

Appendix for September 2023 Report

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Appendix 2 – Activities Operating Net Result

Activities Net Result Statement	2023/24 \$000s				Full Year Revised Budget	Variance explanation (10% of YTD budget or 30% of specified sum)
	Year to Date Actual	Budget	Bud. Var. \$000's	%		
For the period to 30 September 2023						
Operating Result by Activities						
Connected & Safe Community	5,138	4,847	(290)	-6%	17,651	
Connected Communities	5,379	5,101	(278)	-5%	16,516	
Safe Communities	(241)	(253)	(12)	-5%	1,135	
Creative & Exciting City	5,522	6,212	690	11%	21,561	
Active Communities	3,367	3,894	526	14%	13,605	Timing of costs for contractors and materials. Other revenues is favourable YTD due to timing
Arts and Heritage	2,037	2,189	152	7%	7,440	
City Shaping	118	129	11	9%	516	
Driven & Enabling Council	5,388	4,460	(928)	-21%	11,110	
Governance and Active Citizenship	2,933	2,504	(429)	-17%	10,046	The variance for this activity predominantly relates to the City Shaping team in Strategic Planning. For Q1, professional services are unfavourable by c. \$350k to spend on the Aokautere Structure Plan within City Planning. The work on this plan is now three quarters complete so we anticipate the spend to slow down over the remainder of the financial year.
Organisational performance	1,895	2,044	149	7%	1,849	
Strategic Investments	560	(88)	(648)	-733%	(786)	This variance is related to Contact Services and Fleet & Supply. Contract services are unfavourable by \$130k related to temporary/casual staff. Fleet & Supply are unfavourable for internal revenues by 0.4M related to an allocation process that is being refined.
Eco-City	1,964	2,052	88	4%	7,143	
Environmental sustainability	151	204	52	26%	798	This activity is favourable YTD due to remuneration and labour charges for Development and Regulatory and Climate Change. We anticipate the variance will reduce over the remainder of the financial year.
Manawatu River	17	66	49	74%	263	Variance sits within Parks Operations and is related to labour charges and contractors
Resource Recovery	1,810	1,728	(82)	-5%	5,862	
Climate change mitigation and adaption	(14)	55	69	126%	220	This variance relates to an internal allocation process that is still being refined.
Innovative & Growing City	2,185	2,247	62	3%	8,220	
City Growth	1,277	1,224	(54)	-4%	4,432	This variance is related to User Charges revenue for Development and Regulatory Services
Economic Development	908	1,023	115	11%	3,788	The variance in this activity is partly due to timing of expenditure in Events including grants paid
Stormwater	347	728	381	52%	2,624	Favourable variance due to higher levels of capitalised labour in the first quarter than planned, resulting in lower operating spend
Wastewater	1,590	1,328	(262)	-20%	5,113	Unusually dry spell in first quarter saw the WwTP treating for DRP Removal, in addition the biogas generator being offline has resulted in higher electricity usage for the first quarter
Water	1,378	1,732	353	20%	6,311	External contractors are favourable due to timing of operating work being delivered
Transport	1,879	1,805	(74)	-4%	6,798	
Active and Public Transport	388	436	47	11%	1,580	Favourable variance due to a lower level of contractor spend against operating for the quarter
Roading	1,491	1,370	(121)	-9%	5,218	
Activities Controllable Surplus/ (Deficit)	25,392	25,412	20	0%	86,530	

Appendix 3 – Operating Programme Reporting

Activities Net Result Statement	2021/22 \$000s						Variance explanation
	Activity	Year to Date		Bud. Var.		FY Bud	
For the period to 30 September 2022		Actual	Budget	\$000's	%		
1520-Digital Transformation	Organisational performance	766	1,080	314	29%	4,302	The digital transformation programme is progressing well, with 18% of the full year being spent to date. Although the programme is showing behind year to date budget this is related to timing and the programme is still on track to deliver within the full year budget.
1572-Enterprise Resource Planning (ERP) System Replacement	Organisational performance	1,145	1,296	151	12%	1,896	As the organisation continues to imbed Authority Altitude, work has been underway to plan Phase 2 implementations during this year, whilst ensuring all Phase 1 items are completed. Actual costs incurred have been slightly slower than expected so far.
1506-Community Events	Connected Communities	71	153	82	54%	629	Variance is related to timing of events. We anticipate the variance will reduce as the year progresses.
2139-Delivering Residential and Industrial Growth Planning	Governance and Active Citizenship	11	15	4	28%	491	Not material
1614-Stormwater - Open channels and drains - maintenance	Stormwater	60	75	15	20%	350	Not material

Appendix 4 – Capital expenditure by Group of Activities

Group of Activities - Capital Expenditure	2023/24 \$000's				
	Year to Date Actual	Budget	Variance \$000's	% YTD Budget Spent	Full Year Revised Budget
For the period to 30 September 2023					
Capital New	8,340	11,419	3,079	73%	59,382
Connected & Safe Community	2,188	3,071	882	71%	6,950
Creative & Exciting City	1,464	1,295	(169)	113%	7,178
Driven & Enabling Council	38	60	22	63%	500
Eco-City	610	676	66	90%	2,331
Innovative & Growing City	-	-	-	-	-
Stormwater	751	584	(167)	129%	5,547
Transport	2,247	4,167	1,920	54%	23,565
Wastewater	484	475	(9)	102%	6,651
Water	557	1,090	533	51%	6,661
Capital Renewal	6,090	4,114	(1,976)	148%	26,566
Connected & Safe Community	390	462	72	84%	2,651
Creative & Exciting City	709	834	125	85%	4,804
Driven & Enabling Council	142	176	35	80%	3,478
Eco-City	94	130	36	72%	547
Innovative & Growing City	94	40	(55)	239%	617
Stormwater	93	5	(89)	2070%	230
Transport	1,900	487	(1,413)	390%	4,391
Wastewater	944	764	(180)	124%	4,468
Water	1,723	1,216	(507)	142%	5,380
Capital Growth	2,313	2,963	651	78%	10,307
Connected & Safe Community	-	-	-	-	118
Creative & Exciting City	102	82	(20)	124%	890
Eco-City	289	230	(59)	125%	911
Innovative & Growing City	546	554	8	98%	955
Stormwater	25	217	192	11%	217
Transport	1,346	1,835	489	73%	6,187
Wastewater	6	46	40	12%	759
Water	(0)	-	0	-	271

Appendix 5 – Capital expenditure by Programme (programmes over \$1,000,000)

Activity-Programme Name	YTD Actuals(\$000)	YTD Budget(\$000)	Variance(\$000)	Total Budget(\$000)	Status
Capital NEW					
Transport					
2231-City-wide - Transport Choices - Public Transport	\$306	\$820	\$514	\$5,350	Shelter procurement and design has been approved with a prototype underway for any last minute refinement. Waka Kotahi has extended the time frame by a year but we are still on track to complete by the original June 2024 deadline.
2207-City-wide - Urban Cycle Infrastructure Network improvements	\$305	\$609	\$304	\$4,843	Designs almost completed. Working through procurement plan at present. Still on schedule to complete by end of FY.
2233-City-Wide - Urban Cycle Infrastructure Improvements - Streets for People	\$6	\$55	\$49	\$1,458	Designs almost completed. Working through procurement plan at present. Still on schedule to complete by end of FY.
2124-Urban Growth - Ashhurst - Transport	\$707	\$554	(\$153)	\$3,048	Custom street Stage 1 under construction, some clashes with services leading to potential delays. Stage 2 currently in design with construction to follow. Wyndham street in design. Unsure if construction can occur this FY due to budget concerns.
2058-Urban Growth - NEIZ - Transport	\$635	\$1,281	\$646	\$2,921	Richardson Line and Setters Line South completed. Next section of Setters Line commenced in September.
2119-Road to Zero - Transport Safety Improvements	\$77	\$83	\$6	\$2,261	Designs for the remaining two Cook Street roundabouts to commence shortly. Speed management plan currently in planning with other small projects to begin in the coming months.
2206-Storm Damage – August 2022 Rooding	\$103	\$181	\$77	\$2,176	Construction underway at one site, a second is currently out for tender and others in design.
Creative and Exciting City					
2209-Arena 3 Upgrade	\$635	\$495	(\$140)	\$1,970	Work on the roof upgrade is progressing well.
902-Property - Seismic Strengthening of Council Properties	\$772	\$774	\$2	\$3,384	Contract well underway. Foundation works approximately 90% complete and the current focus is concrete overlays on the external and internal walls on ground floor.
Eco-City					
1888-Low Carbon Fund	\$59	-	(\$59)	\$1,049	Programme is allocated as projects are identified to achieve reductions in carbon emissions.
Connected and Safe Community					

Activity-Programme Name	YTD Actuals(\$000)	YTD Budget(\$000)	Variance(\$000)	Total Budget(\$000)	Status
1743-Social Housing - Papaioea Place Redevelopment - Stage 3	\$314	\$584	\$270	\$1,211	Delays due to building consent amendment. Contractor redeployed resources but are back on site now and on track for November completion.
1459-Social Housing - Additional Social Housing Units	-	-	-	\$1,063	Programme planned to begin in the new calendar year.
1552-Animal Shelter - New Building	\$1,694	\$2,466	\$772	\$4,109	Cashflow from contractor not accurate. However, making good progress and on track to finish in February.
Stormwater					
1001-Urban Growth - Whakarongo - Stormwater	\$49	\$79	\$30	\$2,500	Delay with resource consent from Horizons. Out to tender now with construction still planned for January.
1060-City-wide - Stormwater Network Improvement Works	\$699	\$177	(\$522)	\$1,945	Costs for projects to date have come in higher than expected which may mean reduced scope of work for current FY. Otherwise programme progressing well.
Wastewater					
628-Totara Road Wastewater Treatment Plant - Consent Renewal Upgrade	\$262	\$159	(\$103)	\$3,000	The consent application to Horizons has now been accepted. Section 92 questions have been received (205) and are being worked through with the Project Team and Technical Experts. Due to the number of questions, an extension of time was requested, with response on these expected to Horizons on 26 June 2024.
2229-City-wide - Wastewater Pipe Improvement	\$9	-	(\$9)	\$1,000	Design work underway with construction planned to start in the new calendar year.
Water					
1841-Urban Growth - Ashhurst - Water Supply	\$6	\$514	\$508	\$1,359	Custom Street in construction. Wyndham Street starting soon, expected to complete before Christmas.
2228-City-wide - Water Main Improvement	-	-	-	\$1,300	Designs in progress and construction is planned for the new calendar year.
Capital RENEWAL					
Creative and Exciting City					
1837-Swimming Pools - Pool Renewals	\$26	\$26	\$0	\$1,145	Design for the Lido changing rooms delayed due to need for seismic report. Almost complete now and ready for tendering. Other renewals on track.
Transport					
115-City-wide - Sealed Pavement Renewals (Waka Kotahi Subsidies)	\$1,006	\$984	(\$22)	\$2,473	Ferguson / Pitt completed and open. Other projects in planning.
139-City-wide - Sealed Road Resurfacing	\$62	-	(\$62)	\$2,440	Programme due to begin later in the year with the majority of work to occur from January.
Driven and Enabling Council					

Activity-Programme Name	YTD Actuals(\$000)	YTD Budget(\$000)	Variance(\$000)	Total Budget(\$000)	Status
1879-Council's Plant and Vehicle - Replacements	\$20	\$0	(\$20)	\$1,015	Purchase of waste management trucks actioned. Costs to be realised when vehicles delivered
Wastewater					
54-City-wide - Wastewater Pipe Renewal	\$667	\$566	(\$101)	\$2,918	Programme well underway with first major project (Guy Avenue) completed.
Water					
218-City-wide - Water Main Renewals	\$1,110	\$970	(\$139)	\$2,728	Programme underway with first major project almost completed.

Appendix 6 – Capital expenditure by Programme (programmes under \$1,000,000)

The following table highlights spend against budget of the programmes with budgets less than \$1,000,000.

Activity-Programme Name	YTD Actuals (\$000)	YTD Budget (\$000)	Variance (\$000)	Total Budget (\$000)
Connected & Safe Community				
P-1120 - Community Libraries - Renewals	26	65	39	104
P-1136 - CET Wildbase Recovery Centre - Renewals	5	4	(1)	108
P-1138 - Technology to Support 21st Century Citizens (Renewal	-	-	-	25
P-1196 - Kelvin Grove - Renewal of staff facilities	14	9	(5)	144
P-1269 - Bylaw Signage - Replacement	-	-	-	7
P-1452 - Community Stage - repair	-	-	-	11
P-1561 - Kelvin Grove Community Centre Carpark	3	-	(3)	-
P-161 - Public Toilets - New City-wide Toilets	164	11	(153)	415
P-1769 - Community Agency Facilities - Renewals	0	1	1	22
P-1775 - Central Library - Renewals	1	2	1	164
P-178 - Replacement of Shelving, Furniture and Equipment	18	-	(18)	15
P-1796 - Cemeteries - Building Renewals	7	4	(3)	93
P-180 - Social Housing - Renewals	110	135	25	381
P-1828 - Cemeteries - Non-Building Asset Renewals	-	-	-	102
P-1833 - Extensions to burial and ashes area to meet demand	-	-	-	118
P-186 - Public Toilets - Renewals	9	11	2	275
P-188 - Replacement and Purchase of Library Materials	168	201	33	810
P-1948 - Events and Festival Equipment Purchase	-	-	-	9
P-1971 - CET Wildbase Recovery Signage	-	-	-	81
P-1972 - CET Wildbase Recovery Digital Capacity	-	-	-	81
P-203 - Community Libraries, Youth Space, Blueprint and Mo	23	-	(23)	34
P-265 - Community Centres - Renewals	1	2	1	86
P-40 - Noise Measuring Equipment for Noise Complaints - R	-	-	-	15
P-563 - Cemeteries - Kelvin Grove - Crematorium Office rec	-	0	0	265
P-567 - Cemeteries - Crematorium Chapel Interior Renewals	30	41	11	66
Creative & Exciting City				
P-1051 - CET Arena - Arena Renewals	126	157	31	400
P-1099 - Parks and Reserves - Shade Development	-	1	1	62
P-111 - Roslyn - Edwards Pit Park Development	4	1	(3)	38
P-1473 - Lighting and Projection Demonstration	-	-	-	86
P-1560 - Bill Brown Park - Additional Carparking	-	-	-	206
P-165 - Arapuke Forest Park/Kahuterawa Development	-	-	-	6
P-1759 - CET Arena - Grounds Renewals	1	-	(1)	49
P-1786 - Sports Pavilion and Changing Room Renewals	263	460	197	440

Activity-Programme Name	YTD Actuals (\$000)	YTD Budget (\$000)	Variance (\$000)	Total Budget (\$000)
P-1827 - Local Reserves - Renewals	78	56	(23)	539
P-1829 - Sportsfields and Artificial Turfs - Renewals	-	2	2	100
P-1830 - City Reserves - Memorial Park - Renewals	-	-	-	157
P-1831 - Te Marae o Hine - The Square - Renewals	0	15	15	95
P-1832 - City Reserves - Ashhurst Domain - Renewals	71	-	(71)	89
P-1834 - City Reserves - Walkways - Renewals	23	35	12	117
P-1835 - City Reserves - Linklater Reserve - Renewals	2	1	(2)	19
P-1838 - CG-City Reserves-Victoria Esplanade-Exotic Aviary	13	2	(11)	135
P-1840 - City Reserves - Victoria Esplanade- Renewals	2	0	(2)	75
P-1845 - City Growth - Te Marae o Hine - The Square	38	-	(38)	-
P-1846 - City Growth - Walkway Extensions - Capital New	28	30	2	213
P-1847 - City Growth - Victoria Esplanade - Capital New	18	8	(10)	308
P-1848 - City Growth - Linklater Reserve - Capital New	1	-	(1)	-
P-1850 - City Growth - Memorial Park - Capital New	-	-	-	8
P-1853 - Development of Existing Reserves	-	-	-	300
P-1856 - Urban Growth - Hokowhitu - Purchase and Development	3	-	(3)	-
P-1884 - Accessibility and Safety Improvements	16	1	(15)	107
P-1960 - CET Arena - Arena 1 Sound System	-	-	-	205
P-1962 - Arena Security Card System	-	-	-	59
P-1963 - CET Arena- Score clock Replacment Arena2	-	-	-	377
P-1964 - Arena Indoor Stadium Sound System Replacement	-	-	-	304
P-1965 - Arena Kitchen Equipment Replacement	38	39	1	39
P-2006 - City Centre Play - Fixed Play Development	-	42	42	151
P-2122 - CBD Streets for People	38	23	(15)	403
P-213 - Cultural Facilities - Renewals	76	35	(41)	538
P-2210 - Regent Roof Upgrade	-	1	1	400
P-2253 - CET Arena Lighting Truss Equipment	-	-	-	211
P-697 - Clearview Reserve Development	-	0	0	41
P-708 - UG - Aokautere - Reserves Land Purchase	-	-	-	34
P-819 - CET Arena - Replacement of Equipment	3	9	6	56
P-967 - City-wide - Edibles Planting	-	-	-	6
Driven & Enabling Council				
P-1512 - CCTV replacements	16	21	5	115
P-1676 - Improve participation in Council and Committee mee	-	33	33	230
P-1753 - Investment Properties - Building Renewals	6	3	(3)	77
P-1791 - Parks Depot - Building Renewals	17	21	5	296
P-1970 - Gordon Kear Forest Culvert Replacements	-	-	-	27
P-2022 - Property - Hard Surfaces Renewals	9	8	(1)	294
P-221 - Print Synergy - Replacement of Print Synergy Machi	-	-	-	36
P-281 - CAB - Renewals	11	5	(6)	620
P-318 - Telecommunications Replacement - Council Buildings	-	18	18	77
P-53 - Computer Replacement - Rolling Replacements	17	60	43	317

Activity-Programme Name	YTD Actuals (\$000)	YTD Budget (\$000)	Variance (\$000)	Total Budget (\$000)
P-58 - Network Additions and Upgrades	-	9	9	44
P-60 - IM Strategic Plan - New Software Applications	38	27	(11)	113
P-68 - Aerial Photography	-	9	9	69
P-784 - Replacement of Council's Photocopiers/Printers	1	12	11	53
P-80 - Council Small Mobile Plant and Equipment	-	0	0	239
P-85 - Depot - Buildings and Structures Renewals	37	6	(31)	106
P-99 - New Vehicles and Plant	-	0	0	157
Eco-City				
P-1077 - Biodiversity Enhance Native Planting	-	-	-	33
P-1133 - Sportsfields-Artificial Football Field (subject EF	-	-	-	199
P-1368 - Public Space Bins Renewals	9	5	(4)	49
P-1371 - Closed Landfills and Transfer Stations	11	27	16	86
P-1373 - Recycling Drop Off Facilities - Development	4	4	(0)	41
P-1374 - Recycling Drop Off Facilities - Renewals	7	3	(4)	11
P-1410 - City-wide Recycling Services to Commercial/org.	2	11	9	43
P-1451 - Property - LED Lighting Upgrades	2	1	(1)	80
P-1721 - Composting Activity Site Renewals	3	0	(2)	9
P-1783 - Staff Welfare and Health and Safety Improvements	313	272	(42)	300
P-1784 - Rubbish and Recycling Buildings - Renewals	58	8	(50)	76
P-1810 - CW-Diversion of Waste from Landfill-New Material	-	-	-	70
P-1825 - City Reserves - Manawatu River Park - Renewals	-	10	10	29
P-1844 - City Growth - Manawatu River Park - Capital New	62	25	(36)	200
P-185 - Closed Landfills and Transfer Stations	1	1	0	42
P-1892 - CG-City Rsrv-MNWTU River Park-Hokowhitu Lagoon Dev	-	1	1	78
P-1894 - CG-CR- MNWTU River Park-Marae Tarata Development	4	90	86	108
P-1895 - City Growth - Te Motu o Poutoa Development Plan	24	-	(24)	-
P-1924 - Improving remote monitoring capabilities	9	-	(9)	43
P-2227 - Resource Recovery Centre Power and Data Resilience	187	349	162	500
P-2239 - BOF - Te Motu o Poutoa	190	98	(92)	250
P-506 - Public Space Rubbish & Recycling Bins Development	10	1	(10)	35
P-612 - City-wide Wheelie Bin and Crate Renewals	16	21	5	100
P-649 - Recycling - Materials Recovery Facility Renewals	0	82	82	232
P-657 - Urban Growth - City-wide Wheelie Bins and Crates	9	16	7	76
P-721 - Awapuni Closed Landfill - Landscaping Development	12	13	0	52
Innovative & Growing City				
P-1166 - Conference & Function Centre - Equipment Purchases	10	18	8	74
P-1730 - Information Centre - Building Renewals	1	1	(0)	16
P-1943 - Information Centre Refurbishment	-	-	-	45
P-2234 - BOF - Construction of Summerhays	546	554	8	955
P-251 - Conference - Replacement of Equipment	14	9	(5)	38
P-270 - Holiday Park - Renewals	55	6	(49)	300
P-272 - Staff Cafeteria - Replacement of Equipment	3	2	(2)	6

Activity-Programme Name	YTD Actuals (\$000)	YTD Budget (\$000)	Variance (\$000)	Total Budget (\$000)
P-664 - Conference & Function Centre - Renewals	12	4	(8)	138
Stormwater				
P-1062 - City-wide - Stormwater Network Renewal Works	43	-	(43)	51
P-1372 - City-wide Stormwater Pump Stations Improvement	6	23	17	300
P-1708 - City-wide - Stormwater Flood Mitigation	18	120	102	230
P-20 - City-wide - Stormwater Pump Station Renewals	50	5	(46)	179
P-2034 - Urban Growth - Ashhurst - Stormwater	4	185	181	572
P-51 - Urban Growth - DC - Stormwater	-	217	217	217
Transport				
P-1003 - Whakarongo - Intersection Upgrades	111	201	90	201
P-122 - City-wide - Road Drainage Renewals	156	88	(68)	408
P-1367 - City-wide - Street Light Infill	233	308	75	923
P-1559 - Urban Cycle Infrastructure Network improvements	117	44	(73)	400
P-1615 - City-wide - Parking and Traffic Signs and Marking	41	-	(41)	54
P-162 - City-wide - Vehicle Crossing Renewals	-	25	25	130
P-167 - James Line (Schnell Dr to Kelvin Grove Rd) - Imp.	188	152	(36)	152
P-1803 - Neighborhood Streetscape Improvements	164	106	(58)	106
P-1804 - Road drainage improvements	-	8	8	169
P-1805 - City-wide - Transport structure component renewal	5	24	20	163
P-1807 - City-wide - Car park infrastructure improvements	21	2	(19)	352
P-1808 - City-wide - Street amenity improvements	-	-	-	50
P-181 - City-wide - Public Transport Infrastructure Renewa	-	-	-	33
P-201 - Urban Growth - DC - Transport	4	-	(4)	217
P-2026 - Active Transport Measurement	7	-	(7)	-
P-2056 - Supporting Cycle Infrastructure Imp.	0	-	(0)	-
P-2057 - Regional Shared Path Network Improvements	43	95	52	604
P-2059 - Urban Transport Improvements - Enabling PNITI	251	184	(67)	368
P-2109 - City-wide - Sealed Pavement Renewals (No Subsidy)	10	-	(10)	27
P-2110 - City-wide - Footpath Renewals (No Subsidy)	-	300	300	344
P-2111 - Kelvin Grove Road - Safety Improvements	17	-	(17)	-
P-2120 - Off Road Shared Path Network Improvements	94	-	(94)	100
P-2123 - Urban Growth - Kakatangiata - Transport	-	-	-	151
P-2142 - Physical Deterrent (speed humps) at add Locations	-	-	-	25
P-2204 - Address Street Racer Issues	14	-	(14)	50
P-2254 - Safety Improv. at College Street/Botanical Road	-	-	-	120
P-279 - City-wide - Minor transport improvements	46	300	253	900
P-64 - Footpath Renewals (Waka Kotahi Subsidies)	741	50	(691)	705
P-648 - City-wide-Supporting Cycle Infrastructure Renewals	-	-	-	22
P-684 - Longburn Rongotea Road/No. 1 Line - Intersection	7	36	30	197
P-74 - City-wide - Street Light Renewals	16	-	(16)	119
P-82 - Off-street Parking Renewals	-	-	-	81
Wastewater				

Activity-Programme Name	YTD Actuals (\$000)	YTD Budget (\$000)	Variance (\$000)	Total Budget (\$000)
P-1068 - WWTP - Replacement of Inlet Pumps	7	22	15	100
P-1074 - WWTP - Earthquake Strengthening of Civil Structure	41	72	31	360
P-1380 - Totara Rd WWTP - Biogas Generator Major Overhauls	5	19	14	200
P-1535 - City-Wide - Campervan Dump Stations	-	7	7	214
P-1616 - Wastewater Pump Station - Capacity Upgrade	68	49	(19)	250
P-1617 - WWTP - Biogas System Improvements	16	108	92	927
P-1619 - WWTP - Inlet Screens	-	-	-	30
P-1711 - Industrial Growth - Longburn Industrial Park - WW	6	46	40	651
P-1714 - City-wide Wastewater Trunk Mains Renewal	71	33	(38)	193
P-179 - WWTP - Minor Equipment Renewals	4	25	21	469
P-1799 - Wastewater Treatment Plant - Buildings Renewals	53	49	(4)	91
P-1821 - Pipeline Realignment of at-risk mains	3	-	(3)	151
P-2128 - WWTP - Consent Application	2	-	(2)	-
P-65 - City-wide - Wastewater Pump Station Renewal	137	51	(86)	497
P-66 - WWTP - Resilience Programme	82	80	(2)	719
P-73 - Urban Growth-Development Contributions-Wastewater	-	-	-	108
Water				
P-1054 - Ashhurst - Water Quality Improvements	20	138	118	400
P-1170 - Urban Growth - Kakatangiata - Water Supply	-	-	-	100
P-124 - Turitea WTP - Drinking Water Standards Upgrades	27	-	(27)	300
P-1384 - Water Supply Resilience - Additional Reservoirs	18	8	(10)	669
P-1388 - District Metering Areas for Water Supply	1	-	(1)	-
P-1389 - Water Supply Resilience - Security of Supply	8	17	9	500
P-1697 - Turitea WTP - Water Supply Resilience - Upgrades	371	364	(8)	920
P-1700 - City-wide - Water Meter Renewals	47	25	(22)	349
P-1701 - City-wide - Water Supply Valve & Hydrant Renewals	-	-	-	217
P-1797 - Water Treatment Plant - Building Renewals	1	3	2	33
P-1822 - Water Pump Stations - Building Renewals	22	19	(4)	19
P-1864 - Longburn Extension - Water Supply	-	-	-	120
P-1883 - Water Operations -Small Plant & Equipment - New	0	-	(0)	59
P-199 - Water Supply Bore and Network Facility Rnw	451	53	(398)	910
P-2042 - Turitea WTP - Raw Water Main Renewal	-	-	-	71
P-2048 - City-wide - Water Toby and Manifold enhancements	100	44	(56)	500
P-2060 - City-wide - Commercial Water Meters	-	-	-	174
P-207 - Turitea WTP - Equipment and Facility Renewals	17	73	56	404
P-214 - City-wide - Water Toby and Manifold Renewals	63	45	(18)	542
P-2226 - Urban Growth - Terrace End Bore	3	6	6	200
P-246 - Urban Growth - Development Contributions - Water S	-	-	-	271
P-88 - Turitea WTP - Falling Main Rehabilitation	11	28	17	108
P-91 - DELETE - Turitea WTP - Falling Main Duplication	2	-	(2)	-
P-986 - Turitea Dams - Aeration Upgrade	-	-	-	60

Appendix 7 – Financial Statements

Palmerston North City Council
 Summary of Financial Performance
 For the period to 30 September 2023

	Year to Date			Full Year	
	Actual	Budget	Actual Prior Year	Revised Budget	Annual Budget
	\$M	\$M	\$M	\$M	\$M
OPERATING REVENUE					
Rates revenue	31.3	31.2	29.1	124.2	124.2
Fees & charges	2.0	2.7	2.4	8.0	8.0
Operating Subsidies and grants	1.3	1.3	1.6	8.2	8.0
Finance revenue	0.3	0.0	0.3	0.2	0.2
Other revenue	5.6	6.3	6.8	25.0	25.0
TOTAL OPERATING REVENUE	40.5	41.5	40.2	165.6	165.4
CAPITAL REVENUE					
Capital subsidies and grants	2.6	4.4	0.5	18.5	17.7
Development Contributions	0.5	0.8	0.9	3.2	3.2
Vested Assets	-	0.5	-	2.0	2.0
TOTAL CAPITAL REVENUE	3.1	5.7	1.3	23.8	23.0
TOTAL REVENUE	43.6	47.2	41.5	189.3	188.4
EXPENSES					
Employee Remuneration	14.9	15.1	13.7	59.9	59.9
Elected Members Remuneration	0.3	0.3	0.3	1.1	1.1
Depreciation expense	10.8	10.8	9.7	43.0	43.0
Finance costs	2.8	2.5	1.8	9.9	9.9
Other expenses	15.3	20.3	15.3	66.7	65.8
TOTAL EXPENSES	44.1	48.9	40.7	180.7	179.8
NET SURPLUS/(DEFICIT) BEFORE TAX	(0.5)	(1.7)	0.8	8.7	8.6

Palmerston North City Council
Statement of Financial Position
For the period to 30 September 2023

	2023/24			As at 30 June 2023
	As at 30 September 2023		Full Year	
	Actual \$M	Budget \$M	Rev Budget \$M	
Current Assets				Actual \$M
Cash & Short Term Deposits	2	2	2	2
Trade and other receivables	15	19	19	19
Inventory	4	4	4	4
Derivative financial instruments (CA)	4	4	4	4
Other financial assets	20	-	-	-
Total Current Assets	45	29	29	29
Non-Current Assets				
Property, plant and equipment	2,350	2,341	2,386	2,333
Inventory-Non-current	2	2	2	2
Intangible Assets	1	1	1	1
Forestry Assets	2	2	2	2
Investment Properties	5	5	5	5
Investments & Advances	25	21	21	21
Derivative financial instruments (NCA)	4	-	-	-
Total Non-Current Assets	2,388	2,372	2,417	2,364
Total Assets	2,433	2,401	2,446	2,393
Current Liabilities				
Bank overdraft	-	-	-	-
Trade and other payables	38	28	26	26
Provisions (CL)	1	1	1	1
Current Employee Entitlements	10	8	8	8
Current Portion - Term Liab	26	20	20	20
Derivative financial instruments (CL)	-	-	-	-
Total Current Liabilities	75	57	55	55
Non-Current Liabilities				
Provisions (NCL)	-	-	-	-
Term Employee Entitlements	1	1	1	1
Term Liabilities	221	207	230	200
Derivative financial instruments (NCL)	-	-	-	-
Total Non-Current Liabilities	222	208	231	201
Total Liabilities	297	266	286	256
Assets less Liabilities	2,137	2,135	2,160	2,137
Public Equity				
Retained earnings	1,099	1,097	1,116	1,099
Other reserves	1,038	1,038	1,043	1,038
Total Public Equity	2,137	2,135	2,160	2,137

Palmerston North City Council
Statement of Cash Flows
For the period to 30 September 2023

	Year to Date		Full Year
	Actual \$M	Revised Budget \$M	Revised Budget \$M
Cash Flows From Operating Activities			
Receipts from rates revenues	31.8	31.2	124.2
Interest received	0.3	-	0.2
Dividends received	-	-	-
Operating subsidies and grants	1.3	1.3	8.2
Receipts from other revenue	7.5	9.4	33.2
Capital subsidies and grants	2.6	4.4	18.5
Development contributions	0.5	0.8	3.2
Interest paid	(2.8)	(2.5)	(9.9)
Payments to suppliers and employees	(29.0)	(33.0)	(127.7)
Goods and Services Tax (net)	0.8	-	-
Net Cash From Operating Activities	13.0	11.6	49.9
Cash Flows From Investing Activities			
Proceeds from sale of property	-	-	7.5
Proceeds from sale of biological assets	-	-	-
Investment in property development	-	-	-
Purchase of property, plant and equipment	(16.8)	(19.0)	(96.2)
Net other advances repayment received/(made)	-	-	-
Net increase in investments	(3.0)	-	-
Net Cash From Investing Activities	(19.8)	(19.0)	(88.7)
Cash Flows From Financing Activities			
Short term investments (4-12 months)	(19.5)	-	-
Net borrowing proceeds/(repaid)	26.7	7.4	38.8
Net Cash From Financing Activities	7.2	7.4	38.8
Net Increase/(decrease)	0.4	-	-
Cash at beginning of year	2.0	2.0	2.0
Cash at Month End	2.4	2.0	2.0

Appendix 8 – Approved variations to Annual Budget

After the Annual Budget 2023/24 was approved, the following changes were authorised by Council for the 2023/24 financial year. These also impacted the debt, or capital expenditure if it relates to capital revenue.

Variations to Annual Budget 2023/24 approved by Council

Profit and Loss	\$000	New in quarter
Annual Budget 2023/24 Net Surplus/(Deficit)	8,629	
Changes authorised by Council:		
Carry forward adjustments:		
1572-Enterprise Resource Planning (ERP) System Replacement (Carry Forward Adjustment)	(756)	Yes
1520-Digital Transformation	24	Yes
115-City-wide - Sealed Pavement Renewals (Waka Kotahi Capital Subsidies)	238	Yes
2059-Urban Transport Improvements - Enabling PNITI (Waka Kotahi Capital Subsidies)	187	Yes
2057-Regional Shared Path Network Improvements (Waka Kotahi Capital Subsidies)	153	Yes
2119-Road to Zero - Transport Safety Improvements (Waka Kotahi Capital Subsidies)	105	Yes
Other budget adjustments authorised by Council:		
1535-City-wide Campervan Dump Stations (Capital revenue)	100	Yes
Ashhurst Te Apiti Three Bridges Loop Track Investigations (Waka Kotahi Operating Subsidies)	157	Yes
Ashhurst Te Apiti Three Bridges Loop Track Investigations	(157)	Yes
Revised Budget 2023/24 Net Surplus/(Deficit) Before Tax	8,680	

Capital Expenditure	\$000	New in Quarter
Annual Budget 2023/24 Capital Expenditure	93,344	
Changes authorised by Council:		
Net carry forward adjustments	2,811	Yes
1535-City-wide Campervan Dump Stations (approved 4/10/23)	100	Yes
Revised Budget 2022/23 Capital Expenditure	96,255	

Variations to Annual Budget 2023/24 approved by Chief Executive

The Delegations Manual provides that the Chief Executive may approve transfers of budgets where this will best achieve the outcome intended and savings can be made to offset the authorised increase. Where the amounts authorised cross activities, these are required to be reported quarterly to the Finance and Performance Committee.

Below are the changes approved through the Chief Executive

Activity	Programme	(\$000s)	New in Quarter
Operating			
Net movement		0	
Capital New			
Transport	2124-Urban Growth - Ashhurst - Transport	(650)	Yes
Transport	2058-Urban Growth - NEIZ - Transport	650	Yes
Net movement		0	
Activity	Programme	(\$000s)	New in Quarter
Capital Renewal			
Connected Communities	180-Social Housing - Renewals	(150)	Yes
Strategic Investments	1753-Investment Properties - Building Renewals	(50)	Yes
Strategic Investments	1791-Parks Depot - Building Renewals	200	Yes
Net movement		0	

Appendix 9 – Elected Member training

Name	Training	Cost	Details
Pat Handcock	LGNZ Annual Conference	\$109	Refund for food costs
Orphee Mickalad	Law paper	\$904.65	Tuition fees
Kaydee Zabelin	Making Good Decisions	\$449.13	Travel and accommodation costs (2 nights)