

# Thursday 25 September 2025, 8.30 am

The meeting will be held at Hato Hone St Johns, 35 Bowen Street, Feilding, and a video recording made available on www.mdc.govt.nz.

#### **MEMBERSHIP**

#### Chairperson

Councillor Stuart Campbell

#### **Deputy Chairperson**

Mr John Fowke

#### **Members**

Councillor Lara Blackmore Councillor Colin McFadzean Her Worship the Mayor, Helen Worboys Councillor Grant Hadfield Councillor Alison Short

#### **TERMS OF REFERENCE**

#### **Purpose**

To check and ensure continuity of business, enhance governance framework, risk management practices and the controls used to monitor Council's achievements.

#### Responsibilities

Analysing the financial reports in line with the Council's strategic direction and national accounting standards, including the following:

- 1 a. long term planning including the financial strategy;
  - b. appropriateness of accounting policies;
  - c. annual report; and
  - d. internal report (monthly and/or quarterly)
- 2 Risk management and the system of internal controls:
  - a. setting the Council's appetite for risk;
  - b. understanding the key risk areas including likelihood and consequences;
  - c. effectiveness of internal controls; and
  - d. fraud risk and procurement risk.
- 3 External audit:
  - a. relationship with auditor;
  - b. understanding scope and engagement;
  - c. review significant audit findings /recommendations; and
  - d. monitor progress on recommendations.
- 4 Internal audit:
  - a. appointment and relationship with internal auditor;
  - b. scope of work; and
  - c. responses to internal audit recommendations.

#### **Delegated Authority**

Committee delegated authority to act on all matters within its Terms of Reference (except those excluded by Clause 32(1) Schedule 7, Local Government Act 2002).

Quorum

Four members of the committee.

Shayne Harris
Chief Executive

# **ORDER OF BUSINESS**

1. MEETING OPENING

2. APOLOGIES

**PAGE** 

	Recor	mmendation	
	That th	ne apology for Mayor Helen Worboys be approved.	
3.	CONF	IRMATION OF MINUTES	6
	Recor	nmendation	
		he minutes of the Audit & Risk Committee meeting held 12 June be adopted as a true and correct record.	
4.	DECL	ARATIONS OF INTEREST	
	Notific	cation from elected members of:	
	4.1	Any interests that may create a conflict with their role as an elected member relating to the items of business for this meeting; and	
	4.2	Any interests in items in which they have a direct or indirect pecuniary interest as provided for in the Local Authorities (Members' Interests) Act 1968	
5.	PRESI	ENTATIONS	
	5.1	SAFETY AND WELLBEING DEEP DIVE PRESENTATION – MAKINO SWIM CENTRE	
		Presentation by General Manager – People and Corporate and the Safety and Wellbeing Adviser.	
6.	NOTIF	FICATION OF LATE ITEMS	
		e an item is not on the agenda for a meeting, that item may be dealt t that meeting if:	
	6.1	The Committee by resolution so decides; and	
	6.2	The Chairperson explains at the meeting at a time when it is open to the public the reason why the item is not on the agenda, and the reason why the discussion of the item cannot be delayed until a subsequent meeting.	
7.	OFFIC	EER REPORTS	
	7.1	SAFETY AND WELLBEING REPORT FOR Q4 2024-25	12
		Report of the General Manager – People and Corporate.	
	7.2	COMMITTEE WORKPLAN (SUMMARY)	16
		Report of the General Manager – People and Corporate.	
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7.3	DRAFT ANNUAL REPORT FOR YEAR ENDING JUNE 2025	21
	Report of the Chief Financial Officer.	
7.4	QUARTERLY PERFORMANCE REPORT TO 30 JUNE 2025	25
	Report of the Chief Financial Officer.	
7.5	LGOIMA REQUESTS 26 MAY – 05 SEPTEMBER 2025	78
	Report of the General Manager – People and Corporate.	
7.6	INTERNAL AUDIT PROGRAMME UPDATE	83
	Report of the General Manager – People and Corporate.	
7.7	STRATEGIC RISKS DEEP DIVE - CLIMATE CHANGE AND IWI RELATIONSHIPS	88
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7.8	INTERNAL CONTROLS UPDATE	99
	Report of the General Manager – People and Corporate.	
7.9	OPERATIONAL RISKS	102
	Report of the General Manager – People and Corporate.	

#### 8. CONSIDERATION OF LATE ITEMS

#### 9. NOTIFICATION OF ITEMS FOR RISK REGISTER

#### 10. NOTIFICATION OF ITEMS FOR NEXT MEETING

#### 11. PUBLIC EXCLUDED BUSINESS

#### COMMITTEE TO RESOLVE:

That the public be excluded from the following parts of the proceedings of this meeting, namely:

- 1. Confirmation of Minutes; 12 June 2025
- 2. Cash Handling Audit
- 3. Fraud Awareness Review
- 4. Information Services Security and Audit Update
- 5. Key Projects Report

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

General subject of each matter to be considered		Reason for passing this resolution in relation to each matter	Grounds under Section 48(1) for the passing of this resolution
12.1	Confirmation of Minutes; 12 June 2025	To consider the accuracy of the minutes of the public excluded Audit & Risk Committee meeting on 12 June 2025	s48(1)(a)
12.2	Cash Handling Audit	s7(2)(j) – improper gain or advantage  The report contains sensitive details around Council's handling of cash at its sites, and related physical security measures	s48(1)(a)
12.3	Fraud Awareness Review	s7(2)(j) – improper gain or advantage  The report contains sensitive details on Council's controls for both the prevention and detection of fraudulent and corrupt activities	s48(1)(a)
12.4	Information Services Security and Audit Update	s7(2)(j) – improper gain or advantage  This report contains information on MDC's security controls that, if published, could increase our exposure to risk	s48(1)(a)
12.5	Key Projects Report	s7(2)(f)(ii) – effective conduct of public affairs s7(2)(h) – commercial activities This report is public excluded as it contains detailed information on the status of key project reports, which include sensitive and/or commercially-related information	s48(1)(a)

This resolution is made in reliance on Section 48(1) of the Local Government Official Information and Meetings Act 1987 and the particular interests protected by Section 6 or Section 7 of the Act which would be prejudiced by the holding of the whole or the relevant part of the proceedings of the meeting in public as specified above.

#### 13. MEETING CLOSURE



MEETING MINUTES	
AUDIT & RISK COMMITTEE	TIME
THURSDAY 12 JUNE 2025	8:30 AM

Minutes of a meeting of the Audit & Risk Committee meeting held on Thursday 12 June 2025, which commenced at 8.30 am at Hato Hone St Johns, 35 Bowen Street, Feilding.

PRESENT: Mr John Fowke Chair

Cr Lara Blackmore Cr Grant Hadfield Cr Colin McFadzean Cr Alison Short

Mayor Helen Worboys

APOLOGIES: Cr Stuart Campbell

IN ATTENDANCE: Hamish Waugh Acting Chief Executive

Frances Smorti General Manager – People and Corporate

Lyn Daly General Manager – Community

Amanda Calman Chief Financial Officer

Ash Garstang Governance and Assurance Manager

Joel Richards Management Accountant

Anna Dellow Information Management Team Leader

Cr Michael Ford Cr Andrew Quarrie

Cr Bridget Bell Via Zoom

ARC 22-25/208

**MEETING OPENING** 

ARC 22-25/209

**APOLOGIES** 

**RESOLVED** 

That the apology from Councillor Stuart Campbell be approved.

Moved by: Mayor Helen Worboys

Seconded by: Cr Grant Hadfield

CARRIED (6-0)

ARC 22-25/210

**CONFIRMATION OF MINUTES** 

**RESOLVED** 

That the minutes of the Audit & Risk Committee meeting held 13 March 2025 be adopted as a true and correct record.

Moved by: Cr Alison Short

Seconded by: Cr Lara Blackmore



MEETING MINUTES	
AUDIT & RISK COMMITTEE	TIME
THURSDAY 12 JUNE 2025	8:30 AM

#### CARRIED (6-0)

#### ARC 22-25/211

#### **DECLARATIONS OF INTEREST**

There were no declarations of interest.

Mr John Fowke – LGOIMA Report: He is the Chair of the Manawatū Community Law Centre.

#### ARC 22-25/212

#### NOTIFICATION OF LATE ITEMS

There were no late items of business notified for consideration.

#### ARC 22-25/213

#### SAFETY AND WELLBEING QUARTERLY REPORT

Report of the General Manager – People and Corporate updating the Audit and Risk Committee on the latest Safety and Wellbeing information relating to the operations of Council.

#### **RESOLVED**

That the Audit and Risk Committee receives the Safety and Wellbeing report for quarter three of the 2024-25 year.

Moved by: Mayor Helen Worboys

Seconded by: Cr Lara Blackmore

CARRIED (6-0)

#### ARC 22-25/214

#### **COMMITTEE WORKPLAN (SUMMARY)**

Report of the General Manager — People and Corporate bringing the Committee Workplan which lays out the 2025 reporting schedule for the Committee. The Workplan is updated throughout the year as required, and an update is being provided to this meeting for the Committee's reference.

#### **RESOLVED**

That the Committee Workplan (Summary) be received.

Moved by: Cr Lara Blackmore

Seconded by: Mayor Helen Worboys



MEETING MINUTES	
AUDIT & RISK COMMITTEE	TIME
THURSDAY 12 JUNE 2025	8:30 AM

#### CARRIED (6-0)

#### ARC 22-25/215

### DRAFT ANNUAL REPORT 24/25 AUDIT PLAN

Report of the Chief Financial Officer presenting to the Audit and Risk Committee the Audit Plan from Audit New Zealand, for the year ending 30 June 2025.

#### **RESOLVED**

That the Committee receive the Audit Plan for 30 June 2025, noting the timelines outlined on page 20 and noting that some of the milestones in the plan have already been achieved.

Moved by: Mayor Helen Worboys

Seconded by: Mr John Fowke

CARRIED (6-0)

#### ARC 22-25/216

#### QUARTERLY PERFORMANCE REPORT TO 31 MARCH 2025

Report of the Chief Financial Officer providing a summary both financial and non-financial performance against the targets outlined within year one of the 10-year plan (Referred to as Long Term Plan 2024-34).

#### **RESOLVED**

The Audit and Risk Committee recommends that the Council:

 Receive the Quarterly Performance Report and Treasury Report to 31 March 2025.

Moved by: Mayor Helen Worboys

Seconded by: Cr Alison Short

CARRIED (6-0)

#### ARC 22-25/217

#### LGOIMA REPORT

Report of the General Manager – People and Corporate presenting requests for information received by Council under the Local Government Official Information and Meetings Act 1987.

#### **RESOLVED**



MEETING MINUTES	
AUDIT & RISK COMMITTEE	TIME
THURSDAY 12 JUNE 2025	8:30 AM

That the report detailing the requests for information received under the Local Government Official Information and Meetings Act 1987 from 22 February 2025 – 25 May 2025 be received.

Moved by: Cr Colin McFadzean

Seconded by: Cr Grant Hadfield

CARRIED (6-0)

#### ARC 22-25/218

#### INTERNAL AUDIT PROGRAMME RE-ADOPTION

Report of the General Manager – People and Corporate presenting the Internal Audit Programme to the Committee for re-adoption, to cover the 2025/26 year.

#### **RESOLVED**

That the Committee re-adopts the Internal Audit Programme (attachment 1), without amendment for the 2025/26 year.

Moved by: Cr Lara Blackmore

Seconded by: Cr Alison Short

CARRIED (6-0)

#### ARC 22-25/219

#### STRATEGIC RISK DEEP DIVE

Report of the General Manager – People and Corporate seeking the Committee's discussion on two strategic risks in-depth and consider updates, such as changes in the external environment and new opportunities:

- Government Reform
- Staffing

#### **RESOLVED**

That the Committee receives the 'Strategic Risks Deep Dive – Government Reform and Staffing' report.

Moved by: Cr Grant Hadfield

Seconded by: Cr Alison Short

CARRIED (6-0)



MEETING MINUTES	
AUDIT & RISK COMMITTEE	TIME
THURSDAY 12 JUNE 2025	8:30 AM

#### ARC 22-25/220

#### INTERNAL CONTROLS UPDATE

Report of the General Manager – People and Corporate providing an update to the Committee on several key internal controls, including cybersecurity breaches, policy reviews, protected disclosures, and fraudulent activity.

#### **RESOLVED**

That the Committee receives the Internal Controls Update, covering the period 04 March 2025 to 04 June 2025.

Moved by: Cr Alison Short

Seconded by: Cr Grant Hadfield

CARRIED (6-0)

ARC 22-25/221

#### CONSIDERATION OF LATE ITEMS

There were no late items notified for consideration.

ARC 22-25/222

#### NOTIFICATION OF ITEMS FOR RISK REGISTER

There were no items to be added to the risk register.

ARC 22-25/223

#### NOTIFICATION OF ITEMS FOR NEXT MEETING

There were no additional items to be added to the agenda for the next meeting.

#### ARC 22-25/224

#### **PUBLIC EXCLUDED BUSINESS**

#### **RESOLVED**

That the public be excluded from the following parts of the proceedings of this meeting, namely:

- 1. Confirmation of Minutes; 13 March 2025
- 2. Key Projects Report

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



MEETING MINUTES	
AUDIT & RISK COMMITTEE	TIME
THURSDAY 12 JUNE 2025	8:30 AM

General subject of each matter to be considered		Reason for passing this resolution in relation to each matter	Grounds under Section 48(1) for the passing of this resolution
12.1	Confirmation of Minutes; 13 March 2025	To consider the accuracy of the minutes of the public excluded Audit & Risk Committee meeting on 13 March 2025	s48(1)(a)
12.2	Key Projects Report	s7(2)(f)(ii) – effective conduct of public affairs  s7(2)(h) – commercial activities  This report is public excluded as it contains detailed information on the status of key project reports, which may nuclide sensitive and/or commercially	s48(1)(a)

This resolution is made in reliance on Section 48(1) of the Local Government Official Information and Meetings Act 1987 and the particular interests protected by Section 6 or Section 7 of the Act which would be prejudiced by the holding of the whole or the relevant part of the proceedings of the meeting in public as specified above.

Moved by: Mayor Helen Worboys

Seconded by: Cr Alison Short

CARRIED (6-0)

The meeting went into public excluded session at 9.39 am. For items ARC 22-25/225 to ARC 22-25/227 refer to public excluded proceedings. The meeting returned to open session at 11.37 am.

ARC 22-25/228

#### **MEETING CLOSURE**

The meeting was declared closed at 11.37 am.

### **Meeting Video**

https://www.mdc.govt.nz/about-council/meetings-agendas-and-minutes/videos-of-council-and-committee-meetings/audit-and-risk-committee-meeting-videos



# Audit and Risk Committee

Meeting of 25 September 2025

Business Unit: People and Corporate Date Created: 03 September 2025

# Safety and Wellbeing Report

# Purpose Te Aronga o te Pūrongo

The purpose of this report is to update the Audit and Risk Committee on the latest Safety and Wellbeing information relating to Council operations and H&S strategy.

### Recommendations Ngā Tūtohinga

That the Audit and Risk Committee receives the Safety and Wellbeing report for Quarter 4 of the 2024-25 year.

Report prepared by: Andrew Leighton Safety and Wellbeing Adviser

Approved for submission by: Frances Smorti General Manager - People and Corporate

- 1 Background Ngā Kōrero o Muri
- 1.1 The Audit and Risk Committee receives this report on a quarterly basis for its information and oversight.
- 2 Strategic Fit Te Tautika ki te Rautaki
- 2.1 Not applicable as this is an operational item.
- 3 Discussion and Options Considered Ngā Matapakinga me ngā Kōwhiringa i Wānangahia
- 3.1 Identified trends and any remedial actions or options for consideration.
- 4 Risk Assessment Te Arotake Tūraru
- 4.1 Not applicable.
- 5 Engagement Te Whakapānga

#### Significance of Decision

5.1 The Council's Significance and Engagement Policy is not triggered by matters discussed in this report. No stakeholder engagement is required.

#### Māori and Cultural Engagement

5.2 There are no known cultural considerations associated with the matters addressed in this report. No specific engagement with Māori or other ethnicity groups is necessary.

#### **Community Engagement**

- 5.3 There are no known community considerations associated with the matters addressed in this report.
- 6 Operational Implications Ngā Pānga Whakahaere
- 6.1 There are no operational implications with this report.
- 7 Financial Implications Ngā Pānga Ahumoni
- 7.1 There are no financial implications with this report.
- 8 Statutory Requirements Ngā Here ā-Ture
- 8.1 There are no statutory requirements for this report.

- 9 Next Steps Te Kokenga
- 9.1 The next steps will be guided by the Committee's discussion and any actions agreed at the meeting.

### Safety and Wellbeing Dashboard

For the period ending 30 June 2025



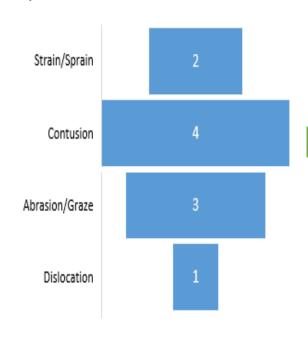
### **Lead and Lag Indicators**

Indicator	Goal	Current
Notifiable incidents (lag)	0	0
Inductions for new staff	100%	100%
Contractors pre-qual	100%	94%
H&S engagement score	80%	77%

#### **Significant Incidents:**

There have been no significant incidents this quarter.

#### **Injuries This Quarter**



### **Strategic Activities**

**5.3** Council marked Pink Shirt Day with a themed dress-up and shared morning tea, bringing staff together to promote inclusivity. The event was well supported across the organisation, with a vibrant display of pink attire adding to the atmosphere. The awesome team at MDC raised \$260.18 towards this worthy cause.

**7.2/7.3** Council developed and delivered in-house situational safety workshops, for front line staff that focuses on managing aggressive customer interactions and equipping staff with practical strategies to stay safe and confident in challenging situations.

### **Wellness & Communication**

Workstation Assessments: 5

Vitae: 2

GP Health Checks: 2

Eye Tests: 4

Flu Vaccinations: 57

### **Training**

Certified Handler: 6

My Everyday Wellbeing Webinars: 3

Dangerous Goods: 2

Confined Space Entry: 1

Driving & Trailer training - 12

### **Audits & Compliance**

#### **Site Audits**

 No audits were done in this quarter

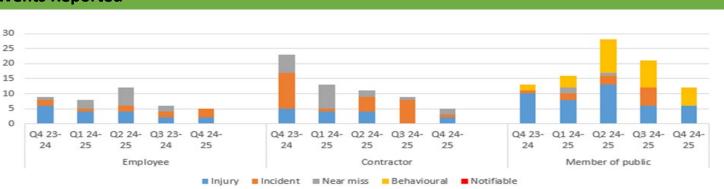
#### SafePlus Assessment

The MWLASS Health, Safety and Wellbeing Practitioners Forum have agreed to hold SafePlus assessment during Q3/4 2025-26 year.

#### **Deep Dive**

The deep dive presented on this quarter was on the Makino Aquatic Centre.

# **Events Reported**





# Audit and Risk Committee

Meeting of 25 September 2025

Business Unit: People and Corporate Date Created: 17 September 2025

# Committee Workplan (Summary)

### Purpose Te Aronga o te Pūrongo

The Committee Workplan lays out the 2025 reporting schedule for the Committee. The Workplan is updated throughout the year as required, and an update is being provided to this meeting for the Committee's reference.

### Recommendations Ngā Tūtohinga

That the Committee Workplan (Summary) be received.

Report prepared by: Ash Garstang Governance and Assurance Manager

Approved for submission by: Frances Smorti General Manager - People and Corporate

- 1 Background Ngā Kōrero o Muri
- 1.1 The Committee Workplan for 2025 was adopted by the Committee at its meeting 13 March 2025. The Workplan (and any updates) is presented to each Committee meeting for receipt.
- 2 Strategic Fit Te Tautika ki te Rautaki
- 2.1 This report lays out the workplan for reporting to the Audit & Risk Committee, which furthers the Council's strategic priority of "value for money and excellence in local government", by supporting informed decision-making and accountability.
- 3 Updates Ngā Whakahōu
- 3.1 There have been no updates since the last report on the workplan to the Committee meeting in June 2025.
- 3.2 However, the Committee meeting planned for December 2025 has been cancelled. This is to allow more time to accommodate the induction programme for the new Council who are being sworn in 28 October 2025. The first Committee meeting of the 2025-28 triennium, assuming it is re-established, will be in March 2026.
- 3.3 Several items will be deferred from the current workplan (scheduled for December 2025) to the meeting in March 2026, including:
  - Strategic Risk Deep Dive specifically an update on the strategic risk "Local Economy"
  - Review Insurance Renewals (annual item)
  - Review the effectiveness of the system for monitoring legislative compliance (annual item)
- 4 Risk Assessment Te Arotake Türaru
- 4.1 Not applicable for this report item.
- 5 Engagement Te Whakapānga

### Significance of Decision

5.1 The Council's Significance and Engagement Policy is not triggered by matters discussed in this report. No stakeholder engagement is required.

#### Māori and Cultural Engagement

There are no known cultural considerations associated with the matters addressed in this report. No specific engagement with Māori or other ethnicity groups is necessary.

#### **Community Engagement**

- 5.3 There are no aspects of this report or its contents that warrant community engagement.
- 6 Operational Implications Ngā Pānga Whakahaere
- 6.1 Additions or amendments to the Workplan may be subject to the capacity of officers.
- 7 Financial Implications Ngā Pānga Ahumoni
- 7.1 There are no financial implications.
- 8 Statutory Requirements Ngā Here ā-Ture
- 8.1 Items on the Workplan are subject to various legislative requirements, which will be detailed within their individual reports.
- 9 Next Steps Te Kokenga
- 9.1 The Committee Workplan for 2026 will be drafted in liaison with the next Committee Chair and Deputy Chair.
- 9.2 Following this, the Workplan will be presented to the Committee in March 2026 for review and adoption.
- 10 Attachments Ngā Āpitihanga
  - Audit and Risk Committee Workplan 2025

# **Audit and Risk Committee**

# Workplan 2025

Meeting date	March	June	September	December
Governance	Committee Workplan	Committee Workplan	Committee Workplan	Committee Workplan
	(full)	(summary)	(summary)	(summary)
Audit NZ and Compliance	Review external audit findings for 2023/24	Draft Audit Plan for 2024/25	Review the management representation letter from the CEO/CFO to the external auditors	Review external audit findings for 2024/25
			Review draft Annual Report 2024/25 and release for external audit	
Audits	Internal Audit Programme (summary)	Internal Audit Programme (full)  Review of audit reports	Internal Audit Programme (summary)	Internal Audit Programme (summary)
	Review of audit reports	neview of addit reports	Review of audit reports	Review of audit reports
			Overview of IT-related reviews and tests	
Risk Management	Review risk appetite	Strategic risk deep dive	Strategic risk deep dive	Strategic risk deep dive
	Strategic risk deep dive		Operational risks	
	Operational risks (tranche 2)			
Internal Controls	Key Project Reporting	Key Project Reporting	Key Project Reporting	Key Project Reporting -
	Internal Controls Update	Internal Controls Update	Internal Controls Update	Internal Controls Update
	<ul> <li>Cyber Breaches</li> </ul>	<ul> <li>Cyber Breaches</li> </ul>	<ul> <li>Cyber Breaches</li> </ul>	<ul> <li>Cyber Breaches</li> </ul>

	<ul> <li>Policy refresh work programme</li> <li>Protected disclosures etc</li> <li>Privacy breaches</li> </ul>	<ul> <li>Policy refresh work programme</li> <li>Protected disclosures etc</li> <li>Privacy breaches</li> </ul>	<ul> <li>Policy refresh work programme</li> <li>Protected disclosures etc</li> <li>Privacy breaches</li> </ul>	<ul> <li>Policy refresh work programme</li> <li>Protected disclosures etc</li> <li>Privacy breaches</li> </ul>
Financial and	Conflicts of Interest Quarterly Performance	Quarterly Performance Report,	Quarterly Performance Report,	Quarterly Performance
Performance reporting	Report, for December quarter  • Management Accounts • Compliance with Treasury Mgmt Policy	for March quarter  • Management Accounts  • Compliance with  Treasury Mgmt Policy	to review year-end financial statements and accounting policies  Management Accounts Compliance with Treasury Mgmt Policy	Report, for September quarter  • Management Accounts • Compliance with Treasury Mgmt Policy
Health and Safety	Safety and Wellbeing	Safety and Wellbeing Quarterly	Safety and Wellbeing Quarterly	Safety and Wellbeing
Reporting Including Deep Dives	Quarterly Report	Report	Report	Quarterly Report
Insurances	Review Insurance renewals			Review Insurance Renewals
Legislative Compliance				Review the effectiveness of the system for monitoring legislative compliance
Local Government Official Information and Meetings Act 1987 – Requests for Information	LGOIMA Report	LGOIMA Report	LGOIMA Report	LGOIMA Report
Reforms				Local Water Done Well



# Audit and Risk Committee

Meeting of 25 Sep 25

Business Unit: Finance

Date Created: 15 September 2025

# Draft Annual Report for Year Ending June 2025

### Purpose Te Aronga o te Pūrongo

To present the draft Annual Report for the year ending 30 June 2025 and detail the process required to adopt the Annual Report

# Recommendations Ngā Tūtohinga

The Audit and Risk Committee recommends that the Council:

 Receive the draft Annual Report for the year ended 30 June 2025 and note its release to Audit NZ.

Report prepared by: Joel Richards Finance Business Partner Team Leader

Approved for submission by: Amanda Calman Chief Financial Officer

- 1 Background Ngā Kōrero o Muri
- 1.1 The Annual Report is prepared under section 98 of the Local Government Act 2002, and includes the provisions of schedule 10, part 3. It compares Manawatū District Council's actual performance against what was planned in year one of the Long Term plan.
- 1.2 The Annual Report outlines how Council has spent money collected from ratepayers, residents, financial institutions and government agencies and includes both financial and non-financial information.
- 1.3 As well as reporting against the Council's key activities, performance indicators in the 2024-34 Long Term Plan. This also reports against the Revenue and Financing, Liability Management and Investment Policies.
- 1.4 The Annual Report (including audit opinion) must be completed and adopted by 31 October 2025 (within four months after the end of the financial year).
- 1.5 A revaluation of land and buildings was undertaken at 30 June 2025 by Quotable Value. This was undertaken as part of Council's routine three yearly valuation of land and buildings, with a fair value assessment being conducted during intermediate years.
- 1.6 The Infrastructure revaluations for 30 June 2025 were externally reviewed so the revaluation as at 30 June 2025 does not require external review and is included in the draft report. The external revaluation review process is undertaken on a three yearly basis.
- 1.7 The next step in the Annual report preparation is the final Audit from Audit New Zealand.
- 2 Strategic Fit Te Tautika ki te Rautaki
- 2.1 Not applicable as this is a legislative / operational item.
- 3 Discussion and Options Considered Ngā Matapakinga me ngā Kōwhiringa i Wānangahia
- 3.1 The Annual Report is externally audited by Audit New Zealand, on behalf of the Auditor General as required by the Local Government Act 2002. The Annual Report is a key accountability document for the community.
- 3.2 Audit New Zealand commenced the final audit of the Annual Report on 15 September 2025. An audit report will be prepared for inclusion in the Annual Report and is planned to be presented to Council for adoption prior to 31 October 2025.
- 3.3 The draft Annual Report will be presented to Council as part of the Audit and Risk Committee recommendations.
- 3.4 As part of this audit process a summary of the information contained in the Annual Report will also be prepared under section 98 of the Local Government Act 2002 and made publicly available.

- 3.5 The following items are raised in the report:
  - 3.5.1 The financial result for 30 June 2025 is a surplus in the Statement of Comprehensive Revenue and Expenditure of \$12.7M against a budget deficit of \$2.6M. The main variances are detailed in note 35 of the report.
  - 3.5.2 Capital expenditure was 103% of the work budgeted in the Annual Plan, (2024 was 90%). This result reflects additional budget variations and carry forwards from the 2023-24 financial year. Performance against the revised budget is reflected in the quarterly report.
  - 3.5.3 External debt totalled \$104.3M against the annual plan budget of \$108.8M. The debt movements consist of \$1.4M drawn on behalf of Manawatu Community Trust, \$7M to fund the years Capex programme, and \$3M of debt repaid. A further draw down of \$2M was undertaken in August, based on the balance of the capital spend.
  - 3.5.4 Council achieved 90 of the 102 performance indicators (88.2%). In previous year's the results were: 77.9% (2023/24) and 78.2% (2022/23).
- 4 Risk Assessment Te Arotake Tūraru
- 4.1 Not applicable.
- 5 Engagement Te Whakapānga

#### Significance of Decision

5.1 The Council's Significance and Engagement Policy is not triggered by matters discussed in this report. No stakeholder engagement is required.

#### Māori and Cultural Engagement

- 5.2 There are no known cultural considerations associated with the matters addressed in this report. No specific engagement with Māori or other ethnicity groups is necessary.
- 6 Operational Implications Ngā Pānga Whakahaere
- 6.1 There are no operational implications with this report.
- 7 Financial Implications Ngā Pānga Ahumoni
- 7.1 There are no financial implications with this report.
- 8 Statutory Requirements Ngā Here ā-Ture
- There are no statutory requirements for this report. Section 98 of the Local Government Act 2002 sets out the requirements for preparing and adopting the Annual Report.
- 8.2 The Annual Report (including the Audit opinion) must be completed and adopted, by resolution of Council, within four months after the end of the financial year to which it relates.

- 9 Next Steps Te Kokenga
- 9.1 The draft Annual Report for the year ended 30 June 2025 is presented to the Audit and Risk Committee for review. Following the audit process, the final report is expected to be presented to Council for adoption prior to 31 October 2025.
- 10 Attachments Ngā Āpitihanga
  - Draft Annual Report for the year ending 30 June 2025 attached separately from the agenda due to size



# Audit and Risk Committee

Meeting of 25 September 2025

Business Unit: Finance

Date Created: 09 September 2025

# Quarterly Performance Report to 30 June 2025

### Purpose Te Aronga o te Pūrongo

To provide a summary both financial and non-financial performance against the targets outlined within year one of the Long Term Plan 2024-34.

### Recommendations Ngā Tūtohinga

The Audit and Risk Committee receive the Quarterly Performance Report and Treasury Report to 30 June 2025

Report prepared by: Joel Richards Finance Business Partner Team Leader

Approved for submission by: Amanda Calman Chief Financial Officer

- 1 Background Ngā Kōrero o Muri
- 1.1 To provide a summary both financial and non-financial performance against the targets outlined within year one of the Long Term Plan 2024-34 (referred to as the Annual Plan).
- 1.2 During the year, any adjustments to budget approved within the delegation's policy by General Managers, Chief Executive or Council, result in the forming of a revised budget, which is outlined next to the Annual Plan within the reports. A summary of these adjustments is also included within the report.
- 2 Strategic Fit Te Tautika ki te Rautaki
- 2.1 Not applicable as this is a legislative / operational item.
- 3 Discussion and Options Considered Ngā Matapakinga me ngā Kōwhiringa i Wānangahia
- 3.1 The financial result for the month ending June 2025 reflects a surplus of \$12.9M against a year to date budgeted surplus of \$164k. This is the result of higher than budgeted revenue of \$7.4M combined with lower than budget expenditure of \$4.8M.
- 3.2 Capital expenditure to date is \$44.8M plus commitments of \$18.6M making a total of \$63.3M against a total revised budget of \$70.3M. (The annual plan budget is \$47M). The increased budget from Annual Plan to the revised budget of \$70M is outlined in the report named 'Approved Variations to Annual Plan' (page 43)
- 3.3 Levels of service reflects 82 measures that have been met and 12 not met. The 12 not met are within Parks, Reserves and Sportsgrounds (page 7), Cemeteries (page 8), Halls (page 9), Property (page 10), Building Control (page 12), Roading (page 17), and Water Supply (page 20-21). Details can be found within each respective section in the report.
- 3.4 Debt position at 30 June 2025 reflects a closing position of \$104.3M against a budget position of \$108.8M and debt cap of \$116.9M. Loans raised in 2024/25 relate to funding \$1.4M for MCT raised in July 2024, and a \$7M drawdown in June 2025 to fund our Capex program. \$3M of debt was repaid. \$2M of debt relating to the 2024/25 capex programme was drawn down in August.
- 3.5 The quarterly treasury report from Bancorp Services highlights the council cost of funds to be 3.82%, and that Council is fully compliant with its Liability Management Policy around the fixed rate hedging bands for all periods.
- 4 Risk Assessment Te Arotake Tūraru
- 4.1 Not applicable.

5 Engagement Te Whakapānga

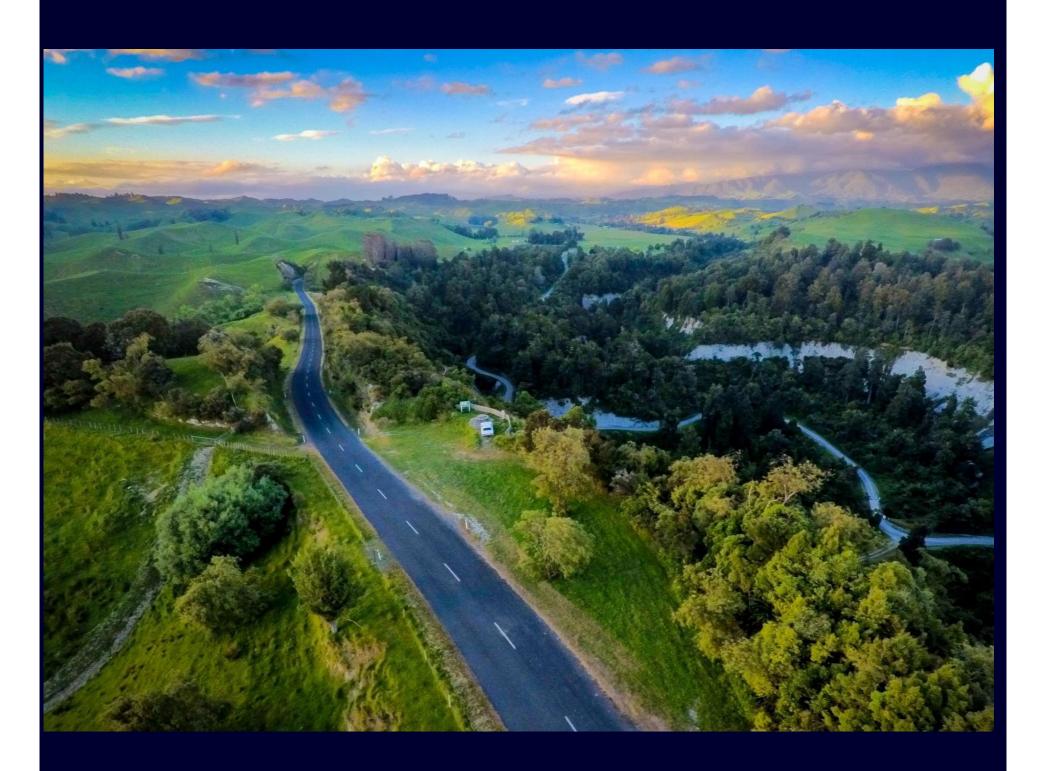
#### Significance of Decision

- 5.1 The Council's Significance and Engagement Policy is not triggered by matters discussed in this report. No stakeholder engagement is required.
- 6 Operational Implications Ngā Pānga Whakahaere
- 6.1 There are no operational implications with this report.
- 7 Financial Implications Ngā Pānga Ahumoni
- 7.1 There are no financial implications with this report.
- 8 Statutory Requirements Ngā Here ā-Ture
- 8.1 Quarterly reports provide an overview of results towards the Annual Report, which will be prepared and audited in accordance with the requirements of the Local Government Act 2002.
- 9 Next Steps Te Kokenga
- 9.1 Council to receive Quarterly Performance Report and Treasury Report to 30 June 2025
- 10 Attachments Ngā Āpitihanga
  - Quarterly Report to 30 June 2025
  - Quarterly Treasury Report to 30 June 2025



# Manawatū District Council

**Quarterly Performance Report June 2025** 



# **How Did Council Perform?**

The financial result for the fourth Quarter and year ending ending 30th June reflects a surplus of \$12.9M against a year to date revised budgeted surplus of \$164k. Operating expenditure was \$4.8M below budget and revenue was \$7.4M above budget.

Year end is \$14.9M favourable to the Annual Plan Budget. This is a result of revenue being \$11M above Annual Plan budget and expenditure \$4.8M below budget.

# Revenue - \$7.4M favourable to budget



Financial revenue is \$64k above budget. This is due to higher interest rates than expected on cash investments, loans taken on behalf of community groups, and a portion of the budget which sits elsewhere.



Subsidies and Grants are \$2.7M above budget due to higher operational subsidies for waste minimisation from MFE (\$477k), higher NZTA subsidies (\$2.2M), service connection agreement revenue received for Echo Place (\$69k), higher than budgeted grants received from Creative Communities (\$40k), and a grant received from Central Energy Trust for makerspace equipment (\$38k).



Development contributions are \$440k below budget as subdivision applications slowed considerably during the first 8 months of this financial year.

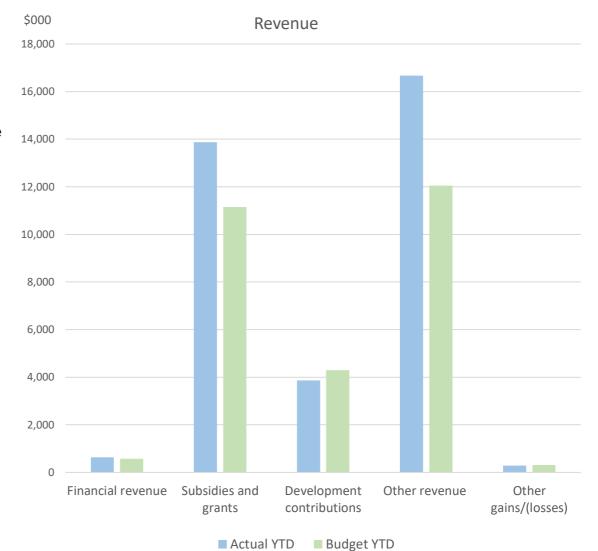
A significant payment was received in March with increased demand for subdivisions but this returned to lower levels of demand.



Other revenue is \$4.6M above budget. This is primarily due to Vested Assets totalling \$7M, and offset by lower takings in Solid Waste, less subdivision requests and building consents being received than anticipated, and a low number of interments in Cemeteries.



Other Gains/Losses are \$29k below budget due to less gains on disposal of fleet assets, as vehicles were held for longer then the budgeted 4 year period.



# Operating Expenditure - \$4.8M favourable to budget



Staff costs are \$1.1M below the budgeted \$15.5M.

This is mainly due to staff vacancies in Infrastructure (553k), Comms & Engagement (201k), District Planning Consents Team (104k), Regulatory (103k) and Library (42k) during this financial year. The variances came from positions being vacant throughout the year which have largely been filled by year end.



Depreciation is \$2.2M below budget. This is because the budget was set assuming additional capital works and revaluations that have not yet been completed at the time of this report so final depreciation is subject to change.



Interest costs are \$248k below budget with debt being drawn down later than budgeted and a final washup in borrowings to be drawn in August. Higher interest rates on debt have been noted for the year but these are aligning more with the rates expected in the budget and the timing differences in when borrowings offset some of the higher costs.



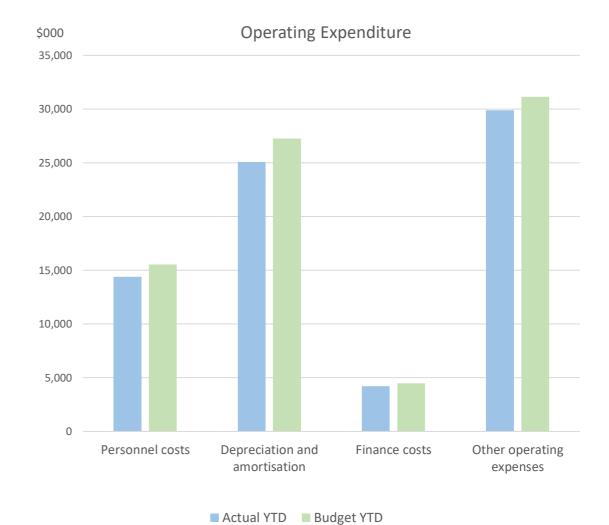
Other operating expenditure is \$1.3M under budget, mostly due to:

\* Building control, Consent Planning, and Solid Waste with lower
demand for each service meaning less expenses were needed, offset
by reduced revenue received.

\* Underspend in Opex Jobs (\$1.2M) - ERP & Others

\* This is partially offset by the increase in chemical costs at the Wastewater treatment plant & Makino Aquatic Centre, and higher Electricity & Gas costs. Detailed explanations are provided in activity reports.

These are mostly accounted for in the 25/26 budgets



# **Capital Expenditure**

Spend to date is \$44.8M with commitments of \$18.6M totalling \$63.3M against a YTD budget of \$70.3M (90%). Annual Plan budget of \$47.5M (133%).

The key variances are:



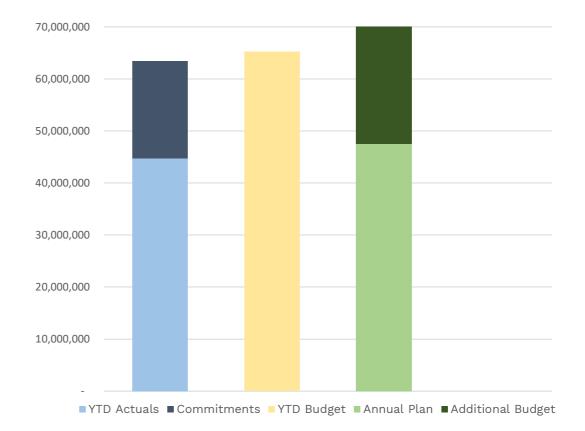
Community facilities works are \$2.7M below budget with the Makino Pool outdoor pool renewals (\$500k) and Parks and Reserves works (\$2.2M) being carried forward or put on hold as set out in the activity note.



Total 3 waters works are \$1.4M behind budget with most of the scheduled work completed.



Total Roading is \$5M above budget resulting from \$8.3M in commitments.



### **Level of Service Indicators**



# Level of Service Indicators for the previous year: Targets Met - 86/99 (86%), Targets Not Met - 13/99 (13%)

Level of Service Indicators have changed in the 2024/34 LTP. 11/93 (12%) targets have not been met this year compared to 13/99 (13%) last year showing improvement overall.

# **Debt Management**



\$104.3M

# **Annual Plan Budgeted Debt**

\$108.8M

# Debt Cap Annual Plan

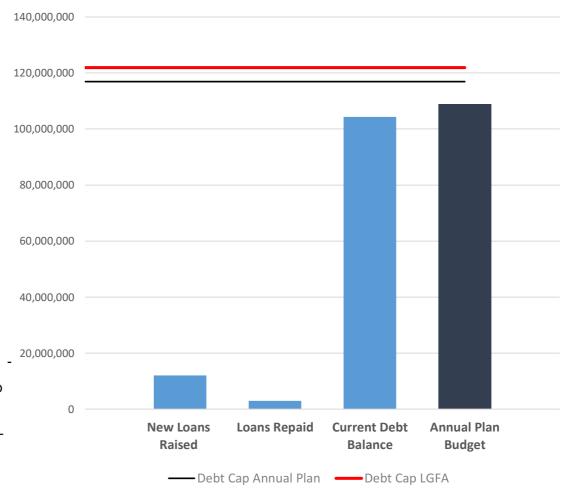
\$116.9M

# **New Debt Raised**

\$9M

The year end balance is \$104.3M compared to the budgeted \$108.8M - well below the self-imposed debt cap of \$116.9M and LGFA debt cap of \$122M.

The \$12M of Loans raised in 2024/25 relate to funding \$1.4M for MCT raised in July 2024, and a \$7M drawdown in June 2025 to fund our Capex program, and \$3M of debt repaid. \$2M of Further debt is planned to be drawn down based on revised actual results and should be actioned in August.

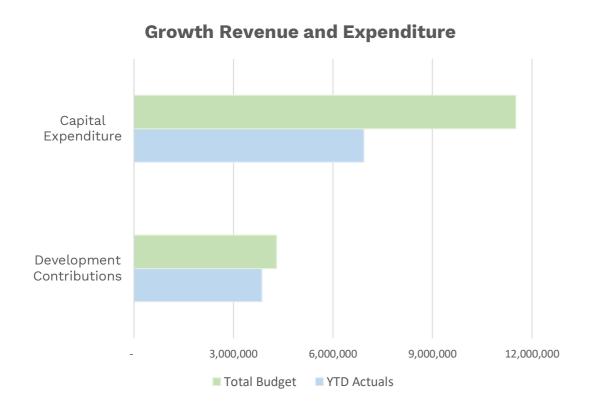


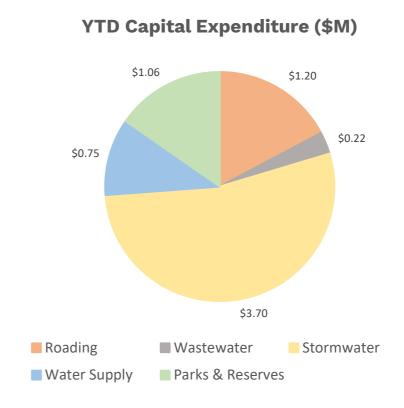
# **Growth Overview**

Development Contributions received to the end of June 2025 total \$3.9M against a total budget of \$4.3M and an annualplan budget of \$4.3M.

Capital expenditure totals \$6.9M against a year to date budget of \$11.5M and an annual plan of \$11.5M.

Key projects include the Turners Road extention, aquisition of land and development of walkways in precinct 4 and Roots Street development. More detail on these and other works can be found within the capital expenditure report.



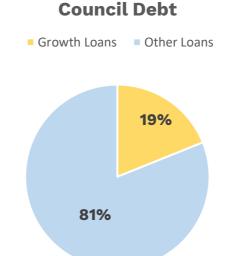


### **Growth Reserves**

	Reserve Balance 1 July 2024	Development Contributions	Interest on Loans	Capital Expenditure	Loans Raised	Loans Repaid	Reserve Balance 30 June 2025
Roading	0	(866,336)	92,659	1,195,111	(474,670)	53,235	<b>0</b> In Fund
Wastewater	0	(934,064)	228,655	215,347	0	490,062	(0) FALSE
Stormwater	0	(925,500)	499,562	3,704,280	(3,466,759)	188,417	<b>0</b> Deficit
Water Supply	0	(571,204)	38,813	751,964	(238,681)	19,108	<b>0</b> In Fund
Parks & Reserves	(38,126)	(560,190)	19,754	1,062,524	(491,518)	7,556	<b>0</b> In Fund
,	(38,126)	(3,857,293)	879,444	6,929,226	(4,671,628)	758,378	(0)

# **Growth Loans**

Growth Loans - 1 July 2024	\$ 19,720,249
Loans Raised	4,671,628
Loans Repaid	(758,378)
Closing Balance - 30 June 2025	\$ 23,633,499



# **Development Contributions Calculated but not due for Payment**

	\$ 17,749,885
Parks & Reserves	2,249,286
Water Supply	1,502,749
Stormwater	5,630,484
Wastewater	2,906,867
Roading	5,460,499

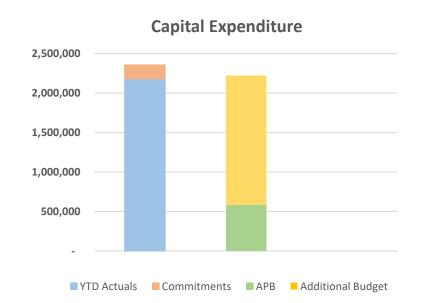


	Year to Date \	Year to Date Year to Date		Variance		Total
	Actuals	Budget			Budget	Budget
Revenue	2,285,582	2,260,906	24,676		2,165,965	2,260,906
Expenditure	2,431,046	2,516,861	85,815		2,473,421	2,516,861
Net Surplus/(Deficit)	(145,465)	(255,955)	110,490		(307,457)	(255,955)

Variance is \$110k favourable to budget. Revenue is \$25k above budget with \$10k received from meeting room hire, \$900 from the Tu Manawa Fund to support the Lego programme and \$4k of sponsorship was received for Family Fun Day, and \$13k above budget in Makerspace revenue. This is offset by \$6k in cafe space rental due to the contract not starting until August.

Expenditure is below budget by \$86k due to lower depreciation due to timing around the completion of the rebuild and \$28k lower personnel costs. This offset by higher interest costs of \$21k and higher insurance premiums.

Measure	Target	Prior Year Result	Result	Comment
Monitoring the number of physical and digital collection items borrowed or accessed per capita	5	11.28	Target Met	6.04 issues per capita
Monitoring the number of online transactions and users of Wi-Fi and internet	49,317	43,629	Target Met	78,809 logins to library e-resources and apps
Number of participants satisfied with quality of their experience attending programmes, classes, exhibitions, events digital learning programmes or other social interaction groups at the Manawatū Community Hub Libraries	, 80%	New Measure 2024/25	Target Met	99% of participants were satisfied with quality of their experience attending programmes, classes, exhibitions, events, digital learning programmes or other social interaction groups at the Manawatū Community Hub Libraries



Overall capital spend is \$2.18M with an additional \$40k in commitments

Work on the Community Hub build was finalised in January. The new carpark has been completed. Collection purchases are underway and expected to be fully spent by year end

Total approved budget is \$2.22M



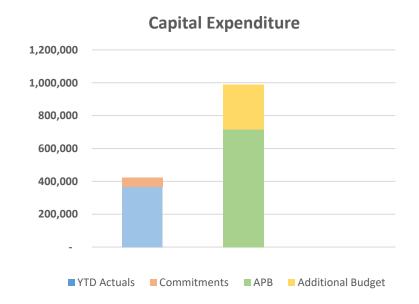
	Year to Date \	Year to Date Year to Date		Variance		Total
	Actuals	Budget	variance		Budget	Budget
Revenue	3,149,196	3,033,946	115,250		3,030,303	3,033,946
Expenditure	3,237,313	3,271,675	34,362		3,253,161	3,271,675
Net Surplus/(Deficit)	(88,117)	(237,729)	149,612		(222,859)	(237,729)

Variance is \$150k favourable to budget.

Revenue is \$115k above budget with admission fees, swimming lessons and lane hire revenue all ahead of budget due to achieving highest paid attendance numbers on record.

Expenditure is \$34k below budget. This is a combination of lower depreciation, contracted staff and maintenance requirements. There has been a \$23k overspend on chemicals due to increased prices from suppliers, which has been addressed by changing chemicals used in pool treatment to a cheaper alternative, and \$77k overspend on gas prices due to the new contract having significantly higher prices than previously. The estimated impact of these increases has been incorporated into the 2025/26 Annual Plan. These overspends are currrently being offset by lower maintenance expenditure but that will diminish as planned works take place.

Measure	Target	Prior Year Result	Result	Comment
Pool safe accreditation	Accredited	Accredited	Target Met	Currently PoolSafe accreditation remains valid until April 2026
Participants in water activities and learning to swim programmes	51,000	44,719	Target Met	There has been a total of 53,253 participants in water activities and learning to swim programs
Percentage of customers satisfied overall with their experience at the complex	90%	92%	Target Met	93% satistfaction rate



Overall capital spend is \$448k with an additional \$93k in commitments

\$500k is related to the outdoor pool and will be requested as a carry forward

Total budget is \$989k



	Year to Date \ Actuals	Year to Date Budget	Variance	Annual Plan Budget	Total Budget
Revenue	4,305,360	4,153,830	151,530	4,153,828	4,153,830
Expenditure	4,227,203	4,473,769	246,566	4,358,908	4,473,769
Net Surplus/(Deficit)	78,157	(319,939)	398,096	(205,080)	(319,939)

Variance is \$398k favourable to budget.

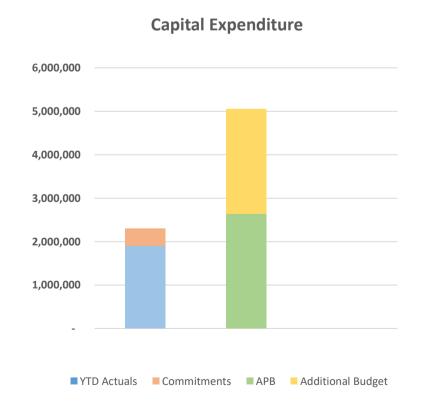
Revenue is \$152k above budget with higher development contributions recieved.

Expenditure is \$247k below budget. This is the result of \$193k lower depreciation and \$130k of interest on loans not raised due to slower progression of capex works in 2023/24.

Opeartional projects are \$254k below budget: CBD projects (\$59k) on hold pending CBD refresh, Himatangi Dune Recountouring (\$42k) under investigation and will be requested to be carried forward, and Johnston Park Grandstand (\$63k) will be requested to be carried forward.

There has been an \$26k increase in electricity expenditure due to additional usage of safety lighting in some areas. \$175k for street tree maintenance was omitted in error from this years budget. Maintenance costs are \$63k above budget due to increases in contractor prices, unanticipated vandalism and some minor budget errors due to changes in BERL.

Measure	Target	Prior Year Result	Result	Comment
Percentage of survey participants				Annual 89% satisfaction rate.
satisfied with Council's parks, reserves	90%	91%	<b>Target Not Met</b>	No comments were provided to provide context for
and sportsgrounds				the rating.
Monitoring the number of health and				
safety incidents or injuries reported that				
occurred due to inadequate or poor	0	0	<b>Target Met</b>	No complaints received
maintenance in our parks, reserves and				
sports grounds				



Overall capital spend is \$1.9M with an additional \$402k in commitments. Key projects:

- -Fencing for Korotangi Park (Council contributed 50% of total cost) is completed with landscaping/planting/dog park development scheduled will be requested as a carry forward.
- -Detention Ponds development (Parakaraka) will follow completion of infrastructure works (\$721k). Expected to be a carried forward.
- -Waughs Rd walkway land acquisition (\$250k) (part of Oroua walkway) expected to be carried forward.
- -James Palmer walkway land acquistion complete. Development for Sherwill Street footbridge (\$223k) and Pharazyn Street walkway (\$200k) will be requested as a carry forward.
- -Mt Lees Freedom Camping (\$369k) will be requested as a carry forward.
- All projected work at Johnston Park is on hold until strategic plan is developed (\$593k)



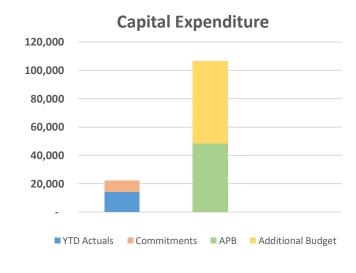
	Year to Date \	Year to Date Year to Date				
	Actuals	Budget	Variance			
Revenue	538,955	558,264	(19,309)			
Expenditure	533,607	558,266	24,659			
Net Surplus/(Deficit)	5.348	(2)	5.350			

Annual Plan Budget	Total Budget
558,265	558,264
558,265	558,266
0	(2)

Variance is \$5k favourable to budget. Revenue is \$19k below budget driven due to low number of interments. Trend is currently for more ashes interments than burials which will see a lower revenue than previously forecast.

Expenditure is \$25k below budget with operational projects at Feilding Cemetery in early stages (eg. Sexton Shed garden tidy up).

Measure	Target	Prior Year Result	Result	Comment
Percentage of responses to our residents perception survey that are satisfied with the maintenance of cemeteries	Baseline 2024/25	-	Target Met	85% satisfaction
Monitoring the number of complaints about late or inadequate interment services	No complaints	0	Target Not Met	Two complaints about inadequate interment services received during the third quarter - the incorrect plot was dug for an ash's interment in Rongotea Cemetery and dug ash's plot was prematurely filled in Feilding Cemetery



Works for Cemeteries are underway eg. Feilding garden tidy up \$25.6k, Feilding road reseal (Stage 1 complete, Stage 2 \$34.9k) and Kimbolton entrance reseal \$5.8k.

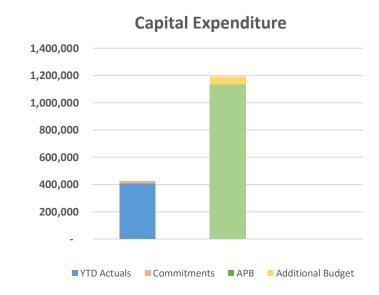
Installation of a new beam at Halcombe cemetry. Pohangina - Water resilience options report have been completed and no further work required.

Total budget is \$106k

	Year to Date Year to Date  Actuals Budget		Variance	Annual Plan Budget	Total Budget
Revenue	1,072,916	1.011.681	61,235	1,011,682	1,011,681
Expenditure	1,495,265	1,550,216	54,951	1,470,981	1,550,216
Net Surplus/(Deficit)	(422,349)	(538,535)	116,186	(459,299)	(538,535)

Variance is \$116k favourable to budget. Revenue is \$61k above budget with lower than budgeted rates remissions. Total expenditure is \$55K under budget with minor variances due to operational projects and scheduled maintenance planned for quarter 4. Oruoa Downs Hall investigation (\$15k) and Civic Centre exterior painting (\$22k) will be requested as a carry forward.

Measure	Target	Prior Year Result	Q3 Result	Comment
Number of in-use Council-owned halls and recreational complexes that are compliant with current building warrant of fitness requirements and FENZ evacuation procedures	100%	100%	Target Not Met	Six of Council's community halls were unable to display a BWoF at the end of the year. This is due to the large number of non-compliances that were identified through the BWoF audit process carried out across 2024 and 2025. This upgrade work was not anticipated or budgeted for. The work to remedy these non-compliances is on-going, with the rest of Council's community hall network being upgraded and deemed compliant.



Key projects scheduled include:

- -Te Kawau Rec Centre carpet replacement has been completed (\$41k).
- -Civic Centre HVAC \$770k. Majority of budget will need to carry
- forward due to coincide with seismic strengthening remedial works.
- -Himitangi Beach Surf Club roof flashing replacement \$65.6k due to take place at the end of the summer season. Likely to be a carry forward.
- -Himatagngi beach hall earthquake strengthening (\$40k) will be a carry forward.

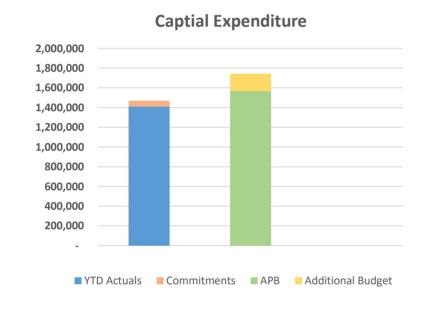
Total budget is \$1.2M



	Year to Date \	ear to Date	Variance	Annual Plan	Total
	Actuals	Budget	variance	Budget	Budget
Revenue	735,927	611,581	124,346	591,581	611,581
Expenditure	826,840	909,195	82,355	874,466	909,195
Net Surplus/(Deficit)	(90,913)	(297,614)	206,701	(282,885)	(297,614)

Variance is \$207k favourable to budget. Revenue is \$125k above budget, mostly due to with the insurance claim received for material damage at 341 Kawakawa Road, expenditure realting to this claim was carried out in the previous financial year. Total expenditure is \$82k below budget due to the Eyre Street building demolition being investigated and may result in a carry forward (\$62k).

Measure	Target	<b>Prior Year</b>	Result	Comment
		Result		
Council-owned buildings and properties are compliant with the relevant safety regulations	100%	100%	Target Not Met	Two of Council's in-use properties were unable to display a BWoF at the end of the year. This was due to the high number of non-compliances identified through the BWoF audit process, across Council's properties and community halls. This upgrade work was not anticipated or budgeted for. Work is ongoing to ensure Council's in-use properties are made compliant.



#### Key projects:

- -Coachhouse Museum purchase has been finalised (\$1.3M) with key capital works to take place in 2025/26.
- -South Street development \$65k (as required with sale of land).
- -Feilding Depot Development \$107k. As this is dependent on Te Arawhiti and LINZ negotiations, a carry forward is likely.
- Resealing of carpaprk around the Administration Building \$15k is deferred due to the reroof project so will need to be carried forward until the project is completed.

Total budget is \$1.7M



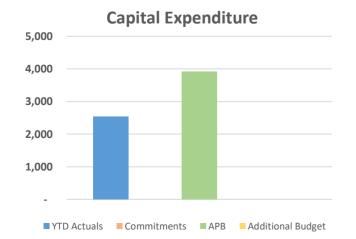
## **Public Conveniences**

	Year to Date Year to Date		Variance		Annual Plan	Total
	Actuals	Budget	variance		Budget	Budget
Revenue	552,984	519,933	33,051		519,933	519,933
Expenditure	448,202	523,267	75,065		519,933	523,267
Net Surplus/(Deficit)	104,782	(3,334)	108,116		0	(3,334)

Variance of \$108k favourable to budget.

Total expenditure is \$75k below budget with lower depreciation, interest and maintenance requirements.

Measure	Target	Prior Year	Result	Comment
		Result		
Monitoring the number of complaints we receive about inadequate maintenance and poor cleaning of our toilets	< 8	4	Target Met	Four complaints received about inadequate maintenance and poor cleaning of our toilets



All works completed with some projects coming in under budget.

Total budget \$3.9k.



	Year to Date Actuals	Year to Date Budget	Variance	Annual Plan Budget	Total Budget
Revenue	690,190	906,778	(216,588)	906,778	906,778
Expenditure	774,538	957,101	182,563	957,098	952,405
Net Surplus/(Deficit)	(84,348)	(50,323)	(34,025)	(50,320)	(45,627)

Variance is \$34k unfavourable to budget.

Revenue is \$217k below budget. This variance is due to the use of reserve funding during this financial year in order to ease the transition into the new funding split agreed upon during the long term plan (from 40% rates/60% User Fees to 20% rates/80% User Fees).

Expenditure is \$183k under budget due to lower depreciation (\$18K) pound costs (\$34k), contract payments and DogGone costs (\$87k).

Measure	Target	Prior Year Result	Result	Comment
Urgent requests about dog attacks/wandering stock responded to or caller contacted within 15 minutes of Council receiving the request (Priority 1)	90%	93%	Target Met	334 (Priority 1) requests for urgent service received with 333 responded to within the required timeframe. A result of 99.70%.
Notification of roaming dogs responded to or caller contacted the next working business day of Council receiving the request (Priority 2)	90%	96%	Target Met	346 Priority 2 requests for service with 342 were responded to within the required timeframe (next working business day). A result of 98.8%.
Routine animal control issues responded to or caller contacted the next working business day of Council receiving notification (Priority 3)	90%	94%	Target Met	335 Priority 3 requests for service with 328 responded to within the required timeframe (next working business day). A result of 97.9%.



	Year to Date Actuals	Year to Date Budget	Variance	Annual Plan Budget	Total Budget
Revenue	2,557,141	4,195,080	(1,637,939)	4,195,080	4,195,080
Expenditure	3,387,251	4,107,681	720,430	4,195,080	4,101,796
Net Surplus/(Deficit)	(830,111)	87,399	(917,510)	0	93,284

Variance of \$918k unfavourable to budget. Revenue is \$1.6M below budget with the volume of building consents received being less than anticipated. Only 506 consents were issued compared to 761 consents issued during the 2023-24 financial year, a difference of 255. This is primarily influenced by several key factors: Economic conditions, government policies (new building products, exempt small buildings) and interest rates. The impact of this has been taken into account in the 25/26 Annual Plan budget.

Total expenditure is \$720k below budget with less consultants required due to the low number of consents.

Measure	Target	Prior Year Result	Result	Comment
Number of the district's commercial and public buildings holding a current compliance schedule that are audited every 3 years	95%	86%	Target Met	396 buildings needed inspections for compliance schedules. 381 inspections have been completed. A result of 96.2%.
Complaints relating to our building control service are responded to within specified timeframes	90%	93.6%	Target Not Met	61 out of the 84 complaints received were responded to within the required timeframe. A result of 72.62%.
Number of residential swimming pools that are inspected every 3 years to ensure compliance with the Building Act	95%	99.4%	Target Met	There are 360 pools requiring inspection, of which 358 have been inspected within 3 years of their anniversary date. A result of 99.4%.
Number of building consent applications and code compliance certificates processed and approved within 20 working days	95%	98.8%	Target Met	There were 506 building consents (including fast track) were issued as well as 522 Code Compliance Certificate's issued. Of those processing performance for building consents were 99.0% and processing performance for CCC's were 98.1%.
Number of fixed fee (small works) building consent applications are processed and approved within 10 working days	95%	99.6%	Target Met	A total of 231 fast track building consents for small building work have been processed. 227 were processed within 10 working days. A total of 98.3%.



	Year to Date Actuals	Year to Date Budget	Variance	Annual Pla Budget	Puddot
Revenue	327,136	334,713	(7,577)	334,7	712 334,713
Expenditure	302,901	314,712	11,811	334,7	712 314,712
Net Surplus/(Deficit)	24,235	20,001	4,234		0 20,001

A small range of minor variances in revenue and expenditure.

Measure	Target	Prior Year Result	Result	Comment
Food premises are verified as per legislative requirements under the Food Regulations 2015	90%	79%	Target Met	There are 115 registered food premises verified by MDC. Of those, 78 verifications are due between 1 July 2024 until 30 June 2025, of which 76 have been completed (100%) and 2 businesses stopped operating and cancelled their registration.
Requests for service related to incidents that endanger public health that are responded to within 24 hours of notification	85%	87.9%	Target Met	10 complaints concerning incidents that endangered public health were received. These complaints were all responded to within 24 hours of notification, resulting in a 100% response rate.
Urban noise complaints that are responded to within one hour of notification	85%	89.7%	Target Met	379 complaints of excessive noise were received for the urban area with 365 were responded to within 1 hour. A result of 96.30%.
Requests for service related to incidents that do not endanger public health that are responded to within 48 hours of notification	85%	99%	Target Met	363 complaints were received with 355 complaints responded to within the required timeframe of 48 hours from notification, resulting in a response rate of 97.79%.
Number of licensed premises that are inspected annually to ensure compliance with the conditions of their license and to work with those who do not comply to bring them up to compliance	95%	100%	Target Met	All 52 licensed premises inspected during the period from 1 July 2024 to 30 June 2025. 100%.



# Alcohol Licencing

	Year to Date Actuals	Year to Date Budget	Variance	Annual Plan Budget	Total Budget
Revenue Expenditure	257,589 139,046	273,065 193.064	(15,476) 54.018	273,065 273,065	273,065 193,064
Net Surplus/(Deficit)	118,543	80,001	38,542	0	80,001

Variance is \$39k favourable to budget.

Expenditure is \$54k below budget with less staff time charged to the activity.

## Parking Enforcement

	Year to Date Actuals	Year to Date Budget	Variance	Annual Pla Budget	an Total Budget
Revenue	125,323	125,024	299	125,0	24 125,024
Expenditure	38,480	125,024	86,544	125,0	24 125,024
Net Surplus/(Deficit)	86,843	0	86,843		0 0

Parking Enforcement was implemented in May 2025.

The majoirty of revenue to date reflects rates funding of the activity, with some infringement notices issued in May/June. Costs incurred includes staff training and the purchase of software and equipment.



## **Consents Planning Activity**

	Year to Date Actuals	Year to Date Budget	Variance	Annual Plan Budget	Total Budget
Revenue	1,611,152	2,018,753	(407,601)	2,018,753	2,018,753
Expenditure	1,646,699	2,018,752	372,053	2,018,753	2,018,752
Net Surplus/(Deficit)	(35,547)	1	(35,548)	0	1

Variance for Consents Planning is \$36k unfavourable to budget.

Revenue is \$408k under budget, with a low number of subdivison consents received.

Expenditure is \$372k below budget due to low spend on consultants and less staff time charged to activity.

Measure	Target	Prior Year Result	Result	Comment
Number of applications for permitted boundary activities under the Resource Management Act are processed in accordance with the statutory timeframes	90%	96.9%	Target Met	27 permitted boundary applications were received. Of these, 26 permitted boundary consents (96%) were processed within the required timeframe
Number of non-notified resource consents completed within statutory timeframes	90%	95%	Target Met	251 out of 252 consents (99.60%) processed within the statutory timeframe
Number of notified and limited notified resource consents (not requiring a hearing) completed within statutory timeframes	90%	90%	Target Met	There were no notified or limited notified consents (not requiring a hearing) received for the period 1 July 2024 to 30 June 2025.
Number of limited notified resource consents (with hearing) completed within statutory timeframes	n 90%	n/a	Target Met	There were no notified or limited notified consents (not requiring a hearing) received for the period 1 July 2024 to 30 June 2025.
Number of non-notified resource consents completed within statutory timeframes	90%	n/a	Target Met	There were no notified or limited notified consents (not requiring a hearing) received for the period 1 July 2024 to 30 June 2025.



	Year to Date Actuals [	Year to Date Budget	Variance	Annual Plan Budget	Total Budget
Revenue	4,323,988	4,247,428	76,560	4,247,427	4,247,428
Expenditure	3,860,705	4,242,245	381,540	4,247,427	4,242,245
Net Surplus/(Deficit)	463,283	5,183	458,100	0	5,183

Variance is \$458k favourable to budget. Revenue is \$77k above budget due to higher rates received.

Expenditure is under budget by \$382k. This is mainly because the Council Meeting Allowance budget is \$42k below budget, Conference and catering expenses is \$20k below budget and training for Elected Members is \$3k below budget. Support costs are showing \$300k less to to allocations that need to be adjusted which will be inline with budget. Other variances are minor and insignificant.

Measure	Target	Prior Year Result	Result	Comment
100% of meeting and committee agendas made available to the public within statutory timeframes	100%		Target Met	All meeting agendas have been made publicly available in the statutory time frames.
Provide and maintain robust processes to ensure all local elections, polls and representation views are held with 100% compliance with statutory requirements and no complaints regarding statutory compliance are upheld by the Ombudsman nor the Courts.	100%		Target Met	The election project is well underway and all statutory requirements have been met.
100% of consultations implemented in accordance with the principles of the Local Government Act 2002	100%		Target Met	All formal consultations were carried out in accordance with the Local Government Act 2002, particularly section 83 (special consultative procedure). This included Fees and Charges, required by the RMA 1991 (Planning service fees), Health Act 1956 (Environmental health fees) and LGA 2002 (Development Contribution fees). The Significance & Engagement Policy also required consultation as per the LGA 2002.



### **Emergency Management**

	Year to Date Actuals Da	Year to ate Budget	Variance		Annual Plan Budget	Total Budget
Revenue	471,385	471,029	356		471,029	471,029
Expenditure	403,342	471,029	67,687		471,029	469,524
Net Surplus/(Deficit)	68,042	0	68,042	·	0	1,505

Variance of \$68k favourable to budget. Expenditure is \$68k below budget due to many minor variances, primarily lower depreciation, conference expenses and printing costs.

Measure	Target	Prior Year Result	Result	Comment
% of Incident Management Team personnel trained to at least intermediate level of the Integrated Training Framework for Emergency Management	75%	88%	Target Met	85% of IMT Intermediate trained. Reduction due to staff exits
% of survey participants involved in the development, delivery or review of Community Response and Recovery Plans that are satisfied with the level of education and information provided by Council.	New	N/A - New	Target Met	There has not been an event that has met the criteria for a survey this quarter or YTD



District Planning, Community Grants, and Economic and Community Development Initiatives & Partnerships

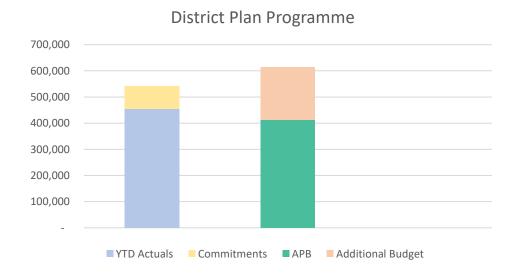
	Year to Date \ Actuals	ear to Date Budget	Variance	Annual Plan Budget	Total Budget
Revenue	4,689,330	4,486,829	202,501	4,486,828	4,486,829
Expenditure	4,205,501	4,620,935	415,434	4,112,372	4,621,235
Net Surplus/(Deficit)	483,828	(134,106)	617,934	374,456	(134,406)

Variance is \$618k favourable to budget.

Revenue is \$203k above budget with interest received on community loans (\$178k) budgeted for in treasury, and higher than budgeted grants received from Creative Communities (\$40k) with some minor offsets from rates remissions.

Expenditure is \$415k below budget. This is due to timing around the process of issuing community grants, the majority of this being community funding grants, under budget by \$255k, which are only issued once the committee has met criteria for recieing it's funding. Econmomic Development funding is \$10k under budget and district plan is \$176k under (outlined below).

Measure	Target	Prior Year Result	Result	Comment
Percentage of survey participants satisfied with the level of support received from Council	80%	n/a	Target Met	93%. The annual Community Committee Satisfaction was undertaken in the third quarter. 15 out of the 16 community committees responded with 14 committees being satisfied and one committee neither satisfied or dis-satisfied
Percentage of survey participants satisfied with transparency of the decision-making and application process for Community Funding	80%	65%	Target Met	92% were satisfied with the application process and the transparency of the decision making
Percentage of Results Based Accountability targets achieved under Priority Services contract	80%	86%	Target Met	89%. There are currently 18 organisations who have an RBA Priority Services Contract with all reports to 31 December 2024 submitted by the contractual due date. 16 organisations fully met their targets with two organisations unable to fully meet their targets due in both cases to no surveys being done to confirm who was better off
Percentage of targets CEDA has achieved under the relevant Statement of intent	80%	100%	Target Met	Achievement is reported annually



Significant uncertainty projected over the year based on Central Government's RMA review programme & impact on project has impacted the expected work programme for the year resulting in lower than budgeted year-to-date spend.

Council's decision to proceed with notification at this time has meant that funding for the rural plan change will be carried forward.

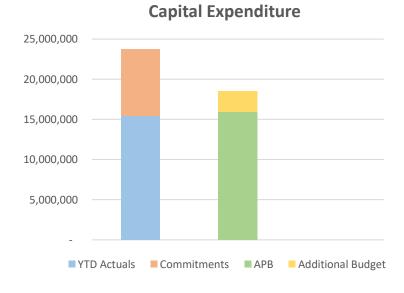


	Year to Date `Actuals	Year to Date Budget	Variance	Annual Plan Budget	Total Budget
Revenue	26,560,633	22,194,715	4,365,918	21,479,933	22,194,715
Expenditure	23,158,426	23,518,129	359,703	23,479,259	23,518,129
Net Surplus/(Deficit)	3,402,207	(1,323,414)	4,725,621	(1,999,326)	(1,323,414)

Roading variance is \$4.7M favourable to budget. Revenue is \$4.4M above budget made up of Vested Assets (\$2.9M), higher NZTA subsidies (\$2.2M) and recovery of job costs (\$99k) offset by lower development contributions (\$822k).

Expenditure is \$360k below due to lower depreciation as a result of delays in completion of FY2024 capital projects while budget assumed completion (\$609k) and interest costs (\$113k) offset slightly by higher staff time (\$221k) with projects tracking ahead.

Measure	Target	Prior Year Result	Result	Comment
The number of fatalities and serious injury crashes on the local road network is lower than the previous financial year, expressed as a number.	<0	0.00053	Target Not Met	4 Fatalities and 15 serious injuries 2023/24 – 3 Fatalities and 13 serious injuries. This is an increase of 1 fatality and 2 serious injuries from the previous year. Target of a reducing fatality rate has not been met. Further ongoing road safety focus is required to mitigate the fatality and serious injury rate, plus investigating the contributing factors to ensure the investment remains targeted.
The average quality of ride on a sealed local road network, measured by Smooth Travel Exposure (STE) index ratings (percentage of assessed network length where roughness is under the relevant threshold)	90%	97%	Target Met	The STE index report dated 30 July 2025 returned an average of 96% for Urban and Rural roads.
A percentage of the sealed local road network that is resurfaced	5%	3.5%	Target Not Met	The 2024-25 resealing programme is 100% complete. 4.1% of the local road network has been resurfaced due to constrained budgets.
The percentage of footpaths within the district that fall within the level of service or service standard for the condition of footpaths that is set out in Council's Activity Management Plan	95% of the districts footpaths are within acceptable defect levels (condition	99.29%	Target Met	The 2023 Footpath Rating survey resulted in 99.29% being acceptable.
For urgent requests for service, Council's will respond within three hours of the request being lodged	90%	95%	Target Met	For the period 1 July 2024 to 30 June 2025, 233 Urgent requests were received. 216 were responded to within 3 hours. This equates to 92.7%.
For non-urgent requests for service the contractor will include the repairs in the 3 month rolling programme or as instructed by Council's Roading Team	90%	84%	Target Met	For the period 1 July 2024 to 30 June 2025, 1026 Non Urgent requests were received, of which 873 have been resolved within 3 months. Of the remaining 87 open CCR's 53 are still within the allowed 3 month time frame. This equates to 90.2%.



Overall capital spend is \$15.3M with an additional \$8.3M in commitments - totalling \$23.6M year to date.

Key projects that are currently underway:

- Root St Stage 2 (Churcher to Echo) Growth Works
- Sealed Road Resurfacing with 100% of reseals completed
- Pavement Rehabilitation
- Churchill Bridge Replacement

Total budget is \$18.6M

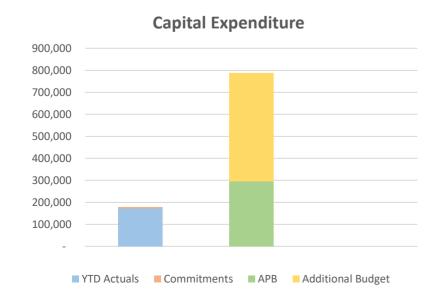


	Year to Date Actuals	Year to Date Budget	Variance		al Plan Idget	Total Budget
Revenue	4,696,387	4,786,208	(89,821)	4,5	577,033	4,786,208
Expenditure	4,242,224	4,714,719	472,495	4,5	579,568	4,714,719
Net Surplus/(Deficit)	454,162	71,489	382,673		(2,535)	71,489

Solid Waste variance is \$382k favourable to budget. Revenue is \$90k below budget resulting from lower transfer station gate takings (\$462k) and blue bag sales (\$259k). This is offset by higher operational subsidies for waste minimisation from MFE (\$477k), recoveries from recyclables (\$79k) and lease fees (\$62k). The waste minimisation subsidy is \$477k higher than budget due to the waste levy expansion resulting in higher waste levy charges therefore receiving more based on population. New levy charges have been reflected in the 25/26 Annual Plan Budget.

Expenditure is \$472k below budget due to low disposal costs as a result of lower tonnage being collected and processed which is

Measure	Target	Prior Year Result	Result	Comment
Percentage of actions set within the Waste Management and Minimisation Plan (WMMP) for that year that are achieved	50%	NEW	Target met	II7% of actions set within the Waste Management and Minimisation Plan were achieved this year. This includes the things like the Waste Not Want Not Fund, Polystyrene Recycling, Construction and Demolition Waste Diversion from landfill, Battery Recycling set up in partnership with Mitre 10, Lid Collection Competition with local schools, and engagement with the public at things like the Friday Market and the Family Fun Day.
The number of missed collections of kerbside refuse, food waste, and recycling.	<100	NEW	Target Met	There were 91 missed collections this financial year.
Percentage of issues raised with Council about kerbside collection of refuse, food waste or recycling, other than a missed collection, that are responded to* within 3 days.	95%	NEW	Target Met	95.87% of issues raised in this quarter were responded to within 3 days.
Rural residents have convenient council refuse bag drop-off points close to their homes	90%	90%	Target Met	The present collection routes ensure this measurement is reached.
Mobile recycling centres are conveniently located within 5km of identified village centres	YES	YES	Target Met	All Mobile Recycling Centres (MRCs) are in place. Please note Halcombe MRC cannot accept glass.



Overall capital spend is \$174k with an additional \$5k in commitments - totalling \$179k year to date.

Key projects that are currently underway:

- Second Weighbridge
- Entranceway and public drop-off improvements at RRC
- Purchase of New Bins for WMMP

Total budget is \$787k.



	Year to Date Y Actuals	ear to Date Budget	Variance	Annual Plan Budget	Total Budget
Revenue	9,151,473	7,701,787	1,449,686	6,026,287	7,701,787
Expenditure	4,975,581	6,379,678	1,404,097	6,379,179	6,175,237
Net Surplus/(Deficit)	4,175,892	1,322,109	2,853,783	(352,892)	1,526,550

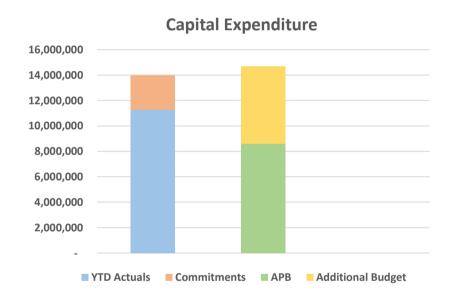
Variance is \$2.9M favourable to budget. Revenue is \$1.4M above budget due to Vested Assets (\$1.1M), higher development contributions (\$182k), volumetric water billing charges (\$245k) and filling station water sales (\$87k) offset slightly by lower capital grants received (\$58k).

Expenditure is \$1.4M below budget as a result of the release of the Almadale Water Treatment Plant Disposal Provision as discussions are still being had around future plans for the Treatment Plant. Also, lower depreciation as a result of delays in completion of FY2024 capital projects while budget assumed completion (\$668k) and lower internal interest (\$122k).

Water Supply - Measure	Target	Prior Year Result	Result	Comment
No Public health risk with substantiated positive E-coli detected in the water supply				
Feilding - Almadale	100%	Target Not Met	Target Met	Dips in Compliance only due to Calibration Processes
Feilding - Awa Street	100%	Target Not Met	Target Not Met	non-compliant for C.t - concentration (C) and the contact time(t) at Campbell Road bore site. The chlorination upgrade is underway cut in now scheduled for September 2025
Himatangi Beach	100%	Target Not Met	Target Not Met	Due to Turbidity incident for 4 days in April 2025
Rongotea	100%	Target Not Met	Target Met	100% compliant with bacteria requirements
Stanway Halcombe	100%	Target Not Met	Target Met	Small issues due to Calibration processes and comms connections
Waituna West	100%	Target Not Met	Target Not Met	Due to High Turbidity in storage reservoir on 2 days in May
Ohakea (Includes Sanson)	100%	Target Not Met	Target Met	100% compliant with bacteria requirements
New Zealand Drinking Water Standard Compliance Criteria for protozoa are met, with the exception of the Stanway- Halcombe Rural Water Supply				
Feilding - Almadale	100%	Target Met	Target Met	100% compliant with Protozoa requirements
Feilding - Awa Street	0%	Target Met	Target Met	The Newbury Line and Campbell Road bores currently have Class 1 water status and therefore don't require a protozoa barrier.
Himatangi Beach	100%	Target Met	Target Met	The Himatangi Beach bore currently has Class 1 water status and therefore does not require a protozoa barrier.
Rongotea	100%	Target Met	Target Met	The Rongotea Bore currently has Class 1 status and therefore a protozoa barrier is not required.  Notwithstanding this, a protozoa barrier was installed in mid November (UV)
Stanway Halcombe	100%	Target Met	Target Met	New Halcombe-Stanway WTP 2025 has been fully compliant since its commissioning on 17 February 2025

Water Supply - Measure	Target -	Prior Year Result	Result	Comment
Waituna West	100%	Target Met	Target Met	Bore has Class 1 status under S3 rules
Ohakea (Includes Sanson)	100%	Target Met	Target Met	100% compliant with Protozoa requirements
Percentage of real water loss from Council's networked reticulation system. This will be calculated for each water supply scheme using Method 1 - Water Balance as per the Department of Internal Affairs guidelines				
Feilding	< 35%	16%	Target Met	
Himatangi Beach	< 35%	31%	Target Met	
Rongotea	< 35%	15%	Target Met	
Sanson	< 35%		Target Met	Sanson is a zone of the Ohakea Scheme
Stanway Halcombe	< 35%	18%	Target Met	
Waituna West	< 35%	34%	Target Met	
Attendance time for urgent call-outs: from the time the Council receives notification to the time that service personnel reach the site	< 2 hours	0.26 hours	Target Met	Median response time = 0.51 hrs
Resolution time of urgent call-outs: from the time that Council receives notification to the time that service personnel confirm that the water supply has been reinstated.	< 9 hours	1.98 hours	Target Met	Median Resolution time = 1.33 hrs
Attendance time for non-urgent call-outs: from the time that Council receives notification to the time that service personnel reach the site	<5 working days	2.1 hours	Target Met	67 complaints received during this quarter - 2 complaints are still open = 65 complaints. The median attendance time is 0.28 days
Resolution time for non-urgent call-outs: from the time that Council receives notification to the time that service personnel confirm resolution of the fault or interruption.	< a further 5 working days	14.6 hours	Target Met	Median resolution time for non-urgent jobs 3.5 hours
Monitoring the total number of complaints (per 1,000 connections) received by Council about any of the following:  • Drinking water clarity  • Drinking water taste  • Drinking water odour  • Drinking water pressure or flow  • Continuity of supply  • The local authority's response to any of these issues	<20	3.6	Target Not Met	Q1 complaints = 57 complaints Q2 complaints = 96 complaints Q3 complaints = 98 11.5 complaints/1000 connections Q4 complaints = 35 complaints/1000 37 complaints per 1000 residential connections

Water Supply - Measure	Target Prior Yea Result		Result	Comment		
The average consumption of drinking water per day, per resident within Council's authority area Measured as litres/person/day for domestic supply only		Result				
Feilding	<300	184	Target Met			
Himatangi Beach	<1000	590	Target Met	630L/person/day		
Rongotea	<300	153	Target Met			
Sanson	<300	n/a	Target Met			
Stanway Halcombe	<1000	294	Target Met			
Waituna West	<1000	784	Target Not Met	1063 L/person/day		
Ohakea	<1000	330	Target Met			



Overall capital spend is \$11.3M with an additional \$2.7M in commitments - totalling \$14M year to date.

Key projects that are currently underway:

- Roots St West WTP
- Root Street Stage 2 (Churcher to Echo) Growth Works
- Stanway/Halcombe WTW New Works
- Precinct 5 Storage

Total budget is \$14.7M

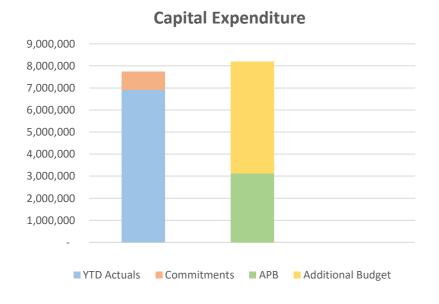
## Stormwater and Drainage

	Year to Date Actuals	Year to Date Budget	Variance	Annual Plan Budget	Total Budget
Revenue	5,049,725	3,735,309	1,314,416	3,326,299	3,735,309
Expenditure	1,954,097	2,288,003	333,906	2,223,005	2,288,003
Net Surplus/(Deficit)	3,095,628	1,447,306	1,648,322	1,103,295	1,447,306

Variance is \$1.6M favourable to budget. Revenue is \$1.3M above budget due to Vested Assets (\$2.1M), service connection agreement revenue received for Echo Place (\$69k) and sundry revenue for Excavated Materials (\$43k) offset by lower development contributions (\$944k).

Expenditure is \$334k below budget primarily because of lower internal interest (\$303k), depreciation (\$27k) and operational projects

Measure	Target	Prior Year Result	Result	Comment
The number of flooding events in the district	<2	1	Target Met	0 habitable floors flooded
The number of habitable floors per 1000 properties affected by flooding per flooding event that occurred in the district	<10	0.01	Target Met	0 habitable floors flooded
Abatement notices received by Council in relation to resource consents. (measured per scheme)	<2	0	Target Met	No abatement notices were issued
Compliance with the Council's resource consents for discharge from its stormwater system measured by the number of: • Infringement notices • Enforcement orders, and • Convictions received by Council in relation those resource consents (per scheme).	0	1	Target Met	No infringement notices have been issued
The median response times to attend a flooding event, measured from the time that Council receives notification to the time that service personnel reach the site	<2 hours	N/A	Target Met	0 flooding events
The number of complaints received by Council about the performance of its stormwater system. (Expressed per 1,000 properties connected to Council's stormwater system).	) <20	3.96	Target Met	5 complaints received in Quarter 4. This results in 50 complaints (Q1+Q2+Q3+Q4) 9,267 connections - this equates to 5.4 complaints/1000 connections



Overall capital spend is \$6.9M with an additional \$817k in commitments - totalling \$7.7M year to date.

Key projects that are currently underway:

- Root Street Stage 2 (Churcher to Echo) Growth Works
- Precinct 4 Attenuation
- Ranfurly Road Stormwater Improvements
- Design work for 5 retention ponds across District

Total budget is \$8.2M



### **Wastewater - excluding Nursery**

	Year to Date Actuals	Year to Date Budget	Variance	Annual Plan Budget	Total Budget
Revenue	11,627,116	9,333,222	2,293,894	9,247,915	9,333,222
Expenditure	10,379,193	9,482,953	(896,240)	9,482,950	9,372,694
Net Surplus/(Deficit)	1,247,923	(149,731)	1,397,654	(235,035)	(39,472)

Wastewater variance is \$1.4M favourable to budget. Revenue is \$2.3M above budget predominately due to Vested Assets (\$1.1M) and higher development contributions due to incorrect budget loaded (\$828 not \$828,000)(\$933k) and sundry revenue relating to Ohakea Wastewater Charges and Makowhai Farm Lease (\$233k).

Expenditure is \$896k above budget primarily because of higher Insurance (\$306k), Electricity (\$290k), Chemicals (\$276k), Maintenance (\$218k), and Resource Consent Monitoring (\$106k). Electricity is high due to the new Pump Stations for WW Centralisation not being budgeted for and not included in Council wide contract therefore higher charges. This has been addressed in the additional council wide contract approved in April and increased electricity and chemicals charges have been reflected in the 25/26 Annual Plan Budget. This was offset by lower depreciation as a result of delays in completion of FY2024 capital projects while budget assumed completion (\$15k) and

Measure	Target	Prior Year Result	Result	Comment
Number of dry weather sewerage overflows from Council's sewerage system, expressed per 1000 sewerage connections	< 6	2	Target Met	Quarter 4 = 0 dry weather overflows
Abatement notices received by Council in relation to resource consents. (measured per scheme)	<2	1	Target Met	No abatement notices received
Compliance with the Council's resource consents for discharge from its stormwater system measured by the number of: • Infringement notices • Enforcement orders, and • Convictions received by Council in relation those resource consents (per scheme).	0	0	Target Met	No Infringement notices, enforcement orders or convictions received by Council relating to wastewater conditions.
Median response time to sewage overflows resulting from blockage or other faults in the Council's sewerage system (urgent)	< 2 hours	0.25 hrs	Target Met	1 urgent job staff arrived less than 2 hours after receiving notification. Response time was 1 hour.
Median response time to sewage overflows resulting from blockage or other faults in the Council's sewerage system (non-urgent)	< 5 Days	0.9 hrs	Target Met	0.035 days
Median response time (combined)	< 5 Days	0.6 hours	Target Met	Combined is 0.0309 days
Median resolution time to sewage overflows resulting from blockage or other faults in the Council's sewerage system (from the time Council received notification to the time service personnel confirm resolution of the blockage or other fault) (urgent)	< 5 hours	1.82 hours	Target Met	0.0417 days



### **Wastewater - excluding Nursery**

Median resolution time to sewage overflows
resulting from blockage or other fault in the
Council's sewerage system (from the time
Council received notification to the time service
personnel confirm resolution of the blockage or
other fault) (non-urgent).

10 Days 2.93 hours

Target Met

0.82 days

wedian	resolution	time	(combinea)	

10 Days

2.4 hours

Target Met

0.4767 days

The total number of complaints received by

Council about the following:

• Sewage odour

• Sewerage system faults

Sewerage system blockages

• Council's response to issues with its sewerage system

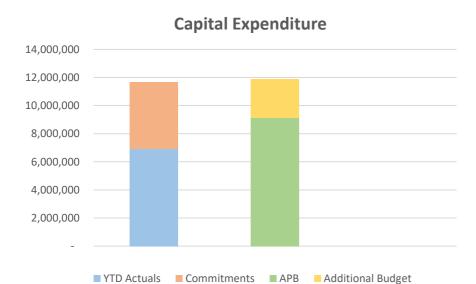
Expressed per 1,000 connections to the council sewerage system.

< 20 complaints in total per 1,000 connections

per annum

4.2 Target

18 complaints which include 6 manhole overflow, 5 blocked laterals, 4 blocked mains, 2 odour, and 1 pump station overflow due to flooding. Q1=7, Q2 = 7, Q3 =11, Q4 =18 Total = 4.45 complaints per 1,000



Overall capital spend is \$6.9M with an additional \$4.8M in commitments - totalling \$11.7M year to date.

Key projects that are currently underway:

- Root Street Stage 2 (Churcher to Echo) Growth Works
- Wastewater Centralisation Rongotea Design
- Wastewater Centralisation Halcombe to Mt Stewart Pipeline
  - Bio Trickling Filter Upgrade at Feilding WWTP

Total budget is \$11.9M



\*The nursery is located within the wastewater budget however is reported as a separate activity

	Year to Date Actuals	Year to Date Budget	Variance	Annual Plan Budget	Total Budget
Revenue	333,968	448,523	(114,555)	448,523	448,523
Expenditure	415,956	448,525	32,569	448,523	449,395
Net Surplus/(Deficit)	(81,988)	(2)	(81,986)	0	(872)

Variance for the Nursery is \$82k unfavourable to budget. Reflecting \$115k of revenue and \$33k of expenditure incurred.

This reflects the costs and work required up front to plant/sow the seedlings which have very little value at time of planting.

The revenue is earned at sale time (most plants take between 1-2yrs to mature ready for sale). The value of the seedling is recognised as stock on hand into the balance sheet but at this time they are not worth much as their value increases as they grow and is then recognised as income at sale time. The level of stock on hand is 226k plants (last month 224k), with an average age of 16 months.

	2025	2025		2025	2025
	Actual YTD	Budget	Variance	Revised	Annual Plan
	\$000	YTD \$000	\$000	Budget \$000	\$000
Revenue					
Rates revenue	51,124	50,623	501	50,623	50,623
Financial revenue	639	575	64	575	575
Subsidies and grants	13,870	11,153	2,718	11,153	8,033
Development contributions	3,857	4,299	(441)	4,299	4,299
Other revenue	16,670	12,051	4,620	12,051	11,947
Other gains/(losses)	282	311	(29)	311	311
Total revenue	86,443	79,011	7,432	79,011	75,787
Expenses					
Personnel costs	14,399	15,525	1,126	15,525	15,438
Depreciation and amortisation	25,081	27,269	2,188	27,269	27,274
Finance costs	4,221	4,470	248	4,470	4,470
Other operating expenses	29,882	31,148	1,266	31,148	31,194
Total Expenditure	73,584	78,412	4,828	78,412	78,376
Surplus/(deficit) before tax	12,859	164	12,696	164	(1,982)
Income tax expense	-	-	-	-	-
Surplus/(deficit) after tax	12,859	164	12,696	164	(1,982)
Other comprehensive revenue & expense					
Gains/(losses) on the revaluation of property, plant	114	0	114	33,485	33,485
and equipment					
Impairment losses on restricted buildings through	0	0	0	0	0
other comprehensive revenue and expenses					
Total other comprehensive revenue and expense	114	0	114	33,485	33,485
Total comprehensive revenue and expense	12,973	164	12,810	53 <b>33,649</b>	31,503

/TD Actuals 2023/24		YTD Actuals 2024/25
	<u>Assets</u>	
	Current Assets	
11,296,966	Cash and Cash Equivalents *	10,401,664
8,675,786	Receivables and Accruals	7,787,958
271,652	Inventory on Hand	278,785
2,409,392	Other Financial Assets - Current *	303,916
3,824,000	Non-current Assets for Sale	3,824,000
26,477,796	Total Current Assets	22,596,323
	Non-current Assets	
1,182,430,278	Property, Plant and Equipment	1,206,645,785
27,094	Intangible Assets	20,176
7,058,488	Other Financial Assets - Term	7,629,118
1,189,515,860	Total Non-current Assets	1,214,295,079
,215,993,656	Total Assets	1,236,891,402
	Current Liabilities	
13,783,073	Accounts Payable and Accruals	14,044,409
446,001	Provisions - Current Portion	27,724
1,334,471	Employee Entitlements	932,516
25,900,000	Borrowing - Current Position	27,900,000
41,463,545	Total Current Liabilities	42,904,648
	Non-current Liabilities	
1,110,236	Provisions - Term Portion	593,673
69,331,154	Borrowings - Term Portion	76,331,154
70,441,390	Total Non-current Liabilities	76,924,827
111,904,935	Total Liabilities	119,829,476
	<u>Equity</u>	
493,548,214	Retained Earnings	494,608,578
609,480,143	Other Reserves	609,593,942
1,060,365	Current Earnings	12,859,406
,104,088,721	Total Equity	1,117,061,926

#### Cash and Cash Equivalents and Other Current Financial Assets comprise:

	Oncall	Short Term
Kiwibank	561	0
ASB	1,022	0
BNZ On call	10,378,876	0
ANZ On call	246	0
Westpac On call	18,825	
Float	2,135	
Total Cash and Cash Equivalents	10,401,664	
Community Loans & Receivables		303,916
Total Other Financial Assets - Current		
		303,916
	54	0

	2025	2025		2025	2025
	Actual YTD	Budget YTD	Variance YTD	Revised Budget	Annual Plan
	\$000	\$000	\$000	\$000	\$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	16,720	16,251	469	16,251	16,251
Targeted rates	34,724	34,652	71	34,652	34,372
Subsidies and grants for operating purposes	3,873	3,569	304	3,569	3,310
Fees and charges	7,990	10,747	(2,757)	10,747	10,903
Interest and dividends from investments	639	575	64	575	575
Local authorities fuel tax, fines, infringement fees and other	1,561	1,304	257	1,304	1,204
receipts Total operating funding	65,505	67,098	(1,592)	67,098	66,615
Applications of operating funding					
Payments to staff and suppliers	44,275	47,143	2,868	47,089	46,632
Finance costs	4,221	4,470	248	4,470	4,470
Other operating funding applications	0	0	0	0	0
Total applications of operating funding	48,496	51,612	3,116	51,558	51,102
Surplus (deficit) of operating funding	17,009	15,485	(631)	14,227	15,513
Sources of capital funding					
Subsidies and grants for capital expenditure	8,903	6,548	2,354	6,548	4,378
Development and financial contributions	4,953	5,334	(381)	5,334	4,484
Increase (decrease) in debt	9,000	2,447	6,553	17,500	9,789
Gross proceeds from sale of assets	222	0	222	139	0
Lump sum contributions	0	0	0	0	0
Other dedicated capital funding	0	0	0	0	0
Total sources of capital funding	23,077	14,330	8,747	29,521	18,651
Applications of capital funding					
Capital expenditure					
- to meet additional demand	6,929	11,512	4,583	11,512	1,634
- to improve the level of service	18,274	20,484	2,210	20,484	14,935
- to replace existing assets	23,919	38,335	14,416	38,335	30,927
Increase (decrease) in reserves	(9,036)	(40,516)	(31,480)	(26,583)	(13,332)
Increase (decrease) of investments	0	0	0	0	0
Total application of capital funding	40,086	29,815	(10,271)	43,748	34,164
Surplus (deficit) of capital funding	(17,009)	(15,485)	(1,524)	(14,227)	(15,513)
Funding balance	0	0	0	0	0

Project	Job	YTD	YTD	YTD	Total	Actual	Total	Total Variance
Туре		Actuals	Budget	Variance	Commitments	+	Budget	AP Comments
	Grand Total	49,045,009	70,331,087	21,286,078	18,626,642	Commitments 67,671,651	70,331,087	Rudget 47,495,909
	Granu Total	49,049,009	70,331,067	21,200,070	10,020,042	67,671,651	70,331,067	47,430,303
	21. Roading Network	15,258,918	18,569,770	3,310,852	8,344,375	23,603,294	18,569,770	15,440,152
Renewal	RD1009. Sub Unsealed Road Metalling	351,820	303,704	-48,116	317,270	669,090	303,704	303,704
	001. Cat 211 - Subsidised Unsealed road metalling - Maintenance Contractor	351,820	303,704	-48,116	264,337	616,156	303,704	303,704
	003. Cat 211 - LS Management and Reporting Unsealed Road	0	0	0	52,933	52,933	0	0
Renewal	Metalling RD1010. Sub Sealed Road Resurfacing	3,696,627	3,758,766	62,139	2,920,349	6,616,976	3,758,766	3,537,361
101101101	001. Cat 212 - Subsidised Sealed Road Resurfacing - Chip Seal	3,602,091	3,638,766	36,675	2,400,700	6,002,791	3,638,766	2,774,613
	003. Cat 212 - Subsidised Sealed Road Resurfacing - AC	94,536	120,000	25,464	2,400,700	94,536	120,000	762,748 carry forward surplus
	004. Cat 212 - Subsidised Sealed Road Resultating - AC	94,530		25,404				702,746 Carry forward surplus
	Resurfacing	0	0	0	519,649	519,649	0	0
Renewal	RD1016. Sub Roading Footpath Renewal	29,033	55,744	26,711	13,842	42,875	55,744	55,744
	001. Cat 225 - Sub Roading District Footpath Renewals 002. Cat 225 - LS Management and Reporting Footpath	29,033	55,744	26,711	10,329	39,361	55,744	55,744 TIO budget significantly lower carry forward surplus
	Renewal	0	0	0	3,513	3,513	0	0
Renewal	RD1018. Subsidised Bridge Renewals	70,780	70,780	0	0	70,780	70,780	0
0 11	001. Cat 216 - Subsidised Bridge Renewals	70,780	70,780	0	0	70,780	70,780	0
Growth	RD1025. Roading Growth	1,195,111	2,015,227	820,116	665,329	1,860,440	2,015,227	One Request to Carry Forward remaining funds to next Financial Year, funds required for Turners Road
	001. Roading Growth	0	25,432	25,432	0	0	25,432	project.
	012. Roading Growth Works - Turners Road	10,942	22,167	11,226	0	10,942	22,167	O Awaiting final claim for electrical work in Stage 1. Claim expected after June. Unspent budget to be carried forward
	014. Roading Growth Works Precinct 4 Preliminary Costs	-136	0	136	0	-136	0	0 Job closed
	016. Arnott Street Reconstruction	606	1,100	494	0	606	1,100	0 Design work in progress. Carry Forward needed as no budget for next Financial Year.
	025. Road One Construction	1,075	1,076	1	0	1,075	1,076	0 Line marking works, project is complete.
	035. Roots Street East Intersection Transition	81,391	151,097	69,706	43,793	125,184	151,097	Project Complete and will be capitalised with Roots - Churcher to Echo Stage 1 upgrade at end of July. Unspent balance to be carried forward for Stage 2 works.
	036. Street Lighting for Churcher, Turoa, Echo	76,149	287,458	211,309	130,957	207,106	287,458	Streetlighting contract awarded and partially completed this year. Balance of commitment to be carried 0 forward. Footpath contract tendered in June with contract award late June - early July. Unspent balance to be carried forward.
	050. Precinct 4 - Road 3 (from road 1B to Roots St)	20,954	49,257	28,303	19,500	40,454	49,257	POs now open for legalisation of road corridor. Have just agreed on land for corner splays. Legalisation will now progress. Carry forward will be needed to continue with legalisation.
	051. Precinct 4 - Roots St (Churcher to Makino)	442,632	498,319	55,687	52,165	494,797	498,319	0 On track for completion July 2025. Balance of budget to be carried forward.
	052. Precinct 4 - Road 1B (road 4 to road 3)	2,590	2,590	0	0	2,590	2,590	0 Work is now complete on discharging comp certs.
	056. Root Street Stage 2 (Churcher to Echo)	318,173	735,997	417,824	418,914	737,087	735,997	Work scheduled for completion in September 2025. Unspent budget to be carried forward
Renewal	127. Precinct 4 - Road 4A Echo Place  RD1030. Sub Drainage Renewals	240,734 <b>417,553</b>	240,734 <b>466,852</b>	0 <b>49,299</b>	<b>400,710</b>	240,734 <b>818,263</b>	240,734 <b>466,852</b>	0 Completed and capitalised 537,632
Reliewai	001. Cat 213 - Subsidised Drainage Renewals	417,553	466,852	49,299	308,500	726,053	466,852	537,632
	005. Cat 213 - Subsidised Drainage Renewals - Maintenance	0	0	0	92,210	92,210	0	0
Panawal	Contractor RD1031. Sub Structures Renewals	440.054		•				005.454
Renewal	001. Cat 215 - Subsidised Structures Component	449,051	709,213	260,162	54,072	503,122	709,213	885,454
	Replacements	449,051	709,213	260,162	54,072	503,122	709,213	885,454 Carry forward surplus
Renewal	RD1032. Sub Traffic Services Renewal	472,052	485,548	13,496	183,803	655,855	485,548	485,547
	001. Cat 222 - Subsidised Traffic Services Renewal - Signs - Maintenance Contractor	114,463	141,864	27,401	155,308	269,771	141,864	58,414
	002. Cat 222 - Subsidised Traffic Services Renewal - Road marking	357,589	330,000	-27,589	0	357,589	330,000	321,310
	003. Cat 222 - Subsidised Traffic Services Renewal - Street light	0	13,684	13,684	0	0	13,684	105,823
	006. Cat 222 - LS Management and Reporting Traffic Services Renewals	0	0	0	28,495	28,495	0	0

Project	Job	YTD	YTD	YTD	Total	Actual	Total	Total Variance
Туре		Actuals	Budget	Variance	Commitments	+	Budget	AP Comments
- 31			g.:			Commitmente		Ruddat
Renewal	RD1034. Sub Pavement Rehabilitation	1,132,366	1,132,366	0	0	1,132,366	1,132,366	1,659,174
	001. Cat 214 - Subsidised Pavement Rehabilitation	1,132,366	1,132,366	0	0	1,132,366	1,132,366	1,659,174 budget spent on Fulton Hogan overheads of \$11k per month
New LOS	RD1057. 357 Resilience Improvements	224,341	277,933	53,592	0	224,341	277,933	277,933
	001. Cat 341 - Sub Resilience Improvements (357)	224,341	277,933	53,592	0	224,341	277,933	277,933 This will be spent -surplus to go back to NZTA
New LOS	RD1058. 451 Walking Facilities	0	0	0	0	0	0	317,438
	001. Cat 341 - Sub Walking Facilities (451)	0	0	0	0	0	0	317,438
Renewal	RD1060. Sub Renewal Emergency Works	3,935,087	7,533,457	3,598,370	3,754,853	7,689,940	7,533,457	6,103,023
	001. Cat 141 - Sub Feb 2023 Emergency Works Capital Expenditure	3,576,243	7,108,279	3,532,036	3,652,626	7,228,869	7,108,279	6,103,023 Churchill Bridge started end of January and won't be finished till next financial year surplus to be carry forward
	002. Cat 141 - Sub May 2023 Emergency Works Capital	197,752	273,231	75,479	102,227	299,980	273,231	0 Surplus to be carry forward
	Expenditure  003. Cat 141 - October 2024 Rain Event			-9,144	0			
Now LOS		161,091	151,947	•		161,091	151,947	0 Spent
New LOS	RD1061. Land Purchase 37 Roots St 100. Land Purchase 37 Roots St	<b>4,660</b> 4,660	<b>60,763</b> 60,763	<b>56,103</b> 56,103	<b>6,660</b> 6,660	<b>11,320</b> 11,320	<b>60,763</b> 60,763	Carry forward will be required to cover legalisation costs for Root St
New LOS	RD1062. Sub New Emergency Works	285,817	317,438	31,621	0,000	285,817	317,438	0 Carry forward will be required to cover regalisation costs for Noot St
New LOS	001. Cat 141 Sub Feb 2023 EW New Works	285,817	317,438	31,621	0	285,817	317,438	To cover Terrace Road works - carry forward surplus
Renewal	RD4021. Non Sub Road Works	107,802	1,171,833	1,064,031	27,488	135,290	1,171,833	1,171,833
rtonowar	NOTO Z. HON GUD NOUG WORKS	107,002	1,171,000	1,004,001	21,400	100,200	1,171,000	For Roots St East was not completed this year. Require \$102k for Banks Road footpath and \$40k
	007. New Road Works	107,802	1,171,833	1,064,031	27,488	135,290	1,171,833	1,171,833 possibly for Roots St splay purchase, also require \$100k for roads 3 and 4 legalisation and easements - surplus to be carry forward
New LOS	RD4024. Non Sub Roading New Footpaths	9,774	0	-9,774	0	9,774	0	0
	001. Non Subsidised Roading New Footpaths	9,774	0	-9,774	0	9,774	0	0 For Grey St pedestrian crossing
Renewal	RD4034. Non Subsidised Roading Renewal	22,780	192,302	169,522	0	22,780	192,302	105,309
	001. Non Subsidised Roading Renewals	22,780	192,302	169,522	0	22,780	192,302	105,309 Carry forward if not required to top up sub codes
Renewal	RD4039. Non Sub Mitigation Sealing	0	17,844	17,844	0	0	17,844	0
	001. Non Sub Mitigation Sealing	0	17,844	17,844	0	0	17,844	0 Carry forward surplus
	23. Solid Waste	173,869	786,818	612,949	5,000	178,869	786,818	295,816
New LOS	SW1005. Purchase of New Recycling Bins	-2,666	22,660	25,326	0	-2,666	22,660	22,660
	002. Ongoing purchase of new recycling bins	-2,666	22,660	25,326	0	-2,666	22,660	Purchased as needed. Underbudget at year end. Carry forward requested as new Feilding suburb starting to include new buildings/bin requests.
New LOS	SW1007. Recycling Inventory	-1,663	-4,944	-3,281	0	-1,663	-4,944	-4,944
	001. Recycling Inventory - MGB 240L	-139	-3,914	-3,775	0	-139	-3,914	-3,914 Replaced as needed.
	002. Recycling Inventory - MGB 120L	673	1,030	357	0	673	1,030	1,030 Less people use these than 240L and good stock levels. Replace as needed.
N 100	003. Recycling Inventory - Glass Crates	-2,197	-2,060	137	0	-2,197	-2,060	-2,060 Replaced as needed.
New LOS	SW2005. Resource Recovery Centre 070. Weigh bridge, hard stand, power relocation and ancillary	163,501	315,220	151,719	5,000	168,501	315,220	U .
	works	157,111	157,532	421	0	157,111	157,532	0 Project complete. Project completion report underway to allow for capitalisation.
	110. Resource Recovery Centre signage and site improvements	6,390	157,688	151,298	5,000	11,390	157,688	Signage and traffic improvements at RRC entrance being planned. Also working to pipe open drain to increase RRC storage area. Carry forward will be requested.
New LOS	SW2007. Est Mobile Recycling Centres	6,097	8,017	1,920	0	6,097	8,017	0
	005. Tangimoana MRC Fence Repair	5,850	5,850	0	0	5,850	5,850	0 Fence work now complete.
	006. MRC Renewal Works	247	2,167	1,920	0	247	2,167	Security camera planning taking longer than anticipated due to technical requirements e.g. solar power. Carry forward will be requested.
New LOS	SW2010. Himatangi RTS	0	17,110	17,110	0	0	17,110	0
	001. Establish Refuse Transfer Station	0	17,110	17,110	0	0	17,110	Ourrently pricing security cameras for 3 worst fly tipping MRCs. Plan to request carry forward as was not ready to be install this Financial Year.
New LOS	SW3500. New Bin Purchases	8,600	428,755	420,155	0	8,600	428,755	278,100
	002. Foodwaste collection bins	8,600	428,755	420,155	0	8,600	428,755	278,100 Carry forward to be requested for next financial year to fund bin purchase. Waste levy funded. Contract now awarded.

Project	Job	YTD	YTD	YTD	Total	Actual	Total	Total Variance
Туре		Actuals	Budget	Variance	Commitments	+	Budget	AP Comments
						Commitmente		Rudget
	25. Wastewater	6,905,362	11,860,446	4,955,084	4,751,224	11,656,586	11,860,446	9,127,110
Renewal	WW2002. Feilding WWTP Asset Renewal	1,189,834	3,025,607	1,835,773	119,935	1,309,769	3,025,607	2,651,695
	001. Feilding WWTP Asset Renewal	83,979	124,050	40,071	0	83,979	124,050	122,696 No further projects planned to start before end of Financial Year. Carry forward to be requested.
	052. Pump Replacement 8 & 9	51,589	58,000	6,411	0	51,589	58,000	Have been purchased and are waiting to install which will not happen until next Financial Year. Current unspent budget to be requested to Carry forward to complete work.
	054. Primary Sed Tank Sludge Pumps	19,223	19,223	0	0	19,223	19,223	Project has been completed and capitalised.
	055. Bio Trickling Filter Upgrade	201,223	203,134	1,911	1,911	203,134	203,134	0 Project complete, needs to be capitalised.
	056. Boiler Cone System	0	12,500	12,500	10,000	10,000	12,500	0 Supplier ordered the wrong size, causing delay. Carry forward remaining budget to finish job.
	057. Dewatering Plant Pipework	10,773	10,773	0	0	10,773	10,773	0 Job closed and capitalised.
	058. Biolack Hoses	12,823	12,823	0	0	12,823	12,823	0 Job closed and capitalised.
	201. Feilding WWTP - Instrumentation and Electrics	36,825	61,200	24,375	20,004	56,829	61,200	Work underway to install continuous monitoring equipment for wetland. Carry forward remaining funds to next Financial Year
	505. Roading Renewals	271,282	263,885	-7,397	0	271,282	263,885	52,000 Funded part of weighbridge and Parakaraka excavated material costs to WWTP. Slightly over budget.
	506. Ablution block for MWWTP	3,049	260,000	256,951	0	3,049	260,000	Negotiating with preferred tenderer. Team are starting with the reroofing first. Carry Forward remaining funds to complete project next Financial Year.
	507. Anaerobic Digester Plant Replacement	68,305	114,000	45,695	0	68,305	114,000	104,000 Carry forward remaining funds for analyser replacement.
	510. Village Wide WTP Asset Renewals	2,608	5,200	2,592	0	2,608	5,200	5,200 Carry forward remaining funds to next Financial Year for the Himatangi reservoir roof replacement
	520. WWTP Reconsenting	339,502	867,061	527,559	-3,724	335,778	867,061	A number of projects are underway as part of future works for the MWWTP.Carry Forward remaining 2,107,799 funds to complete projects next Financial Year to support reconsenting, e.g. planned aeration upgrade to improve nitrogen outcomes.
	521. U.V Replacement for MWWTP	33,098	800,000	766,902	8,640	41,738	800,000	0 Contract award and installation will take place next Financial Year. Carry forward unspent budget.
	525. Digester commissioning	6,566	13,758	7,192	0	6,566	13,758	Remaining works required to accommodate gas leaks. Request to carry forward remaining budget to next Financial Year to support the repair.
	530. pH correction	48,988	200,000	151,012	83,105	132,093	200,000	Design finished, construction underway. Will request carry forward into next Financial Year to support this aspect of the project.
Renewal	WW2003. Feilding WW Retic Renewals	304,957	561,283	256,326	40,675	345,633	561,283	416,000
	001. Planned Reticulation Renewals	14,511	14,510	-1	0	14,511	14,510	0 As needed. Budget being moved here.
	005. District Wide Unplanned Reticulation Renewals	184,502	219,284	34,782	37,033	221,535	219,284	CCTV completed with review of pipework underway. Minor defects found and now started in Feilding. 104,000 Initial assessment in Feilding will require some relining or renewals that will be planned next Financial Year. Carry forward required to enable relining to be done that was identified through the CCTV work.
	023. Russell St & Carthew St Sewer Rail Crossing Feilding	948	0	-948	0	948	0	0
	030. Planned Reticulation Renewals	87,766	267,489	179,723	3,643	91,409	267,489	CCTV completed with review of pipework underway. Minor defects found and now started in Feilding. 312,000 Initial assessment in Feilding will require some relining or renewals that will be planned next Financial Year. Carry forward required to enable relining to be done that was identified through the CCTV work.
	031. Trent Street Investigations	17,230	30,000	12,770	0	17,230	30,000	Design work completed with Carry forward required to enable gravity main to be constructed next Financial Year
	032. Wapiti Ave WW improvements	0	30,000	30,000	0	0	30,000	Capacity issue at Mt Taylor when high rainfall. Design work underway. Carry forward remaining funds to complete project next Financial Year.
Renewal	WW2009. Rongotea WWTP Renewals	19,882	20,533	651	0	19,882	20,533	0
	005. Rongotea WW Pumpstation Renewal	19,882	20,533	651	0	19,882	20,533	0 Carry forward needed to cover staff time. Once centralisation is complete this will decrease.
Renewal	WW2012. Himatangi WW Asset Replacement	16,228	26,000	9,772	0	16,228	26,000	26,000
	003. Inlet Screen/Irrigation Pump/Solenoid/Brush	16,228	26,000	9,772	0	16,228	26,000	26,000 Competition planned for August, carry forward remaining budget to complete project.

Project	Job	YTD	YTD	YTD	Total	Actual	Total	Total Variance
Туре		Actuals	Budget	Variance	Commitments	+	Budget	AP Comments
						Commitmente		Rudget
New LOS	WW2013. Feilding WWTP Upgrade	668,737	1,332,864	664,127	153,875	822,612	1,332,864	1,210,297  1,210,297  1,210,297  Design between Ovation to Turners Rd complete with Darraghs Rd completed. Carry Forward
	030. Ovation Pipeline	336,884	649,890	313,006	77,461	414,345	649,890	1,051,177 remaining funds to complete project next Financial Year.
	031. Pipeline to MWWTP	113,221	411,000	297,779	66,098	179,319	411,000	Design completed for Dalgetty Line but due to the high water table we have postponed this project until next summer. Carry Forward funds to enable this project to be completed next Financial Year.
	034. Wetland Stage 2	0	0	0	10,000	10,000	0	0
	035. MWWTP - Purchase of Crane Truck	101,649	101,649	0	0	101,649	101,649	104,000 Job capitalised and closed.
	036. MWWTP Purchase of Excavator	47,758	47,758	0	0	47,758	47,758	55,120 Job capitalised and closed.
	212. Feilding WWTP - Land Passage	0	0	0	316	316	0	0 Transfer commitments to WW2013 & close job.
	213. Surface Flow Wetland 3	69,225	122,567	53,342	0	69,225	122,567	Design for second stage underway with gravel supplied from the detention ponds project in Maewa.  Carry Forward remaining funds to next Financial Year
Growth	WW2016. Feilding Wastewater Growth	215,347	311,892	96,545	130,875	346,222	311,892	0
	001. Feilding Wastewater Growth	0	6,767	6,767	0	0	6,767	0 To be carried forward.
	006. Feilding -Turners Road Wastewater	9,842	3,770	-6,072	0	9,842	3,770	0
	050. Precinct 4 - Road 3 (from road 1B to Roots St)	1,833	1,833	1	0	1,833	1,833	
	051. Precinct 4 - Roots St (Churcher to Makino)	44,524	47,335	2,812	3,312	47,835	47,335	On track for completion early in the next financial year. Unspent budget to be carried forward      Project underway and scheduled for completion in September 2025. Unspent completion to be carried.
	056. Root Street Stage 2 (Churcher to Echo)	97,742	226,682	128,940	127,564	225,306	226,682	Project underway and scheduled for completion in September 2025. Unspent commitment to be carried forward
	127. Precinct 4 - Road 4A Echo Place	61,407	25,505	-35,902	0	61,407	25,505	0 overspend within Growth budget
New LOS	WW2023. Wastewater New Connections	43,037	57,200	14,163	0	43,037	57,200	57,200
	011. Wastewater New Connections Sanson	17,999	0	-17,999	0	17,999	0	0
	013. Wastewater New Connections Himatangi	25,038	57,200	32,162	0	25,038	57,200	57,200 Carry forward remaining budget for new connections.
Renewal	WW2031. Unplanned Renewals -Villages	1,571	0	-1,571	0	1,571	0	0
	002. Wastewater Unplanned Renewals - Halcombe	319	0	-319	0	319	0	0
	008. Wastewater Unplanned Renewals - Himatangi Beach	1,252	0	-1,252	0	1,252	0	0 As needed.
New LOS	WW2032. Feilding WWTP Nursery New Work	9,270	9,568	298	0	9,270	9,568	9,568
	009. Deplugging Machine	9,270	9,568	298	0	9,270	9,568	9,568 Has been purchased. Job to be closed.
Renewal	WW2035. Kimbolton WWTP Renewals	1,965	0	-1,965	0	1,965	0	0
	001. Kimbolton - Wastewater Treatment Renewals	1,965	0	-1,965	0	1,965	0	0 As needed. Budget to be transferred here to cover actuals.
New LOS	WW2038. Feilding WWTP - Irrigation	216,417	341,550	125,133	25,000	241,417	341,550	337,750  Track work for the year to be completed by June. Planting taking place, June, July, Palance of budget to
	020. Feilding WWTP - Irrigation 2 Buffer Planting	190,178	232,750	42,572	25,000	215,178	232,750	Track work for the year to be completed by June. Planting taking place June-July. Balance of budget to be carried forward.
	511. Buffer Development Oroua River Bank	7,800	7,800	0	0	7,800	7,800	104,000 Budget to be carried forward to next year for track development.
	512. Biosolid Vermiculture Trial	18,439	101,000	82,561	0	18,439	101,000	Work on the trial will continue into 2025/26 financial year. Carry forward funding to support this work.
Renewal	WW3004. Wastewater Centralisation	3,164,553	6,173,949	3,009,396	4,280,863	7,445,416	6,173,949	4,418,600
	001. WW Centralisation - renewal projects	0	5,871	5,871	0	0	5,871	Rongotea & Halcombe projects underway, carry forward remaining budgets to next Financial Year to enable completion of ww centralisation projects, Rongotea, Halcombe and Kauwhata
	007. WW Centralisation - Sanson to Mt Stewart	5,581	1,039	-4,542	6,304	11,886	1,039	Complete, requesting capitalisation and close
	009. WW Centralisation - Rongotea to Awahuri Road	1,820,269	3,492,512	1,672,243	2,973,949	4,794,218	3,492,512	4,418,600 Rongotea pump stations forecasted construction spend 25/26. Pipework and air valve installation contract is underway. Balance of budget to be carried forward for Rongotea pump station construction.
	010. WW Centralisation - Halcombe to Mt Stewart	1,324,417	2,604,527	1,280,110	1,300,610	2,625,026	2,604,527	Contract awarded for pipeline installation, along with confluence chamber construction and air and scour valve installation. Contract works cross into 25/26. Unspent budget to be carried forward.
	017. Kauwhata to Awahuri (join Rongotea pipe)	14,286	20,000	5,714	0	14,286	20,000	Project being designed, exploring alternative options to centralisation due to cost. Currently budgeted for construction 25/26. Unspent budget to be carried forward
	024. Trent street overflow	0	50,000	50,000	0	0	50,000	0 Work on the trial will continue into 2025/26 financial year. Carry forward funding to support this work.

Project	Job	YTD	YTD	YTD	Total	Actual	Total	Total Variance
Туре		Actuals	Budget	Variance	Commitments	+	Budget	AP Comments
						Commitments		Rudget
	26. Stormwater and Drainage	6,921,564	8,200,027	1,278,463	817,276	7,738,840	8,200,027	3,121,087
New LOS	ST1009. Stormwater Growth Feilding	3,686,299	4,330,472	644,173	542,707	4,229,007	4,330,472	0
	014. Stormwater Growth - Turners Road	14,646	22,541	7,895	0	14,646	22,541	0
	028. Feilding Stormwater - Jesse Line	-1,728	0	1,728	0	-1,728	0	0
	050. Precinct 4 - ROAD 03	1,833	1,833	94.726	105.883	1,833	1,833	U  O Miner undergrand forecast. Delegas to be covided forward. Desiret to be conitalized in July
	051. Precinct 4 - Roots St (Churcher to Makino)	861,124	945,860	84,736	105,882	967,006	945,860	<ul> <li>Minor underspend forecast. Balance to be carried forward. Project to be capitalised in July</li> <li>Construction underway. Scope added to contract and completion now scheduled for September 2025.</li> </ul>
	056. Root Street Stage 2 (Churcher to Echo)	580,577	749,577	169,000	170,327	750,904	749,577	Unspent budget to be carried forward.
	127. Precinct 4 - Road 4A Echo Place	7,115	7,115	0	0	7,115	7,115	0 Job closed
	206. Precinct 4 - Attenuation	2,223,401	2,603,546	380,145	266,499	2,489,900	2,603,546	O Ponds work scheduled for completion in July. Additional work required for access to ponds from Roots St East, to be expended next year. Unspent budget to be carried forward
	219. Precinct 4 West Makino Outlet and drainage reserves	-669	0	669	0	-669	0	O Some staff time was incorrectly coded here.
New LOS	ST1012. Stormwater New Work Feilding	151,750	1,055,889	904,139	6,500	158,250	1,055,889	693,469
	001. Stormwater New Work Feilding	34,779	519,103	484,324	0	34,779	519,103	233,792 Carry forward the remaining \$456,935 to 25/26 to further improve Ranfurly Road stormwater issues,
	013. Ranfurly Road Stormwater	-4,423	3,363	7,786	0	-4,423	3,363	and to further improve stormwater management across Feilding.  0 Job closed
	013. Kalliuliy Koau Stoffiwater	-4,423	3,303	7,760	U	-4,423	3,303	Detention may be required on non-Council owned land. Carry forward to be requested - approx. \$150K
	014. Ranfurly Road Stormwater Improvements	67,870	471,892	404,022	6,500	74,370	471,892	459,677 needed in 2025/26 for property matters approx. 1 year duration, and then remaining \$254,022 into 2026/27 for construction.
	015. Rangeview Place	17,306	17,306	0	0	17,306	17,306	0 Job closed.
	016. Fergusson Street Stormwater Diversion	750	750	0	0	750	750	0 Job closed.
	017. Turners Reservoir Drain Relocation	35,468	43,475	8,007	0	35,468	43,475	Works complete. To be capitalised with reservoir construction.
Renewal	ST1013. Unplanned Renewals Feilding	35,589	153,624	118,035	60,000	95,589	153,624	109,747
	001. Stormwater Unplanned Renewals Feilding	222	3,730	3,508	0	222	3,730	0 As needed. Carry Forward to next year to be used towards South St renewal
	014. Stormwater catchment modelling	0	0	0	60,000	60,000	0	0
	019. Planned Reticulation Renewals	0	52,547	52,547	0	0	52,547	52,547 As needed. Carry forward to next year to be used towards South St renewal
	106. District Wide Unplanned Reticulation Renewals	35,367	97,347	61,980	0	35,367	97,347	57,200 As needed. Consignment stock contract was renewed. Carry Forward to next year to be used towards South St renewal
Renewal	ST1024. SW Unplanned Renewals-Villages	7,191	52,000	44,809	0	7,191	52,000	52,000
	003. SW Unplanned Renewals - Rongotea	7,191	8,000	809	0	7,191	8,000	0 As needed- Carry forward
	004. Old Sanson School Pump Replacement	0	44,000	44,000	0	0	44,000	52,000 It is found that MDC is required to maintain this pump but there is issues with access as switchboard is located inside building. Waiting for pricing. Carry Forward funds to next Financial Year
New LOS	ST1031. Stormwater Flooding New Works	105,118	981,565	876,447	7,238	112,356	981,565	894,111
	001. Stormwater Flooding new works	0	87,457	87,457	0	0	87,457	0 Carry forward unspent funding to support Poplar Grove short term stormwater solution.
	003. Ranfurly Road stormwater	-23,409	0	23,409	0	-23,409	0	0 Close this line.
	004. Haybittle to Oroua River stormwater management	5,526	0	-5,526	0	5,526	0	0 Job closed
	005. Detention pond industrial	-14,246	0	14,246	0	-14,246	0	0 Job closed
	006. Poplar Grove	38,724	200,000	161,276	7,238	45,962	200,000	One land agreement in place. Two more pending. Construction planned for 25/26. Carry forward all remaining budget for the build, including additional budget from 001.
	100. Stormwater - Feilding flood protection	88,962	674,108	585,146	0	88,962	674,108	New budget in 25/26 of \$704,552 will cover design work for Haybitte, P2&3 detention ponds, Osborne  Terrace improvements and Poplar Grove Long Term improvements, as well as fund legal costs to start early land processes as required. Carry forward will therefore support land purchase and construction costs in 26/27. Carry forward will also support proposed Queen Street upgrade in 25/26.
	102. Stormwater - Haybittle Street flood protection	575	0	-575	0	575	0	1 Job closed
	103. Stormwater - Sandon Road flood protection	0	0	0	0	0	0	Survey work is underway and design for short term solution occurring. Carry forward unspent to support new pipe installation in 25/26, supported by additional funding from 100.
	104. Stormwater - Glasgow Street flood protection	0	0	0	0	0	0	1 Job closed
	105. Stormwater - Queen Street Stormwater Improvements	8,986	20,000	11,014	0	8,986	20,000	O Survey work is underway and design for short term solution occurring. Carry forward unspent to support new pipe installation in 25/26, supported by additional funding from 100.

Project	Job	YTD	YTD	YTD	Total	Actual	Total	Total Variance
Туре		Actuals	Budget	Variance	Commitments	+	Budget	AP Comments
3.			J			Commitments	J	Rudget
New LOS	ST2001. Stormwater - District wide new	774,056	1,605,656	831,600	200,831	974,887	1,605,656	1,371,760
	001. Stormwater - District Wide Improvements	0	659,275	659,275	19,123	19,123	659,275	1,040,000 Carry forward full amount to support Himatangi upgrade (planned to construct 25/26), Halcombe Stormwater Detention Pond land tenure and construction works (x3 sites)
	006. Sanson	38,744	37,024	-1,720	184	38,928	37,024	65,000 Land purchased to enable stormwater solution. Job to be closed once capitalised.
	007. Rongotea	2,752	2,752	0	0	2,752	2,752	65,000 Spend matches budget at year end.
	008. Stormwater Management - Railway Carthew to Orua River Outlet	-12,357	0	12,357	0	-12,357	0	0 Job closed
	011. Himatangi Beach	77,306	112,488	35,182	50,137	127,443	112,488	Solution has been decided. Require carry forward full amount to fund construction, plus additional transfer from 001.
	020. Ditch Witch (Hyrdovac) Purchase	69,990	69,990	0	0	69,990	69,990	71,760 Job capitalised and closed.
	021. Cemetery Road Sanson ST Pump	96,317	100,000	3,683	0	96,317	100,000	0 Project complete. To be requested closed and capitalisation.
	105. Halcombe	501,303	624,127	122,824	131,388	632,690	624,127	Land acquisition progressing well. Construction of first site planned for Summer 25/26. Carry forward 65,000 full amount to support further land purchase/easement and construction. Requires additional budget from the 001 carry forward as well.
Growth	ST2090. Turners Road Extension Growth	17,980	20,821	2,841	0	17,980	20,821	0
	002. Turners Road Stage 2	17,980	20,821	2,841	0	17,980	20,821	0 Carry forward unspent to support ongoing design costs for Stage 2 final design matters.
	28. Water Supply	11,290,502	14,683,614	3,393,112	2,704,401	13,994,904	14,683,614	8,596,779
Renewal	WS2001. Feilding WTP Renewals	3,716,013	4,377,903	661,890	1,357,363	5,073,376	4,377,903	2,731,933
	001. Feilding WTP Asset Renewals	0	199	199	0	0	199	A number of projects underway as part of Feilding water resilience. expectation is budgets to be spent but will reassess next month with any unspent budget to be carried forward to Year 2
	016. Campbell/Newberry Bore Treatment Upgrade	93,841	97,335	3,494	2,180	96,021	97,335	0 Works for year completed
	018. Roots Street West Bore	33,803	33,768	-35	0	33,803	33,768	2,041,160 Job closed
	030. Raising Main to Fraser Drive DIA	-34,865	0	34,865	0	-34,865	0	0 Job closed
	034. Roots St West WTP	2,887,843	3,319,321	431,478	1,201,786	4,089,629	3,319,321	Majority of budget committed to WTP construction. Slight delays in construction will push the building 0 construction costs into next year. Small uncommitted amount. Unspent budget and uncommitted amount to be carried forward.
	035. Continuous Source Water Monitoring	0	0	0	17,048	17,048	0	67,600
	037. District Wide WTP Renewals	12,541	51,173	38,632	0	12,541	51,173	51,173 Carry forward to support renewals
	038. Campbell Road Exemption Mitigation	722,850	876,107	153,257	136,348	859,199	876,107	572,000 Shed construction and pipework complete and to be capitalised. Chlorine fitout commencing and will be complete next year. Carry forward required.
Renewal	WS2002. Feilding WS Reticulation Renew	193,491	260,306	66,815	0	193,491	260,306	260,306
	001. Feilding Water Reticulation Asset Renewals	1,738	0	-1,738	0	1,738	0	0
	002. District Wide Reticulation Unplanned Renewals	187,822	165,200	-22,622	0	187,822	165,200	As needed. Budget allocated towards small renewal projects identified and undertaken by our retic 135,200 team. Carry Forward requested to allow larger planned renewal projects to be undertaken including a section of watermain renewal is required for the new reservoir on Turners Rd.
	076. Planned Reticulation Renewals	3,931	85,106	81,175	0	3,931	85,106	As needed. Budget allocated towards small renewal projects identified and undertaken by our retic 125,106 team. Carry Forward requested to allow larger planned renewal projects to be undertaken including a section of watermain renewal is required for the new reservoir on Turners Rd.
	077. South Street Industrial ridermain	0	10,000	10,000	0	0	10,000	Project identified to supply water to new properties on South Street. Work to be tied in with other services, retic team waiting for this work to be done first. Carry forward requested.
Renewal	WS2004. Himatangi Water Asset Renewals	15,539	36,400	20,861	0	15,539	36,400	36,400
	002. Himatangi Beach Water Unplanned Renewals	10,503	31,363	20,860	0	10,503	31,363	36,400 As needed.
	006. Himatangi Chlorine Regulator Replacement	5,037	5,037	0	0	5,037	5,037	0 Job closed
Renewal	WS2007. Stanway/Halcombe RWS Renewals	39,493	202,023	162,530	0	39,493	202,023	26,000 Work heing undertaken as part of SUS protozoa project transfer funds to 003 % 005 as peeded. Corne
	001. Stanway/Halcombe RWS Intake & Capacity Improvements	0	192,289	192,289	0	0	192,289	Work being undertaken as part of SHS protozoa project. transfer funds to 003 & 005 as needed. Carry Forward remaining funds to next Financial Year
	003. Stanway/Halcombe RWS Unplanned Renewals	13,088	1,450	-11,638	0	13,088	1,450	0 As needed.
	005. Stanway/Halcombe - Water Treatment Renewals	26,405	8,284	-18,121	0	26,405	8,284	0 As needed.
Renewal	WS2008. Waituna West RWS Renewals	25,503	24,648	-855	0	25,503	24,648	24,648
	001. Waituna West RWS Planned Renewals	0	2,130	2,130	0	0	2,130	14,248 Carry forward funds to support renewals
	002. Waituna West RWS Unplanned Renewals	13,384	10,400	-2,984	0	13,384	10,400	10,400 As needed.
	007. Waituna West Reservoir Solar System	12,118	12,118	0	0	12,118	12,118	0 Job closed and capitalised

Project	Job	YTD	YTD	YTD	Total	Actual	Total	Total Variance
Туре		Actuals	Budget	Variance	Commitments	+	Budget	AP Comments
						Commitments		Rudget
New LOS	WS2023. Himatangi Water Supply New	0	200,000	200,000	0	0	200,000	O
	101. Himatangi Water Supply	0	200,000	200,000	0	0	200,000	Looking into alternative water source. Looking to engage a hydrogeological study. Carry forward for investigations in 2025/26.
Growth	WS2024. Feilding Water Supply Growth	751,964	2,001,221	1,249,257	565,220	1,317,183	2,001,221	520,000
	001. Feilding Water Supply Growth	0	399,313	399,313	0	0	399,313	All Yr 1 projects are near completion. Waiting on subgrade results for Root Street storage which may 0 alter Carry Forward. looking at option of constructing Roots Street Stage 3. Funds in 001 can be carried forward to Yr 2 to allow this project to be done.
	003. Feilding Water Growth - Roots St	-6,599	0	6,599	0	-6,599	0	0 Job closed
	004. Feilding - Precinct 4 Water Supply - Pharazyn St Rider Main (FG13638 to Roots St)	870	0	-870	0	870	0	0
	017. Kawakawa Road to Turners Road extension	1,995	1,995	0	0	1,995	1,995	0
	018. Turners Road	4,584	5,000	416	0	4,584	5,000	0
	019. Turners Reservoir Network Connections	0	25,000	25,000	21,600	21,600	25,000	Pipe manufacture contract awarded. Expected expenditure in next year. Unspent budget to be carried forward
	050. Precinct 4 - ROAD 03	1,833	1,833	1	0	1,833	1,833	0 Roading growth now being used to legalise road corridor. Remaining budget can be transferred to 001.
	051. Precinct 4 - Roots St (Churcher to Makino)	308,844	594,687	285,843	11,114	319,958	594,687	0 Project scheduled for completion in June. Unspent balance to be carried forward to support next stages
	056. Root Street Stage 2 (Churcher to Echo)	108,826	220,000	111,174	104,431	213,257	220,000	0 Construction underway and scheduled for completion in September. Carry forward requested.
	127. Precinct 4 - Road 4A Echo Place	12,924	11,547	-1,377	0	12,924	11,547	0 Echo Place complete, ready to capitalise.
	221. Precinct 5 storage	318,687	741,846	423,159	416,525	735,212	741,846	520,000 Project underway. Completion expected in November 2025. Carry forward required
	222. ROOTS ST (Churcher to Echo) stage 2	0	0	0	11,550	11,550	0	0
	WS2025. Water Supply New Connections	113,186	121,680	8,494	6,609	119,795	121,680	121,680
New LOS	003. New Water Connections Feilding	927	10,400	9,473	1,322	2,248	10,400	10,400
	006. New Water Connections Himatangi Beach	2,010	0	-2,010	0	2,010	0	0 WW Pump chamber installed
	008. New Water Connections Sanson	3,587	0	-3,587	1,322	4,908	0	0
	009. New Water Connections Stanway/Halcombe	2,258	2,080	-178	2,643	4,902	2,080	2,080
	010. New Water Connections Waituna West	1,956	5,200	3,244	1,322	3,278	5,200	5,200
	011. New Water Connections Rongotea	4,056	5,608	1,552	0	4,056	5,608	0
	012. UV from Sanson to Rongotea	98,392	98,392	0	0	98,392	98,392	104,000 Job closed
New LOS	WS2029. Feilding Water Pressure Zones	101,179	363,765	262,586	259,510	360,689	363,765	363,765
	004. Rising Main to Fraser Drive	101,179	363,765	262,586	259,510	360,689	363,765	363,765 Pipe installation to be completed by August 2025. Carry forward required.
Renewal	WS2039. Stanway/Halcombe RWS	0	30,400	30,400	0	0	30,400	0
	001. Stanway/Halcombe RWS Intake & Capacity Improvements	0	30,400	30,400	0	0	30,400	0 Carry forward to support project.
Renewal	WS2040. WS Unplanned Renewals-Villages	26,925	10,400	-16,525	0	26,925	10,400	10,400
	002. Water Unplanned Renewals - Himatangi Beach	21,303	4,000	-17,303	0	21,303	4,000	0 As required.
	003. Water Unplanned Renewals - Sanson	5,791	4,000	-1,791	0	5,791	4,000	0
	004. Water Unplanned Renewals - Rongotea	-754	1,814	2,568	0	-754	1,814	0 Carry forward to support unplanned renewals.
	006. Sanson WTP decomissioning	586	586	0	0	586	586	10,400 Job closed

Project	Job	YTD	YTD	YTD	Total	Actual	Total	Total Variance
Туре		Actuals	Budget	Variance	Commitments	+	Budget	AP Comments
New LOS	WS2041. Stanway/Halcombe WTP New Works	4,167,161	5,464,151	1,296,990	341,822	Commitments 4,508,984	5,464,151	3,303,085
New LOS	WOZO41. Stanway/halcombe WTF New Works	4,107,101	3,404,131	1,230,330	341,022	, ,	3,404,131	Water Treatment Plant Project completed in March 25, Water tank also completed in June, Carry
	001. SHRWS - DWSNZ Compliance	69,768	406,842	337,074	0	69,768	406,842	122,572 Forward for remaining works such as relocation of booster pump and security fence around WTP.
	013. Stanway-Halcombe New Reservoir	2,238,693	2,149,903	-88,790	-353,346	1,885,347	2,149,903	0
	102. Stanway-Halcombe RWS WTP Upgrade	1,823,373	2,762,612	939,239	586,589	2,409,962	2,762,612	3,180,513 WTP Project complete. Remaining budget to be requested to transfer to 001 (for security fencing, booster pump relocation and pump house/building including small site works). Needs to be capitalised.
	106. Stanway-Halcombe RWS Protozoa Compliance	0	0	0	92,751	92,751	0	0
	107. Bore Reinstatement	14,950	44,794	29,844	0	14,950	44,794	Carry forward to be requested into next Financial Year to support further exploratory work.
	108. New Reservoir Connections	20,377	100,000	79,623	15,828	36,205	100,000	Most of pipe connection works completed. Remainder will happen with the booster pump relocation. Carry Forward required to cover costs.
New LOS	WS2061. Ohakea RWS - Source/Treatment	-822	0	822	0	-822	0	0
	002. Reservoir	-822	0	822	0	-822	0	0
New LOS	WS2070. Vinegar Hill RWS New Works	702	33,217	32,515	0	702	33,217	0
	001. Vinegar Hill RWS	702	33,217	32,515	0	702	33,217	Budget is funded by interested scheme members. Carry forward unspent to support ongoing scheme feasibility work.
New LOS	WS2071. District Wide Improvements	938,805	1,137,591	198,786	173,720	1,112,525	1,137,591	1,040,000
	002. District Wide water metering and backflow	0	25,066	25,066	0	0	25,066	0 As required. Carry Forward to support more planned upgrades next Financial Year.
	007. Precinct 5 Storage	938,805	1,112,525	173,720	173,720	1,112,525	1,112,525	1,040,000 On track for completion October 2025. Unspent commitment to be carried forward.
New LOS	WS2075. Feilding Reticulation Improvem	0	250,002	250,002	0	0	250,002	0
	002. Campbell Rd trunkmain alterations	0	250,002	250,002	0	0	250,002	Work to be undertaken next Financial Year. To follow completion of other Campbell Road works - chlorine commissioning. Carry forward requested.
New LOS	WS3008. Waituna West New Works	132,736	169,907	37,171	158	132,894	169,907	158,562
	001. Back up Pump	0	36,490	36,490	0	0	36,490	Transfers from other sub jobs will mean sufficient budget to complete the back up pump. Carry Forward any budget to next Financial Year to support project.
	002. Land purchase and easements	72,723	72,723	0	0	72,723	72,723	119,368 Project complete.
	003. Security around bore head	4,519	5,200	681	158	4,677	5,200	5,200 Project complete.
	004. Security fence	47,694	47,694	0	0	47,694	47,694	33,994 Project complete. Temaining budget to support 001 back up pump project.
	005. WTP Access track	7,800	7,800	0	0	7,800	7,800	0 Project complete.
	33. District Development	39,609	542,263	502,654	925	40,534	542,263	514,500
New LOS	CB3000. Town Centre Refresh	9,135	514,500	505,365	925	10,060	514,500	514,500
New LOS	001. Town Centre Refresh	9,135	514,500 <b>4,974</b>	505,365 <b>0</b>	925 <b>0</b>	10,060 <b>4,974</b>	514,500 <b>4,974</b>	514,500
New LOS	CD5000. Community Trailer  002. Play Equipment	<b>4,974</b> 4,974	4,974	0	0	<b>4,974</b>	<b>4,974</b> 4,974	<b>0</b> 0
New LOS	CD5001. Community New Assets	25,500	22,789	-2,711	0	25,500	22,789	0
11011 200	001. Basketball Hoop, Back Board and Half Court	25,500	22,789	-2,711	0	25,500	22,789	0
	35. Emergency Management	92,103	162,963	70,860	2,139	94,242	162,963	82,400
New LOS	EM1001. CDEM New Asset Purchases	67,874	67,657	-217	0	67,874	67,657	51,500
	004. Deployment Equipment	14,900	16,157	1,257	0	14,900	16,157	0
	005. MIAS	52,974	51,500	-1,474	0	52,974	51,500	51,500
New LOS	EM3000. Civil Defence Emergency Mgmt.	8,689	30,900	22,211	0	8,689	30,900	30,900
	003. Deployment Kit	8,689	30,900	22,211	0	8,689	30,900	Project is now underway, due to be completed Dec 2025, full budget not spent by June. Will be completed in next Financial Year - Request carry forward of remaining budget
Renewal	EM4000. Emergency Management Renewals	15,541	64,406	48,865	2,139	17,680	64,406	0
	001. Radio Tower Upgrade	4,928	42,000	37,072	0	4,928	42,000	0 Work being carried out. Will need to carry forward remaing budget to continue work next Financial Year
	004. Mobile handheld radio replacement	3,139	12,307	9,168	2,139	5,278	12,307	0 Work still to be done in next Financial Year. Contractor availability has been problematic
	005. Community Radio Replacement	7,474	10,099	2,625	0	7,474	10,099	0 Will be completed in Q1 next Financial Year.

Project	Job	YTD	YTD	YTD	Total	Actual	Total	Total Variance
Туре		Actuals	Budget	Variance	Commitments	+	Budget	AP Comments
31						Commitments		Rudgot
	37. Community Facilities	6,353,802	11,299,839	4,946,037	713,402	7,067,204	11,299,839	6,680,545
New LOS	CM3001. Feilding Cem New Works	0	53,070	53,070	0	0	53,070	0
	006. Feilding Cemetery Extension Phase 2	0	3,070	3,070	0	0	3,070	Sub 9 development in progress - due to contractor availability and lack of capacity within the team work will be carried forward to 2025/26
	007. Feilding Cemetery Extension Phase 3	0	50,000	50,000	0	0	50,000	O Sub 9 development in progress - due to contractor availability and lack of capacity within the team work will be carried forward to 2025/26
Renewal	CM4000. Feilding Cemetery Renewals	5,053	39,981	34,928	2,127	7,180	39,981	34,982
	002. Road reseal - Stage 1	5,053	4,999	-54	0	5,053	4,999	0 Lowering device mats received, works complete
	003. Road reseal - Stage 2	0	34,982	34,982	2,127	2,127	34,982	34,982 Roadway inspection and reseal not required at this time
Renewal	CM4002. Districtwide Cemetery Renewals	9,210	7,563	-1,647	0	9,210	7,563	7,563
	001. Minor Renewals General	9,210	7,563	-1,647	0	9,210	7,563	7,563 Works complete
Renewal	CM4012. Kimbolton Cemetery	0	5,842	5,842	5,842	5,842	5,842	5,842
	001. Kimbolton Cemetery - Entrance Way Reseal	0	5,842	5,842	5,842	5,842	5,842	5,842 Work to be carried out in 2025/26 due to contractor availability
New LOS	HL3001. Halls New Projects	65,378	133,510	68,132	6,945	72,323	133,510	133,510
	001. Feilding Little Theatre Building Upgrade/Strengthen/Modernisation	0	0	0	0	0	0	133,510
	010. Himatangi Beach Hall Earthquake Strengthening	27,260	71,890	44,630	0	27,260	71,890	0 Detailed design received - remaining budget to be carried forward to 2025/26 for physical works
	011. Compliance Upgrades	38,118	61,620	23,502	6,945	45,063	61,620	Ocompliance upgrades to community halls (as a result of BWoF Audits) - remaining budget to be carried-forward to 2025/26 to carryout remaining work
Renewal	HL4000. Himatangi Beach Renewals	24,211	65,666	41,455	0	24,211	65,666	65,666
	002. Himatangi Beach SLSC - Roof flashings replacement	24,211	65,666	41,455	0	24,211	65,666	65,666 Works completed early July, invoice to come in 2025/26 - remaining budget will be carried forward
Renewal	HL4001. Hall Renewals	40,890	46,215	5,325	0	40,890	46,215	46,215
	008. Te Kawau Recreation Centre Carpet	40,890	46,215	5,325	0	40,890	46,215	46,215 Works complete
Renewal	HL4004. Renewals - Halcombe Hall	9,982	9,982	0	0	9,982	9,982	0
	001. Halcombe Hall - Re-roof	9,982	9,982	0	0	9,982	9,982	0 Works complete
Renewal	HL4006. Medium-Profile Hall Renewals	130,968	119,615	-11,353	0	130,968	119,615	119,615
	007. Stanway	59,522	51,350	-8,172	0	59,522	51,350	51,350 In progress
	009. Awahuri	71,447	68,265	-3,182	0	71,447	68,265	68,265 Complete
Renewal	HL4007. Feilding Civic Centre	96,627	770,250	673,623	6,820	103,447	770,250	770,250
	005. Heating and ventilation upgrade	96,627	770,250	673,623	6,820	103,447	770,250	770,250 Budget includes H&S works (as per Shand Shelton report) and DSA for entire facility - remaining budget will be carried forward to 2025/26 to coincide with remedial work identified within DSA
Renewal	HL8000. High Profile Hall Renewals	14,556	11,997	-2,559	0	14,556	11,997	0
	060. Rangiwahia Hall Renewals	14,556	11,997	-2,559	0	14,556	11,997	0 Works complete
Renewal	LB1001. Library Collection Purchases	182,813	200,484	17,671	170,837	353,650	200,484	288,400
	001. Library Collection Purchases	140,319	151,260	10,941	170,837	311,156	151,260	226,600 Carry forward \$10.9k due to the late start with the Wheelers contract (Nov 2024).
	003. Library Collection - Large Print	12,951	13,390	439	0	12,951	13,390	13,390
	005. Library Collection - Book Protection	4,797	8,240	3,443	0	4,797	8,240	8,240 Carry forward \$3k for the book tags - due to late start with Wheelers Contract (Nov 2024)
	006. Library Collection - Digital	16,801	16,801	0	0	16,801	16,801	30,900
	008. Library Collection - Audiobooks	7,743	7,980	238	0	7,743	7,980	6,180
	009. Library Collection - DVDs	203	2,813	2,610	0	203	2,813	3,090 Carry forward \$2.5k for the collection restart - spending paused on DVDs while contract was finalised.
New LOS	LB3000. Library New Works	239,913	258,239	18,326	2,490	242,403	258,239	185,400
	001. Furniture, fixtures and shelving	28,949	28,949	0	0	28,949	28,949	0
	004. Community connector vehicle	167,612	185,400	17,788	2,490	170,102	185,400	PO's committed to complete this work and about \$3.8k uncommitted that will need to be carried forward to complete this job.
	008. Feilding Library Provision Makerspace Equipment	8,241	8,598	357	0	8,241	8,598	0
	009. Feilding Library Funded Makerspace Equipment	35,110	35,292	182	0	35,110	35,292	0

Project	Job	YTD	YTD	YTD	Total	Actual	Total	Total Variance
Туре		Actuals	Budget	Variance	Commitments	+	Budget	AP Comments
. , , ,			2			Commitments	g.:	Ruddet
New LOS	LB3100. Library Major Dev New	35,959	0	-35,959	705	36,664	0	0
	001. Feilding Library Project Management/Design	7,656	0	-7,656	705	8,361	0	0
	002. Feilding Library Building Construction	1,843	0	-1,843	0	1,843	0	0
	005. Feilding Library Electrical	26,460	0	-26,460	0	26,460	0	0
New LOS	LB3200. Community Hub New Works	509,634	570,714	61,080	0	509,634	570,714	0
	001. Carpark Design	2,586	0	-2,586	0	2,586	0	0
	002. Carpark Construction	507,048	570,714	63,666	0	507,048	570,714	There is approx. \$50k left over here, can we carry this forward to put in new seating and enhance the green space at the hub.
Renewal	LB4000. Library Renewals	142,655	156,915	14,260	0	142,655	156,915	106,863
	003. Feilding Library - Renewal of minor furniture and	84,737	97,289	12,552	0	84,737	97,289	\$5.8k PO for sides to awning to carry forward. And carry forward the remaining \$6.7k to complete minor
	equipment 008. Feilding Library - Major Renewal of Exisitng Building	57,918	59,626	1,708	0	57,918	59,626	furniture works.
	012. Meeting room technology	0	0	0	0	0	0	106,863
Renewal	LB4100. Library Major Dev Renewal	1,070,852	1,032,891	-37,961	0	1,070,852	1,032,891	0
rtonowa:	002. Feilding Library - Building Construction	281,794	0	-281,794	0	281,794	0	0
	003. Feilding Library - Roof Construction	788,491	1,032,891	244,400	0	788,491	1,032,891	0
	005. Feilding Library - Electrical	566	0	-566	0	566	0	0
New LOS	MA3200. Outdoor Complex New Works	5,421	7,189	1,768	1,768	7,189	7,189	7,189
	002. Entry Access	5,421	7,189	1,768	1,768	7,189	7,189	7 180 Quote received is 3 times the budget. Currently reassessing to review steps to make them wider and
Renewal	MA4007. Makino Pool 5yr Maint Closure	4,125	4,125	0	8,696	12,821	4,125	more accessible
Reliewai	012. Furniture in Public and Staff areas	<b>4,125</b> 4,125	<b>4,125</b> 4,125	0	0,096	4,125	4,125	
	017. Indoor Pool Complex Plant Repairs	4,125	4,125	0	8,696	4,125 8,696	4,125	0
Renewal	MA4008. Indoor Pool - Equipment	7,162	7,266	104	0,090	7,162	7,266	0
Reliewai	001. Year 6 - Inflatable Toys	1,970	1,970	0	0	1,970	1,970	0
	002. Year 6 - Aqua Fitness Equipment	472	576	104	0	472	576	0
	003. Year 6 Replacement Autovacs Main Pool	235	235	0	0	235	235	0
	004. Public Pool Toys and Swim lesson equipment	653	653	0	0	653	653	0
	005. Replace Lockers	3,832	3,832	0	0	3,832	3,832	0
Renewal	MA4009. Outdoor Pool Mechanical	83,377	91,421	8,044	0	83,377	91,421	0
11011011141	001. Replace Outdoor Pool DE Filtration	83,377	91,421	8,044	0	83,377	91,421	Project currently underway
Renewal	MA4100. Indoor Complex Renewals	68,560	79,861	11,301	8,435	76,995	79,861	30,810
	002. Filtration and Pumping	43,697	43,707	10	0	43,697	43,707	0
	003. Safety and Wellbeing	10,513	12,255	1,742	675	11,188	12,255	0
	005. Utilities	14,350	23,899	9,549	7,760	22,110	23,899	30,810
Renewal	MA4200. Outdoor Complex Renewals	151,705	668,914	517,209	25,486	177,191	668,914	644,697
	001. Heating/Heat Exchange	3,509	11,367	7,858	2,686	6,195	11,367	6,367
	002. Filtration and Pumping	11,662	36,486	24,824	22,800	34,462	36,486	18,486
	003. Safety and Wellbeing	107,034	107,561	527	0	107,034	107,561	106,344
	006. Separation of Outdoor Pool Filtration	29,500	513,500	484,000	0	29,500	513,500	Will be requested to be carried forward. If works progress it will only be after the outdoor pool is closed, therefore unlikely to take place until 2025/26.
Renewal	MA4300. Equipment Renewals	127,691	130,482	2,791	11,390	139,081	130,482	32,864
- 3	001. Security and CCTV Cameras	95,511	95,675	164	9,315	104,826	95,675	25,675 Upgrade confirmed and awaiting installation
	002. Inflatables	0	0	0	425	425	0	0
	003. Safety and Wellbeing	11,847	11,869	22	0	11,847	11,869	7,189
	004. Fitness, Play and Learning	20,334	22,938	2,605	1,650	21,984	22,938	0
Renewal	PC4000. Public Conv Renewals	2,545	3,910	1,365	0	2,545	3,910	3,910
	002. Medium-profile public convenience renewals	2,545	3,910	1,365	0	2,545	3,910	3,910 Complete

Project	Job	YTD	YTD	YTD	Total	Actual	Total	Total Variance
Туре		Actuals	Budget	Variance	Commitments	+	Budget	AP Comments
						Commitments		Rudget
New LOS	PP2001. South Street Development	15,063	65,043	49,980	25,370	40,434	65,043	
	003. South Street Development Costs	15,063	65,043	49,980	25,370	40,434	65,043	1 section remains for sale; budget allocated for installation of power connection to site and levelling of site - remaining budget will be carried forward to 2025/26 to coincide with sale
New LOS	PP2006. Property Feilding Depot	0	107,264	107,264	0	0	107,264	
	001. Stormwater Retention Area/Boundaries/Landscaping	0	107,264	107,264	0	0	107,264	Opendent on progress of sale to Te Arawhiti - budget will be carried forward to 2025/26 to coincide with sale
New LOS	PP3003. Coach House Museum	1,375,512	1,501,474	125,962	0	1,375,512	1,501,474	1,501,474
	100. Coachhouse Museum Purchase	1,375,512	1,501,474	125,962	0	1,375,512	1,501,474	1,001,325 Purchase complete - remaining budget will be carried forward to 2025/26 for upgrade works
	101. Coachhouse Museum Upgrade	0	0	0	0	0	0	500,149 \$500,149 merged with PP3003.100
Renewal	PP4000. Property Renew Projects	18,644	68,135	49,491	30,650	49,294	68,135	61,431
	005. Districtwide Property Renewals	18,644	27,244	8,600	0	18,644	27,244	20,540 Renewals as and when needed throughout the year
	013. Eyre Street Depot/Carpark reseal	0	40,891	40,891	30,650	30,650	40,891	40,891 Carried forward to 2025/26 due to impending demolition of brick store building
Renewal	PP4001. Little Theatre Remediation	26,506	33,243	6,737	0	26,506	33,243	
	100. Fldg Little Theatre Remediation	26,506	33,243	6,737	0	26,506	33,243	Roof remediation work carried out on Feilding Little Theatre and Te Manawa Family Services
Growth	PR2010. Kowhai Park Growth Projects	5,453	9,917	4,464	0	5,453	9,917	
	010. Stream access natural water play	5,453	9,917	4,464	0	5,453	9,917	Bush/track works to continue throughout the year as contractor available
Growth	PR2013. Korotangi Growth	72,656	390,690	318,034	0	72,656	390,690	284,187
	002. Landscaping	32,875	390,690	357,815	0	32,875	390,690	In progress - remaining budget will be carried forward to 2025/26 due to staff capacity and contractor availability
	003. Sports fields incl Subsurface Drainage	39,214	0	-39,214	0	39,214	0	0 Incorrect coding
	005. Fencing	567	0	-567	0	567	0	284,187
Growth	PR2015. Parakaraka Growth	27,062	758,816	731,754	21,724	48,786	758,816	0
	001. Precient 4 Walkway Development	27,062	731,484	704,422	21,724	48,786	731,484	In progress - remaining budget to be carried forward
	002. Relocation and renewal of playground	0	27,332	27,332	0	0	27,332	Carry forward to coincide with beautification of detention ponds
Growth	PR2017. Victoria Park Growth	29,276	26,706	-2,570	0	29,276	26,706	0
	001. Victoria Park - Playground	29,276	26,706	-2,570	0	29,276	26,706	0 Works complete
Growth	PR2018. Waughs Road Amenity Growth	460	257,744	257,284	0	460	257,744	257,744
	001. Waughs Road Walkway Acquisition/Establishment	460	257,744	257,284	0	460	257,744	Project started, landowner meetings complete, progressing to valuations, remaining budget to be carried forward
Growth	PR2019. Feilding Walkway Growth	927,616	1,381,783	454,167	4,865	932,481	1,381,783	571,756
	003. James Palmer to Rimu - Sherwill Street Footbridge	0	223,028	223,028	0	0	223,028	223,028 Carry forward
	004. James Palmerto Rimu - Port St to Root Street Land Acquisition	4,755	3,938	-817	0	4,755	3,938	0 Complete
	005. James Palmer to Rimu - Port St to Root Street Development	115,675	348,728	233,053	1,500	117,175	348,728	348,728 Land purchase complete - remaining budget to be carried forward
	006. Purchase of Pharazyn Walkway	806,074	804,130	-1,944	2,672	808,746	804,130	0 Acquisition complete
	018. Precinct 4 Walkway Acquisition and Development	1,113	1,959	846	692	1,805	1,959	0 Legalisation complete
Growth	PR2020. Johnston Park Growth Projects	0	72,494	72,494	0	0	72,494	65,588
	001. Upgrade Toilets	0	6,906	6,906	0	0	6,906	0 Carry forward
	003. Upgrade toilets to accessible	0	65,588	65,588	0	0	65,588	65,588 Carry forward
New LOS	PR3000. AF-KP New Works	4,917	80,132	75,215	171,140	176,057	80,132	0
	002. Signage Upgrade	4,917	14,038	9,121	0	4,917	14,038	0 Remaining budget to be spent by year end
	005. Southee Boardwalk	0	9,274	9,274	134,790	134,790	9,274	0 Work complete
	007. Wetlands	0	56,820	56,820	36,350	36,350	56,820	0 Wetland work on hold until Horizons stopwork is resolved - carry forward
New LOS	PR3002. Districtwide Reserve New Works	11,889	11,636	-253	0	11,889	11,636	11,636
	001. Districtwide Community Planning Projects	11,889	11,636	-253	0	11,889	11,636	11,636 Works complete
New LOS	PR3004. Feilding Reserves New Works	0	24,967	24,967	0	0	24,967	0
	007. Feilding Entranceway Signs	0	24,967	24,967	0	0	24,967	0 Awaiting confirmed theme from Town Centre Refresh project group to ensure signs are complementary
New LOS	PR3005. Feilding CBD New Works	0	0	0	19,400	19,400	0	0
	001. Denbigh Square Seating/Replant Heritage Oaks	0	0	0	19,400	19,400	0	0

Project	Job	YTD	YTD	YTD	Total	Actual	Total	Total Variance
Туре		Actuals	Budget	Variance	Commitments	+	Budget	AP Comments
New LOS	PR3007. Himatangi Beach Res New Works	131,205	202,206	71,001	15,767	Commitments 146,972	202,206	87,243
New 200		•		•	•	·	•	
	001. Kaikokopu Stream Walkway - Phase 1	79,068	87,243	8,175	452	79,520	87,243	87,243 Landscape plan complete; earthworks to commence - remaining budget will be carried forward
	003. Kaikokopu Stream Walkway - Phase 3	35,964	36,629	665	3,000	38,964	36,629	0 Works complete
	004. Kaikokopu Stream Revegetation Project	2,082	5,000	2,918	0	2,082	5,000	0 Landscape plan complete; earthworks to commence - remaining budget will be carried forward
	006. Kaikokopu Stream Reserve Consent Renewal	4,840	53,334	48,494	12,316	17,156	53,334	0 Plan complete - budget to be carried forward
	007. Kaikokopu Stream Diversion Structure	9,251	20,000	10,750	0	9,251	20,000	0 Scheduled for Q4 replacement of in-stream bollards
New LOS	PR3008. Johnston Park New Works	4,500	217,086	212,586	0	4,500	217,086	156,686
	001. Secondary Drainage Upgrade (Sand slit installation)	4,500	60,400	55,900	0	4,500	60,400	Awaiting quote - carry forward
	006. Johnston Park New Toilets	0	156,686	156,686	0	0	156,686	156,686 Carry forward
New LOS	PR3010. Kowhai Park New Work	425	83,068	82,643	0	425	83,068	83,068
	001. Lighting upgrade	425	83,068	82,643	0	425	83,068	83,068 In progress - remaining budget to be carried forward
New LOS	PR3011. Makino Precinct New Works	138,469	129,236	-9,233	0	138,469	129,236	0
	011. Manchester Street Carpark - Stream planting and beautification	138,469	129,236	-9,233	0	138,469	129,236	0 Works complete - Library Landscaping
New LOS	PR3012. Mt Lees New Works	1,093	369,204	368,111	0	1,093	369,204	369,204
	004. Camping Development	1,093	369,204	368,111	0	1,093	369,204	NZMCA proposal received for paid camping. Lease discussions in progress. Outcome of Council repo
								24th July needed to confirm Carry forward
New LOS	PR3013. Pohangina Valley New Works	13,790	15,405	1,615	0	13,790	15,405	15,405
	001. Pohangina Recreation Reserve Development	13,790	15,405	1,615	0	13,790	15,405	15,405 Track work complete; remaining budget for planting to be carried out in Q4
New LOS	PR3014. Rangiwahia Res New Works	5,053	5,818	765	0	5,053	5,818	5,818
N1 00	001. Pembertons Corner - Signage	5,053	5,818	765	0	5,053	5,818	5,818 Complete
New LOS	PR3015. Rongotea Res New Works	5,000	8,472	3,472	0	5,000	8,472	8,472
New LOS	006. Rongotea Carpark Reserve - amenity trees  PR3017. Sanson Res New Works	5,000	8,472 <b>45,617</b>	3,472	0 <b>0</b>	5,000	8,472	8,472 Works complete  45,617
New LOS	007. Sanson Main Street Tree Planting	<b>2,316</b> 2,316	<b>45,617</b> 45,617	<b>43,301</b> 43,301	0	<b>2,316</b> 2,316	<b>45,617</b> 45,617	45,617 Complete
Renewal	PR4000. AF-KP Renewals	18,323	36,628	18,305	5,000	23,323	36,628	45,017 Complete 0
Reliewai	001. Boardwalk Renewal	18,323	36,628	18,305	5,000	23,323	36,628	In progress - remaining budget to be carried forward
New LOS	PR4024. Makino Park Playground & Skate	120,971	37,313	-83,658	59,651	180,622	37,313	0
New 200	002. Makino Precinct	120,971	37,313	-83,658	59,651	180,622	37,313	Works complete - Library Landscaping
Renewal	PR4037. Apiti Valley Reserve Renewals	0	3,594	3,594	14,500	14,500	3,594	0
11011011011	003. Domain Toliet Replacement/Water Pump, Guttering & Roof	0			14,500			
	replacement		3,594	3,594		14,500	3,594	0 Budget not needed
New LOS	PR4038. Cheltenham Res New Works	375	27,125	26,750	0	375	27,125	0
_	001. Almadale Reserve Toilet replacement	375	27,125	26,750	0	375	27,125	0 Complete
Renewal	PR4039. Districtwide Res Renewals	35,225	34,908	-317	0	35,225	34,908	34,908
	001. District wide - Playground renewals	17,581	17,454	-127	0	17,581	17,454	17,454 Scheduled throughout the year
	002. Districtwide - Park furniture renewal	17,643	17,454	-189	0	17,643	17,454	17,454 Scheduled throughout the year
Renewal	PR4051. Johnston Park Renewals	45,257	303,318	258,061	0	45,257	303,318	303,318
D	003. Upgrade field floodlighting	45,257	303,318	258,061	0	45,257	303,318	303,318 Carry forward
Renewal	PR4053. Kimbolton Res Renewals	61,896	65,167	3,271	32,631	94,526	65,167	65,167
	001. Renewal of Artificial turf surface	0	0	0	8,381	8,381	0	0 <sub>es 4e7</sub> Installation scheduled for Q4 - remaining budget will be carried forward to 2025/26 for additional
	003. Major renewal of existing playground	61,896	65,167	3,271	24,250	86,146	65,167	65,167 Installation scriedled for Q4 - remaining budget will be carried forward to 2023/20 for additional beautification
Renewal	PR4054. Kowhai Park Renewals	0	182,169	182,169	0	0	182,169	81,710
	001. Replace pedestrian footbridge over pond	0	100,459	100,459	0	0	100,459	0 Progressing through design phase - remaining budget to be carried forward
	009. Replace Macrocarpa seating - Phase 2	0	27,371	27,371	0	0	27,371	27,371 Due to contractor availability and staff capacity budget will be carried forward to 2025/26
	014. Playground under surfacing	0	54,339	54,339	0	0	54,339	54,339 Due to contractor availability and staff capacity budget will be carried forward to 2025/26
Renewal	PR4055. Makino Precinct Renewals	105,649	92,900	-12,749	52,101	157,750	92,900	87,624
	001. Walkway Renewal	39,967	5,276	-34,691	49,699	89,666	5,276	0 Works complete - Library
	006. Church Carpark Reseal	65,682	87,624	21,942	2,402	68,084	87,624	87,624 Works complete - remaining budget to be used afor Kowhai Park roadway reseal
Renewal	PR4056. Mt Lees Reserve Renewals	48,538	65,404	16,866	0	48,538	65,404	0
	003. Mt Lees Homestead Renewals	48,538	65,404	16,866	0	48,538	65,404	Works on-going - remaining budget to be carried-forward

Project	Job	YTD	YTD	YTD	Total	Actual	Total	Total Variance
Туре		Actuals	Budget	Variance	Commitments	+	Budget	AP Comments
- 31						Commitments	<b>g</b>	Rudget
Renewal	PR4057. Pohangina Valley Renewals	15,900	30,900	15,000	2,413	18,313	30,900	30,900
	006. Pool coating	15,900	30,900	15,000	2,413	18,313	30,900	30,900 Dependent on outcome of condition assessment - pool coating renewed at Rewa Old School Reserve
Renewal	PR4058. Rangiwahia Reserve Renewals	9,124	9,124	0	0	9,124	9,124	9,124
	001. Renewal of Playground	9,124	9,124	0	0	9,124	9,124	9,124 Complete
Renewal	PR4060. Tangimoana Reserve Renewals	43,900	41,200	-2,700	0	43,900	41,200	41,200
	005. Knee Kicker Replacement	43,900	41,200	-2,700	0	43,900	41,200	41,200 Reallocated to carpark seal - seal poured, finished touches to be complete by year end
Renewal	PR4061. Timona Park Renewals	2,450	17,531	15,081	6,650	9,100	17,531	7,189
	003. Timona Park Renewal Athletics Storage facility roof and cladding	0	10,342	10,342	6,650	6,650	10,342	0 Works to be carried forward
	006. Timona Park Renewal of Artificial Turf on Cricket Wickets	2,450	7,189	4,739	0	2,450	7,189	7,189 Works to be carried forward
Renewal	PR4064. Feilding Walkways	0	10,300	10,300	0	0	10,300	10,300
	001. Greenspine tree replacement	0	10,300	10,300	0	0	10,300	10,300 Carry-forward
	41. Regulatory	2,624	4,277	1,653	0	2,624	4,277	4,277
New LOS	RG3000. Regulatory - Parking Feilding	2,624	4,277	1,653	0	2,624	4,277	4,277
	100. Parking - Purchase of Ticketing Equipment	2,624	4,277	1,653	0	2,624	4,277	4,277
	61. Business Support	685,104	711,085	25,981	5,413	690,517	711,085	432,085
Renewal	IT1001. Computer Hardware Renewal	652,479	669,210	16,731	5,413	657,892	669,210	419,210
	001. Hardware Renewals	652,479	669,210	16,731	5,413	657,892	669,210	We originally budgeted \$250k for server infrastructure refresh which was not going to be enough (costs went up and early vendor quotes were point towards \$450k). We then asked for some of the capital 419,210 budget to be transferred from 23/24 to 24/25 financial year. The project kicked off, and a decision was made to move disaster recovery to the cloud, meaning that our footprint on prem could be reduced. Final vendor quote accepted was \$370k and we now have a surplus.
New LOS	IT3001. IT - Capital New Jobs	32,625	41,875	9,250	0	32,625	41,875	12,875
	004. IT New Hardware Unplanned	4,310	12,875	8,565	0	4,310	12,875	12,875
	005. Admin Building - Security System Upgrade	28,314	29,000	686	0	28,314	29,000	0
	62. Organisational Management	1,321,551	3,509,985	2,188,434	1,282,486	2,604,037	3,509,985	3,201,158
New LOS	AB3000. MDC Admin Bldg New Works	51,567	17,602	-33,965	733	52,300	17,602	0
	001. Admin Building Strengthen/Roof Replacement/Modernisation	51,567	17,602	-33,965	733	52,300	17,602	0 Work complete for this budget
Renewal	AB4000. Admin Building Renewals	827,183	2,665,440	1,838,257	1,259,944	2,087,128	2,665,440	2,705,440
	001. HVAC	28,756	329,780	301,024	14,089	42,845	329,780	329,780 In progress - remaining budget to be carried forward to 2025/26 to coincide with remaining re-roof
	005. Interior Renewals	0	0	0	83,563	83,563	0	o project
	006. Building Strengthening and Redevelopment	798,427	2,335,660	1,537,233	1,162,292	1,960,720	2,335,660	2,375,660 In progress - remaining budget will be carried forward to 2025/26
Renewal	AB4001. Admin Building Roof Logistics	23,361	40,000	16,639	18,334	41,695	40,000	0
	001. Facility setup and management	23,361	40,000	16,639	18,334	41,695	40,000	0 In progress - remaining budget will be carried forward to 2025/26
Renewal	MV2000. Motor Vehicle Renewals	391,718	745,743	354,025	1,959	393,677	745,743	454,518
	001. Motor Vehicle Renewals SUVs	237,134	458,597	221,463	0	237,134	458,597	252,638
	003. Excavators	0	85,266	85,266	0	0	85,266	0
	005. Sundry Equipment	11,250	0	-11,250	0	11,250	0	0
	007. Trailers	5,682	0	-5,682	0	5,682	0	0
	009. Motor Vehicle Utes	137,652	201,880	64,228	850	138,502	201,880	201,880
	011. EROAD GPS Units	0	0	0	1,109	1,109	0	0
Renewal	OM1001. General Renewals	15,361	20,600	5,239	1,516	16,877	20,600	20,600
	001. General Renewals	15,361	20,600	5,239	1,516	16,877	20,600	20,600
New LOS	OM2001. General New Assets	12,361	20,600	<b>8,239</b> 8,239	0	12,361	20,600	20,600

### **Accounts Receivable and Rating**

#### **Outstanding Rates**

Accounts Receiva	ble (Rates)		YTD Prior Year	YTD Current		
					30/06/2024	30/06/2025
					\$000	\$000
Current Year's Rat	es Outstanding (	incl Penalties)			1,363	1,352
Total Rates invoice	ed to date (incl G	SST)			52,942	57,378
Outstanding rates	as a % of total r		2.57%	2.36%		
Prior Year's Rates	Outstanding				216	228
Outstanding at Be	ginning of Year				1,162	1,580
% Prior Years Arre	ars Outstanding				19%	14%
Rate Received in A	Advance				(724)	(822)
Total Rates Outsta	anding				855	758
Rates Arrears (\$0	00)					
	Arrears as at 31Dec2024	Nov2024 collections	Total paid to date	% to date collected	Arrears outstanding	% previous year
30-Jun-25	1,580	27	1343	85.5%	229	81.4%

#### **Sundry Receivables (Non Rates)**

Accounts Receivable (Sundry)	Current	30 day	60 day	90 day	Total
Aging (\$000)	1026	56	17	490	1589
% of Total	64.57%	3.54%	1.07%	30.82%	100.00%
Analysis					
90 day debt (incl top 10) managed					
by MDC (\$000)				326	66.47%
Managed by DMC (\$000)				164	33.53%

### **Approved Variation to Annual Plan**

These items consolidate to form the variance between Annual Plan and Revised Budget.

Annual Plan Net Surplus/(Deficit)			-1,981,624	deficit
Revenue Adjustments				
Revenue with offset operational expenditure		11 100		
Future Leaders Program  Sponsorship for Family Fun Day		11,100 4,000		
Makino Aquatic Centre Programmes		4,000		
Additional NZTA subsidy		39,000		
MFE Grant Funding Received for Food Waste Roll-Out		209,000		
Revenue with offset capital expenditure				
Flood Resilience Co-Investment Funding		1,675,000		
MFE Grant Funding Received for Food Waste Roll-Out		175		
Additional NZTA subsidy		255,000		
Central Energy Trust funding for Library Carpark		90,000		
Development Agreement - Roots Street Growth		850,314		
Total Revenue Adjustments			3,137,589	Revenue
Expenditure with offsetting revenue (above)				
MFE Grant Funding Received for Food Waste Roll-Out		59,000		
Future Leaders Program		11,100		
Makino Aquatic Centre Programmes		4,000		
Additional NZTA subsidy		39,000		
Sponsorship for Family Fun Day		4,000		
Total additional expenditure with additional funding			117,100	
Council Approval				
Carry Forwards		807,509		
Trustee Honoraria AFKPT & Civic Centre	15-Aug-24	15,300		
Total additional council approved expenditure			822,809	
Executive Approvals				
MBIE Freedom Camping Transition Fund	GM	20,000		
Robert Dickson Education Trust Grant	GM	1,000		
Admin Building Security Upgrade - convert \$29k opex to Ca	CE	-29,000		
Total additional Exec approved expenditure	02	20,000	-8,000	
Revised Budget Net Surplus/(Deficit)			163,629	eurnlue
Revised Budget Net Sui plus/(Deficit)			103,023	sui pius
Annual Plan Capital Budget			47,495,910	
Capital expenditure with additional external funding		1.075.000		
Flood Resilience Co-Investment Funding		1,675,000		
MFE Grant Funding Received for Food Waste Roll-Out  Development Agreement - Roots Street Growth		150,655 850,314		
Library Carpark		90,000		
NZTA Subsidised Renewals		255,000		
Council Approval		200,000		
Carry forwards		18,758,745		
Roots Street West Water Treatment Plant		974,545		
Executive Approvals		. ,. <del>.</del>		
Cemetery Extension - Bring forward \$50k from Y10		50,000		
Admin Building Security Upgrade - convert \$29k opex to Cap	oex	29,000		
Total movements to capital budget			22,833,259	
Revised Capital Budget			70,329,169	
vensen cahirar panker			10,329,169	



**Quarterly Treasury Report** 

As of 30 June 2025

STRICTLY PRIVATE AND CONFIDENTIAL





### 2

## Economic Commentary (as of 30 June)

#### Global

The Vladimir Lenin attributed quote, "There are decades where nothing happens; and there are weeks where decades happen," is strikingly apt for the last quarter. Significant geopolitical events have included US and Israeli strikes on Iranian nuclear facilities (including aggressive missile exchanges between Israel and Iran), continuing Russian and Ukrainian conflict,—US tariff and trade tensions, with some tariffs as high as 60%. Tensions between the US and NATO members have continued, but appear to have softened as European members have largely agreed to increase defense spending

Significant economic events include the previously mentioned tariffs and concerns about the growing US budget deficit, which is estimated to increase the size of the US deficits by \$3.0 to \$4.5 trillion over the 2025–2034 period, raising questions about fiscal sustainability. There have also been concerns around President Trump's attempts to influence the US Federal Reserve "Fed", which threatens its long history of political independence, alarming both investors and economists.

Market volatility has been extreme, with the benchmark US 10-year treasury bond yield touching a low of 3.86% on 7 April, two days later it was at 4.51%, after that trading in a range between 4.18% and 4.61% before finishing the quarter at 4.23%. This level of volatility has not been seen for nearly 40 years. Oil prices, which at one point were 40% higher than their lows on 9 April, fell 15% in the last week of the quarter.

Key US economic data over the last 90 days have continued with the theme of slowing economic growth and with inflation remaining above the Fed's 2.0% goal. Real GDP decreased at an annualised rate of 0.5% in Q1 2025 (January-March), a sharp slowdown from 2.4% in Q4 2024. The Consumer Price Index (CPI) rose 2.4% year-over-year in May 2025, with a 0.1% monthly increase, driven by shelter costs (+0.3%) but tempered by a 1.0% drop in energy prices. The Personal Consumption Expenditures (PCE) index, the Fed's preferred measure, hit 3.6% in Q1 2025, up from 2.4% in Q4 2024. Inflation expectations rose sharply, with the University of Michigan's June 2025 survey showing 1-year inflation expectations of 5.0% (up from 3.3% in January).

#### **New Zealand**

	OCR	90 day	2 year swap	3 year swap	5 year swap	7 year swap	10 year swap
31-Mar-25	3.75%	3.61%	3.37%	3.46%	3.66%	3.87%	4.10%
30-J un-25	3.25%	3.29%	3.20%	3.32%	3.57%	3.81%	4.07%
Change	-0.50%	-0.32%	-0.17%	-0.14%	-0.09%	-0.06%	-0.03%

New Zealand's economy expanded by 0.8% on a quarterly basis in the March quarter, accelerating from 0.5% growth in the previous quarter and slightly beating market expectations of 0.7%. However, the annual rate printed at minus 1.1% for the twelve months ending 31 March. The March quarter marked the second consecutive quarter of growth following two quarters of severe contraction. Economic activity increased across all three major industry groups, with the strongest gains seen in manufacturing (+2.4% vs. +0.1% in Q4), followed by professional services.

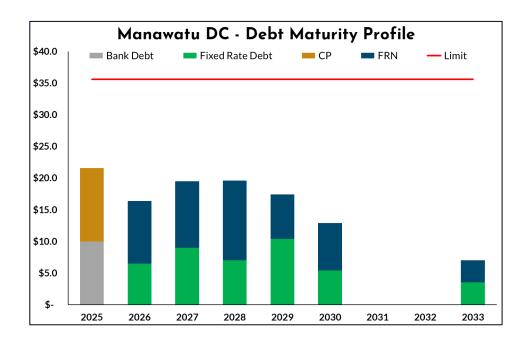
The annual inflation rate in New Zealand accelerated to 2.5% in the first quarter of 2025, from 2.2% in the previous quarter. This was the highest inflation rate since June 2024, exceeding market expectations of 2.3%.

The RBNZ cut the OCR by 25 basis points in both April and May to take it to 3.25%, but in the *Monetary Policy Statement* in May, the central bank signaled a more cautious approach to further OCR easing, which markets have taken on board. A final OCR cut is not fully priced in until November 2025, which would take it to 3.00%, a full 250bps below last year's peak however, but only time will tell if it is enough to kickstart a still-struggling economy.





# Liquidity and Funding



Policy Compliance	Compliant
Have all transactions been transacted in compliance with policy?	Yes
Is fixed interest rate cover within policy control limits?	Yes
Is the funding maturity profile within policy control limits?	Yes
Is liquidity within policy control limits?	Yes
Are counterparty exposures within policy control limits?	Yes

External Council Core Debt

\$103.0m

External Council Drawn Debt (excludes onlending to Manawatu Community Trust)

Total LGFA Debt

\$104.4m

Funds Drawn from LGFA (includes onlending to Manawatu Community Trust)

Liquidity = cash in bank, term deposits and undrawn bank facility

\$24.9m

Liquidity Ratio (must be >110%)

123.85%

Definition: (Cash Reserves + Lines of Credit + Drawn Debt)/Drawn Debt \$96.8m)

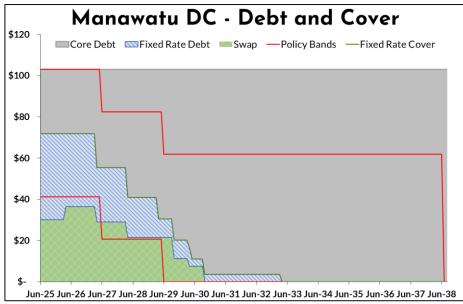
Cost of Funds as at 30 June 2025

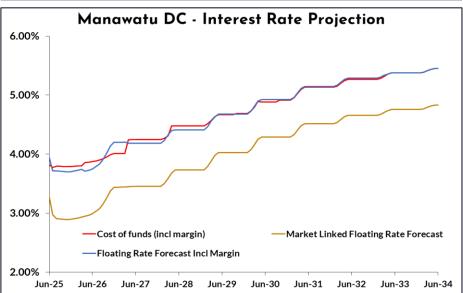
3.82%





# Interest Rate Risk Management





Current % of Debt Fixed	69.7%
Current % of Debt Floating	30.29%
Value of Fixed Rate (m)	\$71.8
Weighted Average Cost of Fixed Rate Instruments	3.49%
Value of Floating Rate (m)	\$31.2
Current Floating Rate	3.29%
Current Floating Rate (incl margin)	3.95%
All Up Weighted Average Cost of Funds	3.82%
Total Facilities In Place	\$114.4
Facility Headrooom	\$10.0

Fixed Rate Hedging Bands							
	Minimum Maximum Policy						
0 - 2 years	40%	100%	Compliant				
2 - 4 years	20%	80%	Compliant				
4 - 13 years	0%	60%	Compliant				





# LGFA Funding Rates as at 30 June

Listed below are the credit spreads and applicable interest rates as at 30 June for Commercial Paper ("CP"), Floating Rate Notes ("FRN") and Fixed Rate Bonds ("FRB"), at which Manawatu DC could source debt from the Local Government Funding Agency ("LGFA").

Maturity	Margin	FRN (or CP Rate)	FRB
3 month CP	0.20%	3.49%	N/A
6 month CP	0.20%	3.47%	N/A
April 2026	0.57%	3.86%	3.73%
April 2027	0.71%	4.00%	3.90%
May 2028	0.85%	4.14%	4.17%
April 2029	0.95%	4.24%	4.40%
May 2030	1.03%	4.32%	4.59%
May 2031	1.13%	4.42%	4.83%
May-2032	1.19%	4.48%	4.99%
April 2033	1.27%	4.56%	5.18%
May 2035	1.32%	4.61%	5.40%
April 2037	1.46%	4.75%	5.66%





# Manawatu DC Funding as at 30 June

As at 30 June 2025, MDC had \$104.4 million of total debt (including the on-lending to MCT)), all of which is sourced from the LGFA using Commercial Paper

("CP"), Floating Rate Notes ("FRN's") and Fixed Rate Bonds ("FRB's"), details contained below.

Instrument	Maturity	Yield	Margin	Amount
LGFA CP	11-Jul-25	3.68%	N/A	\$11,605,511
LGFA FRN	15-Apr-26	4.39%	0.91%	\$4,000,000
LGFA FRB	15-Apr-26	3.89%	N/A	\$4,000,000
LGFA FRN	15-Apr-26	4.37%	0.88%	\$2,000,000
LGFA FRN	15-Apr-26	4.28%	0.79%	\$2,500,000
LGFA FRB	15-Apr-26	2.90%	N/A	\$2,500,000
LGFA FRN	15-Apr-26	4.07%	0.58%	\$1,400,000
LGFA FRB	15-Apr-27	1.11%	N/A	\$7,000,000
LGFA FRB	15-Apr-27	1.95%	N/A	\$2,000,000
LGFA FRN	15-Apr-27	4.14%	0.66%	\$3,000,000
LGFA FRN	15-Apr-27	4.14%	0.65%	\$3,500,000
LGFA FRN	15-Apr-27	4.12%	0.76%	\$4,000,000
LGFA FRN	15-Apr-28	4.38%	0.89%	\$2,000,000
LGFA FRB	15-Apr-28	3.12%	N/A	\$2,000,000
LGFA FRB	15-Apr-28	2.20%	N/A	\$3,000,000
LGFA FRB	15-Apr-28	2.12%	N/A	\$2,000,000
LGFA FRN	15-May-28	4.32%	0.96%	\$7,000,000
LGFA FRN	15-May-28	4.22%	0.89%	\$3,600,000
LGFA FRB	20-Apr-29	2.42%	N/A	\$1,000,000
LGFA FRB	20-Apr-29	2.41%	N/A	\$2,500,000
LGFA FRN	20-Apr-29	4.09%	0.63%	\$2,000,000
LGFA FRN	20-Apr-29	4.32%	0.86%	\$2,000,000
LGFA FRB	20-Apr-29	5.45%	N/A	\$5,500,000
LGFA FRB	20-Apr-29	4.77%	N/A	\$1,400,000
LGFA FRN	20-Apr-29	4.52%	1.05%	\$3,000,000
LGFA FRN	15-Apr-30	4.18%	0.69%	\$4,500,000
LGFA FRB	15-May-30	5.51%	N/A	\$5,400,000
LGFA FRN	15-May-30	4.50%	1.14%	\$3,000,000
LGFA FRN	14-Apr-33	<del>4</del> 6 <sup>43</sup> %	0.94%	\$3,500,000
LGFA FRB	14-Apr-33	4.72%	N/A	\$3,500,000
				\$104,405,511





#### Disclaimer

#### **IMPORTANT NOTICE**

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## Audit and Risk Committee

Meeting of 25 September 2025

Business Unit: People and Corporate Date Created: 08 September 2025

# LGOIMA Requests 26 May 2025 - 05 September 2025

## Purpose Te Aronga o te Pūrongo

To present requests for information received by Council under the Local Government Official Information and Meetings Act 1987.

## Significance of Decision Te Hira o te Whakataunga

The Council's Significance and Engagement Policy is not triggered by matters discussed in this report. No stakeholder engagement is required.

## Recommendations Ngā Tūtohinga

That the report detailing the requests for information received under the Local Government Official Information and Meetings Act 1987 for the period 26 May 2025 - 05 September 2025 be received.

Report prepared by: Dianne McKay Information Officer

Approved for submission by: Frances Smorti General Manager - People and Corporate

- 1 Background Ngā Kōrero o Muri
- 1.1 The Local Government Official Information and Meetings Act 1987 makes provision for public access to Council information.
- 1.2 The Act also provides requirements for how the Council must deal with any requests for access to information that it holds.
- 1.3 Details of all requests received are available on Council's website.
- 1.4 This report covers LGOIMA Requests received and processed for the period 26 May 2025 05 September 2025

SUMMARY	26 May 2025 to 05 September 2025	22 February to 25 May 2025
Received	25	22
Closed	18	23
In Progress	10 includes 2 Ombudsman	3 includes 2 Ombudsman
FINANCIAL YEAR	1 July 2025 to 05 September 2025	1 July 2024 to 30 June 2025
Total	18	88
Closed	13	88
% Sent in time frame	100%	100%



LGOIMA	Date	Organisation	Request Summary	Due Date	Request Status	Completed Date
Number	Received					
LG2351	11/04/2025	Ombudsman Office	Preliminary inquiry - Complaint that information withheld	30/04/2025	With Ombudsman	1/05/2025
LG2355	6/05/2025	Ombudsman Office	Enquiry from Ombudsman's Office - complaint about Councils calculation of rates	19/05/2025	With Ombudsman	21/05/2025
LG2357	22/05/2025	Individual	Details about the technology and staffing involved in new parking enforcement process	23/06/2025	Complete	5/06/2025
LG2358	2/06/2025	Individual	A comprehensive, exhaustive, and complete list of all roads within the jurisdiction	1/07/2025	Complete	1/07/2025
LG2359	4/06/2025	NZ Taxpayers Union	Various information for 2023/24 financial year	3/07/2025	Complete	24/06/2025
LG2360	8/06/2025	Individual	Information about campground lease costs	7/07/2025	Complete	23/06/2025
LG2361	8/06/2025	Individual	Water testing information from 2021 - 2025	7/07/2025	Complete	4/07/2025
LG2362	19/06/2025	RapidQS	A list of all construction related projects approved, commissioned, or completed by MDC between 1 January 2020 and 1 July 2025, with a total cost under \$500,000.	15/08/2025	Complete	6/08/2025
LG2363	23/06/2025	Individual	Details about Manfield Park and the establishment of the Manfield Trust	21/07/2025	Complete	25/07/2025
LG2364	25/06/2025	Individual	Information around policies for the use of generative AI within Council	23/07/2025	Complete	25/06/2025
LG2365	2/07/2025	Individual	Consultancy fee expenditure paid by Manawatū District Council and project outcomes for each of the last five financial years (FY2019/20 and FY 2023/24)	22/08/2025	Complete	21/08/2025
LG2366	1/07/2025	ACT Caucus Support Centre	What advice has the Council had and costs and impacts on local roads associated with the increased weight of electric and EV buses in regard to government mandates for full fleet electrification.	29/07/2025	Complete	14/07/2025
LG2367	14/07/2025	Individual	Details of construction projects over \$10M completed in the last 5 years	22/08/2025	Complete	7/08/2025
LG2368	6/08/2025	Individual	All documentation regarding a multi dog permit and barking complaints, and documents about a privacy breach complaint	3/09/2025	Complete	3/09/2025
LG2369	8/08/2025	Individual	All documents regarding a commercial dog grooming business and nuisance barking dogs	5/09/2025	Complete	18/08/2025
LG2370	8/08/2025	Individual	Number of ratepayers within MDC district	5/09/2025	Complete	13/08/2025
LG2371	11/08/2025	Individual	Details of staffing for all departments and current debt levels	8/09/2025	Complete	19/08/2025
LG2372	12/08/2025	Individual	All details and documents about complaints made about dog	9/09/2025	With SME	
LG2373	12/08/2025	Individual	All records regarding dog attack in Himatangi Beach	9/09/2025	With SME	
LG2374	14/08/2025	The Māori Marine Whenua Hauora Resource Research and Development Foundation	Any documents held regarding the aerial 1080 drop over Manawatū Gorge	11/09/2025	Complete	25/08/2025
LG2376	11/08/2025	Evans Henderson Woodbridge	Information about the status of a drain on Denbigh Street	8/09/2025	Complete	5/09/2025
LG2378	20/08/2025	Green Party	Actions taken due to tips to the Road Cone Digital Hotline	17/09/2025	Complete	1/09/2025
LG2379	25/08/2025	Green Party	Details of off licences in MDC district	22/09/2025	With SME	
LG2380	26/08/2025	Green Party	Breakdown of all costs associated with Plan Changes B & E, along with estimates of possible additional housing because of the changes	23/09/2025	With SME	
LG2381	27/08/2025	Individual	Information, including reports, about speed bump installation in Derby Street	24/09/2025	With SME	
LG2382	1/09/2025	Mahea	Information about Sites and Areas of Significance to Māori held by MDC	29/09/2025	With SME	
LG2383	1/09/2025	Manawatū District Residents and Ratepayers	A breakdown of factors contributing to 5.99% rates increase	29/09/2025	With SME	
LG2384	29/08/2025	Individual	Information about staffing, paygrades and pay increases for last 5 years	26/09/2025	With SME	



- 2 Strategic Fit Te Tautika ki te Rautaki
- 2.1 Not applicable as this is a legislative/operational item.
- 3 Risk Assessment Te Arotake Tūraru
- 3.1 There are three main areas of risk associated with Council's management of the LGOIMA process, being legal compliance, reputational and political.
- 3.2 <u>Legal Compliance</u> the requirements for LGOIMA are set out in the *Local Government Official Information and Meetings Act 1987*. This legislation specifies standard response timeframes (20 working days) and outlines circumstances where information may be withheld (e.g., for privacy or commercial reasons). Because the process is tightly prescribed in law, staff error can result in non-compliance. To manage this risk, the Information Management team oversees the process. They support staff in meeting obligations, monitor compliance, and provide appropriate training.
- 3.3 <u>Reputational</u> the wide scope of requests and the Council's obligation to comply can sometimes result in the release of information that is sensitive or potentially embarrassing (e.g., unprofessional internal communications). Education is a key control ensuring officers and elected members understand the LGOIMA process and the public's right to request access to internal information and communications.
- 3.4 <u>Political</u> while LGOIMA requests are managed by officers, elected members may at times be the subject of a request. This separation of operational and governance roles can create tension between management and members regarding how requests are handled. Proactive and transparent communication is essential to ensure shared understanding of the process and clarity around how requests involving members will be managed.
- 4 Engagement Te Whakapānga
- 4.1 The Council's Significance and Engagement Policy is not triggered by matters discussed in this report. No stakeholder engagement is required.
- 5 Māori and Cultural Engagement
- 5.1 There are no known cultural considerations associated with the matters addressed in this report. No specific engagement with Māori or other ethnicity groups is necessary.
- 6 Operational Implications Ngā Pānga Whakahaere
- 6.1 There are no operational implications with this report.
- 7 Financial Implications Ngā Pānga Ahumoni
- 7.1 There are no financial implications with this report.

- 8 Statutory Requirements Ngā Here ā-Ture
- 8.1 The statutory requirements for access to local authority information, and procedures for dealing with requests received for information held by local authorities is set out in Parts 1, 2, 3, 4, 5 and 6 of the Local Government Official Information and Meetings Act 1987.

## 9 Next Steps Te Kokenga

The Requests for Information (LGOIMA) that have been received from 26 May 2025 – 05 September 2025 are reported to the Audit and Risk Committee for information.



# Audit and Risk Committee

Meeting of 25 September 2025

Business Unit: People and Corporate Date Created: 17 September 2025

# Internal Audit Programme Update

Purpose Te Aronga o te Pūrongo

To present a summary of the Internal Audit Programme, and any updates, to the Committee.

## Recommendations Ngā Tūtohinga

That the Committee:

- 1. Receives the Internal Audit Programme Update; and
- 2. Provides feedback on the changes to the Internal Audit Programme.

Report prepared by: Ash Garstang Governance and Assurance Manager

Approved for submission by: Frances Smorti General Manager - People and Corporate

- 1 Background Ngā Kōrero o Muri
- 1.1 The current Internal Audit Programme was adopted by the Committee at its meeting 12 June 2025.
- 2 Strategic Fit Te Tautika ki te Rautaki
- 2.1 The internal audit programme furthers the Council's strategic priority of "Value for money and excellence in local government" by providing independent assurance over the effectiveness of key systems, processes, and controls.
- 3 Discussion and Options Considered Ngā Matapakinga me ngā Kōwhiringa i Wānangahia
- 3.1 The Internal Audit Programme is intended to provide a continuation of audits completed in previous years, with individual audits generally (but not always) running on a fixed review schedule.
- 3.2 The programme encompasses recommendations that have been given by Audit NZ via their annual review of the Council's activities.
- 3.3 The below updates have occurred since the last report in June 2025:

### **Fraud Awareness Review**

• The Fraud Awareness Review is now complete, and the findings and recommendations are being presented to this Committee meeting via a separate report.

## **Cash Handling and Receipting Processes**

• The Cash Handling and Receipting Processes audit is now complete, and the findings and recommendations are being presented to this Committee via a separate report.

## **Procurement Audit**

- This audit has begun and is being undertaken by Deloitte. Progress is on track and the draft report of Deloitte's findings are due at the end of October 2025. The findings and recommendations will be presented to the Committee (assuming it is re-established) in March 2026.
- 3.4 The executive leadership team have reconsidered the Internal Audit Programme, with a view to reducing both the cost of the programme and its strain on staff resources. The below amendments are being earmarked, and the full programme will be presented to the Committee in March 2026 for (re)adoption. The earmarked changes are:

#### **Conflicts of Interest**

• The audit is scheduled to commence in December 2025. Management intends to undertake this audit in-house rather than engaging an external provider. The

necessary skills to complete the audit are available within Council, and the risk of trialling this approach is considered low. If the in-house delivery does not achieve the expected outcomes, staff will reconsider contracting the audit to an external provider.

## **Health & Safety**

• The audit is conducted alongside other councils (to achieve cost effectiveness). Staff will look into the timing of this audit, with the intention that it takes place at some point in 2026.

## **Sensitive Expenditure**

This audit was planned for mid-2025, but staff intend to defer it to July 2027. The audit
will require significant time from the Finance team and would be more relevant if
completed after the implementation of Council's new ERP. Additionally, the recent
Fraud Awareness Review and Cash Handling Audit provided assurance around some
of the areas that will be covered in a sensitive expenditure audit.

#### **Privacy**

This audit was planned for December 2025, but staff intend to defer it to December 2029. Given the Council's increased maturity in this space and the cost of completing an audit, management believe that extending this to a six yearly cycle provides better value for money. An interim in-house audit will be completed at the three-year mark (December 2026), with a reduced scope compared to the full audit.

#### **FBT and GST Audits**

- Now that the timing of the ERP implementation has become clearer, management intend to initiative the Fringe Benefit Tax (FBT) and Goods and Services Tax (GST) audits between Sep-Dec 2026 (3-6 months after ERP implementation).
- 3.5 Officers have adopted new internal processes around the ongoing implementation, tracking and reporting of agreed audit recommendations. These processes are intended to increase oversight of recommendations, set appropriate responsibilities in place (e.g., for action owners and tier 2 managers) to ensure actions are progressed, and provide an expectation for the ongoing reporting of progress to the Audit & Risk Committee. The first regular reporting of audit actions will be presented to the Committee meeting in March 2026.

## 4 Risk Assessment Te Arotake Tūraru

- 4.1 The Internal Audit Programme supports the management of operational risks by providing assurance over key systems and processes.
- 4.2 There is a reputational risk to Council if identified issues are not addressed in a timely manner. The Internal Audit Programme provides a means of assessing key areas of Council operations that may be particularly prone to risks. It is also a mechanism that allows officers to further explore issues raised by Audit NZ during their auditing of the Council's annual reports.
- 4.3 Finding the right balance between the assurance gained from regular auditing and the cost of carrying out these audits requires careful judgement. Given the current focus on minimising rates increases and making the most effective use of staff resources, management considers

that the Internal Audit Programme would be better delivered over a longer timeframe. Where appropriate, management will consider completing audits in-house to make effective use of existing staff capability.

5 Engagement Te Whakapānga

## Significance of Decision

5.1 The Council's Significance and Engagement Policy is not triggered by matters discussed in this report. No stakeholder engagement is required.

## Māori and Cultural Engagement

5.2 There are no known cultural considerations associated with the matters addressed in this report. No specific engagement with Māori or other ethnicity groups is necessary.

## **Community Engagement**

- 5.3 No community engagement is warranted.
- 6 Operational Implications Ngā Pānga Whakahaere
- 6.1 There are no operational implications to the re-adoption of the current programme.
- 7 Financial Implications Ngā Pānga Ahumoni
- 7.1 The internal audit budget is intended to be used for those audits that are organisational-wide, prompted from Audit NZ (via their annual audit of the Council) or are requested by the Audit and Risk Committee.
- 7.3 The budget for 2025/26 is \$52,582. Smaller audits are funded from existing departmental and team budgets.
- 8 Statutory Requirements Ngā Here ā-Ture
- 8.1 There are no statutory requirements for this report.
- 9 Next Steps Te Kokenga
- 9.1 Officers will progress the Procurement audit in the first instance.
- 10 Attachments Ngā Āpitihanga
  - Internal Audit Programme (Summary)

# Manawatū District Council - Audit Programme

			Previous Audit					
Business Unit	Audit Topic	Description	Last completed	Reported to ARC	Review schedule	Initiate Review	Status	Reported to ARC
IS	IT Programme of Work	This is a BAU programme, consisting of:  1. Internal PEN testing - annually  2. External PEN testing - annually					Ongoing	September 2025
		3. IT Maturity - as needed						
Finance	Fraud Awareness Review	4. Business Continuity and Disaster Recovery Planning - annually  Raise awareness of fraud and corruption risks.	October 2020	November	3 yearly	November	Completed	September
			000000. 2020	2020	<i>5</i>	2024	oop.otou	2025
		1) All staff Fraud and Corruption Awareness Survey; and						
		<ol> <li>Fraud and Corruption Gap Analysis benchmarking workshop with senior staff.</li> <li>A third phase may follow if areas of concern are highlighted</li> </ol>						
Finance	Cash Handling and	Compliance with policy and to assess the design and operating effectiveness of key controls identified across the following cash	April 2021	May 2021	2 yearly	March - May	Completed	September
	Receipting Processes	handling processes:	·	•		2025	·	2025
		- point of sale/till application						
		- receipting - cashing up and banking						
		- physical security						
		- electronic payments through on-line systems						
		- reconciliations						
		To include the cash receipting practices at Front of House, the Makino and the Community Hub.						
Organisation	Procurement	The process for determining the need for a particular procurement is valid. The award procedure is as per MDC's policy and resources	2019		3/4 yearly	June 2025	Underway	March 2026
Wide		are spent in line with applicable criteria.			. , ,		ŕ	
	Description of performance, calculator of contract value, award criteria, award procedure, notification and assessment of tenders.							
	Cover 3 case sample projects:  •®ommunity Hub							
		•Stringfellows, procurement process from Turner's Road to the Detention Ponds						
		•Breen by Nature (rollover contract)						
	Conflicts of Interest	Review the process surrounding Conflict of Interest (COI) in MDC and providing the assurance that COI are managed appropriately.				December		
Assurance		- is the Policy fit for purpose				2025		
		- are the systems and processes adequete						
		- is there sufficient engagement from stuff						
Safety and	Health and Safety	Review of Health and Safety and to identify and provide the assurance that the updates in the Act is reflected in MDC's practices.	December		2-3 yearly	2026		
Wellbeing		Completed as part of the MWLASS initiative. The audit takes place from February - December and includes visits to various council	2023					
		sites/facilities						
Finance	FBT Audit	Review of FBT with focus on policies, procedures and source information and rigor of return completion. Detailed review of FBT on	August 2022	September		Sep-Dec		
		vehicles and employee benefits.		2022		2026		
		- It is prudent to initiate own compliance to provide that systems are working as intended. Where any errors are identified, this process allows voluntary disclosure to IRD and therefore avoid any shortfall penalties that could otherwise be imposed if discovered						
		by IRD.						
Finance	GST Audit	Review of GST with focus on both policies, procedures and source information and the rigor of the return completion. Detailed	April 2022	September		Sep-Dec		
		review of GST treatment, time of supply, land purchase, GST exempt supplies, second hand goods and documentation It is		2022		2026		
		prudent to initiate own compliance to provide that systems are working as intended. Where any errors are identified, this process						
		allows voluntary disclosure to IRD and therefore avoid any shortfall penalties that could otherwise be imposed if discovered by IRD.						
Ŭ	Contract Manageement					March 2027		
Wide	II.							
Finance	Sensitive Expenditure	This will include compliance with policies, suspicious transaction analysis and compliance testing of a sample of transactions.  Identified risk areas are travel and accommodation; entertainment and hospitality.	May 2022	September	3 yearly	July 2027		
Community	Chada Audit	In accordance with the Sun Protection Policy. NOTE: When the Council adopted the Policy on 20 March 2025, it was requested that the audit be		2022		March 2029		
Community	Isliaue Audit	completed internally by staff (to avoid costs of hiring a consultant)				March 2028		
IS	Privacy	Review of privacy maturity	December		6 yearly (full)	December		
			2023		, , ,	2029		



# Audit and Risk Committee

Meeting of 25 September 2025

Business Unit: People and Corporate Date Created: 14 September 2025

# Strategic Risks Deep Dive – Climate Change and Iwi Relationships

## Purpose Te Aronga o te Pūrongo

To discuss two strategic risks in-depth with the Committee and consider updates, such as changes in the external environment and new opportunities:

- Climate Change
- Iwi Relationships

## Recommendations Ngā Tūtohinga

That the Committee receives the 'Strategic Risks Deep Dive – Climate Change and Iwi Relationships' report.

Report prepared by: Ash Garstang Governance and Assurance Manager

Approved for submission by: Frances Smorti General Manager - People and Corporate

- 1 Background Ngā Kōrero o Muri
- 1.1 The Council currently has seven strategic risks. These were adopted in 2024, and this report is the third in a series of deep dives planned for 2025, with each risk being reviewed at least annually.
- 1.2 The risks presented in this report are:
  - Climate Change Council's resilience to climate-related issues and extreme weather events.
  - Iwi Relationships the strength of relationships between Council and iwi, and the effectiveness of tangata whenua engagement.
- 2 Strategic Fit Te Tautika ki te Rautaki
- 2.1 This review supports the strategic outcome "Value for money and excellence in local government", by ensuring that Council understands and actively manages key strategic risks.
- 3 Discussion and Options Considered Ngā Matapakinga me ngā Kōwhiringa i Wānangahia

## **Climate Change**

- 3.1 The change in climate presents risks to Council's infrastructure resilience, financial sustainability, and community wellbeing. The risk profile notes causes such as underinvestment in stormwater infrastructure and increasing frequency of high-intensity rainfall events. Consequences include flooding of dwellings and businesses, ongoing recovery costs, and decreased land suitability for development.
- 3.2 Recent severe weather events across New Zealand (flooding and cyclone damage in 2024/25) are reminders of the increasing intensity of climate impacts. Insurance sector trends (such as higher premiums and retreat from high-risk areas) further illustrate the long-term financial pressures communities will face.
- 3.3 The most relevant consequence of climate change to the Manawatū District is increasing flooding, and specific impacts on our coastal communities. Aside from risks to safety and property, the potential cost of these events represents a significant risk to Council's financial sustainability.

## **Controls and Enablers**

- 3.4 Council has proactively invested in climate resilience, including:
  - Reid Line Spillway
  - Capital upgrades to stormwater networks in villages
  - Stormwater ponds in Maewa (Precinct 4)

- Flood mapping improvements with Horizons Regional Council
- Strong emergency management function, including an increasing emphasis on cultural change and staff competency

## Risk Analysis

- 3.5 The Climate Change strategic risk is most likely to impact the areas of Financial & Investment and Environmental (particularly the built environment).
- 3.6 The controls in place, especially around physical (infrastructure) resilience, are effective in reducing the risk across various risk areas, such as Service Delivery, Reputational, Health, Safety & Wellbeing, and Environmental. However, the Financial & Investment risk remains significant and beyond the Council's appetite.
- 3.7 Climate adaptation requires significant capital expenditure, and it can be difficult to prioritise among other spending in long-term planning. This is compounded by increasing unaffordability and a decreasing appetite for Council spending. Insurance has disproportionately increased in cost, and difficult decisions around self-insurance, reduced insurance coverage, and higher risk acceptance are on the horizon. At the other end of the continuum, there are growing narratives around wasteful local government expenditure and unsustainable rates increases. Together, these two pressures unfortunately make expenditure on climate resilience more difficult to justify.
- 3.8 Conversely, the cost of not adequately investing in climate resilience is also increasing.

  Extreme weather events are expected to continue increasing in frequency, presenting greater recovery costs. There are significant risks to long-term Council affordability for cost-recovery, especially if the Council gets nearer to its debt-capacity with the Local Government Funding Agency.
- 3.9 The residual risk (i.e., the risk score after accounting for controls) is **Extreme**, due to the remaining financial risk. The risk likelihood is **Unlikely** (5 24% chance of occurring within a 12-month period), and the risk impact levels are:

Service Delivery: Moderate

Reputational: Moderate

Financial & Investment: Worst Case

Health, Safety & Wellbeing: Moderate

Environmental: Moderate

- 3.10 The Financial & Investment impact level is assessed as "Worst case", meaning that an occurrence of this risk could result in a financial loss of over \$500 k. The financial impact exceeds the Council's cautious appetite for Financial & Investment risk.
- 3.11 Unfortunately, the risk profile for climate change is trending upwards, as the major influences on its likelihood and impacts are increasing.
- 3.12 The Council's risk appetite is outlined below:

Risk Areas	Averse	Minimalist	Cautious	Open	Ambitious
People & Capability				Open	
Service Delivery			Cautious	-Open	
Reputational			Cautious		
Legal Compliance	Averse-Mini	malist			
Financial & Investment			Cautious		
Health, Safety & Wellbeing		Minimalist			
Environmental				Open	
Cultural			Cautious		
Political				Open	

## **Iwi Relationships**

- 3.13 The relationship between Council and iwi is an essential part of community trust and effective service delivery. The risk profile highlights causes such as limited resources, shifting political landscapes, and historical grievances. Consequences include reputational damage, reduced iwi participation in Council processes, and deterioration of trust.
- 3.14 Two major developments occurred in 2024/25 to influence this risk:
  - The Māori Wards referendum presents both risks to the Council's relationship with iwi (if the community votes to remove the Māori ward) and opportunities (if the community votes to keep the Māori ward). There is a wide level of awareness around the referendum being mandated by central government, and this is a key message that Council and electoral staff continue to make. Unfortunately, recent community opinion around the omission of the uncontested Māori candidate from the Information and Candidates Profile Booklet has increased the likelihood that the responsibility for a remove referendum result will be attributed to the Council.
  - The **Treaty of Waitangi Principles Bill (2024)** created significant national discourse on the role of iwi and Māori in our democracy. The Council's submission on this Bill was a topic of interest to iwi and Māori in our area, and it reinforced the importance of MDC continuing to build strong, local relationships with iwi.

## **Controls and Enablers**

- 3.15 Council has implemented a number of measures, including:
  - Employment of a Principal Advisor Māori
  - Ongoing iwi engagement in Long-term Plan development and District planning processes
  - Cultural competency initiatives for staff, including a te ao Māori programme and regular te reo Māori lessons
  - Support for marae resilience and emergency preparedness, including the extension of discretionary funding for marae and access to a grant fund for marae improvements

## Risk Analysis

- 3.16 The Iwi Relationships risk is most likely to affect Council's reputation, especially around cultural competency and genuine engagement with Māori.
- 3.17 The present triennium (2022-25) saw the start of MDC's Māori ward, and work on rebuilding the relationship between Council and iwi (fractured from debate around a Māori ward prior to 2022) has been ongoing. There is general agreement among elected members and management that the government's mandating of the Māori wards referendum is a regrettable development and may set back efforts to improve the relationship.
- 3.18 The residual risk (i.e., the risk score after estimating the effectiveness of controls) is **Medium**. The risk likelihood is **Possible** (25 74% chance of occurring within a 12-month period), and the risk impact levels are:

People & Capability: Minor

• Reputational: Moderate

Legal Compliance: Minor

• Cultural: Moderate

Political: Moderate

- 3.19 Although the residual risk is within appetite, the inherent risk (the raw risk Council would face if it had no controls) is extreme. This demonstrates the ability of Council elected members, management and staff to have positive influences on the relationship with iwi. Optimistically, there is a lot of potential for improvement and this risk may trend downward in the coming years, despite the current challenges that the Māori ward referendum presents.
- 3.20 The Council's risk appetite is again outlined below. In this case, all risk levels are within Council's appetite:

Risk Areas	Averse	Minimalis	t	Cautious	Open		Ambitious
People & Capability						Open	
Service Delivery				Cautious	-Open		
Reputational				Cautious			
Legal Compliance	Averse-Mini	imalist					
Financial & Investment				Cautious			
Health, Safety & Wellbeing		Minimal	ist				
Environmental						Open	
Cultural				Cautious			·
Political						Open	

## <u>Interdependencies</u>

- 3.21 Although there are some links between these two strategic risks (e.g., work with marae emergency preparedness), they are by-and-large separate and independent.
- 3.22 Interdependencies exist between Climate Change and other strategic risks; notably Financial Affordability. Extreme weather events are possibly the single biggest cause of unforeseen

- financial expense, and there is widespread consensus that the current model for funding climate resilience and emergency recovery costs is unsustainable.
- 3.23 The risk of Iwi Relationships is closely linked to Government Reform, with central legislative changes directly impacting the efforts of Council to improve its relationships.
- 4 Risk Assessment Te Arotake Tūraru
- 4.1 The risk assessments of both strategic risks are included in Section 3 (Discussion and Options Considered) of the report.
- 5 Engagement Te Whakapānga

## Significance of Decision

5.1 The Council's Significance and Engagement Policy is not triggered by matters discussed in this report. No stakeholder engagement is required.

## Māori and Cultural Engagement

5.2 There are no known cultural considerations associated with the matters addressed in this report. No specific engagement with Māori or other ethnicity groups is necessary.

## **Community Engagement**

- 5.3 There are no aspects of this report or its contents that warrants community engagement.
- 6 Operational Implications Ngā Pānga Whakahaere
- 6.1 There are no operational implications.
- 7 Financial Implications Ngā Pānga Ahumoni
- 7.1 There are no financial implications.
- 8 Statutory Requirements Ngā Here ā-Ture
- 8.1 While strategic risks are invariably impacted by government legislation, there are no statutory references specific to this report.
- 9 Next Steps Te Kokenga
- 9.1 The final strategic risk (Local Economy) will be presented to the Audit & Risk Committee meeting in March 2026.
- 9.2 There are several improvement actions that staff intend to progress as time and capacity allows; currently these are planned to start at the beginning of 2026 (post-election and Council member induction). These include:
  - Updating and reformatting of the Strategic Risk Profiles

- New reporting templates, with a particular focus on trends (e.g., how the Council operates within its risk appetite over time)
- Use of AI to support establishing a custom risk-environment (for risk-testing and analysis)
- Better integration of Control Improvement Plans
- Improved articulation of risk interconnectedness (e.g., spider mapping) in reporting (e.g., within the Strategic Risk Deep Dives)
- Streamlining risk reporting within Council report items
- Pivot towards more graphical reporting on risks, and placing emphasis on demonstrating existing controls and control improvements

## 10 Attachments Ngā Āpitihanga

- Strategic Risk Profile Climate Change
- Strategic Risk Profile Iwi Relationships



**Climate Change** 

Council's resilience to climate related issues and extreme weather events

12 December 2024

### Risks - Causes and consequences

#### Causes

- Underinvestment in the stormwater network, affecting existing residential and industrial areas
- Increasing frequency of high-intensity rainfall events

#### Consequences

- Flooding of residential dwellings and commercial premises
- Less suitable land for development (See Risks: Local Economy, Growth)
- Ongoing recovery costs after extreme weather events (See Risk: Financial Affordability)
- Increased risks to life and property
- Decreasing resilience of roading and other infrastructure (e.g., damage and debris)

#### Opportunities - Causes and outcomes

#### Causes

- .
- Technological improvements in responding to adverse weather events
- Lowering costs of protection against extreme weather events (e.g., stormwater banks)
- Deregulation of environmental protection

#### Outcomes

- Better value for investment in weather protection (e.g., stormwater network)
- Lesser emphasis on maintaining the natural states of environmental features (e.g., rivers, streams)

### Assurance and accountability

Reporting: Deep dive report to the Audit and Risk Committee (annually)

Ongoing monitoring: Hamish Waugh (GM - Infrastructure)

## Controls/enablers in place

- Reid Line Spillway
- Capital upgrade programme for stormwater investment in Villages
- Proactive drainage maintenance requirements in the road maintenance contract
- Proactive stormwater network management regime within the reticulation team (e.g., checking and clearing drains prior to significant rainfall events)
- Flood mapping between the Council and Horizons Regional Council to inform the subdivision and building consent processes
- Emergency management function and close coordination with Horizons Regional Council
- Physical protection of water supply intake points, wastewater drains and pump stations

## Controls/enablers planned

- Capital upgrade programme for stormwater investment in Feilding
- Planned construction of large stormwater detention area in Maewa to facilitate residential growth, and mitigate effects of high-rainfall events
- Further coordination of stormwater and floodwater management with Horizons Regional Council for the Makino stream (e.g., use management and carrying capacity)

### **Factors outside of Council's control**

- Private property owners restricting natural water flow on their land
- Operational investment decisions by external agencies (e.g., Horizons Regional Council, NZTA, KiwiRail)

## Strategic Risk Profile – Climate Change



### References

## Legislation

- Resource Management Act 1991
- Civil Defence Emergency Management 2002
- Building Act 2004
- Land Drainage Act 1908

#### Council Documentation

- Flood Action Management Plans
- Long-term Plans and Annual Plans
- Infrastructure Strategy

## Previous Reporting:

• Initial Strategic Risk Update – Audit and Risk Committee 26 September 2024

## **Risk Appetite**

Financial & Investment – Cautious Environmental – Open Political – Open



**Iwi Relationships** 

Relationships with iwi and tangata whenua engagement

12 December 2024

#### Risks - Causes and consequences

#### Causes

- Lack of will to engage among Council or iwi (e.g., Te Kōtui Reo)
- Limited resources or expertise
- Changes in political landscape (See Risk: Government Reform)
- Local and central government decisions that impact negatively on iwi
- Historical grievances

#### Consequences

- Reputational damage
- Difficulty with gaining iwi agreement for resource consenting and other matters
- Lack of relationship building and co-operation
- · Lack of iwi input into Council policy and decision-making
- Minimal iwi engagement with projects
- Deterioration of trust between Council and iwi

### Opportunities – Causes and outcomes

#### Causes

- Active participation in the relationship between Council and iwi
- Māori ward
- Changes in political landscape
- Resourcing of iwi participation

#### Outcomes

- Improved relationship between Council and iwi
- Positive collaboration in navigating resource consenting
- Iwi are engaged in Council decision-making

## Assurance and accountability

Reporting: Deep dive report to the Audit and Risk Committee (annually)

Ongoing monitoring: Frances Smorti (GM - People and Corporate)

## Controls/enablers in place

- The employment of a Principal Advisor Māori
- Community marae funding (through the Community and Marae Committee Policy)
- Continuing efforts by senior leadership to build relationships with iwi
- Mana Whakahaere (Ōroua River Accord)
- Engagement with iwi in the formation of Long-term Plans
- Involvement of iwi by the District Planning Team in key planning processes
- Supporting iwi with developing marae emergency preparedness plans
- Supporting marae to increase resilience in an emergency (e.g., Powerco generator switch installations)
- Increasing staff's cultural competencies (e.g., te reo Māori lessons)
- Council liaisons to marae

## Controls/enablers planned

- Iwi will be engaged with during the development of Council's community development strategy, economic development strategy and environmental strategy
- Te Ao Māori programme for staff
- More formal arrangements for iwi participation in District Planning

#### **Factors outside of Council's control**

- New Government legislation
- Iwi interest in Council business

#### References

#### Legislation

- Local Government Act 2002
- Local Government (Electoral Legislation and Māori Wards and Māori Constituencies) Act 2024

#### Council Documentation

- Long-term Plan 2024-34
- Te Kīwai (o te Kete)

#### **Previous Reporting:**

Initial Strategic Risk Update – Audit and Risk Committee 26 September 2024

## Strategic Risk Profile – Iwi Relationships



## **Risk Appetite**

Cultural – Cautious Reputational – Cautious

Political – Open



# Audit and Risk Committee

Meeting of 25 September 2025

Business Unit: People and Corporate Date Created: 14 September 2025

# **Internal Controls Update**

## Purpose Te Aronga o te Pūrongo

To provide an update to the Committee on several key internal controls, including cybersecurity breaches, policy reviews, protected disclosures and fraudulent activity.

## Recommendations Ngā Tūtohinga

That the Committee receives the Internal Controls Update, covering the period 05 June to 15 September 2025.

Report prepared by: Ash Garstang Governance and Assurance Manager

Approved for submission by: Frances Smorti General Manager - People and Corporate

- 1 Background Ngā Korero o Muri
- 1.1 This report provides a high-level summary of several key internal controls, and any notable breaches of these. The period of reporting for this update is **05 June 2025** to **15 September 2025**.
- 2 Cybersecurity Breaches
- 2.1 MDC has not directly experienced any cybersecurity breaches during this reporting period. However, a third-party organisation, Esker, experienced a security incident that has already been publicly reported.
- 2.2 This incident was confined to the provider's systems, with no direct impact on MDC's systems or data. As a precaution, routine security measures were taken.
- 3 Governance Policy Work Programme
- 3.1 The Council has 34 Governance Policies, which are subject to review at set intervals. As of 15 September 2025:
  - 27 policies are current
  - 4 are overdue
  - 4 are in development
- 3.2 Refer to Attachment 1 for a breakdown of under review or in development policies.
- 4 Protected Disclosures
- 4.1 There have not been any protected disclosures in this reporting period.
  - Fraudulent Activity
- 5.1 There has not been any reported fraudulent activity identified in this reporting period.
- 6 Privacy Breaches
- 6.1 There was one internal privacy issue identified, regarding the incorrect setting of permissions for a document containing staff salaries. This was quickly rectified and settings were changed to ensure the error could not occur again. This incident does not meet the threshold for a serious privacy breach.
- 7 Attachments Ngā Āpitihanga
  - Governance Policies

Policy Revi	iew Date Comments
Sun Protection Policy	20-Mar-30 Current
Significance and Engagement Policy	1-Jun-29 Current
Dog Control Policy 2019	1-Oct-29 Current
Smokefree Policy	24-Jul-28 Current
Community Honours Policy	1-Jul-28 Current, but will be reviewed again 2026
Development and Financial Contributions Policy 2024	1-Apr-28 Current
Gambling Venues Policy 2024	1-Nov-27 Current
Waste Levy Grants Allocation Policy	1-Nov-27 Current
CEDA Director Appointment Policy 2025	4-Sept-27 Current
Revenue and Financing Policy	20-Jun-27 Current
Investment Policy	20-Jun-27 Current
Liability Management Policy	20-Jun-27 Current
Statement of Accounting Policies	20-Jun-27 Current
Rates Remission and Postponement Policy	20-Jun-27 Current
Community Development Policy	1-Apr-27 Current
Road Sealing Policy	1-Mar-27 Current
Dangerous, Affected and Insanitary Buildings Policy 2022	1-Oct-26 Current
Marae and Hapu Committees Policy	1-Sept-26 Current
Procurement Policy 2022	1-Sept-26 Current
Pitbull Classification 2020	1-Sept-26 Current
Capital Contributions Policy	1-Jun-26 Current
Remuneration and Reimbursement for External Committee I	15-May-26 Current
Risk Management Policy	1-Apr-26 Current
Community Committees Policy	1-Mar-26 Current
Elected Members Allowances and Expense Reimbursement	1-Nov-25 Current
Code of Conduct (elected members)	The Local Government Commission will be issuing a uniform Policy for all councils - this will supercede our current policy
Manawatu District Council - Standing Orders 2022	1-Aug-25 Current
Hall Management Policy	31-Jan-24 Under review (Community Assets)
Road Planting Policy and Guidelines	This will be obsoleted in due course, as the Community Assets 31-May-23 Team is developing a new Policy with a broader scope; looking at planting across the entire District (e.g., roads, reserves, parks)
Appointment of Directors to Council Organisations and Council-Controlled Organisations 2009	31-May-23 Under review (Community)
Te Kīwai (o te kete)	1-Dec-21 Not under review at this stage
Vested Assets Policy	New policy in development
Trusts, Bequests and Special Funds Policy	New policy in development
Asset Management Policy	New policy in development
Road Stopping Policy	New policy in development



# Audit and Risk Committee

Meeting of 25 September 2025

Business Unit: People and Corporate Date Created: 17 September 2025

# **Operational Risks**

Purpose Te Aronga o te Pūrongo

To provide an update to the Committee on current operational risks that are assessed as being High.

Recommendations Ngā Tūtohinga

That the Audit & Risk Committee receives the Operational Risks report.

Report prepared by: Ash Garstang Governance and Assurance Manager

Approved for submission by: Frances Smorti General Manager - People and Corporate

- 1 Background Ngā Kōrero o Muri
- 1.1 The Risk Management Policy was adopted by the Council at its meeting 20 June 2024. The Policy describes how the Council's risk framework works, which with regards to the operational risk register specifically covers:
  - a. The likelihood scales (1 to 5) and impact scales (1 to 16);
  - b. Risk areas (e.g., Reputational, Service Delivery);
  - c. Quality and effectiveness of controls; and
  - d. Review and reporting schedules.
- 1.2 The population of risks for the operational risk register began in November 2024. A report to the 12 December 2024 meeting presented tranche 1 of these risks. A report to the March 2025 meeting presented tranche 2 of these risks.
- 1.3 This report is the first routine iteration (6-monthly) of operational risk reporting to the Committee. The routine report will only include Extreme and High operational risks, although currently officers have not assessed any operational risks as having a residual risk score of Extreme.
- 2 Strategic Fit Te Tautika ki te Rautaki
- 2.1 Although this is largely an operational item, the reporting of high-level risks to the Committee furthers the Council's priority of "A future planned together". Officers welcome any feedback on the risks presented.
- 3 Discussion and Options Considered Ngā Matapakinga me ngā Kōwhiringa i Wānangahia
- 3.1 Attached to this report is the operational risk register for the Committee's information.
- 3.2 There are five current risks that are assessed as having residual risk ratings of 'High'. Four of these are within the Council's current risk appetite.
- 3.3 One risk is beyond appetite 'Understated Income'. The reason for this is that the current ERP system presents some challenges in staff's ability to accurately track income, due to the lack of integration between our financial systems. Staff are required to complete many manual checks to compensate for this and rely on the imperfect financial reporting analysis that is achievable within the current system. The new ERP should streamline many of these issues, and it is expected that once the system is imbedded the residual score for this risk will be within appetite.
- 4 Risk Assessment Te Arotake Türaru
- 4.1 The primary risk relates to ensuring that we remain current and responsive in the management of our operational risks. Officers have taken a modest approach to refurbishing Council's risk management framework (commenced in 2024). For example, it was determined early on that

- purchasing dedicated risk management software would not provide value for money. Instead, existing systems and staff resources have been utilised.
- 4.2 Officers are confident that this approach has been appropriate, and that any additional risk arising from it is minor and manageable.
- 5 Engagement Te Whakapānga

## Significance of Decision

5.1 The Council's Significance and Engagement Policy is not triggered by matters discussed in this report. No stakeholder engagement is required.

## Māori and Cultural Engagement

5.2 There are no known cultural considerations associated with the matters addressed in this report. No specific engagement with Māori or other ethnicity groups is necessary.

## **Community Engagement**

- 5.3 No community engagement is warranted.
- 6 Operational Implications Ngā Pānga Whakahaere
- 6.1 There are no operational implications with this report.
- 7 Financial Implications Ngā Pānga Ahumoni
- 7.1 There are no financial implications with this report.
- 8 Statutory Requirements Ngā Here ā-Ture
- 8.1 There are no statutory requirements for this report.
- 9 Next Steps Te Kokenga
- 9.1 The next update will be provided to the Committee in March 2026.
- 10 Attachments Ngā Āpitihanga
  - Operational Risk Register September 2025

		Controls						
Name	Description	Inherent Risk	Name & Description	Effect	Status	Risk Score	Appetite	
	The ability of MDC to respond to emergency events (e.g., flooding, earthquakes, space weather).		<ol> <li>Staff Training         <ul> <li>The foundation course is mandated for all staff, and further training is currently strongly encouraged. Encouring staff to complete training up to a speacilist function is challenging, as it competes with staff's core duties.</li> </ul> </li> <li>Agency Relationships and Interoperability         <ul> <li>Maintaining productive working relationships with other councils and agencies. This increases the ease of operating alongside each other, and providing/receiving support in an emergency response.</li> </ul> </li> <li>Budgetary Resourcing         <ul> <li>Having a capital and operational budget allocated within the Long-term Plan. Resources are finite and there are trade-offs to be made when purchasing equipment.</li> </ul> </li> </ol>	Reduces likelihood & impacts     Reduces likelihood & impacts     Reduces likelihood & impacts	<ol> <li>Partially effective</li> <li>Fully effective</li> <li>Partially effective</li> </ol>	High (24)	Within Appetite	
	Lack of integration in multiple financial systems, such as: - Magiq - Ozone - GoGet - Simply		<ul> <li>1. Manual Checking <ul> <li>Teams across the organisation have their own checklists to double check that invoicing (etc) has been completed.</li> </ul> </li> <li>2. Financial Reporting Analysis <ul> <li>The finance team do reviews of financial reports to see if there are any drastic changes in trends, and monthly reporting (e.g., reconciliations). An ERP upgrade in the future may help to streamline these checks</li> </ul> </li> <li>3. Audit Programme <ul> <li>A programme of various audits (e.g., revenue and process audit, fraud audit, cash handling</li> </ul> </li> </ul>	Reduces likelihood & impacts     Reduces impacts	Partially effective     Partially effective			
Understated Income	- Envibe	Extreme (64)	audit). These audits don't cover every process, but it is a helpful tool	3. Reduces likelihood & impacts	3. Partially effective	High (24)	Beyond Appetite	
IT: Staff Single Points of Failure	We have a few key staff members/roles that would be hard to replace, and are currently a single point of failure: - IT Systems Engineer - Senior Developer and Database Administrator		<ul> <li>1. Cross Training <ul> <li>We are currently training one additional staff member in System Administration and System Engineering tasks, however this is not their primary role, and they would only be able to occasionally help out, due to capacity</li> </ul> </li> <li>2. Third Party Partnerships <ul> <li>We are working to developing closer ties with some of our existing IT partners to allow us to phone them for support if we reach our limits, or we end up losing key staff. In some cases this could work really well, e.g. Systems Engineering/Systems Administration, however this would have limited success in the area of Systems Integration/Senior Software Development, due to custom/unique MDC setup</li> </ul> </li> </ul>		<ol> <li>Planned</li> <li>Partially effective</li> </ol>	High (16)	Within Appetite	
	Government reform puts excessive financial burdens on councils (e.g., compliance costs). This can be hard to plan for due to the uncertain nature of reforms, and short		1. Maintaining Awareness of Possible Legislative Changes  - Keeping tabs on what the Government is signalling, participation in professional body discussions (e.g., Taituara), communicating with government agencies  2. Staffing  - We have staff who monitor upcoming or signalled legislative change on a regular basis  3. Submissions  - The Council submits its views on proposed legislation (e.g., Bills) and influences discussions around impacts on local authorities		1. Fully effective		Within Appetite	
	High percentage death of stock due to environmental		Site Checks  - Outside of the Christmas break period: Twice-weekly (Monday and Friday) site checks carried out. Entire site checked for signs of irrigation faults (dry spots, pooling etc), pests and diseases. Full irrigation system checks and maintenance carried out approximately once per month. During the Christmas break period: Site checks carried out once every 2-3 days. Entire site checked for signs of irrigation faults, pests and diseases. Manual operation of entire irrigation system is run once per check, with each sprinkler system monitored during operation to detect faults	·	Fully effective	High (16)	Within Appetite	