

Twelve Month Report 1 July 2018 - 30 June 2019

File No.: 19/233

1. Purpose

To present to the Finance, Audit & Risk Subcommittee the financial report for the twelve months to 30 June 2019.

2. Recommendation

- 2.1 That Report 19/233 Twelve Month Report 1 July 2018 - 30 June 2019 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.

The attached 12 month report is an interim report and does not represent a draft Annual Report. There will be formatting changes and the Activity Revenue and Expenditure statement will not appear in the Annual Report. The financial result and position will change subject to the following;

- Changes agreed to as part of the audit process
- Revaluations of Roading Infrastructural and Forestry Assets
- Recalculation of the Landfill Aftercare provision.
- Recalculation of the Vested Assets income figure to include up-to-date unit values.

Also **attached** is the Dashboard report from Council's debt collecting Agency Debt Management Central, part of the regional shared services company MW LASS Ltd.

Attachments


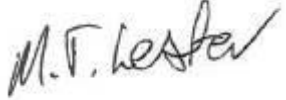
No.	Title	Page
A	Twelve Month Financial Report	
B	DMS Dashboard report 2018/19	

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	
Approved by	Mark Lester Group Manager - Corporate Services	

Twelve Month Report

1 July 2018 - 30 June 2019



Executive Summary

A. Trends and Activity of Interest

1. Resource Consenting

- 269 consents have been lodged as at 30 June 2019 compared to 192 at the same time last year.
- 112 subdivision consents approved as at 30 June 2019, compared to 82 at the same time last year.
- As at 30 June 2019 a total of 102 new allotments have been created as a result of s223 (approval of title plan) & 60 new allotments have been created as a result of s224 (completion of physical works) certificates being issued for subdivisions.

2. Building Consents

- Value of consents issued as at 30 June 2019 is \$113,831,925 compared to \$97,306,905 for the same period last year
- 716 consents issued as at 30 June 2019, compared to 724 for the same period last year.
- 233 new dwelling consents at 30 June 2019 against 222 for the same period in the 2017/2018 year.
- 707 building consents were lodged as at 30 June 2019 compared to 748 for the same period in the 2017/18 year.
- Consents have been issued for 314 New Residential Dwelling Units as at 30 June 2019.

Resource Consent activity and the level of enquiries has risen this month with a higher level of activity that was experienced in 2017/18.

The number of Building Consents lodged YTD is lower than the same period in 2017/18, but the value, number of consents, and the number of consents issue, new dwelling consents issued is higher than in 2017/18.

B. Financial Performance – Operational Expenditure

Council shows an interim deficit of \$4.238m against a budgeted surplus of (\$1.655m).

Overall this represents a \$5.893m variance from the budgeted for surplus which is \$524k more than the projected outcome reported to the FAR Subcommittee on 26 June 2019.

The key drivers for the projected variance from budget (deficit) were reported at the 26 June 2019 FAR Committee but are updated below for completeness:

Landfill Consulting Costs	\$336k
Solid Waste/Recycling Changes	\$954k
Reduced Roading Subsidies	\$1.350k
Loss on Derivatives	\$975k
Increased Depreciation	\$889k
Reduced Labour Recoveries	\$440k
Growth Response	<u>\$809k</u>
	\$5.753k

- Landfill Consulting Charges: Horizons Regional Council required HDC to undertake a review of the consent conditions associated with the operation of the Landfill. Council had no choice but to engage in this process. This fact, combined

with a strong voice from the community expressing a desire for the landfill to be closed resulted in Council having to engage external consultants to ensure a plan to explore options for the early closure of the landfill was in place whilst still have operable consent conditions in place in the interim.

- **Solid Waste/Recycling Changes:** The material changes to the international recycling market meant that Council had to reconfigure its service delivery arrangements for Solid Waste and in particular the recycling service. Whilst it was clear that recycling was going to become more expensive a clear direction was received that the community had an expectation that service levels in this activity were not to reduce, in fact that a higher level of service were desirable. Changes to the recycling contract have resulted in unbudgeted for expenditure in the 2018/19 financial year. It should be noted that included in the \$954k above is an increased provision for the Landfill aftercare. This provision is subject to further review and may change before the Annual Report is finalised.
- **Reduced Roothing Subsidies:** For a range of reasons Council had deferred some roading capital expenditure until the 2019/20 Financial Year. Two key projects are the Poads Road Bridge replacement and an upgrade to the Queen Street Round about. There are other roading capital projects that have also not been completed and these can be seen in the commentary to the financial statements elsewhere in this report. Accounting standards direct that the reduced subsidy income contributes in a negative way to the year end result as the reduced expenditure is recorded elsewhere in the Council's Balance Sheet. That is, the reduced income is not offset by reduced expenditure when considering the year end result. The majority of these works will be completed in the 2019/20 financial year (e.g. the procurement plan for the Poads Road Bridge Replacement was signed off in July) and the subsidy income will be received on completion of the works.
- **Loss on Derivatives:** This is a non-cash loss that, again due to accounting standards, must be reported as contributing to Council's year end result. Council entered a number of interest rate hedging (protection) arrangements some time ago when interest rates were expected to remain relatively high, if not increase. No one at that time could have predicted that the historical low interest rates of recent years would prevail. As a result accounting standards require Council to recognise the loss on these arrangements as an expense throughout the year. In layman terms this is a 'paper transaction' that contributes to the year end result and it does not impact on Council's cash position.
- **Increased Depreciation:** Depreciation on Council assets is more than that budgeted for due to the creation of new assets and revaluations. It should be noted (as in the covering report) this is an interim year end result and further revaluation and audit work is yet to be completed before the draft Annual Report is available for consideration. As a result these depreciation calculations are subject to change. Again, it is important to understand that this variance does not impact on Council's current cash position, however it may in future years.
- **Reduced Labour Recoveries:** Council recovers the cost of staff time from capital project budgets completed throughout the year. This is to make sure the cost of staff time is recorded against the correct budgets. In essence this means that there is generally an income stream from staff time spent on capital projects that impacts on the year end result. Due to the fact that some capital projects have

been deferred (see above commentary regarding reduced roading subsidies) less staff time has been spent on capital projects than budgeted for.

- **Growth Response:** Council is well aware of the fact that it has been investing in preparing for the sustainable growth/development of the Horowhenua District. Council decided early (in response to revised growth forecasts) that it was critical that it invested to ensure that current and future growth is managed and occurs in a sustainable manner. This involves planning on a range of fronts from having an understanding of where that growth might occur (Growth Strategy), ensuring land use rules are fit for purpose i.e. both enable and manage growth (District Plan), having an understanding of how our town centre might need to change in response to increased population and a potential bypass of Levin (Town Centre Strategy) and advocating for an Otaki to North of Levin expressway (O2NL) to name a few. This expenditure was unbudgeted for in the 2018/19 financial year. Whilst it contributes to the overall financial result for 2018/19 it does not impact on Council's cash position as it has been funded by way of loan. It was decided to loan fund this expenditure as this work has intergenerational benefits.

If the non-cash items (Loss on Derivatives, Depreciation and Landfill Aftercare Provision) are backed out the \$5.893m variance against the budgeted surplus reduces to \$3.930m i.e. an operating deficit of \$2.275m.

C. Financial Performance – Financial Position

Council has borrowed a net \$16m this financial year to bring gross borrowing to \$96m. We have also \$8.48m the cash reserves.

Council has purchased \$23.02 in fixed assets against a capital budget of \$34.5m for the year.

D. Where to from Here

As mentioned above this report represents an interim result for the 2018/19 Financial Year and not the draft or final Annual Report. The 2018/19 draft Annual Report is under development and the annual Audit process is underway. The financials presented in the draft Annual Report which will be presented to the next FAR Committee meeting may well differ to those presented in this interim report.

Areas that are subject to change include, but are not limited to:

- Changes to accounting treatments as a result of the audit process
- A review of the Landfill Aftercare Provision
- Asset Revaluations and impact on depreciation
- Vested Asset Calculations

Doug Law
Chief Financial Officer

25 July 2019

Total revenue	Total expenditure	Total surplus/(deficit)
\$53.96m is 1% less than the total budget of \$54.37m	\$58.20m is 10% more than the total budget of \$52.72m	(\$4.24m) is 357% less than the total budget of 1.65m

SUSTAINABILITY

Rates to operating revenue 71%

Rates revenue	\$38.56m
Operating revenue	\$53.96m

71% of operating revenue is derived from rates revenue. Rates revenue excludes penalties, water supply by meter and is gross of remissions. Operating revenue excludes vested assets, development contributions, asset revaluation gains and gains on derivatives.

Balance budget ratio 94%

Operating revenue	\$53.52m
Operating expenditure	\$57.12m

Operating revenue should be equal or more than operating expenditure. Operating revenue excludes vested assets, development contributions, asset revaluation gains and gains on derivatives. Operating expenditure includes depreciation and excludes loss on derivatives, landfill liability and loss on asset revaluations. Year to date revenue is 94% of operating expenditure.

Net Debt to total projected revenue 164%

Total net borrowing	\$87.52m
Total operating revenue	\$53.52m

With net borrowing of \$87.52m we are still under the set limit of 195% of operating revenue. Total net borrowing is external borrowing less cash at bank.

Interest to rates revenue (LGFA Cov.) 8%

Net Interest	\$3.19m
Rates revenue	\$38.56m

8% of rates revenue is paid in interest. Our set limit is 25% of rates revenue. Net interest is interest paid less interest received. Rates revenue excludes penalties, water supply by meter and gross of remissions.

Interest to operating revenue (LGFA Cov.)	6%
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Net Interest	\$3.19m
Operating revenue	\$53.52m

6% of operating revenue is paid in interest. Our set limit is 20% of operating revenue. Net interest is interest paid less interest received.

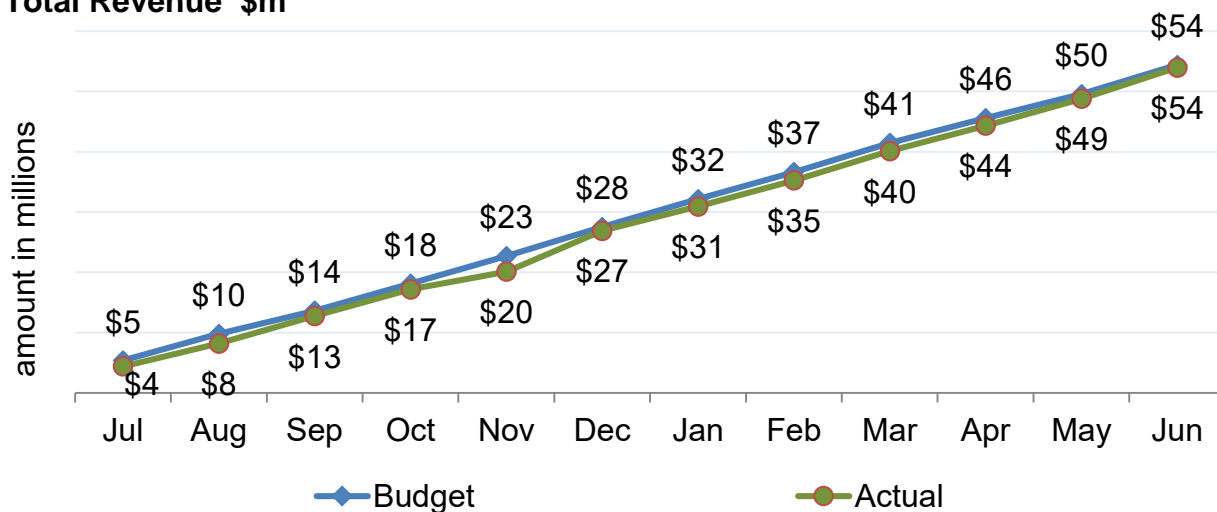
Available financial accommodation to external indebtedness (LGFA Cov.)	111%
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Net debt	\$87.52m
Undrawn committed facilities	\$10.00m

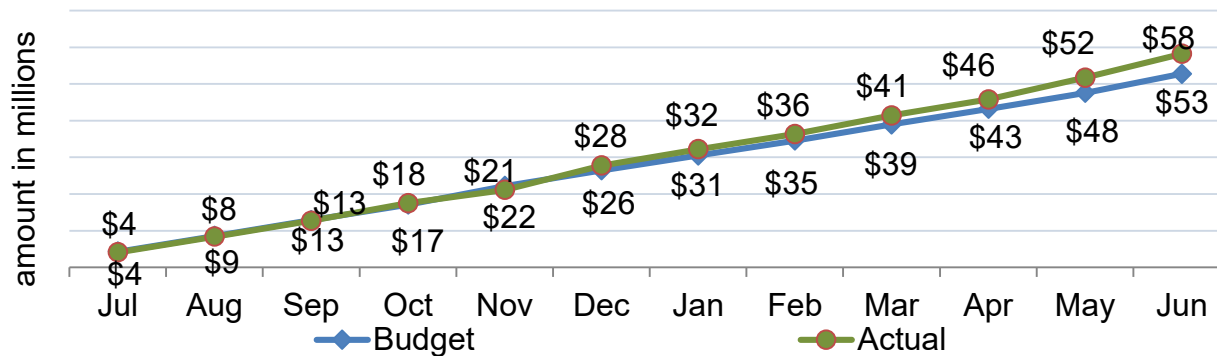
The committed bank facility enables us to borrow up to 111% of our current external debt immediately. The LGFA covenant minimum is 110%.

Operational Summary

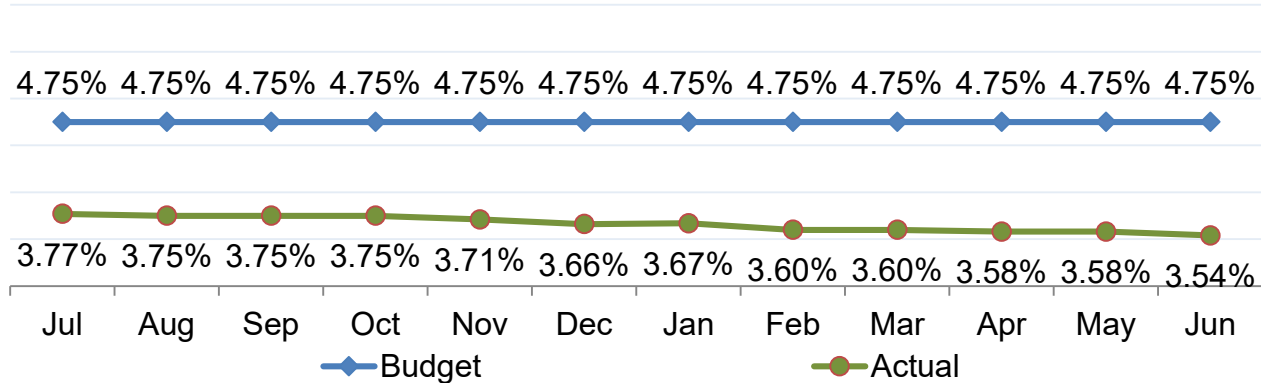
Total Revenue \$m



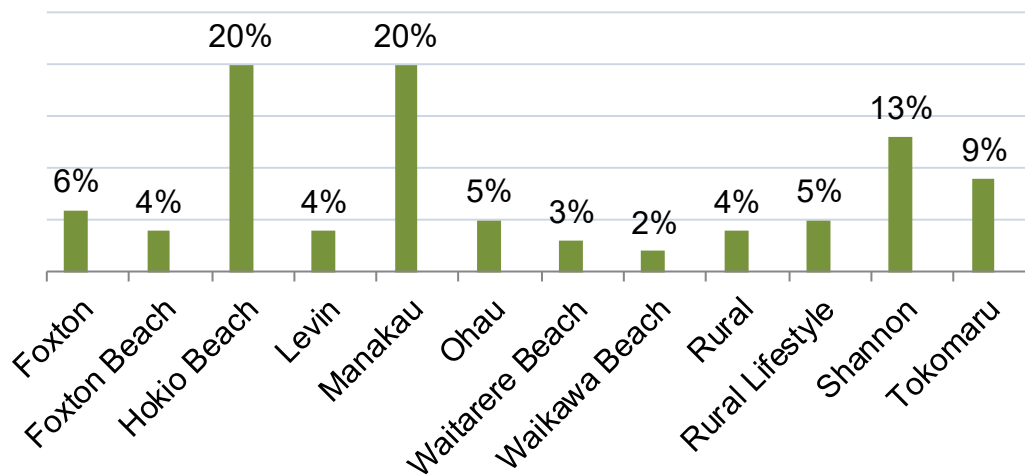
Total Expenditure \$m



Interest rate movement

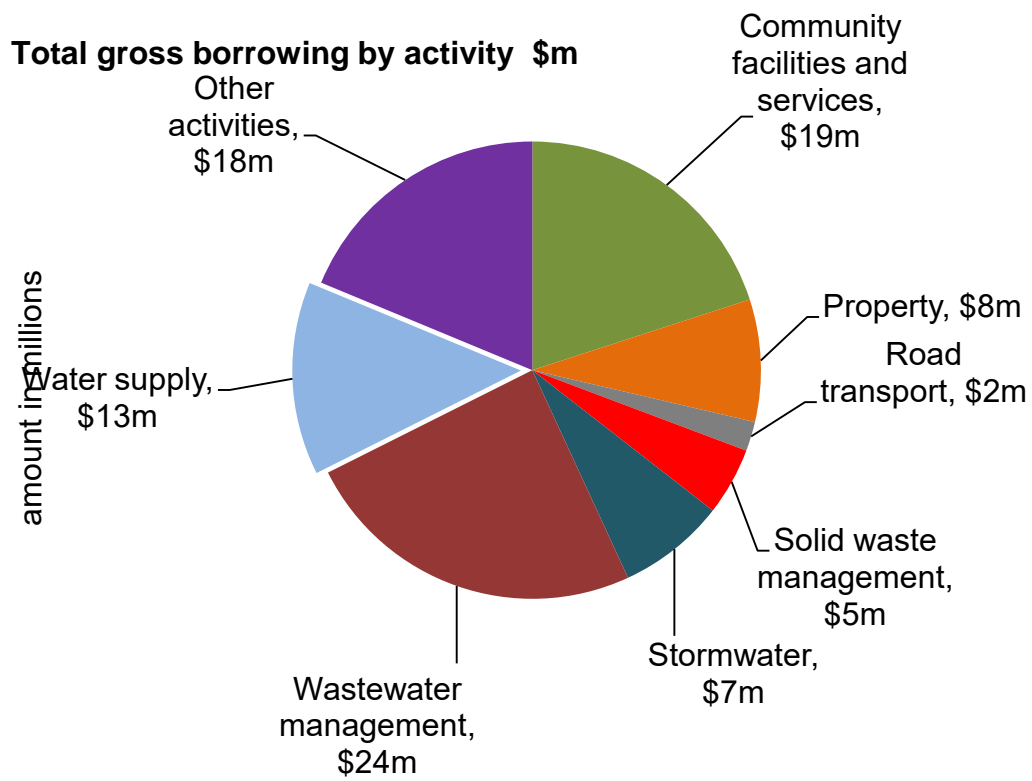


Rates debtors % with arrears over \$99



Sundry debtors by activities \$000

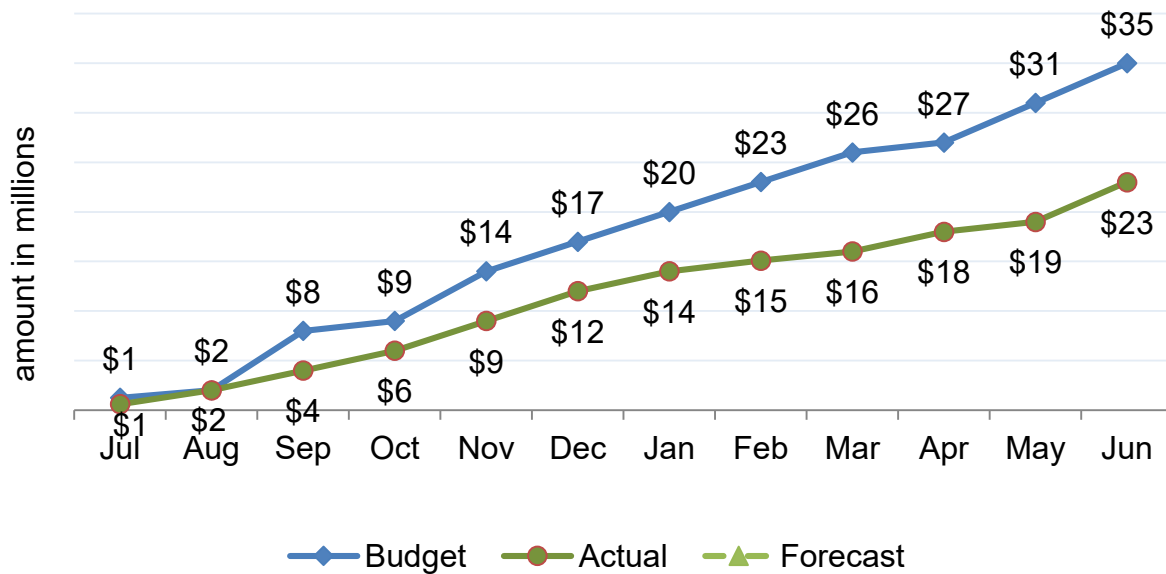




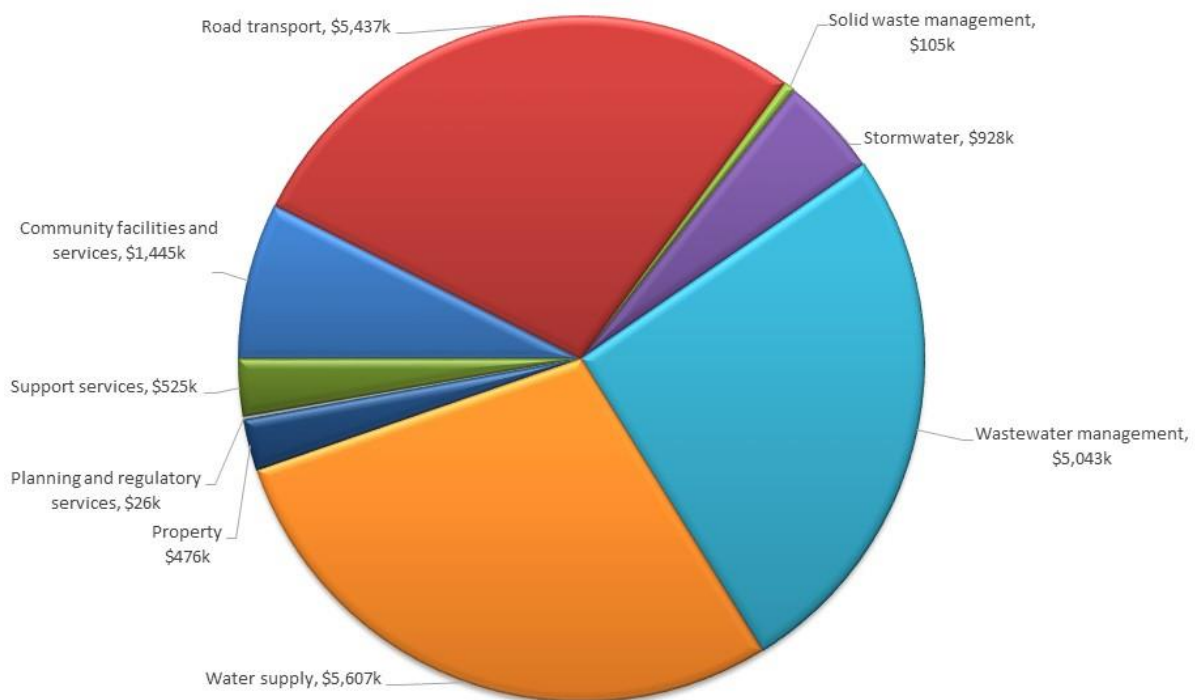
Capital Summary

To meet growth	To improve service	To replace
\$0.76m	\$9.59m	\$12.67m
is 79% less than the YTD budget of \$3.61m	is 30% less than the YTD budget of \$13.64m	is 12% less than the total budget of \$14.40m

Total Capital Expenditure



Capital Spend by Activity



Statement of Comprehensive Revenue and Expense

As at 30 June 2019									
	Annual Report 2017/2018 \$000	Annual Plan YTD Jun-19 \$000	Actual YTD Jun-19 \$000	C/A % Actual to Budget		Variance YTD 2019 \$000	Var/Bud %	% of Total Bud %	Notes
Revenue									
Rates Revenue	(36,381)	(38,362)	(38,562)	100.5%	☺	(200)	1%	0.4%	
Grants & Subsidies	(6,325)	(6,460)	(5,524)	85.5%	⊗	936	-14%	-1.7%	1
Finance Income	(161)	(205)	(419)	204.4%	☺	(214)	104%	0.4%	
Fees, charges,	(5,601)	(5,664)	(5,470)	96.6%	⊗	194	-3%	-0.4%	
Other Revenue	(3,207)	(3,560)	(3,508)	98.5%	⊗	52	-1%	-0.1%	
Development Contributions	(197)					-		0.0%	
Gain on Derivatives	-							0.0%	
Gain Disposal of Assets	(136)		(34)		☺	(34)		0.1%	
Investment (Gains)/Losses	(220)	(120)				120		-0.2%	
Vested Assets	(203)	-	(441)		☺	(441)		0.8%	
Total Revenue	(52,431)	(54,371)	(53,958)	99.24%	⊗	412	-1%	-0.8%	
Expenditure									
Employee Benefit Expenses	13,369	13,975	14,814	106.0%	⊗	839	6%	1.6%	
Finance costs	3,291	3,800	3,607	94.9%	☺	(193)	-5%	-0.4%	
Depreciation and Amortisation	13,860	13,489	14,378	106.6%	⊗	889	7%	1.7%	
Other Expenses	21,473	21,452	24,321	113.4%	⊗	2,869	13%	5.4%	2
Loss on disposal of assets	2,243		2		⊗	2		0.0%	
Revaluation losses	142					-		0.0%	
Increase in Landfill provision		-	99		⊗	99		0.2%	
Loss on Derivatives	184	0	975		⊗	975		1.8%	3
Total Expenses	54,562	52,716	58,196	110.40%	⊗	5,480	10%	10.4%	
Operating (surplus) deficit before taxation	2,131	(1,655)	4,238	-256.1%		5,893	-356%	11.2%	

Note 1 Grants and Subsidies unfavourable variance of \$936k

Roading subsidies capital expenditure are lower by \$1.54m from the budget prediction resulting from lower than capital expenditure. Council has postponed certain projects until the new financial year.

The projects are:

- Poads Road Bridge Replacement – This will be incorporated into the Gladstone Road realignment project to get better value for money. \$408k
- The Queen St Cambridge St Roundabout – The water main's new pressure reducing valve at this location needs to be installed first before the project can proceed. It is getting later into the construction season and Council does not want it to run into winter. \$376k
- Road improvements for O2NL \$450k,
- Rail Crossings \$487k.
- Cambridge St Rehabilitation \$59k. This site is connected to the Queen St Roundabout job and will be included in the same tender.
- Foxton Shannon Road Area Wide Pavement Treatment (AWPT) Stage 3 \$194k. Due to issues with the Himatangi Block Rd AWPT Council has decided to extend Foxton Shannon Road AWPT Stage 4 which cost an extra \$53k. As such, Stage 3 has been deferred to FY19/20
- Waitarere Beach Road AWPT \$101k. The project was held up by the discovery of shell middens so Council finished the first half off and deferred the second half of the job until

after Cultural Impact Assessments/Archaeology Assessment, etc, were carried out. The job should be able to restart in the spring.

- Queens St Improvements – Oxford to Chamberlain \$112k. Council is working with its Strategic Planners on what this needs to look like as part of the overall Levin Town Centre/Queen Street – Green Street concepts. This work is ongoing and Council is not ready to begin construction yet.

The lower Capital subsidy is off-set by;

- Higher subsidy revenue on operational Roading expenditure \$185k
- Higher than budgeted capital subsidies for wastewater \$370k

Note 2	YTD Jun-19 \$000	YTD Jun-19 \$000	% Actual to Budget	YTD 2019 \$000	% Var/Bud %	% of Total Bud %	Notes
Professional Services	3,158	5,088	161.1% ☹	1,930	61%	3.7%	2A
Materials	109	88	80.7% ☺	(21)	-19%	0.0%	
Maintenance	13,176	14,054	106.7% ☹	878	7%	1.7%	
Grants Paid	793	590	74.4% ☺	(203)	-26%	-0.4%	
Utilities	1,083	1,091	100.7% ☹	8	1%	0.0%	
Communications	268	231	86.2% ☺	(37)	-14%	-0.1%	
Other Expenses	5,289	5,154	97.4% ☺	(135)	-3%	-0.3%	
Vehicle Expenses	159	133	83.6% ☺	(26)	-16%	0.0%	
Treasury Expenses	70	105	150.0% ☹	35	50%	0.1%	
Labour Recoveries for Capex projects	(2,652)	(2,212)	83.4% ☹	440	-17%	0.8%	2B
Total Other Exepnses	21,453	24,322	113.4% ☹	2,869	13%	5.4%	

Note 2A. Professional services – unfavourable variance \$1.93m

- \$349k timing difference relating to Economic Development. Because this activity is out-sourced and the contract costs are coded to Professional Services it inflates the variance in Professional Services. The true year end increase costs over the whole activity is \$113k
- Growth response projects totalling \$809k –refer to explanation under Representation and Community Leadership in the Activity variance section.
- Solid Waste consultancy over the strategic direction and new contract \$305k.

Note 2B. Labour recoveries for labour posted to CAPEX projects – Unfavourable variance \$440k reflects the lower capital project expenditure.

Note 3. Unrealised loss on derivatives (swaps) unfavourable variance of \$975k
This reflects the lower interest rates currently being experienced which are now at historic lows which have continued to fall from last month.

Statement of Comprehensive Revenue and Expense by Activity

As at 30 June 2019									
100.0%	C	D	E	F	G	H	I	J	
	Year to date (YTD)		C/A		D-C	G/D			
REVENUE	This Year	Budget	% Actual		YTD	% Var/Bud	% of	Notes to	
	\$000	\$000	to Budget		Variance		Total Bud	Accounts	
					\$000				
Significant Activities									
Regulatory Sevices	(4,696)	(4,762)	98.6%	⊗	(66)	-1.4%	-0.1%		
Community Facilities and Ser	(12,813)	(12,976)	98.7%	⊗	(163)	-1.3%	-0.3%		
Road Transport	(9,104)	(10,356)	87.9%	⊗	(1,252)	-12.1%	-2.3%	1	
Water Supply	(6,965)	(6,683)	104.2%	⊙	282	4.2%	0.5%		
Wastewater Disposal	(9,511)	(8,353)	113.9%	⊙	1,158	13.9%	2.1%	2	
Solid Waste	(2,153)	(2,457)	87.6%	⊗	(304)	-12.4%	-0.6%	3	
Stormwater	(1,114)	(1,051)	106.0%	⊙	63	6.0%	0.1%		
Treasury	(2,701)	(3,253)	83.0%	⊗	(552)	-17.0%	-1.0%	4	
Property	(1,523)	(1,549)	98.3%	⊗	(26)	-1.7%	0.0%		
Community Support	(2,476)	(2,550)	97.1%	⊗	(74)	-2.9%	-0.1%		
Representation & Com. Leade	(4,045)	(3,936)	102.8%	⊙	109	2.8%	0.2%		
Total Activity Revenue	(57,101)	(57,926)	98.6%	⊗	(825)	-1.4%	-1.5%		
Business Units	(23,755)	(21,832)	108.8%	⊙	1,923	8.8%	3.5%		
Total Operating Revenue	(80,856)	(79,758)	101.4%	⊙	1,098	1.4%	2.0%		
Check	(53,958)	(54,371)							
Diff	26,898	25,387							
100.0%									
EXPENDITURE	Year to date	Budget	C/A		D-C	G/D	% of	Notes to	
	This Year	\$000	% Actual		YTD	% Var/Bud	Total Bud	Accounts	
	\$000	\$000	to Budget		Variance				
					\$000				
Significant Activities									
Regulatory Sevices	5,027	4,761	105.6%	⊗	(266)	-5.6%	-0.5%		
Community Facilities and Ser	12,998	12,918	100.6%	⊗	(80)	-0.6%	-0.2%		
Road Transport	8,942	9,034	99.0%	⊙	92	1.0%	0.2%		
Water Supply	7,317	6,683	109.5%	⊗	(634)	-9.5%	-1.2%		
Wastewater Disposal	7,597	7,038	107.9%	⊗	(559)	-7.9%	-1.1%		
Solid Waste	3,555	2,128	167.1%	⊗	(1,427)	-67.1%	-2.7%	5	
Stormwater	1,256	1,321	95.1%	⊙	65	4.9%	0.1%		
Treasury	4,770	3,866	123.4%	⊗	(904)	-23.4%	-1.7%	6	
Property	1,755	1,764	99.5%	⊙	9	0.5%	0.0%		
Community Support	2,689	2,597	103.5%	⊗	(92)	-3.5%	-0.2%		
Representation & Com. Leade	5,433	4,161	132.2%	⊗	(1,272)	-30.6%	-2.4%	7	
Total Activity Expenditure	61,339	56,271	109.1%	⊗	(5,068)	-9.0%	-6.5%		
Business Units	23,755	21,832	108.6%	⊗	(1,923)	-8.8%	-2.5%		
Total Operating Expenditure	85,094	78,103	109.0%	⊗	(6,991)	-9.0%	-9.0%		
Operating (Surplus)/Deficit	4,238	(1,655)		⊗	(5,893)	-356.1%	-7.55%		

Note 1

Road Transport Unfavourable variance \$1.252m

- Roothing subsidies from capital works are lower by \$1.5m from the budget prediction resulting from lower than expected capital costs refer to commentary above on delayed capital expenditure

Note 2

Wastewater Disposal Income Favourable variance \$1.158m

- Trade Waste revenues above budget \$179k
- Vested assets not budgeted for \$391k
- Capital Subsidies for Pot not budgeted \$361k
- Connection fees above budget \$150k

Note 3

Solid Waste income unfavourable variance of \$304k

- Waste rebate had a duplicate budget in recycling for this, now corrected \$121k
- Waste transfer sales lower by \$142k. This income stream now forms part of the new contract remuneration.

Note 4

Treasury income Unfavourable variance \$552k;

- Interest received from internal borrowing is \$783k lower due to lower external borrowing costs. This is offset by lower interest costs in those activities carrying debt.
- Rates penalty income is \$35.7k below year to date budget estimate due to lower Rates debt than anticipated
- Offset by external interest received now \$169.5k over budget mainly from maturity of the loan prefunded investments in March.

Note 5.	Solid Waste – Unfavourable variance	\$1,427k
	• The new recycling contract -	\$ 765k
	• Consultants costs on strategy etc.	\$ 336k
	• Consent fees related to the landfill	\$ 90k
	• Landfill aftercare provision increase	\$ 99k

Note 6.	Treasury – Unfavourable variance \$537k
	• \$975k unbudgeted unrealised loss on Derivative Financial Instruments (swap contracts).
	• Increase in non-cash doubtful debt provision \$124k
	• Offset by \$193k lower external interest paid, and
	• Lower rates remissions \$36k

Note 7.	Representation and Community Leadership – unfavourable variance \$1.272m
	• Growth response projects totalling \$809k

Growth Responses projects	YTD Actuals
00009161 - Gladstone Green Master Plan	232,670
00009162 - The Lakes Foxton Beach Master Plan	40,395
00009163 - Forest Road Waitarere Master Plan	42,616
00009165 - O2NL Planning	69,674
00009166 - Growth Strategy	119,812
00009168 - Levin Town Centre Planning	24,135
00009179 - H2040	111,088
00009190 - Foxton River Loop	92,200
00009191 - MAVTech Upgrade	25,650
00009196 - Project lift	15,000
00009205 - Horowhenua Water Party	13,696
00009219 - Community Plans	17,403
00009231 - House Planning	5,000
Total	809,339

- Internal labour charges from the growth response planning team \$209k.

These projects are vital to Council's vision of being prepared for the growth that is being and will be experienced. Some of the costs may be recoverable from NZTA in the future while others will be funded from loan funding to reflect the fact that the benefit from this planning work is intergenerational.

Statement of Financial Position as at 30 June 2019

	Council Actual 30 June 2019 \$000	Council Budget 30 June 2019 \$000	Council Actual 30 June 2018 \$000
Note			
Assets			
Current assets			
Cash and cash equivalents	8,483	11,024	960
Debtors and other receivables	5,938	6,172	6,354
Other financial assets	375	-	5,375
Non-current assets held for sale	5,879	-	542
Total current assets	20,675	17,196	13,231
Non-current assets			
Plant, property and equipment			
- Operational assets	55,392	53,713	53,494
- Infrastructural assets	449,982	462,103	441,611
- Restricted assets	45,832	48,951	45,146
Intangible assets	1,532	1,784	1,756
Forestry assets	1,016	1,575	1,108
Commercial property	-	-	5,879
Other financial assets:			
- Investments other entities	220	220	220
- Other	1,577	1,264	1,369
Total non-current assets	555,551	569,610	550,583
Total assets	576,226	586,806	563,814
Liabilities			
Current liabilities			
Payables and deferred revenue	9,103	9,962	10,718
Provisions	1,113	1,129	1,114
Employee benefit liabilities	899	1,155	723
Derivate financial Instruments	286	-	-
Borrowings and other financial liabilities	20,000	5,000	20,000
Total current liabilities	31,401	17,246	32,555
Non-current liabilities			
Provisions	2,529	2,367	2,429
Employee benefit liabilities	167	166	137
Borrowings and other financial liabilities	76,000	87,494	1,222
Derivative financial instruments	1,911	-	60,000
Other	177	1,499	285
Total non-current liabilities	80,784	91,526	64,073
Total liabilities	112,185	108,772	96,628
Net assets	464,041	478,034	461,186
Equity			
Retained earnings	252,452	260,215	256,775
Revaluation reserves	202,393	209,464	201,312
Other reserves	9,196	8,355	9,099
Total equity	464,041	478,034	467,186

Funding Impact Statement for Whole of Council

	LTP Forecast 2019 \$000	Annual Report Actual 2018 \$000	LTP Forecast 30 June 2019 \$000	Actual 30 June 2019 \$000	Variance 2019 \$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	9,533	9,374	9,533	9,547	14
Targeted rates	28,828	26,835	28,828	29,015	187
Subsidies and grants for operating purposes	1,688	1,455	1,688	1,984	296
Fees and charges	5,664	5,601	5,664	5,470	(194)
Interest and dividends from investments	205	161	205	418	213
Local authorities fuel tax, fines, infringement fees, and other receipts	3,660	3,736	3,660	3,509	(151)
Total operating funding (A)	49,578	47,162	49,578	49,943	365
Applications of operating funding					
Payments to staff and suppliers	35,426	35,659	35,426	39,121	3,695
Finance costs	3,800	3,291	3,800	3,607	(193)
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	39,226	38,950	39,226	42,728	3,502
Surplus (deficit) of operating funding (A-B)	10,352	8,212	10,352	7,215	(3,137)
Sources of capital funding					
Subsidies and grants for capital expenditure	4,672	4,870	4,672	3,539	(1,133)
Development and financial contributions	-	197	-	-	-
Increase (decrease) in debt	12,494	3,000	12,494	16,000	3,506
Gross proceeds from sale of assets	7,000	7,306	7,000	791	(6,209)
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	24,166	15,373	24,166	20,330	(3,836)
Applications of capital funding					
Capital expenditure					
- to meet additional demand	3,933	2,328	3,933	765	(3,168)
- to improve the level of service	14,882	8,899	14,882	9,590	(5,292)
- to replace existing assets	15,703	12,156	15,703	12,667	(3,036)
Increase (decrease) in reserves	0	202	-	9,315	9,315
Increase (decrease) of investments	0	-	-	(4,792)	(4,792)
Total applications of capital funding (D)	34,518	23,585	34,518	27,545	(6,973)
Surplus (deficit) of capital funding (C-D)	(10,352)	(8,212)	(10,352)	(7,215)	3,137
Funding balance ((A-B)+(C-D))	-	-	-	-	-
Depreciation	12,970	13,489	13,489	14,378	889
Loans as at 31 March 2019					
				External	\$000
Loans as at 1/07/2018				80,000	
Raised during period				78,000	
Repaid during period				(62,000)	
Loans as at 31/03/2019				96,000	
Interest expense				3,607	

Statement of Cashflow

	Council Budget 30 June 2019 \$000	Council Actual 30 June 2019 \$000
Cashflow from operating activities		
Cash was provided from:		
Revenue from rates	38,362	37,787
Other revenue	15,684	15,411
Interest received	205	265
Net GST movement	-	-
Total cash provided	54,251	53,463
Cash was disbursed to:		
Suppliers, services and employees	35,428	40,393
Interest paid	3,800	3,026
Net GST movement	-	125
Total cash disbursed	39,228	43,544
Net cash flow from operating activity	15,023	9,919
Cashflows from investing activities		
Cash was provided from:		
Proceeds from asset sales	7,000	791
Proceeds from investments	-	4,792
Total cash provided	7,000	5,583
Cash was disbursed to:		
Purchases of investments	-	-
Purchase of assets	34,517	23,979
Total cash disbursed	34,17	23,979
Net cash flow from investing activity	(27,517)	(18,396)
Cashflows from financing activities		
Cash was provided from:		
Loans raised	26,494	78,000
Total cash provided	26,494	78,000
Cash was disbursed to:		
Repayment of public debt	14,000	62,000
Total cash disbursed	14,000	62,000
Net cash flow from financing activity	12,494	16,000
Net increase (decrease) in cash held	-	7,523
Add opening cash brought forward	11,024	960
Closing cash balance	11,024	8,483
Closing balance made up of cash and cash equivalents	11,024	8,483

Statement of Rates Debtors

Rate Zone	Assessment Count	Assessments Matching	% Matching	Total Rates Due	Year to Date Rates Due	Instalment 1 Due	Instalment 2 Due	Instalment 3 Due	Instalment 4 Due	Penalties Arrears	Prior Year Arrears
Cancelled Assessment	408		0%								
Foxton	1,274	149	12%	\$241,346	\$143,358	\$14,150	\$18,657	\$29,944	\$62,961	\$17,646	\$97,988
Foxton Beach	1,595	133	8%	\$148,725	\$116,849	\$6,593	\$12,206	\$21,297	\$61,287	\$15,466	\$31,876
Hokio Beach	199	41	21%	\$520,995	\$30,188	\$6,547	\$6,742	\$6,742	\$8,838	\$1,319	\$490,808
Levin	7,456	567	8%	\$703,200	\$554,327	\$39,974	\$67,286	\$106,750	\$266,869	\$73,448	\$148,872
Manakau	86	6	7%	\$3,151	\$3,151	\$0	\$338	\$338	\$2,225	\$250	\$0
No Charges	519		0%								
Non Rateable	127	1	1%	\$4,960	\$1,256	\$117	\$117	\$117	\$117	\$788	\$3,703
Ohau	150	9	6%	\$13,478	\$10,553	\$458	\$1,938	\$2,047	\$4,602	\$1,508	\$2,925
Rural	2,212	105	5%	\$363,831	\$91,006	\$9,984	\$11,019	\$14,677	\$38,263	\$17,063	\$272,825
Rural Lifestyle	2,712	215	8%	\$226,492	\$178,230	\$16,707	\$22,360	\$33,476	\$87,015	\$18,673	\$48,262
Shannon	676	104	15%	\$208,559	\$122,947	\$13,339	\$17,984	\$23,369	\$41,252	\$27,004	\$85,612
Tokomaru	165	21	13%	\$14,853	\$14,853	\$864	\$2,316	\$3,098	\$7,285	\$1,290	\$0
Utilities	17		0%								
Waikawa Beach	231	9	4%	\$8,818	\$8,637	\$832	\$1,222	\$1,557	\$3,838	\$1,188	\$181
Waitarere Beach	979	70	7%	\$62,144	\$56,161	\$4,205	\$5,452	\$10,091	\$28,308	\$8,106	\$5,983
Total at 30 June 2019	18,806	1,430	8%	\$2,520,552	\$1,331,517	\$113,769	\$167,637	\$253,502	\$612,859	\$183,750	\$1,189,035

Total as 30 June 2018	17,783	1,194	6%	\$2,144,110
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- This report excludes assessments with total arrears under \$99 and assessment with credit balances.
- The total arrears of \$2,520,552 are for total arrears over \$99 as at 30 June 2019. Assessments with total arrears under \$99 total \$48,282.

Statement of Sundry Debtors

Category	Total Outstanding	Current Outstanding	31 - 60 days Outstanding	61 - 90 days Outstanding	Over 90 days Outstanding	Notes
Current debtors						
Aquatic Centre	9,500	6,987	1,070	269	1,175	
Building - Exempt Work	1,725	325	325	600	475	
Building Consents	137,630	66,491	54,767	2,175	14,197	1
Building Fee - BWOF	4,500	2,550	600	225	1,125	
Cemeteries	44,740	15,165	28,690	0	885	
Dogs - Debt Collection	993	154	91	318	430	
Fines	2,111	0	0	0	2,111	
General	904,106	815,009	37,224	0	51,873	2
Health Accreditation Renewals	9,079	3,313	1,575	300	3,892	
Hire	9,636	2,942	1,514	2,100	3,080	
On Charges	77,325	23,903	52,979	443	0	3
Resource Consent Fees	20,813	8,140	1,650	0	11,023	4
Rubbish Bags	89,680	20,900	36,480	0	32,300	
Staff Account	4,393	1,374	595	0	2,424	
Swimming Pools	1,500	900	0	0	600	
Te Awahou	2,215	1,365	432	220	198	
Te Takere	4,228	1,394	1,519	220	1,096	
Trade Waste	245,132	315	60	118,309	126,448	
Waste Transfer Station	327	0	0	0	327	
Water Septage - Septic Tank	10,046	2,827	3,736	3,483	0	
Water Tankers	80	0	80	0	0	
Total current debtors	1,579,756	974,051	223,388	128,661	253,656	
Non current debtors						
Dev Cont New Policy	20,012	0	0	0	20,012	5
Develop Cont Old Policy	9,748	0	0	0	9,748	5
Rental Income Monthly	67,050	37,620	1,370	1,967	26,092	
Total non-current	96,809	37,620	1,370	1,967	55,852	
Total as at 30 June 2019	1,676,565	1,011,672	224,758	130,628	309,507	

Notes and Comments

1. Amongst the Building Consents category, there are some damage deposit bonds in here, as well as extensions of time for a number of the older aged consents.
2. In this category there are charges for grazing leases, new connections, CAR access way and HR charges. This also includes the Alliance Contract recharge which has increased current period debtors.
3. In the On Charges category, the majority of the 90+ Days debtors have been provided for as Doubtful Debts.
4. Amongst the Resource Consent category, there are some land use bonds. The debtors in this category are being actively pursued, and some of the 90+ Days debtors have been provided for as Doubtful Debts.
5. These Development Contribution debtors are being actively pursued. The batch of debt letters sent had a positive effect with several payments being made. Most of the Development Contributions – Old Policy are with the Debt Collection Agency, with the balance of them either being paid off or having an arrangement to pay when the sections sell.

Statement of Loans by Parcel

Loan parcels	Maturity Date	Interest Rate	Opening balance	Raised	Repaid	Closing balance
Due within a year						
Stock	15 Nov 18	5.5950%	2,000,000		2,000,000	0
LGFA Bond	15 Mar 19	4.4500%	4,000,000		4,000,000	0
LGFA Bond	15 Mar 19	4.7064%	5,000,000		5,000,000	0
LGFA FRN	15 Mar 19	3.0125%	3,000,000		3,000,000	0
LGFA CP	20 Mar 19	2.0764%		15,000,000	15,000,000	0
LGFA CP	20 Mar 19	1.9550%		4,000,000	4,000,000	0
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	0
LGFA CP	20 Jun 19	1.9800%		11,000,000	11,000,000	0
LGFA CP	19 Sep 19	1.6800%		11,000,000		11,000,000
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
Total due within a year			25,000,000	57,000,000	62,000,000	20,000,000
Due within 2 - 5 years						
LGFA FRN	15 May 21	3.7425%	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	2.4200%		9,000,000		9,000,000
LGFA FRN	18 May 22	2.3250%	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
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 Bond	15 Apr 24	2.5200%	0	3,000,000		3,000,000
Total due within 2 - 5 years			40,000,000	12,000,000	0	52,000,000
Due after 5 years						
LGFA Bond	15 Apr 25	4.2600%	3,000,000			3,000,000
LGFA FRN	19 May 25	2.5400%	7,000,000			7,000,000
LGFA Bond	20 Mar 26	3.3800%		9,000,000		9,000,000
LGFA Bond	15 Jul 26	3.3700%	5,000,000			5,000,000
Total due after 5 years			15,000,000	9,000,000	0	24,000,000
Total			80,000,000	78,000,000	62,000,000	96,000,000

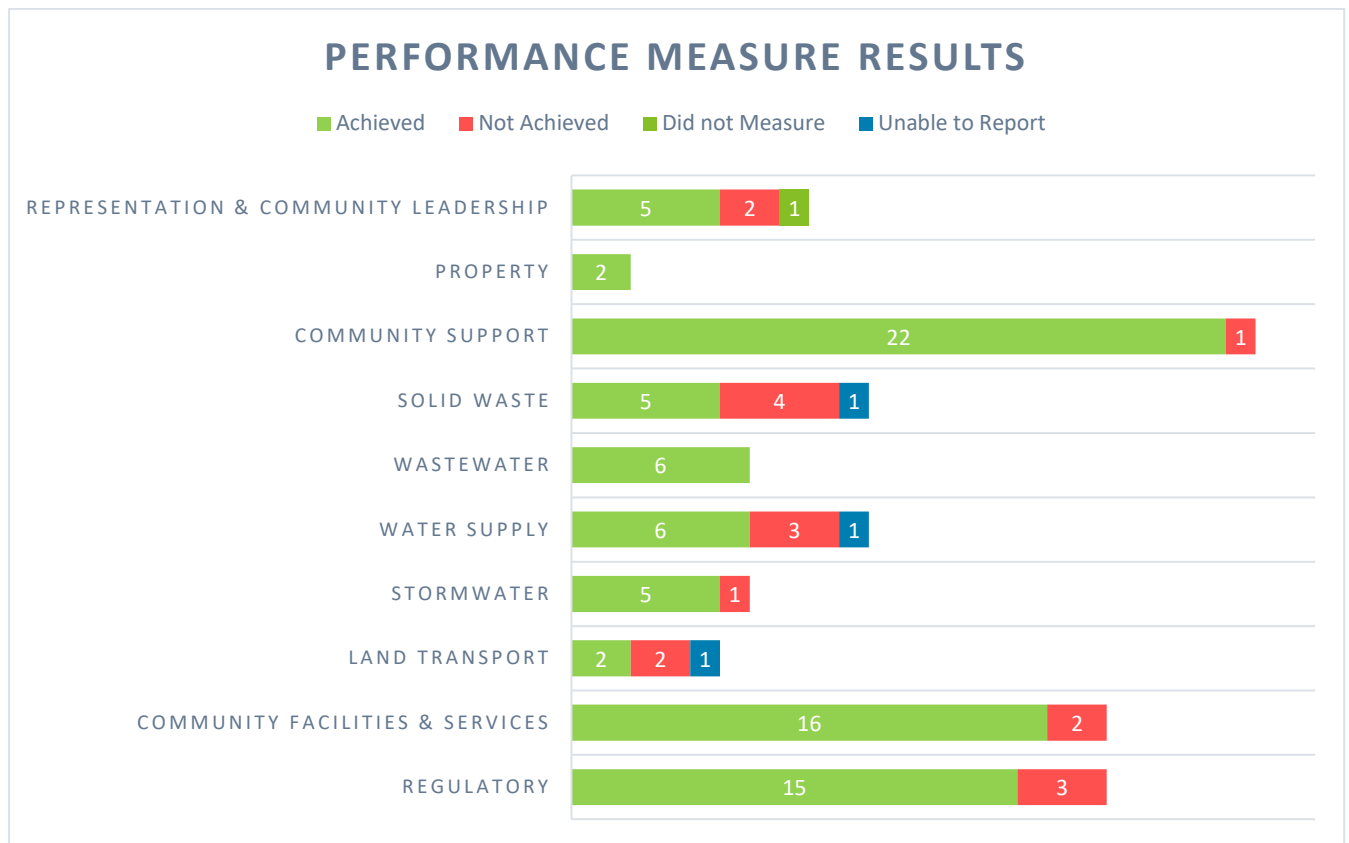
Notes and Comments

Our weighted average interest rate has decreased to 3.54 % at 30 June 2019. This is a predicted saving of \$1,161K in interest payable compared to the Long Term Plan interest rate assumption of 4.75% for 2018/19.

Statement of Loans and Interest by Activity

Activity	External Loans as at 30/6/2019 \$000	Internal Loans as at 30/6/2019 \$000	Total Loans as at 30/6/2019 \$000	Interest Allocated YTD \$000	Loans as at 30/06/2018 \$000
Land Transport	1,600	84	1,684	46	1,182
Shared Pathways	700	9	709	0	0
Stormwater	7,400	64	7,464	259	6,644
Water supply					
Water Levin	11,200	87	11,287	387	9,898
Water Shannon	1,200	43	1,243	50	1,287
Water Foxton	1,200	70	1,270	41	1,058
Water Foxton Beach	300	24	324	11	274
Water Tokomaru	300	92	392	14	370
Total for water supply	14,200	316	14,516	503	12,887
Wastewater Disposal					
Wastewater Levin	9,400	38	9,438	345	8,834
Wastewater Shannon	8,000	86	8,086	328	8,406
Wastewater Foxton	4,800	1	4,801	143	3,671
Wastewater Foxton Beach	100	59	159	4	101
Wastewater Tokomaru	800	19	819	23	577
Wastewater Waitarere	200	13	213	3	87
Total for wastewater disposal	23,300	216	23,516	846	21,676
Solid Waste					
Landfill	4,600	16	4,616	187	4,774
Recycling	700	68	768	0	0
Total Solid Waste	5,300	84	5,384	187	4,774
Community Facilities & Services					
Pools	4,400	38	4,438	179	4,576
Reserves	2,000	3	2,003	57	1,473
Sports grounds	1,300	47	1,347	54	1,378
Cemeteries	500	63	563	19	485
Beautification	0	48	48	2	50
Libraries/ Community Centres	10,600	66	10,666	419	10,731
Halls	200	37	237	10	247
Toilets	400	71	471	19	490
Total for Community Facilities & Services	19,400	373	19,773	759	19,430
Properties					
Commercial properties	1,000	23	1,023	38	977
General properties	2,900	82	2,982	69	1,774
Council building	5,500	41	5,541	224	5,725
Total for Properties	9,400	146	9,546	331	8,476
Other activities					
Information Technology	1,600	24	1,624	61	1,566
District/strategic planning	2,600	152	2,752	75	1,923
Animal control	0	26	26	0	0
Treasury	10,500	0	10,500	132	5,000
Total for other	14,700	202	14,902	268	8,489
Total	96,000	1,494	97,494	3,199	83,558

Performance Measure Results



PLANNING AND REGULATORY

Funding Impact Statement

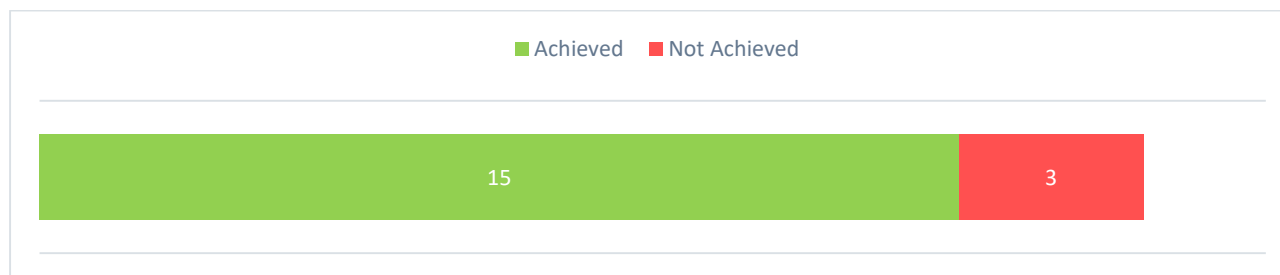
	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast 30 June 2019 \$000	Actual 30 June 2019 \$000	Variance 2019 \$000
Note					
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	1,974	1,905	1,905	1,907	2
Targeted rates	-	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-	-
Fees and charges	3	9	9	9	-
Local authorities fuel tax, fines, infringement fees, and other receipts	2,395	2,849	2,849	2,780	(69)
Internal charges and overheads recovered	-	-	-	-	-
Total operating funding (A)	4,372	4,763	4,763	4,696	(67)
Applications of operating funding					
Payments to staff and suppliers	403	449	449	600	151
Finance costs	149	-	-	-	-
Internal charges and overheads applied	3,632	4,235	4,235	4,361	126
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	4,184	4,684	4,684	4,961	277
Surplus (deficit) of operating funding (A-B)	188	79	79	(265)	(344)
Sources of capital funding					
Subsidies and grants for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	(65)	(31)	(31)	26	57
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	(65)	(31)	(31)	26	57
Applications of capital funding					
Capital expenditure	-	-	-	-	-
- to meet additional demand	-	-	-	-	-
- to improve the level of service	1	25	25	26	1
- to replace existing assets	36	23	23	7	(16)
Increase (decrease) in reserves	86	0	0	(272)	(272)
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	123	48	48	(239)	(287)
Surplus (deficit) of capital funding (C-D)	(188)	(79)	(79)	265	344
Funding balance ((A-B)+(C-D))	-	-	-	-	-
Depreciation	81	79	79	65	(14)

Loans as at 30 June 2019	External \$000	Internal \$000	Total \$000
Loans as at 1/07/2017	-	-	-
Raised during year	-	26	26
Repaid during year	-	-	-
Loans as at 30/6/2019	-	26	26
Interest expense	-	-	-

Activity Expenditure

Activity Expenditure	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast 2019 \$000	Actual 30 June 2019 \$000	Variance 2019 \$000
Animal Control	239	253	253	261	8
Building Consents	812	1,119	1,119	1,172	53
Building Policy	202	289	289	291	2
Dog Control	600	608	608	590	(18)
Environmental Health	239	278	278	347	69
Environmental Health Policy	51	91	91	97	6
Liquor Licensing	214	224	224	248	24
Liquor Policy	20	60	60	68	8
Parking	508	577	577	478	(99)
Planning Policy	581	320	320	295	(25)
Resource Management	570	687	687	916	229
Safety Licensing	229	256	256	263	7
Total Expenditure	4,265	4,762	4,762	5,026	264

Performance Measures – LTP/Annual Plan Summary



REGULATORY SERVICES – Performance Measures – LTP/Annual Plan

Service area	Performance measure 2018-38 LTP Year 1	Target (2018/19)	Actual Performance 2019
Processing of applications under the Resource Management Act (RMA) 1991.	Applications under the RMA will be processed within statutory timeframes.	Achieve	Not Achieved As at 30 June 2019, 228 consents approved. Five consents were processed outside statutory timeframes. Three of these instances were due to an issue with the workflow being incorrect and two were due to errors with administrative processes (which has now been rectified).
Carry out Building Consent Authority functions including enforcement of legislation relating to construction of buildings and structures.	Number of months in which all building consent applications are processed within 20 working days or less.	100% of all applications	Not Achieved As at 30 June 2019, 716 consents were granted. Five of 710 consents were processed in >20 days. One consent (25 days) in July, one (21 days) in September, one (23 days) in October and one in March (21 days) were processed over the 20-day timeframe. One multi-proof consent was processed over the 10-day timeframe. Processes have been reviewed and amended as a result of this and additional monitoring systems have been put in place.
Food safety – Food businesses are monitored to ensure compliance with legislation.	Food businesses operating under the Food Act 2014 are verified at the frequency determined by the Food Regulations 2015.	Achieve	Not Achieved As at 30 June 2019, 115 Food businesses have been verified. Four businesses were identified in January where the verification timeframe was not met, this has had a flow on affect for the remaining months of the year (financial). Manual reporting measures have been put in place to ensure no further businesses are affected.

COMMUNITY FACILITIES AND SERVICES

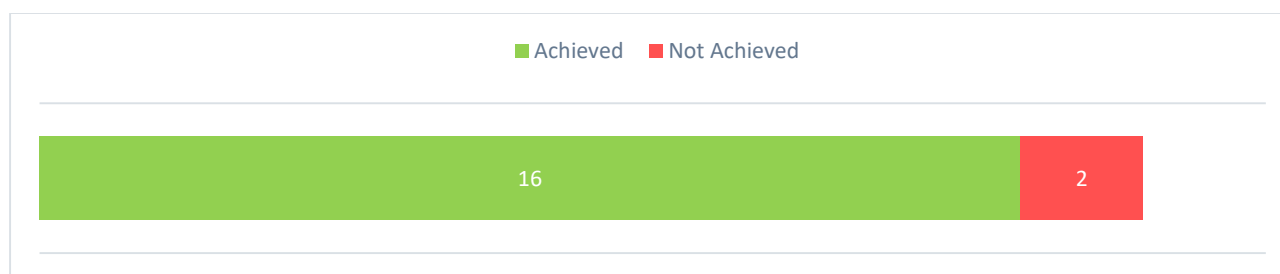
Funding Impact Statement

	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast 30 June 2019 \$000	Actual 30 June 2019 \$000	Variance 2019 \$000
Note					
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	4,974	4,900	4,900	4,907	7
Targeted rates	5,916	6,396	6,396	6,401	5
Subsidies and grants for operating purposes	8	14	14	4	(10)
Fees and charges	747	1,604	1,604	1,296	(308)
Local authorities fuel tax, fines, infringement fees, and other receipts	201	229	229	168	(61)
Internal charges and overheads recovered	-	-	-	-	-
Total operating funding (A)	11,846	13,143	13,143	12,776	(367)
Applications of operating funding					
Payments to staff and suppliers	7,794	8,598	8,598	8,011	(587)
Finance costs	1,026	960	960	756	(204)
Internal charges and overheads applied	1,654	2,243	2,243	2,626	383
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	10,474	11,801	11,801	11,393	(408)
Surplus (deficit) of operating funding (A-B)	1,372	1,342	1,342	1,383	41
Sources of capital funding					
Subsidies and grants for capital expenditure	-	-	-	37	37
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	(47)	1,547	1,547	343	(1,204)
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	(47)	1,547	1,547	380	(1,167)
Applications of capital funding					
Capital expenditure					
- to meet additional demand	9	111	111	5	(106)
- to improve the level of service	326	1,086	1,086	775	(311)
- to replace existing assets	751	1,925	1,925	1,059	(866)
Increase (decrease) in reserves	239	(233)	(233)	(76)	157
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	1,325	2,889	2,889	1,763	(1,126)
Surplus (deficit) of capital funding (C-D)	(1,372)	(1,342)	(1,342)	(1,383)	(41)
Funding balance ((A-B)+(C-D))	-	-	-	-	-
Depreciation	1,151	1,115	1,115	1,601	486
Loans as at 30 June 2019					
	External \$000	Internal \$000	Total \$000		
Loans as at 1/07/2017	18,000	1,430	19,430		
Raised during year	2,120	45	2,165		
Repaid during year	(720)	(1,102)	(1,822)		
Loans as at 30/6/2019	19,400	373	19,773		
Interest expense	708	48	756		

Activity Expenditure

Activity Expenditure	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast 2019 \$000	Actual 30 June 2019 \$000	Variance 2019 \$000
Cemeteries	369	415	415	418	3
Public Toilets	353	338	338	311	(27)
Beautification	534	688	688	650	(38)
Reserves	2,109	1,948	1,948	1,938	(10)
Sportsgrounds	1,204	1,149	1,149	1,195	46
Halls	341	242	242	231	(11)
Libraries	3,493	2,697	2,697	3,244	547
Community Centres	-	2,159	2,159	1,618	(541)
Aquatic Centres	2,888	2,897	2,897	2,980	83
Urban Cleaning	335	385	385	409	24
Total Expenditure	11,626	12,918	12,918	12,994	76

Performance Measures – LTP/Annual Plan Summary



Service area	Performance measure 2018-38 LTP Year 1	Target (2018/19)	Actual Performance 2019															
Customers have access to a range of current information in both print and digital format.	Number of items loaned from the libraries across the District, including books, magazines etc.	≥ 320,000	Not Achieved As at 30 June 2019, Broken down as follows: <table><tr><th>Library</th><th>Issues</th></tr><tr><td>Levin</td><td>231,148</td></tr><tr><td>Foxton</td><td>26,293</td></tr><tr><td>Shannon</td><td>6,602</td></tr><tr><td>Digital</td><td>3,940</td></tr><tr><td>Total</td><td>267,983</td></tr></table>				Library	Issues	Levin	231,148	Foxton	26,293	Shannon	6,602	Digital	3,940	Total	267,983
	Library	Issues																
Levin	231,148																	
Foxton	26,293																	
Shannon	6,602																	
Digital	3,940																	
Total	267,983																	
	Percent of increase in use of website. (Note: These numbers include statistics for Te Takeretanga o Kura-hau-pō website, OPAC, and Kete Horowhenua.)	+> 1%	Not Achieved As at 30 June 2019: <table><tr><th></th><th>2018/19</th><th>2017/18</th><th>% change</th></tr><tr><td>Unique users</td><td>55.767</td><td>79,416</td><td>-2%</td></tr><tr><td>Sessions</td><td>113,667</td><td>117,454</td><td>-3%</td></tr></table>					2018/19	2017/18	% change	Unique users	55.767	79,416	-2%	Sessions	113,667	117,454	-3%
	2018/19	2017/18	% change															
Unique users	55.767	79,416	-2%															
Sessions	113,667	117,454	-3%															

REPRESENTATION AND COMMUNITY LEADERSHIP

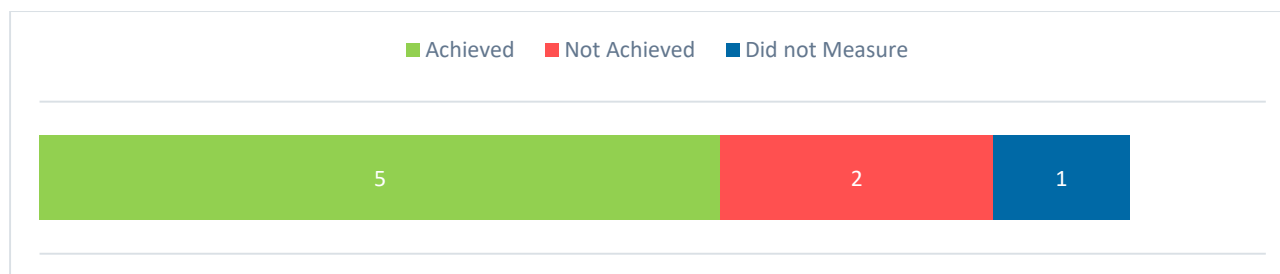
Funding Impact Statement

	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast 30 June 2019 \$000	Actual 30 June 2019 \$000	Variance 2019 \$000
Note					
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	-	431	431	431	-
Targeted rates	3,166	3,505	3,505	3,507	2
Subsidies and grants for operating purposes	-	-	-	102	102
Fees and charges	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	3	3	4	1
Internal charges and overheads recovered	-	-	-	-	-
Total operating funding (A)	3,166	3,939	3,939	4,044	105
Applications of operating funding					
Payments to staff and suppliers	1,089	1,207	1,207	2,022	815
Finance costs	-	99	99	75	(24)
Internal charges and overheads applied	2,035	2,855	2,855	3,337	482
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	3,124	4,161	4,161	5,434	1,273
Surplus (deficit) of operating funding (A-B)	42	(222)	(222)	(1,390)	(1,168)
Sources of capital funding					
Subsidies and grants for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	(2)	367	367	829	462
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	(2)	367	367	829	462
Applications of capital funding					
Capital expenditure					
- to meet additional demand	-	144	144	2	(142)
- to improve the level of service	-	-	-	1	1
- to replace existing assets	-	-	-	-	-
Increase (decrease) in reserves	42	1	1	(564)	(565)
Increase (decrease) of investments	(2)	-	-	-	-
Total applications of capital funding (D)	40	145	145	(561)	(706)
Surplus (deficit) of capital funding (C-D)	(42)	222	222	1,390	1,168
Funding balance ((A-B)+(C-D))	-	-	-	-	-
Depreciation	-	-	-	-	-
Loans as at 30 June 2019					
	External \$000	Internal \$000	Total \$000		
Loans as at 1/07/2017	1,900	23	1,923		
Raised during year	890	131	1,021		
Repaid during year	(190)	(2)	(192)		
Loans as at 30/6/2019	2,600	152	2,752		
Interest expense	74	1	75		

Activity Expenditure

Activity Expenditure	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast 2019 \$000	Actual 30 June 2019 \$000	Variance 2019 \$000
Community Board	170	211	211	207	(4)
Elections	8	3	3	33	30
Governance	1,695	1,874	1,874	2,047	173
External Reporting	1,252	1,420	1,420	1,472	52
Growth Response	-	-	-	413	413
District Planning	-	654	654	802	148
Sustainable Growth Planning	-	-	-	460	460
Total Expenditure	3,125	4,162	4,162	5,434	1,272

Performance Measures – LTP/Annual Plan Summary



Service area	Performance measure 2018-38 LTP Year 1	Target (2018/19)	Actual Performance 2019
Council provides open, accessible processes to local government.	LGOIMA requests responded to within 20 working days.	Achieve	Not Achieved As at 30 June 2019, 154 LGOIMAs have been received. Three have been withdrawn, 104 were responded to on time, 33 were responded to after 20 working days, five are yet to be responded to after 20 working days and 9 are still open within 20 working days.
Council supports residents and ratepayers to have their views heard and considered in Council decision making.	Percent of residential and non-residential ratepayers who are satisfied with the way Council involves the public in its decision making, based on the Annual Customer Satisfaction Survey	> 50%	Not Achieved As at 30 June 2019, the 2019 Customer Satisfaction Survey showed that 42.8% of residential and non-residential ratepayers were satisfied with the way Council involves public in its decision making.
Council's planning documents meet statutory requirements and have unqualified audit opinions.	The LTP is completed within the statutory timeframe, including a Financial and Infrastructure Strategies which meets the requirements of the Local Government Act.	Adopted before 30 June (every 3 years)	Did Not Measure This measure doesn't apply for this year as the Long Term Plan and Financial Strategy were adopted last year.

COMMUNITY SUPPORT

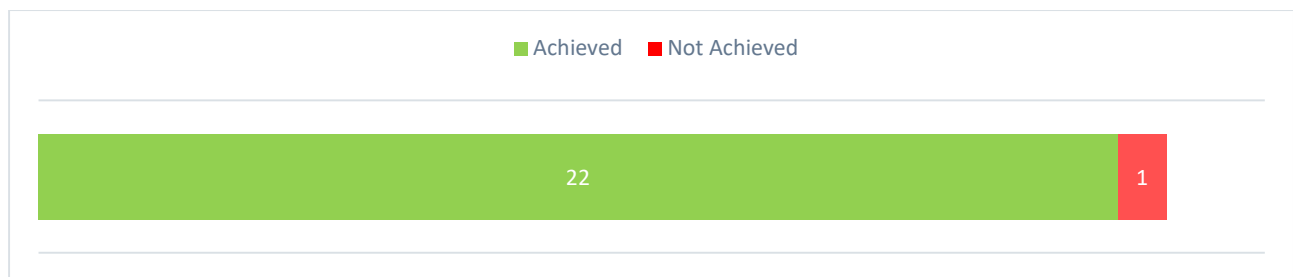
Funding Impact Statement

	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast 30 June 2019 \$000	Actual 30 June 2019 \$000	Variance 2019 \$000
Note					
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	1,922	2,393	2,393	2,397	4
Targeted rates	-	-	-	-	-
Subsidies and grants for operating purposes	28	27	27	38	11
Fees and charges	-	-	-	1	1
Local authorities fuel tax, fines, infringement fees, and other receipts	16	130	130	40	(90)
Internal charges and overheads recovered	-	-	-	-	-
Total operating funding (A)	1,966	2,550	2,550	2,476	(74)
Applications of operating funding					
Payments to staff and suppliers	956	1,201	1,201	1,634	433
Finance costs	-	-	-	-	-
Internal charges and overheads applied	975	1,337	1,337	1,050	(287)
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	1,931	2,538	2,538	2,684	146
Surplus (deficit) of operating funding (A-B)	35	12	12	(208)	(220)
Sources of capital funding					
Subsidies and grants for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	-	23	23	-	(23)
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding ©	-	23	23	-	(23)
Applications of capital funding					
Capital expenditure	-	-	-	-	-
- to meet additional demand	-	-	-	-	-
- to improve the level of service	-	5	5	4	(1)
- to replace existing assets	-	18	18	20	2
Increase (decrease) in reserves	35	12	12	(232)	(244)
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	35	35	35	(208)	(243)
Surplus (deficit) of capital funding (C-D)	(35)	(12)	(12)	208	220
Funding balance ((A-B)+(C-D))	-	-	-	-	-
Depreciation	33	12	12	6	(6)
Loans as at 30 June 2019					
	External \$000	Internal \$000	Total \$000		
Loans as at 1/07/2017	-	-	-		
Raised during year	-	-	-		
Repaid during year	-	-	-		
Loans as at 30/6/2019	-	-	-		
Interest expense	-	-	-		

Activity Expenditure

Activity Expenditure	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast 2019 \$000	Actual 30 June 2019 \$000	Variance 2019 \$000
Community Development	299	251	251	356	105
Economic Development	537	953	953	944	(9)
Visitor Information	-	152	152	108	(44)
Community Grants and Funding	361	394	394	432	38
District Communication	188	319	319	382	63
Rural Fire	239	-	-	-	-
Emergency Management	339	481	481	468	(17)
Total Expenditure	1,963	2,550	2,550	2,690	140

Performance Measures – LTP/Annual Plan Summary



Service area	Performance measure 2018-38 LTP Year 1	Target (2018/19)	Actual Performance 2019
Council maintains a functional EOC and trained staff.	Civil defence and emergency management assessment of readiness and capability.	100% of Council staff with EOC roles	Not Achieved Due to cyclic training schedules and new staff appointments.

LAND TRANSPORT

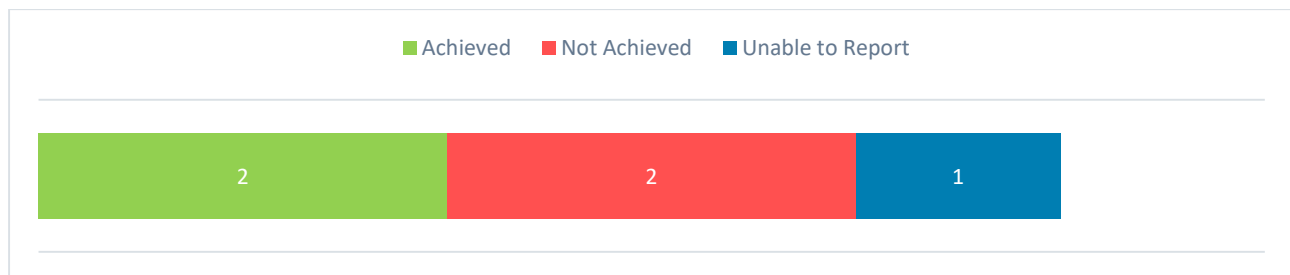
Funding Impact Statement

	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast 30 June 2019 \$000	Actual 30 June 2019 \$000	Variance 2019 \$000
Note					
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	-	-	-	-	-
Targeted rates	4,754	4,110	4,110	4,137	27
Subsidies and grants for operating purposes	1,260	1,647	1,647	1,832	185
Fees and charges	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	325	340	340	307	(33)
Internal charges and overheads recovered	-	-	-	-	-
Total operating funding (A)	6,339	6,097	6,097	6,276	179
Applications of operating funding					
Payments to staff and suppliers	2,635	2,949	2,949	3,032	83
Finance costs	185	91	91	46	(45)
Internal charges and overheads applied	935	1,001	1,001	853	(148)
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	3,755	4,041	4,041	3,931	(110)
Surplus (deficit) of operating funding (A-B)	2,584	2,056	2,056	2,345	289
Sources of capital funding					
Subsidies and grants for capital expenditure	1,730	4,368	4,368	2,828	(1,540)
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	558	1,891	1,891	1,211	(680)
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	2,288	6,259	6,259	4,039	(2,220)
Applications of capital funding					
Capital expenditure					
- to meet additional demand	161	-	-	-	-
- to improve the level of service	811	4,062	4,062	2,396	(1,666)
- to replace existing assets	3,342	3,784	3,784	3,344	(440)
Increase (decrease) in reserves	558	469	469	644	175
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	4,872	8,315	8,315	6,384	(1,931)
Surplus (deficit) of capital funding (C-D)	(2,584)	(2,056)	(2,056)	(2,345)	(289)
Funding balance ((A-B)+(C-D))	-	-	-	-	-
Depreciation	4,801	4,993	4,993	5,009	16
Loans as at 30 June 2019					
	External \$000	Internal \$000	Total \$000		
Loans as at 1/07/2017	700	482	1,182		
Raised during year	1,640	9	1,649		
Repaid during year	(40)	(398)	(438)		
Loans as at 30/6/2019	2,300	93	2,393		
Interest expense	30	16	46		

Activity Expenditure

Activity Expenditure	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast 2019 \$000	Actual 30 June 2019 \$000	Variance 2019 \$000
Subsidised Roding	7,097	7,700	7,700	7,450	(250)
Footpaths	1,004	1,051	1,051	1,010	(41)
Shared Pathways	-	-	-	2	2
Unsubsidised Roding	456	283	283	478	195
Total Expenditure	8,557	9,034	9,034	8,940	(94)

Performance Measures – LTP/Annual Plan Summary



Service area	Performance measure 2018-38 LTP Year 1	Target (2018/19)	Actual Performance 2019
A safe road network*.	The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network.	0 change or less from previous year.	Figures still not yet available The number of fatalities and serious injury crashes on the local road network is calculated utilising data from the crash analysis system (CAS) database. The CAS data is updated on a quarterly basis by NZTA, and the updated data will not be available until early August 2019.
Roads that are maintained well*.	The percentage of the sealed local road network that is resurfaced annually.	Minimum of 5% of total area	Not Achieved As at 30 June 2019, 4.47% of the sealed local road network was resurfaced. Increase in price of bitumen has affected the quantity of resurfacing which could be completed. Budgets have been increased for 2019/20 to allow for the increase in cost.
Footpaths are in an acceptable condition*.	Target footpath condition rating (% compliant with Council's standards found in the Land Transport Activity Plan).	Minimum 30% in excellent condition. Maximum 10% in poor condition.	Not Achieved As at 30 June 2019, 13.3% of footpaths are of excellent condition and 5.8% of footpaths are of poor condition. Footpath renewals will continue in the financial year of 2019/2020 (\$400k allocated) and over time the network condition will improve. More areas have been identified and programmed accordingly.

STORMWATER

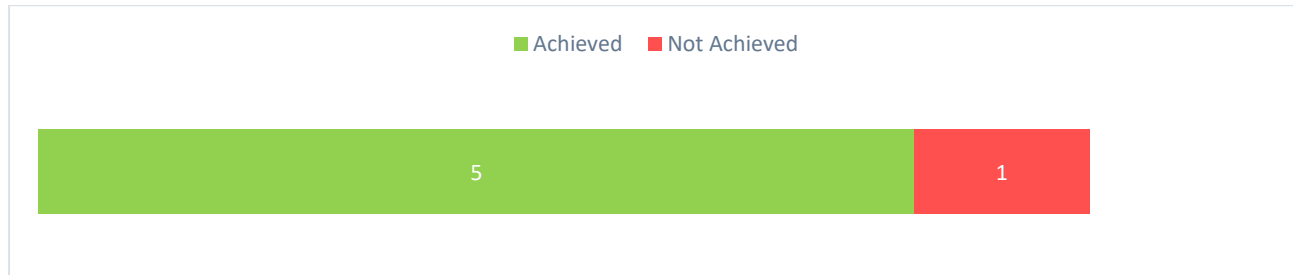
Funding Impact Statement

	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast 30 June 2019 \$000	Actual 30 June 2019 \$000	Variance 2019 \$000
Note					
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	-	-	-	-	-
Targeted rates	1,470	1,051	1,051	1,058	7
Subsidies and grants for operating purposes	-	-	-	-	-
Fees and charges	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	104	89	89	56	(33)
Internal charges and overheads recovered	-	-	-	-	-
Total operating funding (A)	1,574	1,140	1,140	1,114	(26)
Applications of operating funding					
Payments to staff and suppliers	408	410	410	218	(192)
Finance costs	283	254	254	259	5
Internal charges and overheads applied	152	94	94	141	47
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	843	758	758	618	(140)
Surplus (deficit) of operating funding (A-B)	731	382	382	496	114
Sources of capital funding					
Subsidies and grants for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	649	3,143	3,143	819	(2,324)
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	649	3,143	3,143	819	(2,324)
Applications of capital funding					
Capital expenditure					
- to meet additional demand	67	1,274	1,274	545	(729)
- to improve the level of service	770	2,073	2,073	543	(1,530)
- to replace existing assets	60	86	86	22	(64)
Increase (decrease) in reserves	483	92	92	205	113
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	1,380	3,525	3,525	1,315	(2,210)
Surplus (deficit) of capital funding (C-D)	(731)	(382)	(382)	(496)	(114)
Funding balance ((A-B)+(C-D))	-	-	-	-	-
Depreciation	673	562	562	638	76
Loans as at 30 June 2019					
	External \$000	Internal \$000	Total \$000		
Loans as at 1/07/2017	6,600	44	6,644		
Raised during year	1,060	25	1,085		
Repaid during year	(260)	(6)	(266)		
Loans as at 30/6/2019	7,400	63	7,463		
Interest expense	258	1	259		

Activity Expenditure

Activity Expenditure	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast 2019 \$000	Actual 30 June 2019 \$000	Variance 2019 \$000
Stormwater Drainage	1,515	1,321	1,321	1,256	(65)
Total Expenditure	1,515	1,321	1,321	1,256	(65)

Performance Measures – LTP/Annual Plan Summary



Service area	Performance measure 2018-38 LTP Year 1	Target (2018/19)	Actual Performance 2019
Customer satisfaction.	Percentage of customers satisfied with the stormwater service. As per the Annual Resident Satisfaction Survey.	≥ 80%	Not Achieved As at 30 June 2019, the 2019 Customer Satisfaction Survey showed that 57.2% of customers were satisfied with the stormwater service.

WATER SUPPLY

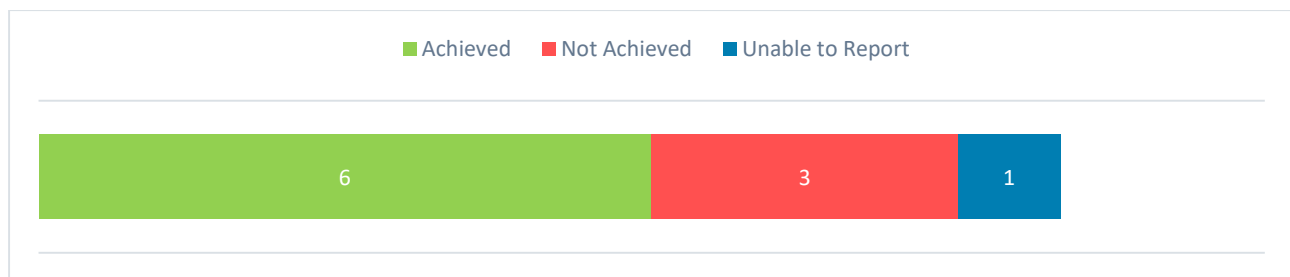
Funding Impact Statement

	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast 30 June 2019 \$000	Actual 30 June 2019 \$000	Variance 2019 \$000
Note					
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	-	-	-	-	-
Targeted rates	6,230	6,561	6,561	6,696	135
Subsidies and grants for operating purposes	-	-	-	-	-
Fees and charges	-	123	123	176	53
Local authorities fuel tax, fines, infringement fees, and other receipts	170	136	136	42	(94)
Internal charges and overheads recovered	-	-	-	-	-
Total operating funding (A)	6,400	6,820	6,820	6,914	94
Applications of operating funding					
Payments to staff and suppliers	2,120	2,999	2,999	3,322	323
Finance costs	859	640	640	502	(138)
Internal charges and overheads applied	1,002	479	479	826	347
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	3,981	4,118	4,118	4,650	532
Surplus (deficit) of operating funding (A-B)	2,419	2,702	2,702	2,264	(438)
Sources of capital funding					
Subsidies and grants for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	(356)	685	685	1,629	944
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	(356)	685	685	1,629	944
Applications of capital funding					
Capital expenditure					
- to meet additional demand	24	439	439	84	(355)
- to improve the level of service	192	758	758	1,006	248
- to replace existing assets	1,584	2,672	2,672	4,829	2,157
Increase (decrease) in reserves	263	(482)	(482)	(2,026)	(1,544)
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	2,063	3,387	3,387	3,893	506
Surplus (deficit) of capital funding (C-D)	(2,419)	(2,702)	(2,702)	(2,264)	438
Funding balance ((A-B)+(C-D))	-	-	-	-	-
Depreciation	2,250	2,566	2,566	2,668	102
Loans as at 30 June 2019					
	External \$000	Internal \$000	Total \$000		
Loans as at 1/07/2017	12,000	887	12,887		
Raised during year	2,700	14	2,714		
Repaid during year	(500)	(585)	(1,085)		
Loans as at 30/6/2019	14,200	316	14,516		
Interest expense	472	30	502		

Activity Expenditure

Activity Expenditure	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast 2019 \$000	Actual 30 June 2019 \$000	Variance 2019 \$000
Foxton Water	727	1,059	1,059	968	(91)
Foxton Beach Water	731	823	823	845	22
Levin Water	3,748	3,625	3,625	4,231	606
Shannon Water	744	750	750	863	113
Tokomaru Water	280	426	426	411	(15)
Total Expenditure	6,230	6,683	6,683	7,318	635

Performance Measures – LTP/Annual Plan Summary



Service area	Performance measure 2018-38 LTP Year 1	Target (2018/19)	Actual Performance 2019																													
Safe water supply*.	(b) part 5 of the Drinking Water Standards (protozoa compliance criteria) in: Levin Shannon Foxton Foxton Beach Tokomaru	Achieved Achieved Achieved Achieved Achieved	Not Achieved As at 30 June 2019: <table><tr><th>Scheme</th><th>Year to Date %</th></tr><tr><td>Levin</td><td>100%</td></tr><tr><td>Shannon</td><td>99.98%</td></tr><tr><td>Foxton</td><td>100%</td></tr><tr><td>Foxton Beach</td><td>100%</td></tr><tr><td>Tokomaru</td><td>100%</td></tr></table> Results are based on data collected and displayed in Infrastructure Data. Reported failures for Shannon seems to be due to a faulty unit and is being investigated. Reported failure was due to 3 x 3 minute turbidity events over the month of June 2019.	Scheme	Year to Date %	Levin	100%	Shannon	99.98%	Foxton	100%	Foxton Beach	100%	Tokomaru	100%																	
Scheme	Year to Date %																															
Levin	100%																															
Shannon	99.98%																															
Foxton	100%																															
Foxton Beach	100%																															
Tokomaru	100%																															
Customer Satisfaction*	Percentage of customers not dissatisfied with the service, based on the Annual Customer Satisfaction Survey.	≥ 84%	Not Achieved As at 30 June 2019, the 2019 Customer Satisfaction Survey showed that 73.2% of customers were not dissatisfied with the service.																													
Drinking water that tastes and looks satisfactory*.	The total number of complaints received about any of the following (expressed per 1000 connections): Drinking water clarity; Drinking water taste; Drinking water odour; Drinking water pressure or flow; Continuity of supply; and Council's response to any of these issues. Total:	1 1 1 1 1 1 ≤ 6	Not Achieved As at 30 June 2019: <table><tr><th rowspan="2"></th><th colspan="2">Year to Date</th></tr><tr><th>Per 1000 Connections</th><th>No. of Complaints</th></tr><tr><td>Clarity</td><td>0.97</td><td>11</td></tr><tr><td>Taste</td><td>0.97</td><td>11</td></tr><tr><td>Odour</td><td>0.09</td><td>1</td></tr><tr><td>Pressure or flow</td><td>2.12</td><td>24</td></tr><tr><td>Continuity of supply</td><td>1.94</td><td>22</td></tr><tr><td>Council's response</td><td>0.00</td><td>0</td></tr><tr><td>Total</td><td>6.08</td><td>69</td></tr><tr><td colspan="3">Number of properties charged with water rates = 11,341</td></tr></table>		Year to Date		Per 1000 Connections	No. of Complaints	Clarity	0.97	11	Taste	0.97	11	Odour	0.09	1	Pressure or flow	2.12	24	Continuity of supply	1.94	22	Council's response	0.00	0	Total	6.08	69	Number of properties charged with water rates = 11,341		
	Year to Date																															
	Per 1000 Connections	No. of Complaints																														
Clarity	0.97	11																														
Taste	0.97	11																														
Odour	0.09	1																														
Pressure or flow	2.12	24																														
Continuity of supply	1.94	22																														
Council's response	0.00	0																														
Total	6.08	69																														
Number of properties charged with water rates = 11,341																																

Service area	Performance measure 2018-38 LTP Year 1	Target (2018/19)	Actual Performance 2019
Minimal water losses*.	Percentage of real water loss from the network as measured by the standard World Bank Institute Band for Leakage.	Band "B"	<p>Information still not yet available</p> <p>The assessment which determines achievement/non achievement has not taken place. A system for the monitoring of night flow trends, which form the basis of this assessment, is in the process of being implemented for Levin, Shannon and Foxton. Expected completion date is early August 2019.</p> <p>The pressure management intervention to reduce water losses in Levin is in progress, with the first of four Pressure Reducing Valves commissioned in January 2019. Two more will be installed in this financial year and the fourth in the next year.</p>

WASTEWATER MANAGEMENT

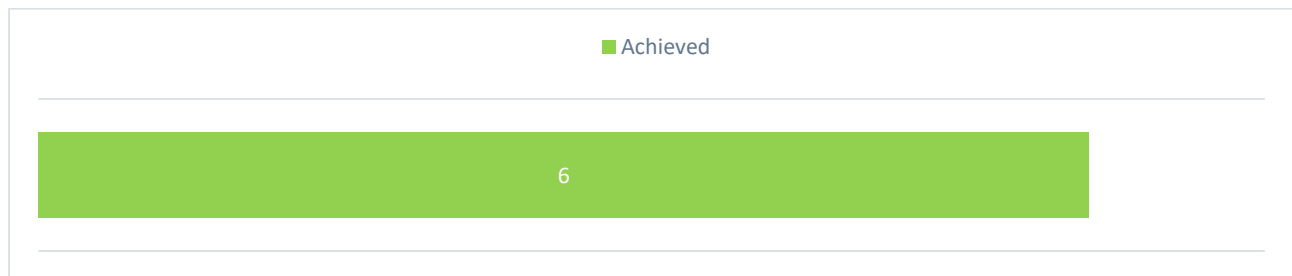
Funding Impact Statement

	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast 30 June 2019 \$000	Actual 30 June 2019 \$000	Variance 2019 \$000
Note					
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	-	-	-	-	-
Targeted rates	6,721	6,890	6,890	6,900	10
Subsidies and grants for operating purposes	-	-	-	-	-
Fees and charges	1,275	1,058	1,058	1,432	374
Local authorities fuel tax, fines, infringement fees, and other receipts	56	177	177	108	(69)
Internal charges and overheads recovered	-	-	-	-	-
Total operating funding (A)	8,052	8,125	8,125	8,440	315
Applications of operating funding					
Payments to staff and suppliers	2,495	2,411	2,411	2,719	308
Finance costs	1,649	1,072	1,072	844	(228)
Internal charges and overheads applied	711	435	435	816	381
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	4,855	3,918	3,918	4,379	461
Surplus (deficit) of operating funding (A-B)	3,197	4,207	4,207	4,061	(146)
Sources of capital funding					
Subsidies and grants for capital expenditure	-	304	304	674	370
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	5,506	8,030	8,030	1,840	(6,190)
Gross proceeds from sale of assets	-	-	-	548	548
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	5,506	8,334	8,334	3,062	(5,272)
Applications of capital funding					
Capital expenditure					
- to meet additional demand	429	1,823	1,823	114	(1,709)
- to improve the level of service	4,654	5,237	5,237	3,271	(1,966)
- to replace existing assets	3,345	5,389	5,389	2,954	(2,435)
Increase (decrease) in reserves	275	92	92	784	692
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	8,703	12,541	12,541	7,123	(5,418)
Surplus (deficit) of capital funding (C-D)	(3,197)	(4,207)	(4,207)	(4,061)	146
Funding balance ((A-B)+(C-D))	-	-	-	-	-
Depreciation	2,956	3,118	3,118	3,218	100
Loans as at 30 June 2019					
	External \$000	Internal \$000	Total \$000		
Loans as at 1/07/2017	21,300	376	21,676		
Raised during year	2,910	87	2,997		
Repaid during year	(910)	(247)	(1,157)		
Loans as at 30/6/2019	23,300	216	23,516		
Interest expense	831	13	844		

Activity Expenditure

Activity Expenditure	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast 2019 \$000	Actual 30 June 2019 \$000	Variance 2019 \$000
Foxton Wastewater	1,045	661	661	681	20
Foxton Beach Wastewater	638	617	617	681	64
Levin Wastewater	4,158	3,936	3,936	4,466	530
Shannon Wastewater	1,329	1,175	1,175	1,181	6
Tokomaru Wastewater	191	210	210	178	(32)
Waitarere Beach Wastewater	450	439	439	410	(29)
Total Expenditure	7,811	7,038	7,038	7,597	559

Performance Measures – LTP/Annual Plan Summary



SOLID WASTE MANAGEMENT

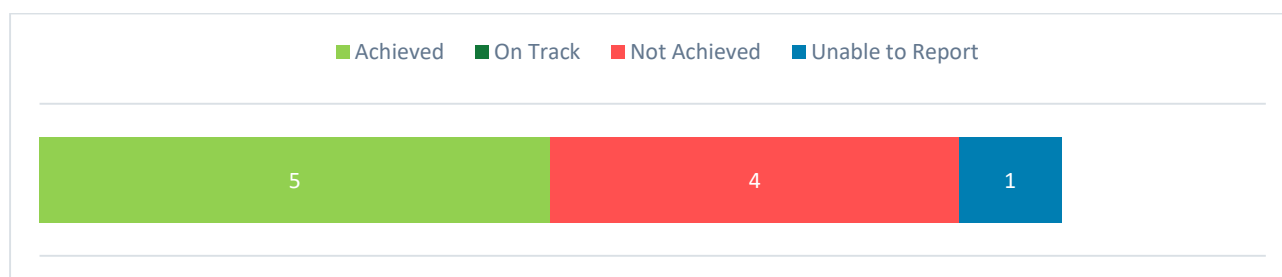
Funding Impact Statement

	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast 30 June 2019 \$000	Actual 30 June 2019 \$000	Variance 2019 \$000
Note					
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	-	-	-	-	-
Targeted rates	342	315	315	316	1
Subsidies and grants for operating purposes	-	-	-	-	-
Fees and charges	1,832	2,142	2,142	1,811	(331)
Local authorities fuel tax, fines, infringement fees, and other receipts	17	10	10	26	16
Internal charges and overheads recovered	-	-	-	-	-
Total operating funding (A)	2,191	2,467	2,467	2,153	(314)
Applications of operating funding					
Payments to staff and suppliers	1,454	1,521	1,521	2,699	1,178
Finance costs	316	238	238	186	(52)
Internal charges and overheads applied	227	83	83	261	178
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	1,997	1,842	1,842	3,146	1,304
Surplus (deficit) of operating funding (A-B)	194	625	625	(993)	(1,618)
Sources of capital funding					
Subsidies and grants for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	(58)	964	964	609	(355)
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	(58)	964	964	609	(355)
Applications of capital funding					
Capital expenditure					
- to meet additional demand	146	-	-	-	-
- to improve the level of service	11	1,153	1,153	35	(1,118)
- to replace existing assets	66	18	18	71	53
Increase (decrease) in reserves	(87)	418	418	(490)	(908)
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	136	1,589	1,589	(384)	(1,973)
Surplus (deficit) of capital funding (C-D)	(194)	(625)	(625)	993	1,618
Funding balance ((A-B)+(C-D))	-	-	-	-	-
Depreciation	328	286	286	310	24
Loans as at 30 June 2019					
	External \$000	Internal \$000	Total \$000		
Loans as at 1/07/2017	4,700	74	4,774		
Raised during year	790	68	858		
Repaid during year	(190)	(59)	(249)		
Loans as at 30/6/2019	5,300	83	5,383		
Interest expense	184	2	186		

Activity Expenditure

Activity Expenditure	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast Mar 2019 \$000	Actual Mar YTD 2019 \$000	Variance 2019 \$000
Roadside Collection Bags	206	192	192	260	68
Landfill	1,115	978	978	1,333	355
Recycling Centres	707	643	643	1,513	870
Waste Transfer Stations	297	315	315	350	35
Total Expenditure	2,325	2,128	2,128	3,456	1,328

Performance Measures – LTP/Annual Plan Summary



Service area	Performance measure 2018-38 LTP Year 1	Target (2018/19)	Actual Performance 2019									
Provision of landfill but minimising the amount that is sent there.	Quantity of waste going to the landfill per person per year.	≤ 400 kg per person per year	Not achieved As at 30 June 2019, 1,113.12 tonnes of general waste was produced and disposed in the Horowhenua District. With an estimated population of 31,000, a forecasted quantity of 483.39kg per person for the year has been estimated at the current rate.									
Recycling is encouraged	Level of recycling at: Kerbside Transfer stations	≥ 40% of total waste ≥ 50% of total waste	Unable to report correctly These figures are not currently separable under the current system. The Kerbside and Transfer Station quantities are amalgamated. <table><tr><th></th><th>Year to Date</th></tr><tr><td>Total Recycling</td><td>1,707.85 tonnes</td></tr><tr><td>Percentage of Waste Production</td><td>10.51%</td></tr></table>		Year to Date	Total Recycling	1,707.85 tonnes	Percentage of Waste Production	10.51%			
	Year to Date											
Total Recycling	1,707.85 tonnes											
Percentage of Waste Production	10.51%											
Response to service requests regarding Council's Solid Waste Activities is timely.	Time all requests are responded to.	Within 3 working days	Not Achieved As at 30 June 2019: <table><tr><th>Year to Date</th><th>Still Open</th></tr><tr><td>442/1089</td><td>488/1089</td></tr></table> The high number of un-responded CRMs is due to the new recycling service starting in July 2019. The wheelie bin roll out has considerably increased the number of CRMs (especially requests for 80 L wheelie bins and also complaints for undelivered wheelie bins during the roll out).	Year to Date	Still Open	442/1089	488/1089					
Year to Date	Still Open											
442/1089	488/1089											
Recycling and refuse is collected on time and in a sanitary manner.	Number of complaints per-month about non collection of: Kerbside recycling Kerbside refuse	< 6 per month < 6 per month	Not Achieved As at 30 June 2019: <table><tr><th></th><th>For the Month</th><th>Year to Date</th></tr><tr><td>Kerbside recycling</td><td>14</td><td>109</td></tr><tr><td>Kerbside refuse</td><td>4</td><td>164</td></tr></table> The new contractors began rubbish bag collections in October 2018 which resulted in a high number of non-collections for that month. This will throw the entire year out but was expected, and will decrease over the coming months.		For the Month	Year to Date	Kerbside recycling	14	109	Kerbside refuse	4	164
	For the Month	Year to Date										
Kerbside recycling	14	109										
Kerbside refuse	4	164										

Service area	Performance measure 2018-38 LTP Year 1	Target (2018/19)	Actual Performance 2019
Customers are content with Council's transfer stations, recycling collection, and refuse collection services offered.	Percentage of customers satisfied with their solid waste services: Kerbside recycling Kerbside refuse	≥ 80% ≥ 80%	Not Fully Achieved As at 30 June 2019, the 2019 Customer Satisfaction Survey showed that 75.1% of customers were satisfied with their Kerbside Recycling services and that 80.3% of customers were satisfied with their Kerbside Refuse services.

PROPERTY

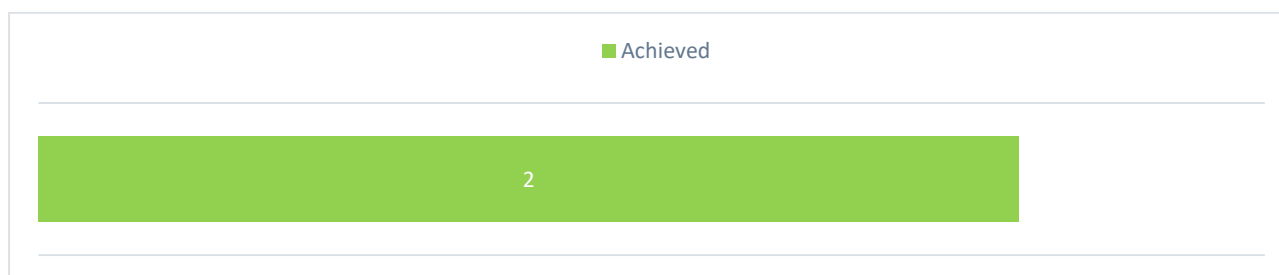
Funding Impact Statement

	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast 30 June 2019 \$000	Actual 30 June 2019 \$000	Variance 2019 \$000
Note					
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	523	702	702	703	1
Targeted rates	-	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-	-
Fees and charges	797	728	728	746	18
Local authorities fuel tax, fines, infringement fees, and other receipts	140	140	140	29	(111)
Internal charges and overheads recovered	530	459	459	300	(159)
Total operating funding (A)	1,990	2,029	2,029	1,778	(251)
Applications of operating funding					
Payments to staff and suppliers	817	1,441	1,441	1,149	(292)
Finance costs	475	409	409	330	(79)
Internal charges and overheads applied	422	290	290	304	14
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	1,714	2,140	2,140	1,783	(357)
Surplus (deficit) of operating funding (A-B)	276	(111)	(111)	(5)	106
Sources of capital funding					
Subsidies and grants for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	(6,960)	(5,537)	(5,537)	1,069	6,606
Gross proceeds from sale of assets	7,721	7,000	7,000	244	(6,756)
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding ©	761	1,463	1,463	1,313	(150)
Applications of capital funding					
Capital expenditure					
- to meet additional demand	12	143	143	15	(128)
- to improve the level of service	5	60	60	1,182	1,122
- to replace existing assets	435	1,331	1,331	211	(1,120)
Increase (decrease) in reserves	585	(182)	(182)	(100)	82
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	1,037	1,352	1,352	1,308	(44)
Surplus (deficit) of capital funding (C-D)	(276)	111	111	5	(106)
Funding balance ((A-B)+(C-D))	-	-	-	-	-
Depreciation	268	211	211	255	44
Loans as at 30 June 2019					
	External \$000	Internal \$000	Total \$000		
Loans as at 1/07/2017	8,300	176	8,476		
Raised during year	1,500	79	1,579		
Repaid during year	(400)	(110)	(510)		
Loans as at 30/6/2019	9,400	145	9,545		
Interest expense	324	6	330		

Activity Expenditure

Activity Expenditure	LTP Forecast 2018 \$000	LTP Forecast 2019 \$000	Annual Plan Forecast 2019 \$000	Actual 30 June 2019 \$000	Variance 2019 \$000
Council Building	361	307	307	377	70
Camping Grounds	15	6	6	3	(3)
Commercial Properties	254	317	317	246	(71)
Endowment Property	255	555	555	273	(282)
General Property	567	709	709	839	130
Total Expenditure	1,452	1,894	1,894	1,738	(156)

Performance Measures – LTP/Annual Plan Summary



APPENDIX

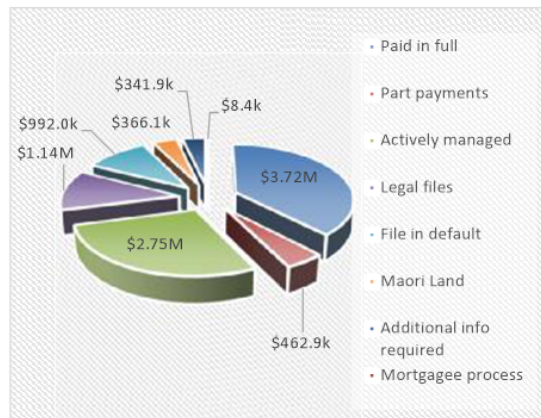
Asset maintenance contract	General contract works, repairs, planned and unplanned maintenance, materials and consumables, cleaning and hygiene, inspections and reporting.
Finance cost	Interest on borrowings and interest on swaps.
Gains	Fair value revaluation gain and gain on sale.
General grants	Grants 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

30-Jun-19

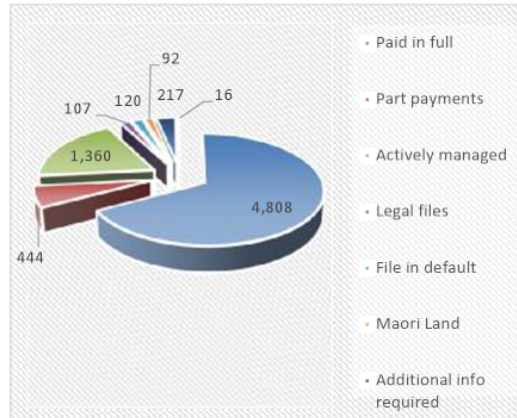


MW LASS

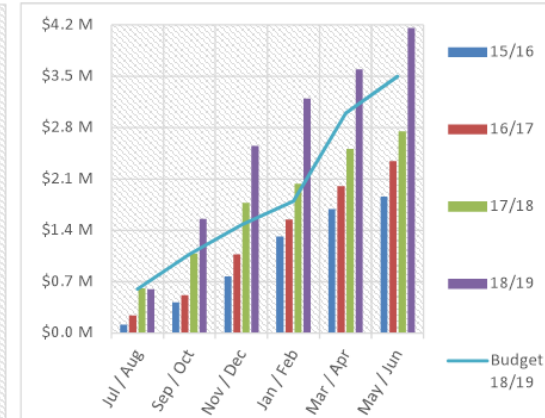
2018-19 Overview (\$9.7M)



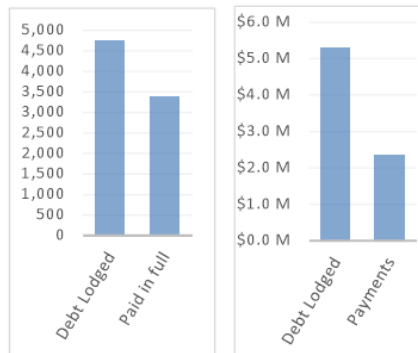
2018-19 Overview (6,720 files)



Payment Comparison



MW LASS Debt



Non MW LASS Debt



Comments:

\$4.16M has been collected.

5,299 new debts have been lodged this year totalling \$6.26M; 4,381 files have been paid in full totalling \$2.86M. 1,421 files were carried forward from last year and 427 have been paid in full, totalling \$835k.

193 legal files have been managed this year and payments of \$361k can be attributed to these files. 76 have been paid in full. Two properties are about to be sold as a result of rating sales through the High Court.

Non LASS debt exceeds \$4.4M and is continuing to grow. \$1.81M has been collected for non LASS councils.

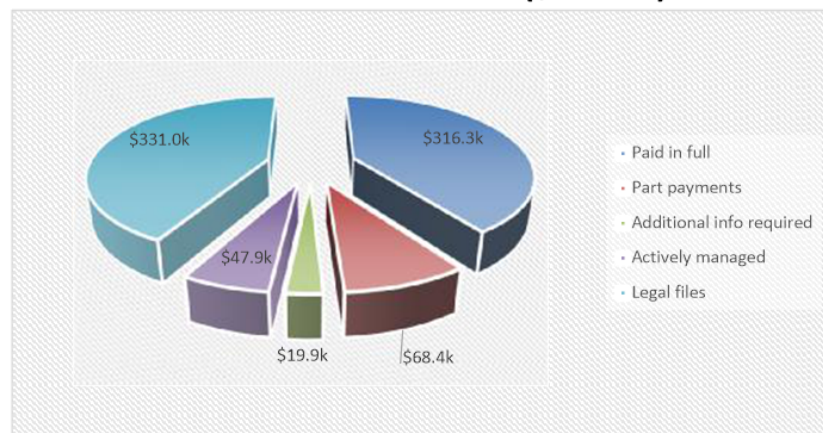
Overview

30-Jun-19

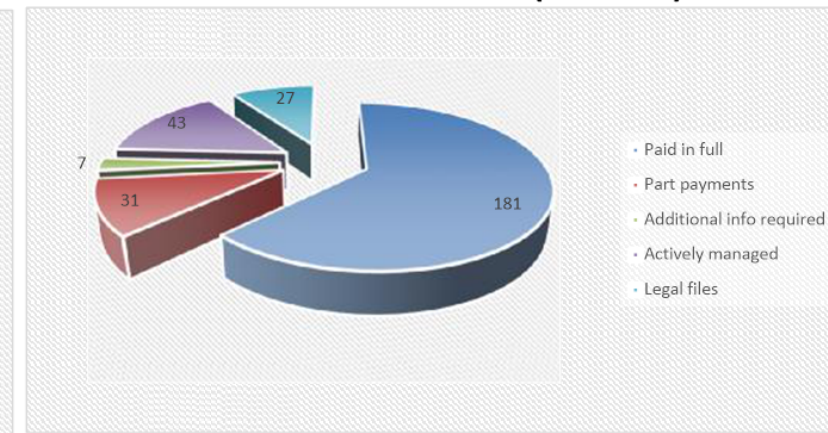


Horowhenua District Council

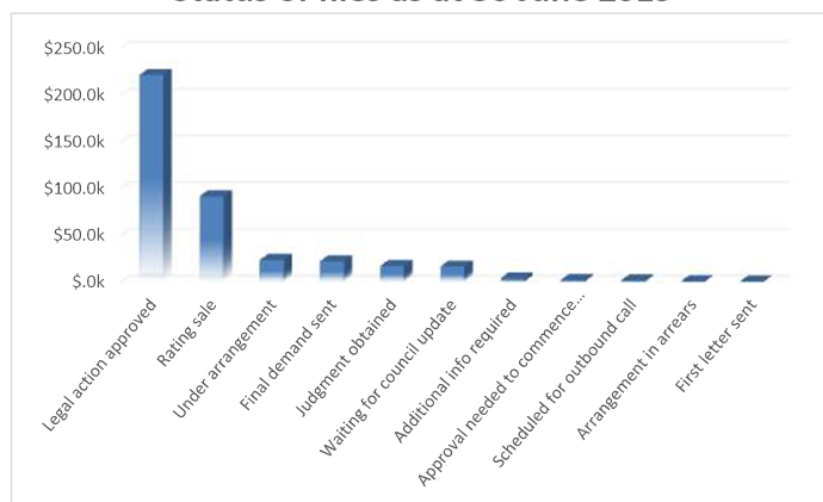
2018 - 2019 Overview (\$783.5k)



2018 - 2019 Overview (258 files)



Status of files as at 30 June 2019



Comments:

Payments total \$384.7k YTD.

199 new debts have been lodged this year totalling \$250.9k; 153 of these files have been paid in full totalling \$193.1k.

28 historical files totalling \$123.2k have been paid in full.

Payments of \$70k can be attributed to legal action.

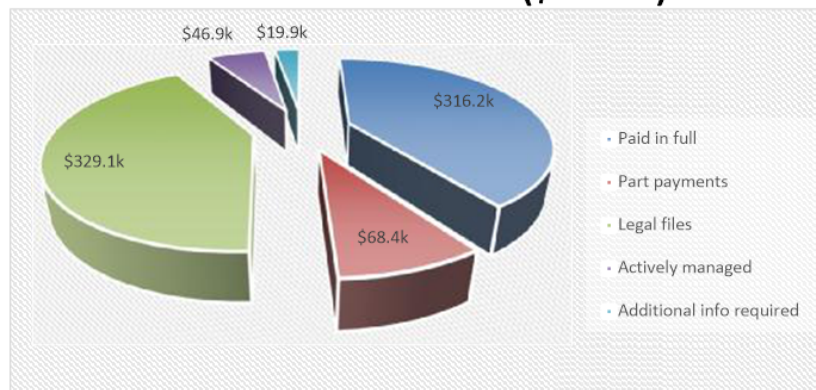
A rating sale has been commenced against one debtor and this property has been sold the funds will be disbursed in the new year.

Funds from another sale in another district are now unlikely to cover the rates they owe on two properties in Horowhenua district which is not being paid.

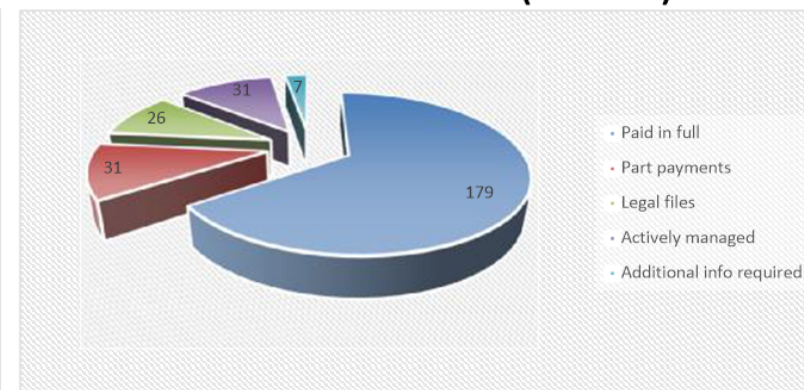
Rates Debt 30-Jun-19



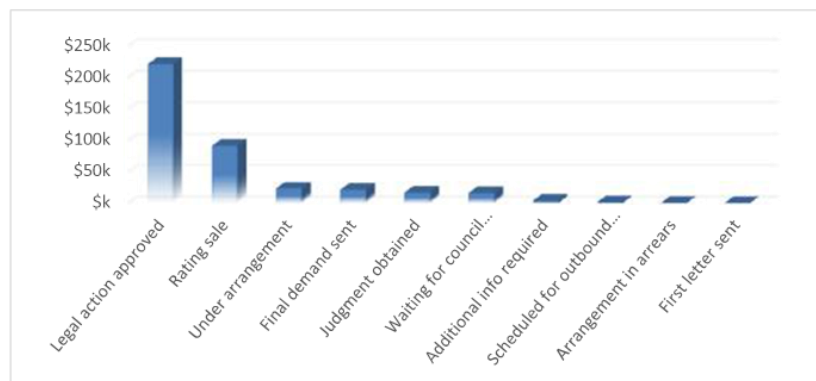
2018 - 2019 Overview (\$780.6k)



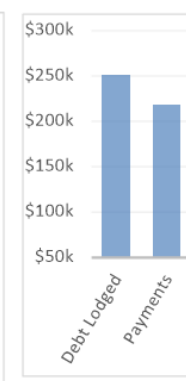
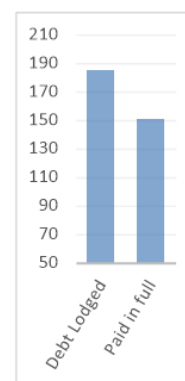
Horowhenua District Council 2018 - 2019 Overview (243 files)



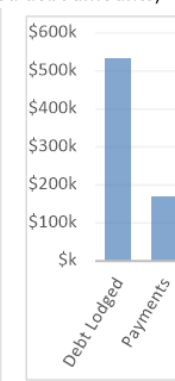
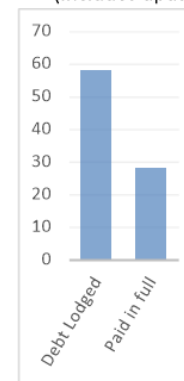
Status of files as at 30 June 2019



New Debt



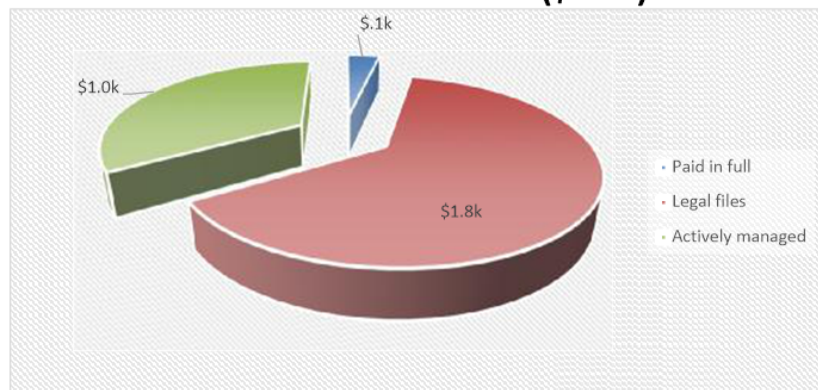
Historical Debt (includes updated debt amounts)



Sundry Debt 30-Jun-19

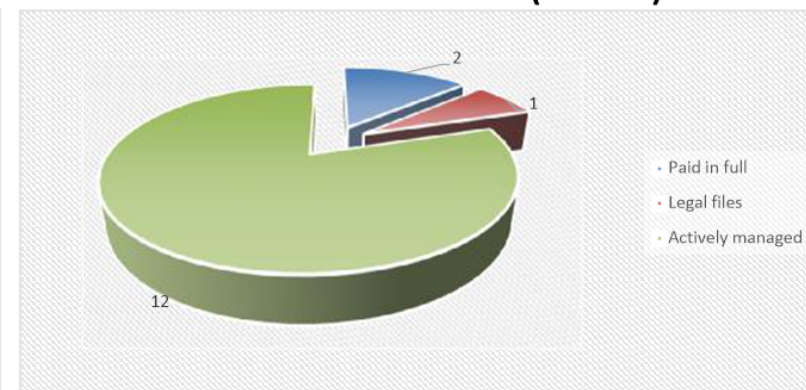


2018 - 2019 Overview (\$2.9k)

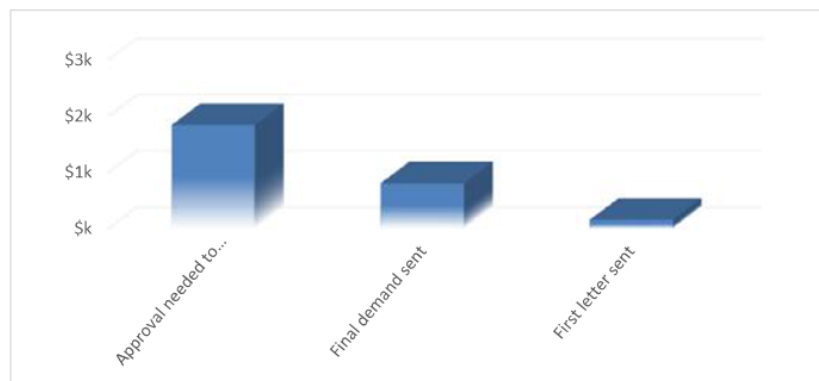


Horowhenua District Council

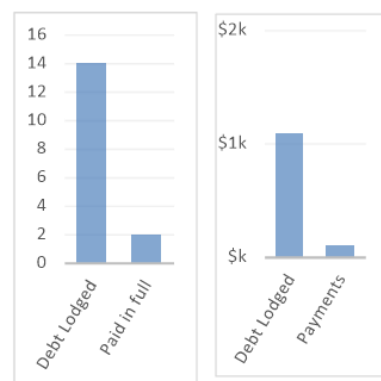
2018 - 2019 Overview (15 files)



Status of files as at 30 June 2019



New Debt



Historical Debt

(includes updated debt amounts)

