



Exceptions Report

For the month of December 2019 and January 2020

Financial Report

Activities Report

Capital Projects Update

January 2020 Financial Report

Statement of Operating and Capital Performance

	Year to 31 January 2020			Indicator	Whole Year	
	Actual \$'000	Annual Plan \$'000	Variance \$'000		Annual Plan \$'000	Forecast \$'000
Rates	22,377	21,761	616	●	36,884	36,884
Activity Revenue and Other Income	4,166	4,059	107	●	6,839	6,839
Subsidies and Grants - Operational	3,297	3,457	(161)	●	8,786	8,786
Total Operating Income	29,840	29,277	563	●	52,508	52,508
Employee Benefits	7,373	7,411	38	●	12,683	12,683
Contractors	1,163	1,466	303	●	2,448	2,448
Professional Services	4,006	4,465	460	●	8,356	8,356
Repairs and Maintenance	5,325	6,097	772	●	11,861	11,861
Finance costs	1,401	1,622	221	●	2,780	2,780
Other Operating Costs	3,950	3,994	45	●	6,004	6,004
Total Operating Costs	23,217	25,055	1,838	●	44,133	44,133
Operating Surplus/(Deficit) (before Depreciation)	6,622	4,222	2,401	●	8,375	8,375
Capital Subsidies	3,679	3,886	(207)	●	23,219	23,219
Contributions	1,195	1,701	(506)	●	3,019	3,019
Other Capital Revenue	15	0	15	●	175	175
Total Capital Revenue	4,889	5,587	(698)	●	26,413	26,413
Capital Expenditure	10,106	9,438	(668)	●	38,936	41,556
Total Capital Payments	10,106	9,438	(668)	●	38,936	41,556
Subtotal Capital	(5,217)	(3,851)	(1,366)	●	(12,523)	(15,143)
Surplus/(Deficit) - before Loan Payments and Depreciation	1,405	371	1,034	●	(4,148)	(6,768)

Key: ● Within 5% of budget

● Over or under budget by 5 - 10%

● Over or under budget by more than 10%

Comments on major variances

Operating Income:

Account	Rationale	\$000
Rates Revenue	Rates General are on budget for the month. Rates Targeted are on budget for the month. Penalties are ahead of budget for the year to date due to arrears penalties applied (July and January).	543
Operating Subsidies and Grants	Operational subsidies from NZTA are on budget for the month PGF funding for Kaipara Kickstart Programme not received yet	(205)
Activity Revenue and Other Income	Tourism Infrastructure Funds received from Ministry of Business, Innovation and Employment Increase in Kai Iwi lakes bookings for summer season. Mangawhai Campground revenue share Additional revenue received for vehicle crossing permits, discharge fees, water rates penalties and reimbursement of costs from previous year. Regulatory activity revenue: <ul style="list-style-type: none"> • Building Control revenue is on budget for the month • Increase in Monitoring and enforcement fees • Decrease in Resource consenting income. • Decrease in Animal management fees – timing 	150 75 71 484 20 (472) (169)

Operating Costs:

Account	Rationale	\$000
Employees	Employee benefits are on budget for the month.	
Contractors	New contract for Mangawhai wastewater treatment plant operations and maintenance – timing difference.	227
Professional Services	Costs overall are lower than budget. Regulatory is ahead of budget: <ul style="list-style-type: none"> • Resource consenting activity costs • Building control activity costs • Environment health activity costs Roothing professional services costs are ahead of budget Budget is offset by District plan costs not committed as yet – timing Stormwater and Wastewater work schedule planning not started yet - timing	(204) (111) (10) (231) 631 268
Repairs and Maintenance	Overall costs are lower on budget year to date for all activities. Dargaville wastewater desludging work is not started yet – timing difference. Roothing sealed works maintenance programme is on budget for the month.	577
Finance Costs	Below budget due to lower inter-period loan balances.	221
Other Operating Costs	Costs overall are higher than budget year to date due to: Insurance premium costs increase	40

Capital Revenue

Account	Rationale	\$000
Capital Subsidies	Capital subsidies from NZTA are on budget for the month	
Contributions	The financial and development contributions are lower than budget for year to date.	(506)

Statement of Financial Position

	Actual	Annual Plan	Annual Report
As at	January 2020	June 2020	June 2019
Accumulated comprehensive revenue and expense	405,460	425,697	401,364
Asset revaluation reserves	268,601	245,084	268,601
Restricted reserves	5,574	5,389	5,574
Council created reserves	(14,777)	(14,550)	(14,777)
Total net assets/equity represented by	664,859	661,620	660,762
Current assets			
Cash and Cash Equivalents	2,700	563	1,926
Trade and Other Receivables	12,665	6,548	8,317
Accrued Revenue	106	3,438	1,641
Other Financial Assets - Current	115	115	115
Non-Current Assets Held for Sale	186	186	186
LGFA Borrower notes	32	0	32
Total current assets	15,804	10,849	12,217
<i>less</i>			
Current liabilities			
Trade and Other Payables	13,991	13,329	11,219
Provisions	135	148	135
Employee Entitlements	660	1,111	905
Public debt	1,500	600	1,000
Total current liabilities	16,285	15,188	13,258
Working capital/(deficit)	(481)	(4,340)	(1,042)
<i>plus</i>			
Non-current assets			
Property, plant, equipment	717,939	720,724	714,402
LGFA Borrower notes	672	704	672
Biological Assets	1,045	1,017	1,045
Other financial assets	279	278	279
Total non-current assets	719,935	722,723	716,398
<i>less</i>			
Non-current liabilities			
Public debt	44,000	47,657	44,000
Provisions	4,599	4,679	4,599
Derivative Financial Liabilities	5,995	4,427	5,995
Total non-current liabilities	54,594	56,763	54,594
Net assets	664,859	661,620	660,762

Comments on major variances:

Trade and Other receivables – increase is due to:

- Rates instalment two has been applied in January, payments are due on 20 February 2020.
- NZTA subsidy of \$985k not paid yet.

Public Debt: The public debt position at 31 January 2020 is \$45.5 million and the net debt position (debt less cash) is \$42.8 million.

Public Debt and Requirements			
	June 2019	January 2020	June 2020
	\$000's	\$000's	\$000's
Debt			
Public debt	45,000	45,500	48,257
Cash in bank (overnight deposits)	(1,926)	(2,700)	(563)
Net Debt	43,074	42,800	47,694
Reserves (future obligations)			
Development Contribution Reserve	(24,395)	(24,395)	(26,341)
Other reserves	15,192	15,192	17,180
Total reserves (future obligations)	(9,203)	(9,203)	(9,161)
Debt Requirements			
Public debt	45,000	45,500	48,257
Future obligations	15,192	15,111	17,180
Gross Debt Requirement	60,192	60,611	65,437
Less cash in bank	(1,926)	(2,700)	(563)
Net Debt Requirement	58,266	57,911	64,875

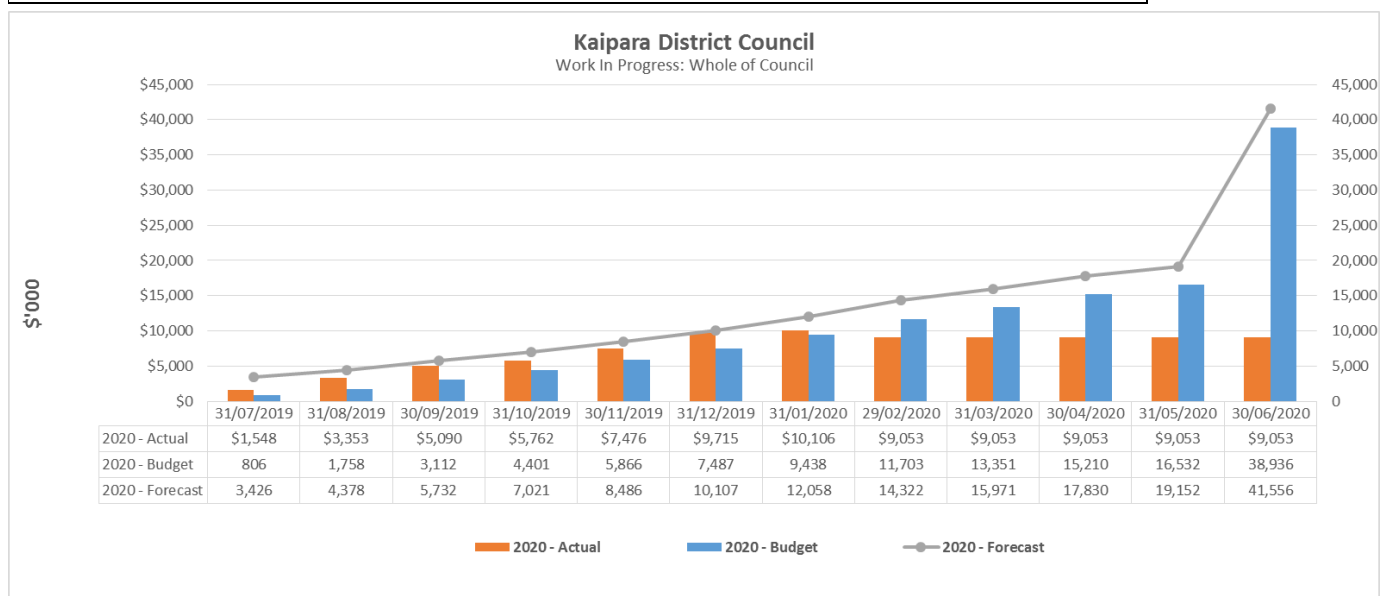
*Note: Reserves balances are only recalculated at end of year.

Activities Net Cost for the period to 31 January 2020

Activity	Actual as at 31 January 2020			Whole Year Annual Plan
	Operating Income \$000's	Operating Costs \$000's	Net Operating Surplus/(Deficit) \$000's	Net Operating Surplus/(Deficit) \$'000
Community Activities	3,727	3,197	531	150
District Leadership	4,392	4,984	(592)	(1,738)
Regulatory Management	3,860	4,257	(397)	51
Roads and Footpaths	8,919	6,694	2,225	4,116
Wastewater	4,566	1,780	2,787	2,970
Water Supply	2,143	1,228	915	1,540
Stormwater	1,059	265	794	836
Flood Control	418	223	195	143
Solid Waste	755	590	165	307
	29,840	23,217	6,622	8,375

Activities Capital projects for the period ended 31 January 2020

Activity - Work in Progress	Actual as at 31 January 2020			Whole Year	
	Actual \$000's	Annual Plan \$000's	Variance \$000's	Annual Plan \$000's	Forecast \$000's
Community Activities	491	915	424	2,643	3,184
District Leadership	1,207	1,060	(147)	6,175	6,407
Regulatory Management	0	0	0	0	0
Roads and Footpaths	6,216	6,271	55	24,618	25,276
Wastewater	1,617	514	(1,103)	2,911	3,835
Water Supply	481	512	32	1,952	2,068
Stormwater	58	166	108	216	316
Flood Control	19	0	(19)	421	421
Solid Waste	17	0	(17)	0	50
	10,106	9,438	(668)	38,936	41,556



Significant Capital projects for the period ended 31 January 2020

	Year to Date	Full Year
	Actual	Annual Plan
Roads Resurfacing 2019/2020	397,364	2,288,276
Tomorata Bridge Repairs	1,619,194	1,500,000
Upgrade Mangawhai Wastewater Existing Reticulation	36,900	1,000,000
Upgrade Mangawhai Wastewater Treatment Plant	646,537	800,000
Drainage Renewals 2019-2020	444,859	784,000
MCP Paths - Walkways and Cycleways 2019-2020	604,098	560,000
Insley/Moir Intersection (Intersection 1)	31,103	540,000
Moir/Molesworth Intersection (Intersection 2)	27,411	540,000
Matakohe West Rd - Road works sealed	29,254	520,000
Flexible workspace	320,033	480,000
Wood Street - Main street redevelopment	24,160	400,000
Racecourse SH14 watermain	13,630	400,000
Ararua Rd - Road works sealed	22,534	400,000
Total Significant Projects	4,217,078	10,212,276

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Provincial Growth Fund

Programme performance:

	Actual (to date)	Budget (to date)	Forecast (All programme)
Operating Income	554,349	340,050	5,160,000
PGF100 Kaipara Kickstart Programme	454,349	340,050	1,300,000
PGF101 Kaipara Kickstart Kai	50,000	-	980,000
PGF102 Kaipara Kickstart Moana Investigation	50,000	-	950,000
PGF103 Kaipara Kickstart Waipoua River Road Investigation	-	-	120,000
PGF104 Kaipara Kickstart Waipoua Road Implementation	-	-	1,480,000
PGF105 Pouto Road Phase 2 (Investigation)	-	-	330,000
Operating costs	563,427	599,533	5,170,000
PGF100 Kaipara Kickstart Programme	273,072	599,533	1,300,000
PGF101 Kaipara Kickstart Kai	112,630	-	980,000
PGF102 Kaipara Kickstart Moana Investigation	126,147	-	950,000
PGF103 Kaipara Kickstart Waipoua River Road Investigation	23,806	-	130,000
PGF104 Kaipara Kickstart Waipoua Road Implementation	4,169	-	1,480,000
PGF105 Pouto Road Phase 2 (Investigation)	23,602	-	330,000
Internal charges and recoveries	260,540		
PGF100 Kaipara Kickstart Programme	181,276	-	-
PGF101 Kaipara Kickstart Kai	33,633	-	-
PGF102 Kaipara Kickstart Moana Investigation	40,546	-	-
PGF105 Pouto Road Phase 2 (Investigation)	5,085	-	-
Capital expenditure	1,624,956	1,630,000	13,350,000
11152 Tomorata Bridge Repairs	1,619,194	1,500,000	1,500,000
9999 120 PGF Heavy metalling	-	-	-
PGF100 Kaipara Kickstart Programme	750	-	-
PGF104 Kaipara Kickstart Waipoua Road Implementation	661	-	-
PGF105 Pouto Road Phase 2 (Investigation)	3,730	130,000	7,850,000
PGF107 Kaipara Moana Physical works	-	-	4,000,000
PGF108 Pouto Road Phase 1 (Physical Works)	621	-	-
Grand Total	1,894,573	1,889,483	13,360,000

Please note these financials have been put together with a view of the Programme to Date. This programme of works officially commenced on 3 February 2019.

Activities Report

Kaipara KickStart Programme (PGF)

Progress across all three projects within the Kaipara KickStart Programme (Roading, Kai for Kaipara and Kaipara Wharves) is continuing, as planned, without significant delays or changes. Resource constraints are adding pressure onto the programme team, however this is currently being managed within the team.

The revised engagement approach advised at the Council Briefing on 4 December, is now operational, with draft and final deliverables being reviewed by elected members, bi-monthly briefings and observer attendance at Programme Steering Group meetings.

PGF funding of \$745k for Kai Water was announced in Dargaville on 31 January. This work establishes demonstration sites for localised water use and technology based management systems for horticultural crops. Delivery of this scope will be completed within the Kai project. The Funding Agreement for Kai Water is yet to be provided by MBIE.

Two workshops with elected members will be held on 19 February, where the Wharves Feasibility Study and options will be discussed as well as the Kai Feasibility Study and establishing the Kai Hub.

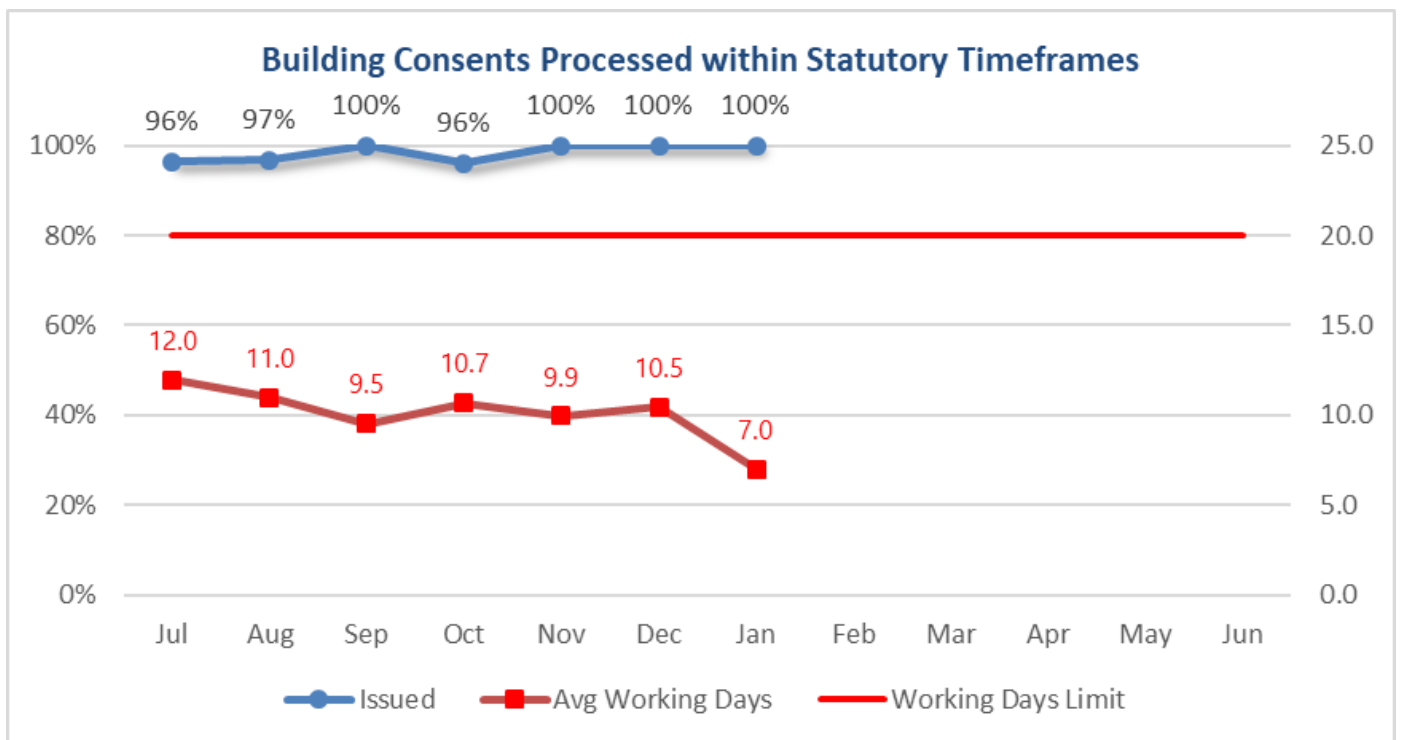
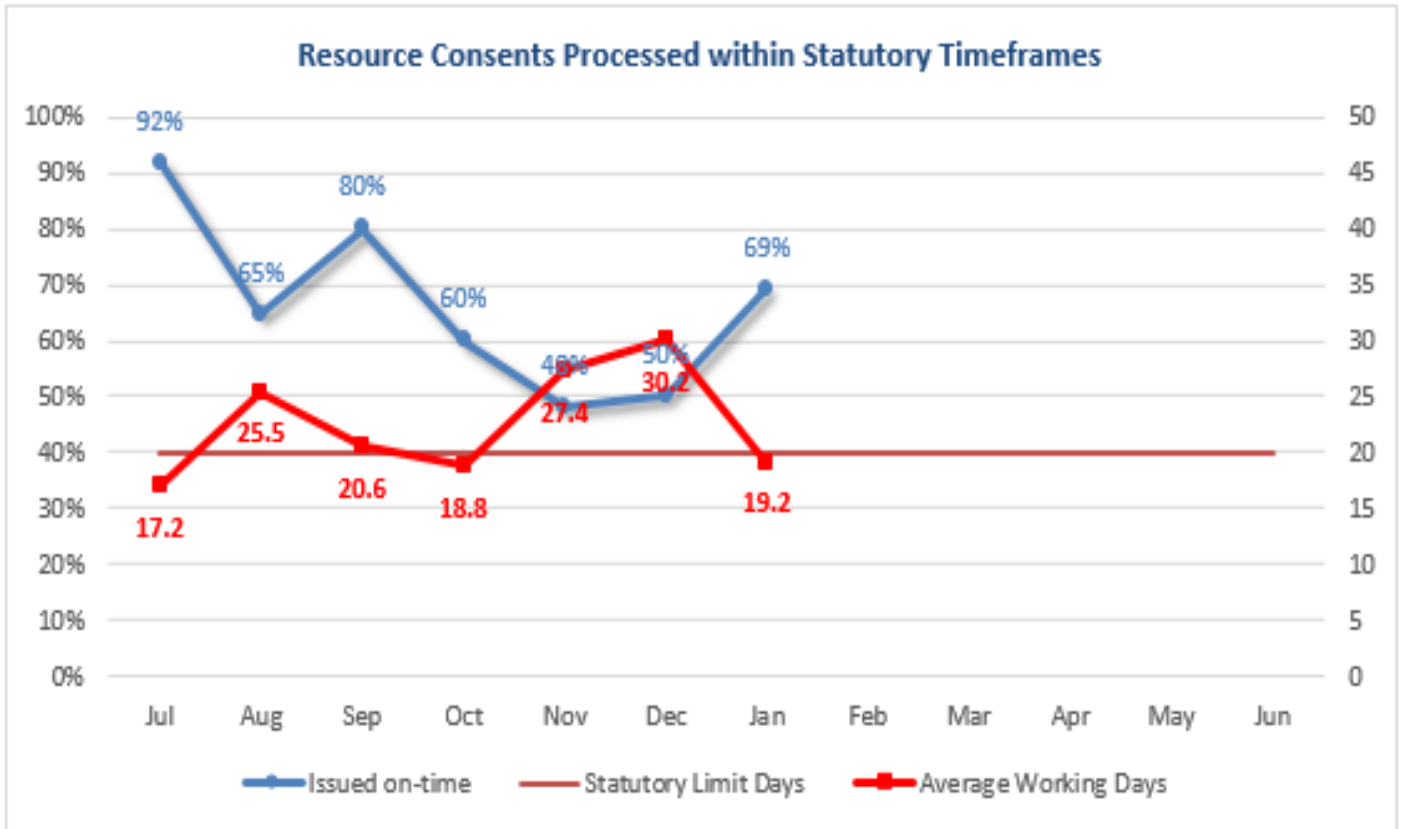
The next Kaipara KickStart briefing is being planned for March.

Building and Resource Consents

Note: Tables containing shaded cells do not contain calculations as these are not currently measured.

Consents	Received		% On Time	Average Working Days	YTD % On Time
	2018	2019			
Resource Consent Applications	59	43	60%	24.69	66%
224 Applications	14	7	100%	1	
Building	Received		% On Time	Average Working Days	YTD % On Time
	2018	2019			
Building Consent Applications	104	101	100%	8.73	98%
CCC Applications	96	52	99%	1.42	99%

Planning: December saw an increase in average working days (30.18) due to completion in a number of long outstanding consents. January has reduced again to 19.2 average working days. As a result of the above, the overall average for both months is 24.69 working days.



Customer Services

December 2019

Total Customer interactions	Emails	Reception	Total Calls	Average speed answer (min:secs)	Average call abandonment (%)	Calls FTE	Longest wait time (min:secs)
3238	488	573	2177	0.20	3.5	2.15	12.50

January 2020

Total Customer interactions	Emails	Reception	Total Calls	Average speed answer (min:secs)	Average call abandonment (%)	Calls FTE	Longest wait time (min:secs)
3837	491	960	2386	0.32	5	2.15	10.23



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Capital Projects Update

	Complete
	In progress
	Not yet started

Roading

Programme for the 2019/2020 year	Stage	% Complete/ Status
Bridges and structures – Tomarata Road Bridge	Construction	65%
Reseals	Construction	30%
Rehabilitations		
• Ararua Road	Design	75%
• Matakohe West Road	Design	100%
• Te Kowhai Road	Construction	100%
• Trounson Park Road	Construction	100%
Low Cost Low Risk		
➤ Associated improvements	Design	50%
➤ Bridges		
• Tara Road culvert	Construction	100%
• Waihue Road bridge	Design	10%
➤ Walking and cycling improvements	Complete	100%
➤ High risk curve roads		
• Paparoa Oakleigh RP3500	Design	25%
➤ Network improvements - LEDs		
• LED V Cat Installation (variation to WDC contract)	Construction	70%
• LED V Cat Infill (variation to WDC contract)	Tendering	100%
➤ Mangawhai Community Plan intersections	Design	60%
➤ Resilience		
• Drainage Improvements	Construction	100%
• Pukehuia Road RP9650 slip remediation	Construction	70%
➤ School zones safety		
• Mangawhai School	Construction	100%
• Te Kopuru School	Construction	95%
• Ruawai College	Construction	100%
• Kaiwaka School	Construction	100%

• Maungaturoto School	Construction	100%
• Dargaville Intermediate	Design	25%
• Dargaville Primary	Design	25%
• Otamatea High School	Construction	100%
• Selwyn Park School	Design	25%
• Pouto School	Design	95%
• St Joseph's School	Design	95%
• Kaihu Valley School	Design	95%

Parks and Reserves

Programme for the 2019/2020 year	Stage	% Complete/ Status
Taharoa Domain/Kai Iwi Lakes	Additional powered site installations completed, along with shade sails at Pine Beach Campground. Planning has begun for an upgrade to the day visitor change room and a new toilet is currently being investigated. Prices have been received for new water meters to monitor online the water takes at Kai Iwi lakes, for resource consent monitoring.	50%
Pou Tu Te Rangi Harding Park	The Landscape Plan is being implemented as the Governance committee instructs. A Feasibility Study into alternative traffic flows has been commissioned and will be presented to the Committee.	30%
Mangawhai Community Park	A draft Urban Landscape Design Plan has been completed and is being assessed. Planning for the new toilet block is underway with designs being finalized. Additional funding was received from the Tourism Infrastructure Fund for this project.	40%
Mangawhai Coastal Walkway and Linkages	Resilio have completed the walkway condition assessment and priority report. Concept designs have been done for the Breve Street connection. Olsen Ave improvements are underway.	60%
Mangawhai Esplanade Development	The Wayfinding project is ready for public feedback. This is linked with the Mangawhai Coastal Walkway and Linkages project.	50%
Toilet Amenities	Planning and design for the new toilet at the Mangawhai Historic Village is underway. Public consultation has been completed and feedback collated for the Lincoln Street and Alamar Crescent toilet. Planning and design now underway. Public consultation for the Maungataroto toilet has been completed with planning and design underway.	40%
Walking/Cycling Strategy Implementation	Currently planning the project priority's.	10%
Playgrounds	Public survey results have been collated. Planning is now underway with a public drop in session to discuss options planned for late February early March.	30%
Baylys Beach Boardwalk	Tender went out December but with it being close to the end of year no tenders were received. Four invited tenders were received and have been evaluated.	30%
Community Infrastructure Dargaville	Designs for an additional area for car parking at Memorial Park have been approved and due to start February 2020.	25%

Community Infrastructure District	Geotech and area surveys are being completed and discussion with Department of Conservation to get land use consent are progressing.	40%
Rangiora Rd Reserve development	Once the consultants panel is finalized, engineering designs and estimates for this project will be obtained.	10%
Kaiwaka Fitness trail equipment	Approved for payment.	90%
Park Improvements	Bike stands, bench seats and signage across the district is underway.	30%
Hard Surface Renewal	Road resurfacing was due to start December. Delays will mean this won't happen until February.	60%

Four Waters**Water Supply**

Programme for the 2019/2020 year	Stage	% Complete/ Status
946 Dargaville CBD Watermain Renewal 19.20, design completed, tender for physical works under evaluation.	Tender closed	10%

Wastewater

Programme for the 2019/2020 year	Stage	% Complete/ Status
Dargaville Wastewater Pond Desludging	Awarded	25%
Maungaturoto Wastewater Treatment Plant Upgrade	Construction	90%
Kaiwaka Wastewater Treatment Plant Upgrade	Construction	80%
Mangawhai Wastewater Treatment Plant Upgrade, Aeration	Construction	95%

Stormwater

Programme for the 2019/2020 year	Stage	% Complete/ Status
Eveline Street Stormwater Control	Design, Consent	90%

Land Drainage

Programme for the 2019/2020 year	Stage	% Complete/ Status
Beach Road Floodgate	Construction	100%
Kaihu Valley Floodgate 49 Replacement	Sourcing Materials	15%
Raupo Drainage Board Stopbank Upgrade, Donovans Bluff to K Canal	Planning	80%