole of Council

	LTP Forecast 2019 \$000	Annual Report Actual 2018 \$000	LTP YTD Forecast Sept 2018 \$000	Actual YTD 2018 \$000	Variance 2018 \$000
<b>Sources of operating funding</b>					
General rates, uniform annual general charges, rates penalties	9,533	9,374	2,115	2,209	94
Targeted rates	28,828	26,835	7,213	7,182	(31)
Subsidies and grants for operating purposes	1,688	1,455	417	473	56
Fees and charges	5,664	5,601	1,403	1,326	(77)
Interest and dividends from investments	205	161	87	39	(48)
Local authorities fuel tax, fines, infringement fees, and other receipts	3,660	3,736	1,346	1,034	(312)
<b>Total operating funding (A)</b>	<b>49,578</b>	<b>47,162</b>	<b>12,581</b>	<b>47,162</b>	<b>(318)</b>
<b>Applications of operating funding</b>					
Payments to staff and suppliers	35,426	35,659	7,818	8,684	866
Finance costs	3,800	3,291	598	601	3
Other operating funding applications	-	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>39,226</b>	<b>38,950</b>	<b>8,416</b>	<b>9,285</b>	<b>869</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>10,352</b>	<b>8,212</b>	<b>4,165</b>	<b>2,978</b>	<b>(1,187)</b>
<b>Sources of capital funding</b>					
Subsidies and grants for capital expenditure	4,672	4,870	1,161	486	(675)
Development and financial contributions	-	197	-	0	197
Increase (decrease) in debt	12,494	3,000	3,124	19,000	15,877
Gross proceeds from sale of assets	7,000	7,306	1,750	0	(1,750)
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>24,166</b>	<b>15,373</b>	<b>6,035</b>	<b>19,486</b>	<b>(13,452)</b>
<b>Applications of capital funding</b>					
Capital expenditure					
- to meet additional demand	3,933	2,328	983	139	(844)
- to improve the level of service	14,882	8,899	3,721	2,309	(1,412)
- to replace existing assets	15,703	12,156	3,926	1,932	(1,994)
Increase (decrease) in reserves	0	202	1,570	8,876	7,306
Increase (decrease) of investments	0	-	0	9,208	9,208
<b>Total applications of capital funding (D)</b>	<b>34,518</b>	<b>23,585</b>	<b>10,200</b>	<b>22,464</b>	<b>12,265</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(10,352)</b>	<b>(8,212)</b>	<b>(4,165)</b>	<b>(2,978)</b>	<b>1,187</b>
<b>Funding balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Depreciation	13,489	13,934	3,372	3,411	39
<b>Loans as at 30 September 2018</b>					
				<b>External</b>	
				<b>\$000</b>	
Loans as at 1/07/2018		80,000			
Raised during period		25,000			
Repaid during period		(6,000)			
<b>Loans as at 30/09/2018</b>		<b>99,000</b>			
Interest expense		601			



## Statement of Cashflow

	Council Budget 30 June 2019 \$000	Council Actual 30 Sept 2018 \$000
<b>Cashflow from operating activities</b>		
<b>Cash was provided from:</b>		
Revenue from rates	38,362	9,391
Other revenue	15,684	1,597
Interest received	205	35
Net GST movement	-	-
<b>Total cash provided</b>	<b>54,251</b>	<b>11,023</b>
<b>Cash was disbursed to:</b>		
Suppliers, services and employees	35,428	8,473
Interest paid	3,800	617
Net GST movement	-	(1,468)
<b>Total cash disbursed</b>	<b>39,228</b>	<b>7,622</b>
<b>Net cash flow from operating activity</b>	<b>15,023</b>	<b>3,401</b>
<b>Cashflows from investing activities</b>		
<b>Cash was provided from:</b>		
Proceeds from asset sales	7,000	0
Proceeds from investments	-	-
<b>Total cash provided</b>	<b>7,000</b>	<b>0</b>
<b>Cash was disbursed to:</b>		
Purchases of investments	0	9,208
Purchase of assets	34,517	4,583
<b>Total cash disbursed</b>	<b>34,17</b>	<b>13,791</b>
<b>Net cash flow from investing activity</b>	<b>(27,517)</b>	<b>(13,791)</b>
<b>Cashflows from financing activities</b>		
<b>Cash was provided from:</b>		
Loans raised	26,494	25,000
<b>Total cash provided</b>	<b>26,494</b>	<b>25,000</b>
<b>Cash was disbursed to:</b>		
Repayment of public debt	14,000	6,000
<b>Total cash disbursed</b>	<b>14,000</b>	<b>6,000</b>
<b>Net cash flow from financing activity</b>	<b>12,494</b>	<b>19,000</b>
<b>Net increase (decrease) in cash held</b>	<b>(0)</b>	<b>(2,326)</b>
Add opening cash brought forward	11,024	7,400
<b>Closing cash balance</b>	<b>11,024</b>	<b>5,074</b>
<b>Closing balance made up of cash and cash equivalents</b>	<b>11,024</b>	<b>5,074</b>

## Statement of Rates Debtors

Rate Zone	Assessment Count	Assessments with Arrears	% with Arrears	Total Arrears	Year to Date Arrears	Instalment 1 Arrears	Penalties Arrears	Prior Year Arrears
Foxton	1,269	160	13%	\$240,023	\$73,253	\$61,176	\$12,077	\$166,770
Foxton Beach	1,588	157	10%	\$148,392	\$74,851	\$63,900	\$10,951	\$73,541
Hokio Beach	199	39	20%	\$501,584	\$8,717	\$8,161	\$557	\$492,867
Levin	7,415	709	10%	\$706,247	\$341,444	\$292,764	\$48,680	\$364,803
Manakau	86	4	5%	\$1,469	\$1,142	\$1,078	\$64	\$328
Non Rateable	127	3	2%	\$4,806	\$1,102	\$665	\$437	\$3,703
Ohau	151	15	10%	\$14,958	\$7,657	\$6,639	\$1,018	\$7,301
Rural	2,262	147	6%	\$340,642	\$52,803	\$43,975	\$9,828	\$287,839
Rural Lifestyle	2,639	229	9%	\$235,302	\$97,103	\$83,988	\$13,114	\$138,199
Shannon	675	132	20%	\$220,505	\$67,445	\$50,281	\$17,164	\$153,060
Tokomaru	164	22	13%	\$18,148	\$11,698	\$10,459	\$1,239	\$6,450
Utilities	17		0%					
Waikawa Beach	231	17	7%	\$13,344	\$8,041	\$6,922	\$1,119	\$5,303
Waitarere Beach	966	82	8%	\$68,948	\$39,945	\$34,329	\$5,616	\$29,003
<b>As at 30 September 2018 Totals:</b>	<b>17,789</b>	<b>1,716</b>	<b>10%</b>	<b>\$2,514,368</b>	<b>\$785,201</b>	<b>\$664,336</b>	<b>\$121,864</b>	<b>\$1,729,167</b>
As at 30 September 2017 Totals:	17,713	1,754	10%	\$2,983,487	\$777,450	\$662,155	\$115,295	\$2,206,037

- This report excludes assessments with total arrears under \$99 and assessment with credit balances.
- The total arrears of \$2,515,508 are for total arrears over \$99 as at 30 September 2018. Assessments with total arrears under \$99 total \$70,415.
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## Statement of Sundry Debtors

Category	Total Outstanding	Current Outstanding	31 - 60 days Outstanding	61 - 90 days Outstanding	Over 90 days Outstanding	Notes
<b>Current debtors</b>						
Aquatic Centre	1,616	1,496	36	0	84	
Building Consents	69,735	49,339	11,840	0	8,557	1
Building Fee - BWOF	2,540	1,125	525	300	590	
Cemeteries	21,862	18,862	1,175	0	1,825	
Dogs - Debt Collection	2,145	0	95	0	2,050	
Dogs Arrange to pay	2,715	2,272	335	0	109	
Dogs Pre Payments	58	58	0	0	0	
Fines	2,849	0	0	0	2,849	
General	181,771	171,015	878	5,106	4,772	2
Health Accreditation Renewals	13,697	2,838	4,980	2,444	3,435	
Hire	8,016	5,591	1,152	152	1,122	
On Charges	44,402	3,901	16,611	2,250	21,640	3
Pension Housing	102	0	0	0	102	
Resource Consent Fees	16,237	2,998	375	0	12,865	4
Rubbish Bags	24,700	19,000	3,800	0	1,900	
Staff Account	5,953	3,585	0	408	1,959	
Swimming Pools	1,500	1,050	300	150	0	
Te Awahou	876	794	83	0	0	
Te Takere	9,504	4,756	1,079	75	3,594	
Waste Transfer Station	4,067	3,459	232	0	377	
Water & Trade Waste	126,278	1,018	214	0	125,046	
Water Septage - Septic Tank Disposal	4,055	3,471	584	0	0	
<b>Total current debtors</b>	<b>538,724</b>	<b>293,039</b>	<b>44,292</b>	<b>10,476</b>	<b>190,916</b>	
<b>Non current debtors</b>						
Dev Cont New Policy	27,220	0	0	0	27,220	5
Develop Cont Old Policy	10,206	0	0	0	10,206	5
Rental Income Monthly	50,203	21,250	4,215	0	24,738	
<b>Total non-current debtors</b>	<b>87,629</b>	<b>21,250</b>	<b>4,215</b>	<b>0</b>	<b>62,164</b>	
<b>Total as at 30 September 2018</b>	<b>626,352</b>	<b>314,289</b>	<b>48,507</b>	<b>10,476</b>	<b>253,080</b>	
<b>Total as at 30 September 2017</b>	<b>1,103,865</b>	<b>764,067</b>	<b>156,176</b>	<b>19,677</b>	<b>163,945</b>	

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## Statement of Loans by Parcel

Loan parcels	Maturity Date	Interest Rate	Opening balance	Raised	Repaid	Closing balance
<b>Due within a year</b>						
Stock	15 Nov 18	5.5950%	2,000,000			2,000,000
LGFA Bond	15 Mar 19	4.4500%	4,000,000			4,000,000
LGFA Bond	15 Mar 19	4.7064%	5,000,000			5,000,000
LGFA FRN	15 Mar 19	3.0125%	3,000,000			3,000,000
LGFA CP	07 Jul 18	1.9800%	6,000,000		6,000,000	0
LGFA CP	06 Dec 18	2.0972%		12,000,000		12,000,000
<b>Total due within a year</b>			<b>20,000,000</b>	<b>12,000,000</b>	<b>6,000,000</b>	<b>26,000,000</b>
<b>Due within 2 - 5 years</b>						
LGFA Bond	15 Apr 20	2.6324%	5,000,000			5,000,000
LGFA FRN	15 Apr 20	2.2298%		4,000,000		4,000,000
LGFA FRN	15 May 21	2.9125%	4,000,000			4,000,000
LGFA Bond	15 May 21	4.5650%	5,000,000			5,000,000
LGFA Bond	15 May 21	5.9852%	5,000,000			5,000,000
LGFA Bond	15 May 21	5.8516%	5,000,000			5,000,000
LGFA FRN	14 Apr 22	2.3898%		9,000,000		9,000,000
LGFA FRN	18 May 22	2.4750%	3,000,000			3,000,000
LGFA FRN	13 Apr 23	2.4750%	6,000,000			6,000,000
LGFA Bond	15 Apr 23	5.1336%	4,000,000			4,000,000
<b>Total due within 2 - 5 years</b>			<b>37,000,000</b>	<b>13,000,000</b>		<b>50,000,000</b>
<b>Due after 5 years</b>						
LGFA Bond	15 Apr 25	4.2046%	3,000,000			3,000,000
LGFA BOND	15 Mar 24	3.7200%	4,000,000			4,000,000
LGFA BOND	15 May 24	3.7600%	4,000,000			4,000,000
LGFA FRN	19 May 25	2.5400%	7,000,000			7,000,000
LGFA Bond	15 Jul 26	3.3700%	5,000,000			5,000,000
<b>Total due after 5 years</b>			<b>23,000,000</b>			<b>23,000,000</b>
<b>Total</b>			<b>80,000,000</b>	<b>25,000,000</b>	<b>6,000,000</b>	<b>99,000,000</b>

## Statement of Loans and Interest by Activity

Activity	External Loans as at 30/6/2018 \$000	Internal Loans as at 30/06/2018 \$000	Total Loans as at 30/6/2018 \$000	Interest Allocated YTD \$000	Loans as at 30/9/2018 \$000
<b>Land Transport</b>	<b>700</b>	<b>482</b>	<b>1,182</b>	<b>13</b>	<b>1,241</b>
<b>Shared Pathways</b>					<b>22</b>
<b>Stormwater</b>	<b>6,600</b>	<b>44</b>	<b>6,644</b>	<b>70</b>	<b>6,800</b>
<b>Water supply</b>					
Water Levin	9,800	98	9,898	104	10,011
Water Shannon	1,200	87	1,287	14	1,280
Water Foxton	1,000	58	1,058	11	1,108
Water Foxton Beach		274	274	3	309
Water Tokomaru		370	370	4	366
<b>Total for water supply</b>	<b>12,000</b>	<b>887</b>	<b>12,887</b>	<b>136</b>	<b>13,074</b>
<b>Wastewater Disposal</b>					
Wastewater Levin	8,800	34	8,834	93	8,995
Wastewater Shannon	8,400	6	8,406	88	8,331
Wastewater Foxton	3,600	71	3,671	39	3,695
Wastewater Foxton Beach		101	101	1	112
Wastewater Tokomaru	500	77	577	6	1,138
Wastewater Waitarere		87	87	1	109
<b>Total for wastewater disposal</b>	<b>21,300</b>	<b>376</b>	<b>21,676</b>	<b>228</b>	<b>22,380</b>
<b>Solid Waste</b>	<b>4,700</b>	<b>74</b>	<b>4,774</b>	<b>50</b>	<b>4,759</b>
<b>Community Facilities &amp; Services</b>					
Pools	4,500	76	4,576	48	4,543
Reserves	1,400	73	1,473	16	1,610
Sports grounds	1,300	78	1,378	14	1,364
Cemeteries	100	385	485	5	558
Beautification	0	50	50	0.5	49
Libraries/ Community Centres	10,700	31	10,731	113	10,626
Halls	0	247	247	3	245
Toilets	0	490	490	5	486
<b>Total for Community Facilities &amp; Services</b>	<b>18,000</b>	<b>1,430</b>	<b>19,430</b>	<b>205</b>	<b>19,481</b>
<b>Properties</b>					
Commercial properties	900	77	977	10	968
General properties	1,700	74	1,774	19	1,764
Council building	5,700	25	5,725	60	5,668
<b>Total for Properties</b>	<b>8,300</b>	<b>176</b>	<b>8,476</b>	<b>89</b>	<b>8,400</b>
<b>Other activities</b>					
Information Technology	1,500	66	1,566	16	1,564
District plan	1,900	23	1,923	20	1,904
Treasury	5,000		5,000	38	20,600
<b>Total for other</b>	<b>8,400</b>	<b>89</b>	<b>8,489</b>	<b>74</b>	<b>24,068</b>
<b>Total</b>	<b>80,000</b>	<b>3,558</b>	<b>83,558</b>	<b>865</b>	<b>100,225</b>

## PLANNING AND REGULATORY Funding Impact Statement

	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast Sept 2018 \$000	Actual Sept YTD 2018 \$000	Variance 2018 \$000
Note					
<b>Sources of operating funding</b>					
General rates, uniform annual general charges, rates penalties	1,974	1,905	476	477	1
Targeted rates	-	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-	-
Fees and charges	3	9	2	4	2
Local authorities fuel tax, fines, infringement fees, and other receipts	2,395	2,849	988	935	(53)
Internal charges and overheads recovered	-	-	-	-	-
<b>Total operating funding (A)</b>	<b>4,372</b>	<b>4,763</b>	<b>1,466</b>	<b>1,416</b>	<b>50</b>
<b>Applications of operating funding</b>					
Payments to staff and suppliers	403	449	141	42	(99)
Finance costs	1495	0	0	0	0
Internal charges and overheads applied	3,632	4,235	1059	1,041	(18)
Other operating funding applications	-	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>4,184</b>	<b>4,684</b>	<b>1,200</b>	<b>1,083</b>	<b>(117)</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>188</b>	<b>79</b>	<b>266</b>	<b>333</b>	<b>67</b>
<b>Sources of capital funding</b>					
Subsidies and grants for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	(65)	(31)	(8)	0	8
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>(65)</b>	<b>(31)</b>	<b>(17)</b>	<b>0</b>	<b>(63)</b>
<b>Applications of capital funding</b>					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of service	1	25	6	-	(6)
- to replace existing assets	36	23	6	-	(6)
Increase (decrease) in reserves	86	0	246-	333	87
Increase (decrease) of investments	-	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>123</b>	<b>48</b>	<b>258</b>	<b>333</b>	<b>75</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(188)</b>	<b>(79)</b>	<b>(266)</b>	<b>(333)</b>	<b>(67)</b>
<b>Funding balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Depreciation	81	79	20	20	(6)

## Activity Expenditure

Activity Expenditure	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast Sept 2018 \$000	Actual 2018 \$000	Variance 2018 \$000
Animal Control	239	253	63	64	1
Building Consents	812	1,119	301	249	(52)
Building Policy	202	289	72	68	(4)
Dog Control	600	608	156	148	(8)
Environmental Health	239	278	71	83	12
Environmental Health Policy	51	91	23	24	1
Liquor Licensing	214	224	56	62	6
Liquor Policy	20	60	16	12	(4)
Parking	508	577	147	106	(41)
Planning Policy	581	320	80	72	(8)
Resource Management	570	687	170	159	(11)
Safety Licensing	229	256	62	56	(6)
<b>Total Expenditure</b>	<b>4,265</b>	<b>4,762</b>	<b>1,217</b>	<b>1,103</b>	<b>(114)</b>

## COMMUNITY FACILITIES AND SERVICES Funding Impact Statement

	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast Sept 2018 \$000	Actual Sept YTD 2018 \$000	Variance 2018 \$000
Note					
<b>Sources of operating funding</b>					
General rates, uniform annual general charges, rates penalties	4,974	4,900	1,225	1,228	3
Targeted rates	5,916	6,396	1,599	1,603	3
Subsidies and grants for operating purposes	8	14	3	0	(3)
Fees and charges	747	1,604	374	295	(79)
Local authorities fuel tax, fines, infringement fees, and other receipts	201	229	183	6	(177)
Internal charges and overheads recovered	-	-	-	-	-
<b>Total operating funding (A)</b>	<b>11,846</b>	<b>13,14</b>	<b>3,384</b>	<b>3,132</b>	<b>(252)</b>
<b>Applications of operating funding</b>					
Payments to staff and suppliers	7,794	8,598	2,126	1,744	(382)
Finance costs	1,026	960	240	205	(35)
Internal charges and overheads applied	1,654	2,243	561	586	25
Other operating funding applications	-	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>10,474</b>	<b>11,801</b>	<b>2,927</b>	<b>2,535</b>	<b>(392)</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>1,372</b>	<b>1,342</b>	<b>457</b>	<b>597</b>	<b>140</b>
<b>Sources of capital funding</b>					
Subsidies and grants for capital expenditure	-	-	0	0	0
Development and financial contributions	-	-	-	0	0
Increase (decrease) in debt	(47)	1,547	387	51	(336)
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>(47)</b>	<b>1,547</b>	<b>387</b>	<b>51</b>	<b>(336)</b>
<b>Applications of capital funding</b>					
Capital expenditure					
- to meet additional demand	9	111	28	4	(24)
- to improve the level of service	326	1,086	272	236	(36)
- to replace existing assets	751	1,925	481	148	(333)
Increase (decrease) in reserves	239	(233)	63	260	197
Increase (decrease) of investments	-	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>1,325</b>	<b>2,889</b>	<b>844</b>	<b>648</b>	<b>(196)</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(1,372)</b>	<b>(1,342)</b>	<b>(457)</b>	<b>(597)</b>	<b>(140)</b>
<b>Funding balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Depreciation	1,151	1,115	279	318	39
<b>Loans as at 30 September</b>					
	<b>External \$000</b>	<b>Internal \$000</b>	<b>Total \$000</b>		
Loans as at 1/07/2018	18,000	1,430	19,430		
Raised during year	1,260		1,260		
Repaid during year	(160)	(1049)	(1,209)		
<b>Loans as at 30/09/2018</b>	<b>19,100</b>	<b>381</b>	<b>19,481</b>		
Interest expense	156	49	205		



## Activity Expenditure

Activity Expenditure	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast Sept 2018 \$000	Actual Sept YTD 2018 \$000	Variance 2018 \$000
Cemeteries	369	415	104	100	(4)
Public Toilets	353	338	84	74	(10)
Beautification	534	688	172	139	(33)
Reserves	2,109	1,948	538	416	(122)
Sports grounds	1,204	1,149	299	324	25
Halls	341	242	59	54	(5)
Libraries	3,493	2,697	669	729	60
Community Centres		2,159	500	273	(227)
Aquatic Centres	2,888	2,897	687	660	(27)
Urban Cleaning	335	385	96	85	(11)
<b>Total Expenditure</b>	<b>11,626</b>	<b>12,918</b>	<b>3,208</b>	<b>2,854</b>	<b>(354)</b>

## PROPERTY Funding Impact Statement

	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast Sept 2018 \$000	Actual Sept YTD 2018 \$000	Variance 2018 \$000
Note					
<b>Sources of operating funding</b>					
General rates, uniform annual general charges, rates penalties	523	702	176	176	0
Targeted rates	-	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-	-
Fees and charges	797	728	182	174	(8)
Local authorities fuel tax, fines, infringement fees, and other receipts	140	140	139	7	(132)
Internal charges and overheads recovered	530	459	115	105	(10)
<b>Total operating funding (A)</b>	<b>1,990</b>	<b>1,990</b>	<b>612</b>	<b>462</b>	<b>(150)</b>
<b>Applications of operating funding</b>					
Payments to staff and suppliers	817	1,441	553	367	(186)
Finance costs	475	409	102	89	(13)
Internal charges and overheads applied	422	290	72	79	7
Other operating funding applications	-	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>1,714</b>	<b>2,140</b>	<b>727</b>	<b>535</b>	<b>(192)</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>276</b>	<b>(111)</b>	<b>(115)</b>	<b>(73)</b>	<b>42</b>
<b>Sources of capital funding</b>					
Subsidies and grants for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	(6,960)	(5,537)	(1,384)	(75)	1,309
Gross proceeds from sale of assets	7,721	7,000	1,750	0	(1,750)
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
<b>Total sources of capital funding ©</b>	<b>761</b>	<b>1,463</b>	<b>366</b>	<b>(75)</b>	<b>(441)</b>
<b>Applications of capital funding</b>					
Capital expenditure					
- to meet additional demand	12	143	36	0	(36)
- to improve the level of service	5	60	15	8	(7)
- to replace existing assets	435	1,331	333	6	(327)
Increase (decrease) in reserves	585	(182)	(133)	(162)	(29)
Increase (decrease) of investments	-	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>1,037</b>	<b>1,352</b>	<b>251</b>	<b>(148)</b>	<b>(399)</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(276)</b>	<b>(111)</b>	<b>115</b>	<b>73</b>	<b>(42)</b>
<b>Funding balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Depreciation	268	211	53	53	0
<b>Loans as at 30 September 2018</b>					
	<b>External \$000</b>	<b>Internal \$000</b>	<b>Total \$000</b>		
Loans as at 1/07/2018	8,300	176	8,476		
Raised during year	10	43	53		
Repaid during year	(110)	(18)	(128)		
<b>Loans as at 30/09/2018</b>	<b>8,200</b>	<b>201</b>	<b>8,401</b>		
Interest expense	83	6	89		

## Activity Expenditure

Activity Expenditure	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast Sept 2018 \$000	Actual Sept YTD 2018 \$000	Variance 2018 \$000
Council Building	361	307	193	76	(117)
Camping Grounds	15	6	1	1	0
Commercial Properties	254	317	75	92	17
Endowment Property	255	555	134	112	(22)
General Property	567	709	262	204	(58)
<b>Total Expenditure</b>	<b>1,452</b>	<b>1,894</b>	<b>665</b>	<b>485</b>	<b>(180)</b>

## REPRESENTATION AND COMMUNITY LEADERSHIP Funding Impact Statement

	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast Sept 2018 \$000	Actual Sept YTD 2018 \$000	Variance 2018 \$000
Note					
<b>Sources of operating funding</b>					
General rates, uniform annual general charges, rates penalties	-	431	108	108	-
Targeted rates	3,166	3,505	876	878	2
Subsidies and grants for operating purposes	-	-	-	-	-
Fees and charges	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	3	3	0	(3)
Internal charges and overheads recovered	-	-	-	-	-
<b>Total operating funding (A)</b>	<b>3,166</b>	<b>3,939</b>	<b>3,596</b>	<b>986</b>	<b>(1)</b>
<b>Applications of operating funding</b>					
Payments to staff and suppliers	1,089	1,207	298	502	204
Finance costs	-	99	25	20	(5)
Internal charges and overheads applied	2,035	2,855	714	749	35
Other operating funding applications	-	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>3,124</b>	<b>4,161</b>	<b>1,037</b>	<b>1,271</b>	<b>234</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>42</b>	<b>(222)</b>	<b>(50)</b>	<b>(285)</b>	<b>(235)</b>
<b>Sources of capital funding</b>					
Subsidies and grants for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	(2)	367	92	(19)	(111)
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>(2)</b>	<b>367</b>	<b>92</b>	<b>(19)</b>	<b>(111)</b>
<b>Applications of capital funding</b>					
Capital expenditure					
- to meet additional demand	-	144	36	-	(36)
- to improve the level of service	-	-	-	-	-
- to replace existing assets	-	-	-	-	-
Increase (decrease) in reserves	42	1	6	(304)	(310)
Increase (decrease) of investments	(2)	0	-	-	-
<b>Total applications of capital funding (D)</b>	<b>40</b>	<b>40</b>	<b>42</b>	<b>(304)</b>	<b>(346)</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(42)</b>	<b>(42)</b>	<b>50</b>	<b>285</b>	<b>235</b>
<b>Funding balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Depreciation	-	-	-	-	-
<b>Loans as at 30 September 2018</b>					
	<b>External \$000</b>	<b>Internal \$000</b>	<b>Total \$000</b>		
Loans as at 1/07/2018	1,900	23	1,923		
Raised during year	10	-	10		
Repaid during year	(10)	(19)	(29)		
<b>Loans as at 30/09/2018</b>	<b>1,900</b>	<b>4</b>	<b>1,904</b>		
Interest expense	20	-	20		

## Activity Expenditure

Activity Expenditure	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast Sept 2018 \$000	Actual Sept YTD 2018 \$000	Variance 2018 \$000
Community Board	170	211	53	50	(3)
Elections	8	3	1	1	0
Governance	1,695	1,874	517	516	(1)
External Reporting	1,252	1,420	338	327	(11)
District Strategic planning	0	654	128	151	23
<b>Total Expenditure</b>	<b>3,125</b>	<b>4,162</b>	<b>1,037</b>	<b>4,250</b>	<b>8</b>

## COMMUNITY SUPPORT Funding Impact Statement

	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast Sept 2018 \$000	Actual Sept YTD 2018 \$000	Variance 2018 \$000
Note					
<b>Sources of operating funding</b>					
General rates, uniform annual general charges, rates penalties	1,922	2,393	598	600	2
Targeted rates	-	-	-	-	-
Subsidies and grants for operating purposes	28	27	14	25	11
Fees and charges	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	16	130	31	(8)	(39)
Internal charges and overheads recovered	-	-	-	-	-
<b>Total operating funding (A)</b>	<b>1,966</b>	<b>2,550</b>	<b>643</b>	<b>617</b>	<b>(26)</b>
<b>Applications of operating funding</b>					
Payments to staff and suppliers	956	1,201	222	327	105
Finance costs	-	-	-	-	-
Internal charges and overheads applied	975	1,337	334	391	57
Other operating funding applications	-	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>1,931</b>	<b>2,538</b>	<b>556</b>	<b>18</b>	<b>162</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>35</b>	<b>12</b>	<b>87</b>	<b>(101)</b>	<b>(188)</b>
<b>Sources of capital funding</b>					
Subsidies and grants for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	-	23	6	-	(6)
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
<b>Total sources of capital funding ©</b>	<b>-</b>	<b>23-</b>	<b>6</b>	<b>-</b>	<b>(6)</b>
<b>Applications of capital funding</b>					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of service	-	5	1	0	(1)
- to replace existing assets	-	18	5	-	(5)
Increase (decrease) in reserves	35	12	87	(101)	(188)
Increase (decrease) of investments	-	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>35</b>	<b>35</b>	<b>93</b>	<b>(101)</b>	<b>(194)</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(35)</b>	<b>(12)</b>	<b>(87)</b>	<b>101</b>	<b>188</b>
<b>Funding balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Depreciation	33	12	3	3	0
<b>Loans</b>					
	External \$000	Internal \$000	Total \$000		
Loans as at 1/07/2017	-	-	-		
Raised during year	-	-	-		
Repaid during year	-	-	-		
<b>Loans as at 30/06/2018</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Interest expense	-	-	-		

## Activity Expenditure

Activity Expenditure	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast Sept 2018 \$000	Actual Sept YTD 2018 \$000	Variance 2018 \$000
Community Development	299	251	61	88	27
Economic Development	537	953	238	83	45
Visitor Information	0	152	38	18	(20)
Community Grants and Funding	361	394	44	92	48
District Communication	188	319	100	117	17
Rural Fire	239	0	0	0	0
Emergency Management	339	481	77	125	48
<b>Total Expenditure</b>	<b>1,963</b>	<b>2,550</b>	<b>558</b>	<b>723</b>	<b>165</b>

## LAND TRANSPORT Funding Impact Statement

	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast Sept 2018 \$000	Actual Sept YTD 2018 \$000	Variance 2018 \$000
Note					
<b>Sources of operating funding</b>					
General rates, uniform annual general charges, rates penalties	-	-	-	-	-
Targeted rates	4,754	4,110	1,027	1,030	3
Subsidies and grants for operating purposes	1,260	1,674	400	446	46
Fees and charges	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	325	340	170	63	(107)
Internal charges and overheads recovered	-	-	-	-	-
<b>Total operating funding (A)</b>	<b>6,339</b>	<b>6,097</b>	<b>5,855</b>	<b>1,539</b>	<b>(58)</b>
<b>Applications of operating funding</b>					
Payments to staff and suppliers	2,635	2,949	330	575	245
Finance costs	185	91	23	12	(11)
Internal charges and overheads applied	935	1,001	250	167	(83)
Other operating funding applications	-	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>3,755</b>	<b>4,041</b>	<b>603</b>	<b>754</b>	<b>(151)</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>2,584</b>	<b>2,056</b>	<b>994</b>	<b>785</b>	<b>(209)</b>
<b>Sources of capital funding</b>					
Subsidies and grants for capital expenditure	1,730	4,368	1,085	486	(599)
Development and financial contributions	-	-	-	0	0
Increase (decrease) in debt	558	1,891	473	81	(392)
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>2,288</b>	<b>6,259</b>	<b>1,558</b>	<b>567</b>	<b>(991)</b>
<b>Applications of capital funding</b>					
Capital expenditure					
- to meet additional demand	161	0	-	-	-
- to improve the level of service	811	4,062	1,016	629	(387)
- to replace existing assets	3,342	3,784	946	512	(434)
Increase (decrease) in reserves	558	469	590	211	(379)
Increase (decrease) of investments	-	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>4,872</b>	<b>8,315</b>	<b>2,552</b>	<b>1,352</b>	<b>(1,200)</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(2,584)</b>	<b>(2,056)</b>	<b>(994)</b>	<b>(785)</b>	<b>209</b>
<b>Funding balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Depreciation	4,801	4,993	1,248	1,248	0
<b>Loans as at 30 September 2018</b>					
	<b>External \$000</b>	<b>Internal \$000</b>	<b>Total \$000</b>		
Loans as at 1/07/2018	700	482	1,182		
Raised during year	500	22	522		
Repaid during year	0	(441)	(441)		
<b>Loans as at 30/09/2018</b>	<b>1,200</b>	<b>63</b>	<b>1,263</b>		
Interest expense	12	0	12		



## Activity Expenditure

Activity Expenditure	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast Sept 2018 \$000	Actual Sept YTD 2018 \$000	Variance 2018 \$000
Subsidised Roothing	7,097	7,700	1,518	1,689	171
Footpaths	1,004	1,051	263	270	7
Shared Pathways					
Unsubsidised Roothing	456	2836	70	45	(25)
<b>Total Expenditure</b>	<b>8,557</b>	<b>9,034</b>	<b>1,851</b>	<b>2,004</b>	<b>153</b>

## STORMWATER Funding Impact Statement

	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast Sept 2018 \$000	Actual Sept YTD 2018 \$000	Variance 2018 \$000
Note					
<b>Sources of operating funding</b>					
General rates, uniform annual general charges, rates penalties	-	-	-	-	-
Targeted rates	1,470	1,051	263	263	0
Subsidies and grants for operating purposes	-	-	-	-	-
Fees and charges	-	-	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	104	89	89	0	(89)
Internal charges and overheads recovered	-	-	-	-	-
<b>Total operating funding (A)</b>	<b>1,574</b>	<b>1,140</b>	<b>352</b>	<b>263</b>	<b>(89)</b>
<b>Applications of operating funding</b>					
Payments to staff and suppliers	408	410	106	65	(41)
Finance costs	283	254	64	70	6
Internal charges and overheads applied	152	94	23	33	10
Other operating funding applications	-	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>843</b>	<b>758</b>	<b>193</b>	<b>168</b>	<b>(25)</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>731</b>	<b>382</b>	<b>159</b>	<b>95</b>	<b>(64)</b>
<b>Sources of capital funding</b>					
Subsidies and grants for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	649	3,143	786	156	(630)
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>649</b>	<b>3,143</b>	<b>786</b>	<b>156</b>	<b>(630)</b>
<b>Applications of capital funding</b>					
Capital expenditure					
- to meet additional demand	67	1,274	319	135	(184)
- to improve the level of service	770	2,073	518	87	(431)
- to replace existing assets	60	86	22	13	(9)
Increase (decrease) in reserves	483	92	87	16	(71)
Increase (decrease) of investments	-	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>1,380</b>	<b>3,525</b>	<b>945</b>	<b>251</b>	<b>(694)</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(731)</b>	<b>(382)</b>	<b>(159)</b>	<b>(95)</b>	<b>64</b>
<b>Funding balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Depreciation	673	562	141	141	0
<b>Loans as at 30 September 2018</b>					
	<b>External \$000</b>	<b>Internal \$000</b>	<b>Total \$000</b>		
Loans as at 1/07/2018	6,600	44	4,699		
Raised during year	260	-	2,180		
Repaid during year	(60)	(44)	(235)		
<b>Loans as at 30/09/2018</b>	<b>6,800</b>	<b>0</b>	<b>6,644</b>		
Interest expense	70	0	70		

## Activity Expenditure

Activity Expenditure	LTP Forecast 2017 \$000	LTP Forecast 2018 \$000	Annual Plan Forecast 2018 \$000	Actual 2018 \$000	Variance 2018 \$000
Stormwater Drainage	1,515	1,321	335	308	(27)
<b>Total Expenditure</b>	<b>1,515</b>	<b>1,321</b>	<b>335</b>	<b>308</b>	<b>(27)</b>

## WATER SUPPLY Funding Impact Statement

Note	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast Sept 2018 \$000	Actual Sept YTD 2018 \$000	Variance 2018 \$000
<b>Sources of operating funding</b>					
General rates, uniform annual general charges, rates penalties	-	-	-	-	-
Targeted rates	6,230	6,561	1,647	1,601	(46)
Subsidies and grants for operating purposes	-	-	-	-	-
Fees and charges	-	123	44	65	21
Local authorities fuel tax, fines, infringement fees, and other receipts	170	136	136	4	(132)
Internal charges and overheads recovered	-	-	-	-	-
<b>Total operating funding (A)</b>	<b>6,400</b>	<b>6,820</b>	<b>1,827</b>	<b>1,670</b>	<b>(157)</b>
<b>Applications of operating funding</b>					
Payments to staff and suppliers	2,120	2,999	743	723	(20)
Finance costs	859	640	160	136	(24)
Internal charges and overheads applied	1,002	479	120	202	82)
Other operating funding applications	-	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>3,981</b>	<b>4,118</b>	<b>1,023</b>	<b>1,061</b>	<b>38</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>2,419</b>	<b>2,702</b>	<b>804</b>	<b>609</b>	<b>(195)</b>
<b>Sources of capital funding</b>					
Subsidies and grants for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	0	0
Increase (decrease) in debt	(356)	685	171	187	16
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>(356)</b>	<b>685</b>	<b>171</b>	<b>187</b>	<b>16</b>
<b>Applications of capital funding</b>					
Capital expenditure					
- to meet additional demand	24	439	110	0	(110)
- to improve the level of service	192	758	190	317	128
- to replace existing assets	1,584	2,672	668	894	226
Increase (decrease) in reserves	263	(482)	8	(415)	(423)
Increase (decrease) of investments	-	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>2,063</b>	<b>3,387</b>	<b>975</b>	<b>796</b>	<b>(179)</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(2,419)</b>	<b>(2,702)</b>	<b>(804)</b>	<b>(609)</b>	<b>195</b>
<b>Funding balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Depreciation	2,250	2,566	642	642	0
<b>Loans as at 30 September 2018</b>					
	<b>External \$000</b>	<b>Internal \$000</b>	<b>Total \$000</b>		
Loans as at 1/07/2018	12,000	887	12,887		
Raised during year	1,010	0	1,010		
Repaid during year	(110)	(713)	(823)		
<b>Loans as at 30/09/2018</b>	<b>12,900</b>	<b>174</b>	<b>13,074</b>		
Interest expense	106	30	136		

## Activity Expenditure

Activity Expenditure	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast Sept 2018 \$000	Actual Sept YTD 2018 \$000	Variance 2018 \$000
Foxton Water	727	1,059	264	240	(24)
Foxton Beach Water	731	823	206	210	4
Levin Water	3,748	3,625	901	969	68
Shannon Water	744	750	186	209	23
Tokomaru Water	280	426	106	75	(31)
<b>Total Expenditure</b>	<b>6,230</b>	<b>6,683</b>	<b>1,663</b>	<b>1,703</b>	<b>40</b>

## WASTEWATER MANAGEMENT Funding Impact Statement

Note	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast Sept 2018 \$000	Actual Sept YTD 2018 \$000	Variance 2018 \$000
<b>Sources of operating funding</b>					
General rates, uniform annual general charges, rates penalties	-	-	-	-	-
Targeted rates	6,721	6,890	1,723	1,726	3
Subsidies and grants for operating purposes	-	-	-	-	-
Fees and charges	1,275	1,058	265	328	63
Local authorities fuel tax, fines, infringement fees, and other receipts	56	177	102	8	(94)
Internal charges and overheads recovered	-	-	-	-	-
<b>Total operating funding (A)</b>	<b>8,052</b>	<b>8,125</b>	<b>2,090</b>	<b>2,062</b>	<b>(28)</b>
<b>Applications of operating funding</b>					
Payments to staff and suppliers	2,495	2,411	607	655	48
Finance costs	1,649	1,072	268	228	(40)
Internal charges and overheads applied	711	435	109	200	91
Other operating funding applications	-	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>4,855</b>	<b>3,918</b>	<b>984</b>	<b>1,083</b>	<b>99</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>3,197</b>	<b>4,207</b>	<b>1,106</b>	<b>979</b>	<b>(127)</b>
<b>Sources of capital funding</b>					
Subsidies and grants for capital expenditure	-	304	76	-	(76)
Development and financial contributions	-	-	-	0	0
Increase (decrease) in debt	5,506	8,030	2,008	704	(1,304)
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>5,506</b>	<b>8,334</b>	<b>2,084</b>	<b>704</b>	<b>(1,380)</b>
<b>Applications of capital funding</b>					
Capital expenditure					
- to meet additional demand	429	1,823	456	0	(456)
- to improve the level of service	4,654	5,237	1,309	920	(389)
- to replace existing assets	3,345	5,389	1,347	276	(1,071)
Increase (decrease) in reserves	275	92	77	487	410
Increase (decrease) of investments	-	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>8,703</b>	<b>12,541</b>	<b>3,190</b>	<b>1,683</b>	<b>(1,507)</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(3,197)</b>	<b>(4,207)</b>	<b>(1,106)</b>	<b>(979)</b>	<b>127</b>
<b>Funding balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Depreciation	2,956	3,118	779	779	0
<b>Loans as at 30 September 2018</b>					
	<b>External \$000</b>	<b>Internal \$000</b>	<b>Total \$000</b>		
Loans as at 1/07/2018	21,300	376	21,676		
Raised during year	1,010	124	1,134		
Repaid during year	(210)	(220)	(430)		
<b>Loans as at 30/09/2018</b>	<b>22,100</b>	<b>280</b>	<b>22,380</b>		
Interest expense	215	13	228		

## Activity Expenditure

Activity Expenditure	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast Sept 2018 \$000	Actual Sept YTD 2018 \$000	Variance 2018 \$000
Foxton Wastewater	1,045	661	161	148	(13)
Foxton Beach Wastewater	638	617	154	151	(3)
Levin Wastewater	4,158	3,936	990	1,051	61
Shannon Wastewater	1,329	1,175	303	343	40
Tokomaru Wastewater	191	210	52	58	6)
Waitarere Beach Wastewater	450	439	107	113	6
<b>Total Expenditure</b>	<b>7,811</b>	<b>7,038</b>	<b>1,767</b>	<b>1,864</b>	<b>97</b>

## SOLID WASTE MANAGEMENT Funding Impact Statement

	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast Sept 2018 \$000	Actual Sept YTD 2018 \$000	Variance 2018 \$000
Note					
<b>Sources of operating funding</b>					
General rates, uniform annual general charges, rates penalties	-	-	-	-	-
Targeted rates	342	315	79	79	0
Subsidies and grants for operating purposes	-	-	-	-	-
Fees and charges	1,832	2,142	536	460	(76)
Local authorities fuel tax, fines, infringement fees, and other receipts	17	10	10	2	(8)
Internal charges and overheads recovered	-	-	-	-	-
<b>Total operating funding (A)</b>	<b>2,191</b>	<b>2,467</b>	<b>625</b>	<b>541</b>	<b>(84)</b>
<b>Applications of operating funding</b>					
Payments to staff and suppliers	1,454	1,521	354	391	37
Finance costs	316	238	59	50	(9)
Internal charges and overheads applied	227	83	21	36	15
Other operating funding applications	-	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>1,997</b>	<b>1,842</b>	<b>434</b>	<b>477</b>	<b>43</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>194</b>	<b>625</b>	<b>191</b>	<b>64</b>	<b>(127)</b>
<b>Sources of capital funding</b>					
Subsidies and grants for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	(58)	964	241	(15)	(256)
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>(58)</b>	<b>964</b>	<b>241</b>	<b>(15)</b>	<b>(256)</b>
<b>Applications of capital funding</b>					
Capital expenditure					
- to meet additional demand	146	0	0	0	0
- to improve the level of service	11	1,153	288	32	(256)
- to replace existing assets	66	18	5	35	(31)
Increase (decrease) in reserves	(87)	418	139	(18)	(157)
Increase (decrease) of investments	-	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>136</b>	<b>1,589</b>	<b>432</b>	<b>49</b>	<b>(383)</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(194)</b>	<b>(625)</b>	<b>(191)</b>	<b>(64)</b>	<b>127</b>
<b>Funding balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Depreciation	328	286	72	72	0
<b>Loans as at 30 September 2018</b>					
	<b>External \$000</b>	<b>Internal \$000</b>	<b>Total \$000</b>		
Loans as at 1/07/2018	4,700	74	4,774		
Raised during year	40	-	40		
Repaid during year	(40)	(15)	(55)		
<b>Loans as at 30/09/2018</b>	<b>4,700</b>	<b>59</b>	<b>4,759</b>		
Interest expense	47	3	50		



## Activity Expenditure

Activity Expenditure	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast Sept 2018 \$000	Actual Sept YTD 2018 \$000	Variance 2018 \$000
Roadside Collection Bags	206	192	48	29	(19)
Landfill	1,115	978	218	224	6
Recycling Centres	707	643	161	219	58
Waste Transfer Stations	297	315	79	78	(1)
<b>Total Expenditure</b>	<b>2,325</b>	<b>2,128</b>	<b>506</b>	<b>550</b>	<b>44</b>

## Treasury and Support Activities Funding Impact Statement

	Not e	LTP Forecas t 2018 \$000	LTP Forecas t 2019 \$000	Annual Plan Forecas t Sept 2018 \$000	Actual Sept YTD 2018 \$000	Varianc e 2018 \$000
<b>Sources of operating funding</b>						
General rates, uniform annual general charges, rates penalties		-	-	-	-	-
Targeted rates		(234)	(798)	(468)	(380)	88
Subsidies and grants for operating purposes		-	-	-	2	2
Fees and charges Interest and Dividends		158	205	87	41	(46)
Local authorities fuel tax, fines, infringement fees, and other receipts		(662)	(445)	(506)	16	522)
Internal charges and overheads recovered		20,459	19,774	5,238	5,509	271
<b>Total operating funding (A)</b>		<b>19,721</b>	<b>18,736</b>	<b>4,351</b>	<b>5,188</b>	<b>837)</b>
<b>Applications of operating funding</b>						
Payments to staff and suppliers		12,513	12,638	2,730	3,760	1,030
Finance costs		(155)	38	(342)	(211)	131
Internal charges and overheads applied		7,602	6,789	1,697	1,658	(39)
Other operating funding applications		-	-	-	-	-
<b>Total applications of operating funding (B)</b>		<b>19,960</b>	<b>19,455</b>	<b>4,085</b>	<b>5,207</b>	<b>1,122</b>
<b>Surplus (deficit) of operating funding (A-B)</b>		<b>(239)</b>	<b>(719)</b>	<b>266</b>	<b>(19)</b>	<b>(285)</b>
<b>Sources of capital funding</b>						
Subsidies and grants for capital expenditure		-	-	-	-	-
Development and financial contributions		-	-	-	-	-
Increase (decrease) in debt		(1,705)	1,410	353	17,932	17,580
Gross proceeds from sale of assets		-	-	-	-	-
Lump sum contributions		-	-	-	-	-
Other dedicated capital funding		-	-	-	-	-
<b>Total sources of capital funding (C)</b>		<b>(1,705)</b>	<b>964</b>	<b>353</b>	<b>17,932</b>	<b>17,580)</b>
<b>Applications of capital funding</b>						
Capital expenditure						
- to meet additional demand		0	0	0	0	0
- to improve the level of service		84	407	102	80	(22)
- to replace existing assets		368	471	118	48	(70)
Increase (decrease) in reserves		(2,476)	(187)	399	8,577	8,178
Increase (decrease) of investments		80	-	-	9,208	9,208
<b>Total applications of capital funding (D)</b>		<b>(1,944)</b>	<b>691</b>	<b>619</b>	<b>17,913</b>	<b>17,295)</b>
<b>Surplus (deficit) of capital funding (C-D)</b>		<b>239</b>	<b>719</b>	<b>(266)</b>	<b>19</b>	<b>285)</b>
<b>Funding balance ((A-B)+(C-D))</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Depreciation		328	286	72	72	0
<b>Loans as at 30 September 2018</b>						
		<b>External \$000</b>	<b>Internal \$000</b>	<b>Total \$000</b>		
Loans as at 1/07/2018		6,500	66	6,566		
Raised during year		15,610	4	15,614		
Repaid during year		(10)	(6)	(16)		
<b>Loans as at 30/09/2018</b>		<b>22,100</b>	<b>64</b>	<b>22,164</b>		
Interest expense						

## APPENDIX

Asset maintenance contract	General contract works, repairs, planned and unplanned maintenance, materials and consumables, cleaning and hygiene, inspections and reporting.
Finance cost	Interest on borrowings and interest on swaps.
Gains	Fair value revaluation gain and gain on sale.
General grants	Grants given to various organisations and individuals like Creative NZ, neighbourhood support, beach wardens, community development and youth scholarships.
Grants and subsidies	Grants and subsidies received from government and other organisations for roading, library, community hubs, cemeteries and aquatic centres.
Infringements and fines	Parking tickets, Prosecutions on WOFs and unregistered vehicles.
Employee benefits	Salaries and wages, training costs, FBT and ACC levies, superannuation, and staff recognition.
Other expenses	Printing, publication, postage, stationery, advertising, food and catering, photocopying, internet and communication and any other office expenses.
Professional services	Consultants, contractors, membership fees, legal fees, lab services, audit fees or any other professional services charges.
Regulatory revenue	Planning fees, building fees, animal fees, liquor fees and health fees.
Rendering of services	Commissions, car income, and any other income received for rendering services.
Rental income	Rent from Halls, residential and commercial properties, grazing land, reserves and other lease income.
Targeted rates	Rates for roading, waste management, representation and governance, stormwater, wastewater, water by meter and water supply.
User charges	Revenue received from admission, shop sale, Cemetery fees, trade waste, utility connection, events and exhibitions.
Utilities	Water use, electricity and gas charges



# Risk Update

File No.: 18/598

## 1. Purpose

To update Finance Audit and Risk Sub-committee on additions and deletions to the Summated Risk Register.

## 2. Recommendation

- 2.1 That Report 18/598 on Risk Update be received.
- 2.2 That this matter or decision be recognised as not significant in terms of s76 of the Local Government Act 2002.

## 3. Background/Previous Council Decisions

On 27 November the Finance Audit and Risk Sub-committee agreed the Risk Management Policy. A copy of the Summated Risk Register, showing residual risks after the control was applied to the inherent risk, was considered by FARS on 1 August 2018. The following updates are provided for the information of Members.

## 4. Issues for Consideration

### Update 1

Members will note the direction to the Risk Manager to clarify the Significant Residual Risk noted on “Open Risks” on p.29 of the Agenda for 19 September. The risk was not included in the Risk Update due to a cross over in input dates by the two report authors. The risk was added to the Summated Risk Register as a RED Risk but immediately downgraded to GREEN following the GM Infrastructure and the Risk Manager having agreed a process to synchronise risk reporting.

GM Infrastructure has reviewed the Alliance work programme and risk of a funding shortfall. The original work programme included non- urgent strategic work and highly technical projects which would have been difficult to complete. The review has removed \$5.5M from the Alliance CAPEX. GM Infrastructure considers that the remaining budget of \$11M is sufficient to fund the new work programme of the Alliance.

### Update 2

At the last two meetings Councillor Campbell asked for information regarding the “one up approval” system which forms part of the potential risk on Audit Recommendations (R00078). The processes around the one up system of invoice approval has been tested and we are awaiting a response from our finance system provider before being able to implement this functionality fully. A project team has been formed and is currently developing a project plan to allow for implementation of this change project including staff training. The risk assessment for R00078 remains as AMBER. Should the current HDC system be unable to support the recommendation further discussion will be held with Audit NZ to ascertain controls which would satisfy the intent of the recommendation.

### Update 3

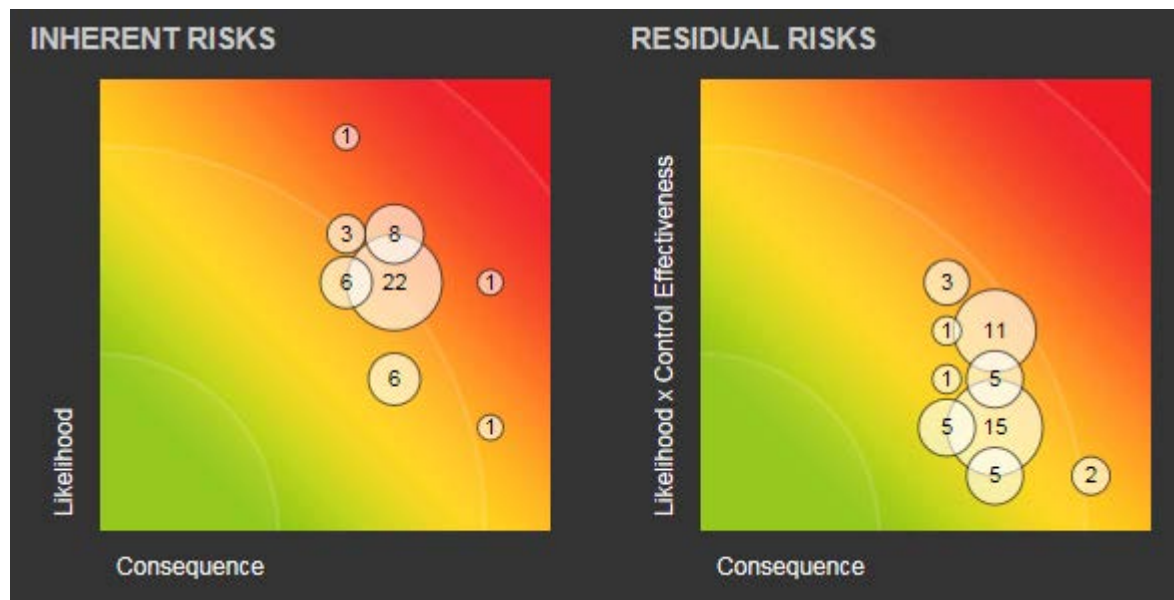
HDC conducted a hazardous area survey and identified a potential for a juxtaposition of explosive gases and electrical equipment at the Levin Waste Water Treatment Plant (Risk 00141). GM Infrastructure and the Alliance Manager have identified solutions to control the risk and had personal oversight. Currently the risk has been controlled and reduced by the introduction of blowers.

### Update 4

As the partnering through the Alliance continues to mature the need for clear linkages between the Business Continuity Plans (BCP) for HDC and the Alliance has been identified. The Summated Risk Register has been updated to ensure that the potential failure to link BCPs has been identified and a control put in place. Discussions are in place. The risk will remain at AMBER until formal links have been established. Discussions are already in place to ensure both BCPs are developed in tandem.

### Update 5

#### Heat Map of Movement in the Summated Risk Register



## Attachments


There are no attachments for this report.

### Confirmation of statutory compliance

In accordance with section 76 of the Local Government Act 2002, this report is approved as:

- containing sufficient information about the options and their benefits and costs, bearing in mind the significance of the decisions; and,
- is based on adequate knowledge about, and adequate consideration of, the views and preferences of affected and interested parties bearing in mind the significance of the decision.

## Signatories

Author(s)	Ian McLachlan <b>Risk Manager</b>	
Approved by	Ian McLachlan <b>Group Manager - Customer &amp; Regulatory Services</b>	