

A Meeting of the Finance Regulatory and Business Support will be held as follows:

Date: Monday 29 January 2024
Time: 2:00pm
Venue: Council Chambers, 105 Tainui Street, Greymouth

Paul Morris
Chief Executive

AGENDA

Members:

Chair: Councillor Rex MacDonald
Deputy Chair:
Members: Mayor Tania Gibson
Councillor Allan Gibson
Councillor John Canning
Councillor Peter Davy
Councillor Kate Kennedy
Councillor Robert Mallinson
Councillor Jack O'Connor
Councillor Tim Mora
Kaiwhakahaere Francois Tumahai

(Quorum 5 members)

Contact Telephone: 03 7698600
Email: trish.jellyman@greydc.govt.nz

Website: <https://www.greydc.govt.nz/our-council/agendas-and-minutes/Pages/default.aspx>

The information in this document is provided to facilitate good competent decisions by Council and does in no way reflect the views of Council. Reports and recommendations contained in this agenda are not to be considered as Council policy until adopted.

TERMS OF REFERENCE

Type of Committee	Council Committee
Subordinate to	Council
Subordinate Committees	Animal Control Risk and Assurance
Legislative Basis	Committee established by the Council as per Schedule 7, Section 30 (1) (A), LGA 2002. Committee delegated powers by the Council as per Schedule 7, Section 32, LGA 2002
Members	Mayor Eight Councillors (8) Independent Iwi representative (1)
Quorum	Five members (5)
Meeting frequency	Six weekly or as and when required.
Terms of Reference	<p>The purpose of the Committee is to:</p> <p>Finance</p> <ol style="list-style-type: none"> a) Advise and support the Mayor on the development of the Long Term Plan (LTP) and Annual Plan (AP). b) Monitor the overall financial management and performance of the Council including appropriate financial forecasting and cashflow monitoring. c) Make financial decisions required outside of the annual budgeting processes. <p>The committee will establish an annual work programme outlining key focus areas in line with its responsibilities, which include:</p> <ul style="list-style-type: none"> • Advising and supporting the Mayor on the development of the LTP and AP for consideration by the Council. • Financial policy related to LTP and AP. • Setting of rates. • Preparation of the consultation document and supporting information, and the consultation process, for the LTP and AP. • Establishing and managing a structured approach to the approval of non-budgeted expenditure (including grants, loans or

	<p>guarantees) that reinforces value for money and expectation of tight expenditure control.</p> <ul style="list-style-type: none"> • Performance measures and monitoring. • Write-offs. • Acquisition of property in accordance with the LTP. • Disposal in accordance with the LTP.
Powers	<ol style="list-style-type: none"> I. All powers necessary to perform the committee’s responsibilities, including: <ol style="list-style-type: none"> (a) Approval of submission to an external body. (b) Establishment of working parties or steering groups. II. The Committee has the powers to perform the responsibilities of another committee, where it is necessary to make a decision prior to the next meeting of that other committee. III. If a decision is a budgetary or financial decision that relates primarily to the Finance and Regulatory and Business Support Committee responsibilities, the Committee has the powers to make associated decisions on matters that would otherwise be decided by other committees. For the avoidance of doubt, this means that matters do not need to be taken to multiple committees for decisions. IV. The Committee does not have: <ol style="list-style-type: none"> (a) The power to establish subcommittees. (b) Powers that the Council cannot delegate or has retained to itself.

	<p>Regulatory</p> <ul style="list-style-type: none"> • To develop and approve Council’s regulatory policies, and review as appropriate as necessary. • To develop district bylaws and recommend them for Council approval, and review as appropriate and necessary. • To consider any reports relating to any regulatory function to the Council. • To ensure that Council meets all compliance requirements relating to its regulatory responsibilities. • To approve contracts relating to the responsibilities of the Committee. • Review of changes to central government policy or laws affecting Council’s regulatory and policy functions; review of regulatory functions or planning documents and policies of external agencies (including Regional Policy Statements and Plans), and lodgement of responses / submissions as necessary. • Regulatory policy and administration of regulatory functions. • Animal control and dog control. • Responsible camping. • Parking control. • Building Control
Limits to Delegation	<p>Matters that cannot be delegated by Council include:</p> <ul style="list-style-type: none"> • The power to make a rate. • The power to make a bylaw. • The power to borrow money, or purchase or dispose of assets, other than in accordance with the long term plan. • The power to adopt a long term plan, annual plan, annual report. • The power to appoint a Chief Executive. • The power to adopt policies required to be adopted and consulted on under this Act in association with the long term plan or

	<p>developed for the purpose of the local governance statement.</p> <ul style="list-style-type: none">• The power to adopt a remuneration and employment policy.
--	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

SUB-COMMITTEE IN OPEN MEETING

GENERAL BUSINESS AND TABLED ITEMS

Items not on the agenda for the meeting require a resolution under section 46A of the Local Government Official Information and Meetings Act 1987 stating the reasons why the item was not on the agenda and why it cannot be dealt with at a subsequent meeting on the basis of a full agenda item. It is important to note that late items can only be dealt with when special circumstances exist and not as a means of avoiding or frustrating the requirements in the Act relating to notice, agendas, agenda format and content.

LOCAL AUTHORITIES (MEMBERS' INTERESTS) ACT 1968

Sub-Committee members are reminded that if he/she has a direct or indirect interest in any item on the agenda be it pecuniary or on grounds of bias and predetermination, then he/she must declare this interest and refrain from discussing or voting on this item.

Table of Contents

1	APOLOGIES AND DECLARATIONS OF INTEREST	8
1.1	APOLOGIES.....	8
1.2	UPDATES TO THE INTERESTS REGISTER	8
1.3	IDENTIFY ANY CONFLICTS OF INTERESTS IN THE AGENDA.....	8
1.4	NOTIFICATION OF LATE ITEMS.....	8
2	CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS	9
2.1	CONFIRMATION OF THE FINANCE REGULATORY AND BUSINESS SUPPORT COMMITTEE HELD ON 27 NOVEMBER 2023	9
3	AGENDA ITEMS.....	14
3.1	FINANCE REPORT FOR THE PERIOD ENDING 30 NOVEMBER 2023	14
3.2	ACTIVITY BASED MANAGEMENT ACCOUNTS FOR THE PERIOD ENDING 30 NOVEMBER 2023	22
3.3	LONG TERM PLAN 2024-2034 UPDATE.....	40
4	IN COMMITTEE ITEMS.....	47
4.1	CONFIRMATION OF IN COMMITTEE MINUTES OF FINANCE REGULATORY AND BUSINESS SUPPORT COMMITTEE HELD ON 27 NOVEMBER 2023.....	47
5	SUB-COMMITTEE RESUME IN OPEN MEETING	ERROR! BOOKMARK NOT DEFINED.

1 APOLOGIES AND DECLARATIONS OF INTEREST

1.1 APOLOGIES

Nil

1.2 UPDATES TO THE INTERESTS REGISTER

Sub-Committee members to please advise if there are any changes to be made to the current Interests Register.

1.3 IDENTIFY ANY CONFLICTS OF INTERESTS IN THE AGENDA

Notification from committee members of:

- 1.3.1 Any interests that may create a conflict with their role as a committee member relating to the items of business for this meeting (prior to taking part in the deliberation of a particular item); and
- 1.3.2 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.

1.4 NOTIFICATION OF LATE ITEMS

Where an item is not on the agenda for a meeting, that item may be dealt with at that meeting if:

- 1.4.1 The Committee by resolution so decides; and
- 1.4.2 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.

2 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

2.1 CONFIRMATION OF THE FINANCE REGULATORY AND BUSINESS SUPPORT COMMITTEE HELD ON 27 NOVEMBER 2023

SUGGESTED RECOMMENDATION

That the minutes of the Finance Regulatory and Business Support Committee held on 27 November 2023 be confirmed as true and correct.

MINUTES OF THE FINANCE REGULATORY AND BUSINESS SUPPORT OF THE GREY DISTRICT COUNCIL

Held in Council Chambers, 105 Tainui Street, Greymouth
on Monday 27 November 2023 commencing at 2.00 pm

PRESENT: Cr Rex MacDonald (Chair)
Mayor Tania Gibson, Councillor Allan Gibson, Councillor John Canning, Councillor Kate Kennedy, Councillor Robert Mallinson, Councillor Jack O'Connor, Councillor Tim Mora

IN ATTENDANCE: Paul Morris (Chief Executive), Tracy Fitzgerald (Finance Manager), Aaron Haymes (Group Manager Operations), Trish Jellyman (Democracy Advisor), Megan Bourke (Communications Officer)

1 APOLOGIES AND DECLARATIONS OF INTEREST

1.1 APOLOGIES

There were no apologies.

1.2 UPDATES TO THE INTERESTS REGISTER

There were no updates to the Interest Register.

1.3 IDENTIFY ANY CONFLICTS OF INTERESTS IN THE AGENDA

There were no declarations of interest.

1.4 NOTIFICATION OF LATE ITEMS

There were no late items.

2 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

2.1 CONFIRMATION OF THE FINANCE REGULATORY AND BUSINESS SUPPORT COMMITTEE HELD ON 31 OCTOBER 2023

COMMITTEE RESOLUTION FRABS 23/11/003

Moved: Cr Robert Mallinson

Seconded: Cr Kate Kennedy

That the minutes of the Finance Regulatory and Business Support Committee held on 31 October 2023 be confirmed as true and correct.

Carried Unanimously

2.2 RECEIPT OF MINUTES OF THE RISK AND ASSURANCE SUB-COMMITTEE MEETING HELD UNDER

DELEGATED AUTHORITY FOR INFORMATION OF COUNCIL HELD 24 OCTOBER 2023**COMMITTEE RESOLUTION FRABS 23/11/004****Moved: Cr Robert Mallinson****Seconded: Cr Kate Kennedy**

That the minutes of the Risk and Assurance Sub-Committee Meeting held on 24 October 2023 be received and noted.

Carried Unanimously**3 AGENDA ITEMS****3.1 FINANCE REPORT TO 30 SEPTEMBER 2023**

Refer page 19 of the agenda.

The FM spoke to this report and advised that grants should start to smooth out over the coming months. The FM outlined expenditure classifications and advised that an evaluation was not done during the Annual Plan process.

Cr Canning commented that capex is only at 13% spent and Council is now 25% through the year, he is concerned that Council is not getting on with some projects due to being underspent. The CE responded that a lot of the capital spend is roading based with the first three months of the year is in the planning stage. He stated that re-seals are not usually delivered until this time of year, and though to May. He acknowledged roading programme needs to be progressed as it is now Year 3 of the NZTA roading programme and Council needs to be able to claim everything that can be claimed for.

COMMITTEE RESOLUTION FRABS 23/11/005**Moved: Cr Kate Kennedy****Seconded: Cr Tim Mora**

That the Finance Regulatory and Business Support Committee receives the report.

Carried Unanimously**3.2 LONG TERM PLAN 2024-2034 UPDATE**

Refer page 25 of the agenda.

The FM spoke to this report. The Chairman commented that this is currently travelling on target at this time.

COMMITTEE RESOLUTION FRABS 23/11/006**Moved: Cr Kate Kennedy****Seconded: Cr Jack O'Connor**

That the Finance Regulatory and Business Support Committee receive the report.

Carried Unanimously

4 IN COMMITTEE ITEMS

COMMITTEE RESOLUTION FRABS 23/11/007

Moved: Cr Rex MacDonald

Seconded: Mayor Tania Gibson

That the Finance Regulatory and Business Support Committee the Finance Regulatory and Business Support Committee resolves to exclude the public on the grounds contained in Section 48(1) of the Local Government Official Information and Meetings Act:

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48 for the passing of this resolution
4.1 - CONFIRMATION OF IN COMMITTEE MINUTES OF FINANCE REGULATORY AND BUSINESS SUPPORT COMMITTEE HELD ON 31 OCTOBER 2023	s7(2)(c)(ii) - the withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely otherwise to damage the public interest	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7
4.2 - RECEIPT OF IN COMMITTEE MINUTES OF THE RISK AND ASSURANCE SUB-COMMITTEE MEETING HELD UNDER DELEGATED AUTHORITY FOR INFORMATION OF COUNCIL HELD 24 OCTOBER 2023	s7(2)(b)(ii) - the withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information s7(2)(c)(ii) - the withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely otherwise to damage the public interest	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7
4.3 - FINANCIAL CONTRIBUTIONS	s7(2)(b)(ii) - the withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for

	<p>commercial position of the person who supplied or who is the subject of the information</p> <p>s7(2)(h) - the withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities</p>	<p>withholding would exist under section 6 or section 7</p>
--	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------

Carried Unanimously

5 SUB-COMMITTEE RESUME IN OPEN MEETING

CLOSURE OR RATIFICATION OF DECISIONS IN OPEN MEETING.

The meeting concluded at 2.50 pm.

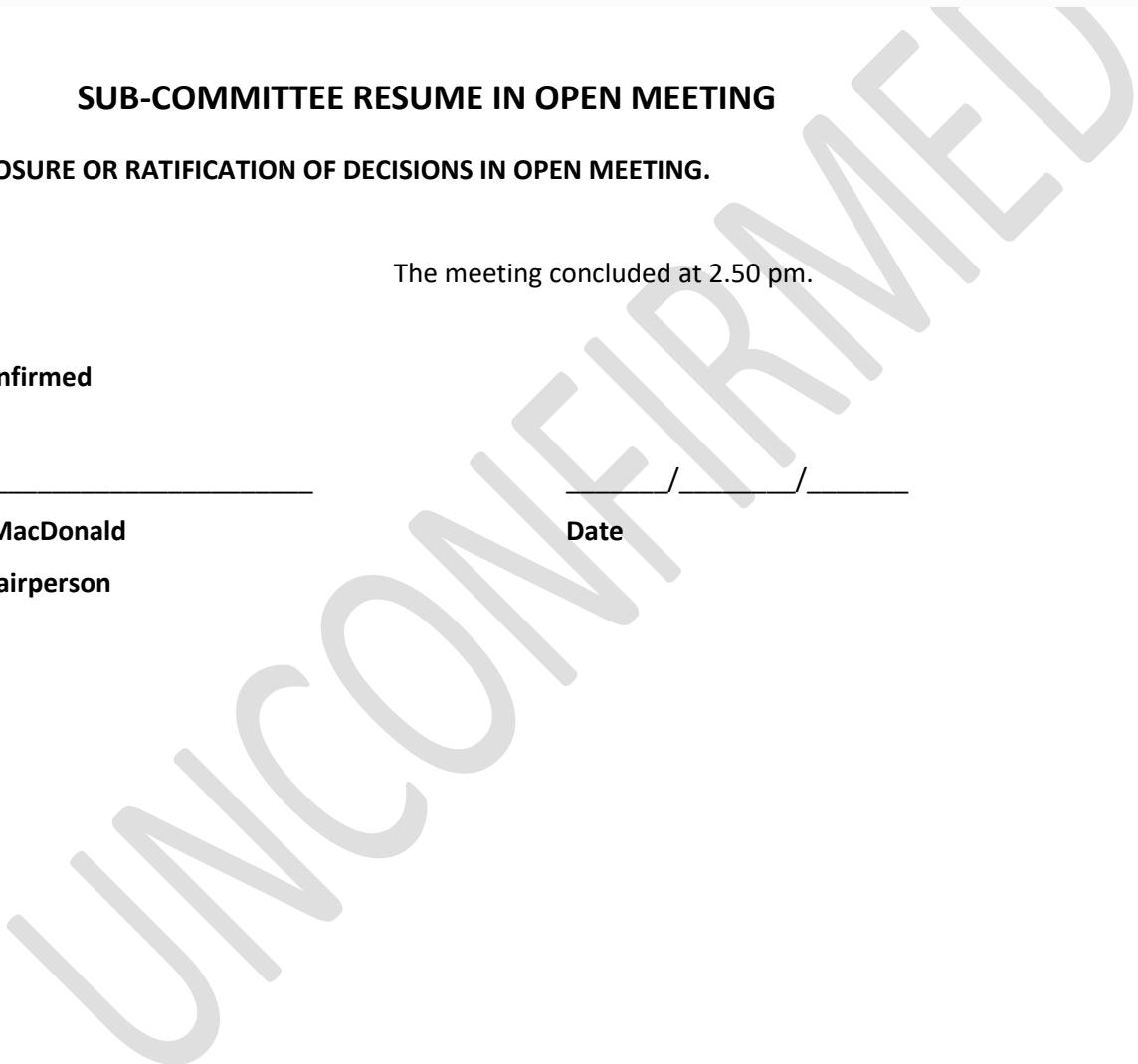
Confirmed

R MacDonald

Chairperson

_____/_____/_____

Date



3 AGENDA ITEMS

3.1 FINANCE REPORT FOR THE PERIOD ENDING 30 NOVEMBER 2023

File Number: F/7
Report Author: Group Manager Support
Report Authoriser: Chief Executive
Appendices: Nil

1. REPORT PURPOSE

To provide the Committee with an overview of the Council's financial performance for the period ending 30 November 2023.

2. OFFICER RECOMMENDATION

That the Finance Regulatory and Business Support Committee:

- a) Receives the report and notes the contents.

3. BACKGROUND

- 3.1. Council's financial year runs from 1 July to 30 June. This report displays the unaudited financial results for the period.
- 3.2. The budget includes the approved 2023/24 Annual Plan budget plus carry forwards and a comparison to the audited 2022/23 actual figures.
- 3.3. A summarised analysis of variances is provided in the report and detailed departmental variance analysis is provided in a separate report per activity.

4. DISCUSSION

INCOME STATEMENT

	Note	Actual 2024 \$000	Budget 2024 \$000	Actual 2023 \$000
REVENUE				
Rates revenue	1	21,753	22,108	19,945
Fees and charges		2,260	4,808	2,029
Development and financial contributions		704	65	43
Subsidies and grants	2	3,008	5,136	3,280
Interest revenue		-	-	-
Other revenue	3	449	1,076	157
Total revenue	4	28,174	33,193	25,454
EXPENSES				
Personnel costs	5	3,022	7,262	2,737
Depreciation and amortisation expense	6	5,554	11,209	4,759
Other expenses	7	9,679	16,911	8,348
Finance costs	8	700	1,421	424
Other losses		-	-	-
Total operating expenditure	9	18,956	36,803	16,268
Net surplus/(deficit) before tax		9,219	(3,610)	9,186
Income tax expense		-	-	-
Surplus/(deficit) after tax attributable to Grey District Council		9,219	(3,610)	9,186
OTHER COMPREHENSIVE REVENUE AND EXPENSES				
Movement in asset revaluation reserve		-	-	-
Total comprehensive Revenue and Expense		9,219	(3,610)	9,186

Balance Sheet

Note	Actual	Budget	Actual
	2024	2024	2023
	\$000	\$000	\$000
ASSETS			
Current Assets			
Cash and cash equivalents	7,199	-	8,702
Receivables	3,330	-	5,506
Prepayments	1,609	-	224
Other financial assets	3,207	-	6,662
	15,345	-	21,094
Non Current Assets			
Property, plant and equipment	555,814	14,622	510,462
Intangible assets	189	-	188
Investment property	3,870	-	3,600
Other financial assets	-	-	-
Derivative financial instruments	593	-	161
	560,467	14,622	514,411
TOTAL ASSETS	575,812	14,622	535,505
LIABILITIES			
Current Liabilities			
Payables	(3,676)	-	(706)
Employee entitlements	638	-	592
Deferred revenue	-	-	-
Borrowings	-	-	-
Derivative financial instruments	-	-	-
	(3,038)	-	(114)
Non Current Liabilities			
Provisions	-	-	-
Employee entitlements	-	-	-
Borrowings	30,600	-	30,594
Derivative financial instruments	-	-	-
	30,600	-	30,594
TOTAL LIABILITIES	27,562	-	30,480
EQUITY			
Retained earnings	238,080	(3,439)	242,857
Special Funds	-	-	-
Trusts Bequests and Other Reserves	8,972	-	8,034
Revaluation reserve	301,198	-	254,135
Total equity attributable to the Council	548,250	(3,439)	505,026
TOTAL EQUITY AND LIABILITIES	575,812	(3,439)	535,505

* includes Council's investment in New Zealand Local Government Insurance Corporation Limited

Cashflow

	Actual 2024 \$000	Budget 2024 \$000	Actual 2023 \$000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from rates revenue	21,839	22,108	18,547
Interest received	135	171	69
Dividends received	-	-	-
Receipts from other revenue	8,113	11,085	12,245
Payments to suppliers and employees	(25,035)	(24,173)	(17,961)
Interest paid	(700)	(1,421)	(424)
Income tax paid (refund)	-	-	-
Goods and services tax (net)	-	-	-
Net cash from operating activities	4,351	7,770	12,476
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant and equipment	6	-	76
Proceeds from investments	2,509	-	(3,500)
Purchase of property, plant and equipment	(3,186)	(25,831)	(4,867)
Acquisition of investments	-	-	-
Net cash from investing activities	(670)	(25,831)	(8,291)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings	-	-	0
Repayment of borrowings	-	-	-
Net cash from financing activities	-	-	0
Net (decrease)/increase in cash, cash equivalents and bank overdrafts	3,680	(18,061)	4,185
Cash, cash equivalents and bank overdrafts at the beginning of the year	3,519	-	4,517
Cash, cash equivalents and bank overdrafts at the end of the year	7,199	(18,061)	8,702

		Actual 2024 \$000	Budget 2024 \$000	Actual 2023 \$000
[A]	SOURCES OF OPERATING FUNDING			
	General rates, uniform annual general charges, rates penalties	13,562	13,730	12,247
	Targeted rates	8,192	8,378	7,698
	Subsidies and grants for operating purposes	3,008	1,965	2,131
	Fees and charges	2,260	4,808	2,029
	Interest and dividends from investments	151	446	93
	Local authorities fuel tax, fines, infringement fees, and other receipts	417	801	134
	Total operating funding [A]	27,589	30,128	24,332
[B]	APPLICATIONS OF OPERATING FUNDING			
	Payments to staff and suppliers	12,701	24,173	11,072
	Finance costs	700	1,421	424
	Other operating funding applications	-	-	-
	Total applications of operating funding [B]	13,402	25,594	11,496
	Surplus (deficit) of operating funding [A - B]	14,187	4,534	12,836
[C]	SOURCES OF CAPITAL FUNDING			
	Subsidies and grants for capital expenditure	-	3,171	1,148
	Development and financial contributions	704	65	43
	Increase (decrease) in debt	-	-	-
	Gross proceeds from sale of assets	6	-	76
	Lump sum contributions	-	-	-
	Other dedicated capital funding	-	-	-
	Total sources of capital funding [C]	711	3,236	1,268
[D]	APPLICATION OF CAPITAL FUNDING			
	Capital expenditure			
	- to meet additional demand	-	-	-
	- to improve the level of service	-	-	-
	- to replace existing assets	3,195	14,622	4,867
	Increase (decrease) in reserves	(6)	-	94
	Increase (decrease) of investments	(2,509)	-	3,500
	Total applications of capital funding [D]	679	14,622	8,461
	Surplus (deficit) of capital funding [C - D]	31	(11,386)	(7,193)
	Funding balance: [A - B] + [C - D]	14,219	(6,852)	5,643
		Actual 2024 \$000	Budget 2024 \$000	Actual 2023 \$000
	Surplus (deficit) of operating funding	14,187	4,534	12,836
	add sources of capital funding recognised as revenue in statement of comprehensive income			
	Subsidies and grants for capital expenditure	-	3,171	1,148
	Development and financial contributions	704	65	43
	Lump sum contributions	-	-	-
	adjust for other sources of non cash items excluded from the funding impact statement			
	Depreciation and amortisation expense	-	-	-
	Net gain (loss) of non current assets held for sale	-	-	-
	Net gain (loss) on sale of property plant & equipment	-	-	-
	Assets Vested	-	-	-
	Surplus / deficit after tax attributable to Grey District Council	14,892	7,770	14,028

5. CONSIDERATIONS

5.1. Legal and Legislative Implications

5.1.1. Local Government Act 2022

5.2. Financial

5.2.1. Grey District Council 2023/24 Annual Plan

5.3. Existing Policy and Strategy Implications

5.3.1. Grey District Council 2021/31 Long Term Plan

5.4. Significance and Engagement

5.4.1. As the report is information only the assessment of significance is low.

6. NEXT STEPS

6.1. The Committee will receive an updated financial report at the next meeting.

Confirmation of Statutory Compliance

Compliance with Statutory Decision-making Requirements (ss 76 - 81 Local Government Act 2002).

- (a) This report contains:
 - (i) sufficient information about all reasonably practicable options identified and assessed in terms of their advantages and disadvantages; and
 - (ii) adequate consideration of the views and preferences of affected and interested persons bearing in mind any proposed or previous community engagement.
- (b) The information reflects the level of significance of the matters covered by the report, as determined in accordance with the Council's significance and engagement policy.

3.2 ACTIVITY BASED MANAGEMENT ACCOUNTS FOR THE PERIOD ENDING 30 NOVEMBER 2023

File Number: F/7

Report Author: Group Manager Support

Report Authoriser: Chief Executive

Appendices: 1. Management accounts - 30 November 2023

1. REPORT PURPOSE

To provide the Committee with an overview of the activity-based management accounts for the five months ending 30 November 2023.

2. OFFICER RECOMMENDATION

That the Finance Regulatory and Business Support Committee:

- (a) Receive the report and note the contents.

3. BACKGROUND

- 3.1. Council's financial year runs from 1 July to 30 June. This report displays the activity based divisional management accounts for the period ending 30 November 2023.
- 3.2. The budget includes the approved 2023/24 Annual Plan budget plus carry forwards.

4. CONSIDERATIONS

- 4.1. Legal and Legislative Implications
 - 4.1.1. Local Government Act 2022
- 4.2. Financial
 - 4.2.1. Grey District Council 2023/24 Annual Plan
- 4.3. Existing Policy and Strategy Implications
 - 4.3.1. Grey District Council 2021/31 Long Term Plan

4.4. Significance and Engagement

4.4.1. As the report is information only the assessment of significance is low.

5. NEXT STEPS

5.1. The Committee will receive an updated financial report at the next meeting.

Confirmation of Statutory Compliance

Compliance with Statutory Decision-making Requirements (ss 76 - 81 Local Government Act 2002).

- (a) This report contains:
 - (i) sufficient information about all reasonably practicable options identified and assessed in terms of their advantages and disadvantages; and
 - (ii) adequate consideration of the views and preferences of affected and interested persons bearing in mind any proposed or previous community engagement.
- (b) The information reflects the level of significance of the matters covered by the report, as determined in accordance with the Council's significance and engagement policy.



Activity Based Management Accounts for the period ending 30 November 2023

CEO	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance	Variance analysis	Reason for unfavourable variances
CEO Group Total						
CEO	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance	Variance analysis	Reason for unfavourable variances
Revenue						
Elected Members						
Other revenue	-32,948.00	-280	0	-32,668.00	100% Unfavourable	Ceremony fee recovery lower than budgeted
Interest revenue bank & term deposits	-171,000.00	-133,143.59	-71,250.00	61,893.59	-87% Favourable	
Total Revenue	-1,596,629.00	- 890,903.11	-651,531.00	239,372.11		
Expense						
CEO Office						
Salaries and wages	274,218.00	101,358.46	114,255.00	12,896.54	11% Favourable	
Defined contribution plans	26,348.00	5,237.03	10,980.00	5,742.97	52% Favourable	
Depreciation	542	138.99	225	86.01	38% Favourable	
Insurance	14,114.00	1,570.56	5,880.00	4,309.44	73% Favourable	
Contractors and Professional Services	75,887.00	57,293.41	34,535.00	-22,758.41	-66% Unfavourable	Mentoring and coaching services
Other operating expenses	53,487.00	10,703.69	28,783.00	18,079.31	63% Favourable	
Elected Members						
Salaries and wages	188,524.80	77,181.64	78,552.00	1,370.36	2% Favourable	
Defined contribution plans	-	2,268.72	-	-2,268.72	100% Favourable	
Depreciation	2,790.00	8,434.76	1,165.00	-7,269.76	-624% Unfavourable	Depreciation on increased asset after reval performed
Grants	25,364.00	28,881.68	21,747.00	-7,134.68	-33% Unfavourable	Contestable funding from carry forward. To adjust.
Contractors and Professional Services	250,797.00	23,443.69	95,466.00	72,022.31	75% Favourable	
Other operating expenses	460,713.00	213,134.03	413,971.00	200,836.97	49% Favourable	
Total Expense	1,597,682.00	936,023.77	899,273.00	-36,750.77		
CEO Activity Surplus/Deficit		45,120.66	247,742.00	202,621.34	82% Favourable	

People and Capabilities	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance	Variance analysis	Reason for unfavourable variances
People and Capabilities Group Total						
Communications and Engagement Revenue	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance	Variance analysis	Reason for unfavourable variances
Communications						
Fees & charges	-	-1,453.75	-	1,453.75	-100% Favourable	
Engagement						
Other revenue	-	-68.64	-	68.64	-100% Favourable	
Total Revenue	-349,491.00	-150,727.23	-149,608.00	1,119.23		
Expense						
Communications						
Other operating expenses	30,354.00	8,092.71	7,355.00	-737.71	-10% Unfavourable	Variance not material
Engagement						
Depreciation	12,263.00	260.85	5,110.00	4,849.15	95% Favourable	
Interest expense on borrowings	1,131.00	389.39	470	80.61	17% Favourable	
Grants	204,231.00	128,064.66	130,031.00	1,966.34	2% Favourable	
Other operating expenses	1,543.00	6,986.66	645	-6,341.66	-100% Unfavourable	Grant paid contestable funding
Total Expense	412,486.00	200,568.84	211,513.00	10,944.16		
Communications and Engagement Activity Surplus/Deficit		49,841.61	61,905.00	12,063.39		
HR, Health and Safety Expense	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance	Variance analysis	Reason for unfavourable variances
HR - Health and Safety						
Salaries and wages	359,379.00	157,039.28	149,740.00	-7,299.28	-5% Unfavourable	Increment increase for April (see favourable below)
Defined contribution plans	17,593.00	2,991.61	7,330.00	4,338.39	59% Favourable	
Insurance	3,002.00	1,273.16	1,250.00	-23.16	-2% Unfavourable	Variance not material
Contractors and Professional Services	87,391.00	23,265.40	36,415.00	13,149.60	36% Favourable	
Other operating expenses	56,793.00	45,589.20	24,474.00	-21,115.20	-86% Unfavourable	Health and Safety consultancy Job evaluation Business Partner General staff job evaluations
Total Expense	524,159.00	230,158.65	219,210.00	-10,948.65		
HR, Health and Safety Activity Surplus/Deficit		-19,810.99	810	20,620.99	100% Favourable	

Support Group	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance	Variance analysis	Reason for unfavourable variances
Community and Recreation	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance	Variance analysis	Reason for unfavourable variances
Revenue						
Museum Arts Culture Heritage						
Fees & charges	-3,252.00	-252.17	-1,355.00	-1,102.83	81% Unfavourable	Free entry - No income recovery
Westland Recreation						
Fees & charges	-978,420.00	-481,565.75	-407,675.00	73,890.75	-18% Favourable	
Other revenue	-	-16,007.40	-	16,007.40	-100% Favourable	
Libraries						
Grants received	-4,370.00	-1,210.00	-1	1,209.00	-100% Favourable	
Fees & charges	-13,071.00	-13,399.81	-5,445.00	7,954.81	-146% Favourable	
Expense						
Museum Arts Culture Heritage						
Salaries and wages	-	4,186.81	-	-4,186.81	0% Unfavourable	Not budgeted until close
Depreciation	28,669.00	17,603.00	11,945.00	-5,658.00	-47% Unfavourable	Depreciation on increased asset after reval performer
Interest expense on borrowings	5,317.00	296.42	2,215.00	1,918.58	87% Favourable	
Minimum lease payments	16,000.00	6,325.00	6,665.00	340	5% Favourable	
Insurance	30,897.00	5,315.51	12,875.00	7,559.49	59% Favourable	
Contractors and Professional Services	6,634.00	1,697.25	2,760.00	1,062.75	39% Favourable	
Utilities	20,498.00	1,854.96	8,545.00	6,690.04	78% Favourable	
Other operating expenses	17,036.00	2,221.26	7,078.00	4,856.74	69% Favourable	
Internal overheads	75,607.00	36,979.87	31,500.00	-5,479.87	-17% Unfavourable	
Other Culture						
Depreciation	19,813.00	249.3	8,255.00	8,005.70	97% Favourable	
Grants	11,000.00	-	5,500.00	5,500.00	100% Favourable	
Insurance	1,105.00	955.17	460	-495.17	-108% Unfavourable	Increased insurance for the Regent Theater
Minimum lease payments	-	6,175.00	-	-6,175.00	100% Favourable	
Contractors and Professional Services	11,051.00	1,915.08	4,605.00	2,689.92	58% Favourable	
Other operating expenses	-	2,628.97	-	-2,628.97	100% Favourable	
Internal overheads	17,361.00	172.38	7,235.00	7,062.62	98% Favourable	
Capex Cost	2,710.00	-	1,130.00	1,130.00	100% Favourable	

Community and Recreation	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance	Variance analysis	Reason for unfavourable variances
Westland Recreation						
Salaries and wages	997,782.00	567,114.31	415,740.00	-151,374.31	-36%	Unfavourable CPI adjustments back dated from 1 April caused increase
Defined contribution plans	35,885.00	16,350.88	14,950.00	-1,400.88	-9%	Unfavourable The amount is not material
Depreciation	344,610.00	451,702.50	143,590.00	-308,112.50	-215%	Unfavourable Depreciation on increased asset after reval performed
Interest expense on borrowings	114,413.00	73,920.77	47,670.00	-26,250.77	-55%	Unfavourable Single payment for \$40,793 in Nov
Minimum lease payments	15,268.00	3,484.48	6,360.00	2,875.52	45%	Favourable
Insurance	170,962.00	84,415.82	71,230.00	-13,185.82	-19%	Unfavourable Increased insurance premium from AON in general.
Contractors and Professional Services	269,487.00	186,502.80	98,349.00	-88,153.80	-90%	Unfavourable Replacement of plant2 frame, replace pump
Utilities	169,150.00	77,011.31	70,475.00	-6,536.31	-9%	Unfavourable Gas & Electricity both on target (wrong invoice on gas)
Other operating expenses	335,409.00	190,839.64	148,163.00	-42,676.64	-29%	Unfavourable Materials and parts purchased
Capex Cost	51,857.00	45,266.24	39,965.00	-5,301.24	-13%	Unfavourable Replaced Les Mills equipment \$26,918
Customer Services						
Salaries and wages	450,850.00	101,965.32	187,855.00	85,889.68	46%	Favourable
Defined contribution plans	16,813.00	2,909.94	7,005.00	4,095.06	58%	Favourable
Depreciation	493	117.15	205	87.85	43%	Favourable
Insurance	2,982.00	5,561.71	1,245.00	-4,316.71	-347%	Unfavourable Increased insurance premium from AON in general.
Other operating expenses	9,343.00	1,047.55	4,443.00	3,395.45	76%	Favourable
Capex Cost	542	-	225	225	100%	Favourable
Expense						
Libraries						
Salaries and wages	430,313.00	181,162.65	179,295.00	-1,867.65	-1%	Unfavourable The amount is not material
Defined contribution plans	20,723.00	7,548.34	8,635.00	1,086.66	13%	Favourable
Depreciation	139,088.00	64,252.31	57,955.00	-6,297.31	-11%	Unfavourable Depreciation on increased asset after reval performed
Interest expense on borrowings	9,453.00	427.17	3,940.00	3,512.83	89%	Favourable
Minimum lease payments	19,351.00	9,750.00	9,624.00	-126	-1%	Unfavourable The amount is not material
Insurance	26,075.00	7,567.34	10,865.00	3,297.66	30%	Favourable
Contractors and Professional Services	26,314.00	8,128.80	10,763.00	2,634.20	24%	Favourable
Utilities	17,495.00	5,254.69	7,290.00	2,035.31	28%	Favourable
Other operating expenses	57,190.00	18,608.43	26,584.00	7,975.57	30%	Favourable
Internal overheads	241,498.00	76,806.98	100,625.00	23,818.02	24%	Favourable
Capex Cost	74,802.00	205,801.51	31,170.00	-174,631.51	-560%	Unfavourable RDFI system
Events						
Salaries and wages	69,658.00	17,601.12	29,025.00	11,423.88	39%	Favourable
Defined contribution plans	2,284.00	29.96	950	920.04	97%	Favourable
Contractors and Professional Services	53,578.00	4,455.20	6,777.00	2,321.80	34%	Favourable
Other operating expenses	14,771.00	1,944.65	6,282.00	4,337.35	69%	Favourable
Internal overheads	71,970.00	-	29,985.00	29,985.00	100%	Favourable
Capex Cost	7,836.00	4,291.30	7,836.00	3,544.70	45%	Favourable
Community and Recreation Surplus/Deficit		273,471.24	204,696.00	-68,775.24	-25%	Unfavourable

Regulatory	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance			
Revenue							
Parking Enforcement							
Infringements	-28,360.00	-9,619.00	-10,794.00	-1,175.00	11%	Unfavourable	Demand driven. December expected large increase.
Planning							
Fees & charges	-115,283.00	-69,022.40	-48,035.00	20,987.40	-44%	Favourable	
Other revenue	-10,841.00	-34,010.68	-4,515.00	29,495.68	-653%	Favourable	
Infringements	-542	-	-225	-225	100%	Unfavourable	The amount is not material
Financial Contributions	-	-154,132.13	-	154,132.13	-100%	Favourable	
Other Regulation							
Fees & charges	-67,093.00	-29,891.51	-27,960.00	1,931.51	-7%	Favourable	
Other revenue	-145,880.00	-	-60,785.00	-60,785.00	100%	Unfavourable	Demand driven. December expected large increase.
Infringements	-8,762.00	-5,400.00	-3,655.00	1,745.00	-48%	Favourable	
Health Regulation							
Fees & charges	-57,699.00	-13,279.51	-24,045.00	-10,765.49	45%	Unfavourable	Demand driven. December expected large increase.
Animal Control							
Fees & charges	-197,679.00	-196,178.35	-189,329.00	6,849.35	-4%	Favourable	
Infringements	-7,300.00	-2,100.00	-4,108.00	-2,008.00	49%	Unfavourable	Lower infringements compared to LTP on annual plan
Expense							
Parking Enforcement							
Salaries and wages	34,418.00	18,146.32	14,340.00	-3,806.32	-27%	Unfavourable	Recently filled role at new grading compared to budget
Defined contribution plans	2,671.00	500.26	1,115.00	614.74	55%	Favourable	
Interest expense on borrowings	1,485.00	734.96	620	-114.96	-19%	Unfavourable	The amount is not material
Insurance	217	667.09	90	-577.09	-641%	Unfavourable	Increased insurance premium from AON in general.
Contractors and Professional Services	-	1,056.25	-	-1,056.25	100%	Favourable	
Other operating expenses	13,669.00	2,941.06	5,753.00	2,811.94	49%	Favourable	
Capex Cost	2,084.00	-	2,084.00	2,084.00	100%	Favourable	
Planning							
Contractors and Professional Services	42,521.00	268,644.22	17,720.00	-250,924.22	-1416%	Unfavourable	Set off against employee cost saving of \$248,000
Other operating expenses	18,035.00	2,905.79	7,291.00	4,385.21	60%	Favourable	
Internal overheads	546,814.00	204,447.37	227,840.00	23,392.63	10%	Favourable	
Other Regulation							
Salaries and wages	6,311.00	4,134.00	2,630.00	-1,504.00	-57%	Unfavourable	Misallocation - Admin officer 50% charge to be moved
Depreciation	179	74.6	75	0.4	1%	Favourable	
Contractors and Professional Services	133,133.00	24,356.66	55,480.00	31,123.34	56%	Favourable	
Other operating expenses	13,480.00	2,089.81	5,615.00	3,525.19	63%	Favourable	
Health Regulation							
Contractors and Professional Services	86,728.00	12,515.87	36,135.00	23,619.13	65%	Favourable	
Other operating expenses	-	2,660.00	-	-2,660.00	-100%	Unfavourable	Maps and Titior User licenses 23/24

Regulatory	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance		
Animal Control						
Depreciation	2,347.00	885.9	980	94.1	10%	Favourable
Insurance	688	-	285	285	100%	Favourable
Contractors and Professional Services	24,092.00	6,652.68	10,035.00	3,382.32	34%	Favourable
Utilities	1,626.00	330.27	680	349.73	51%	Favourable
Other operating expenses	39,652.00	21,412.41	18,091.00	-3,321.41	-18%	Unfavourable Contracted dog control services Nov of \$3500.
Capex Cost	5,420.00	4,985.50	5,420.00	434.5	8%	Favourable
Regulatory Activity Surplus/Deficit		-31,879.12	-100,413.00	-68,533.88	68%	Favourable
Information Technology						
Expense						
Information Technology & Management						
Salaries and wages	373,687.00	99,950.70	155,705.00	55,754.30	36%	Favourable
Defined contribution plans	17,234.00	3,410.90	7,180.00	3,769.10	52%	Favourable
Depreciation	85,332.00	45,266.97	35,555.00	-9,711.97	-27%	Unfavourable Depreciation on increased asset after reval performec
Interest expense on borrowings	-	578.18	-	-578.18	100%	Favourable
Minimum lease payments	35,687.00	1,373.50	10,700.00	9,326.50	87%	Favourable
Insurance	3,704.00	2,003.89	1,545.00	-458.89	-30%	Unfavourable Increased insurance premium from AON in general.
Contractors and Professional Services	100,137.00	38,066.47	41,730.00	3,663.53	9%	Favourable
Other operating expenses	603,773.00	210,505.57	236,155.00	25,649.43	11%	Favourable
Internal overheads	7,286.00	1,389.58	3,035.00	1,645.42	54%	Favourable
Capex Cost	409,411.00	63,088.33	114,111.00	51,022.67	45%	Favourable
Information Technology Activity Surplus/Deficit		403,265.42	542,210.00	138,944.58	26%	Favourable

Support Services	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance			
Revenue							
Finance - Rates							
General rates	-	-5,389,312.60	-5,437,833.33	-48,520.73	1%	Rounding	
UAGC	-	-2,627,277.00	-2,594,666.67	32,610.33	-1%	Rounding	
Targeted rates	-	-4,823,411.70	-4,865,000.00	-41,588.30	1%	Rounding	
Economic Development							
General rates	-136,395.00	-55,036.85	-56,830.00	-1,793.15	3%	Unfavourable	Small variance in allocation due to internal overheads
Targeted rates	-131,047.00	-52,949.15	-54,605.00	-1,655.85	3%	Unfavourable	Small variance in allocation due to internal overheads
Lease revenue	-	-229.56	-	229.56	-100%	Favourable	
Internal overheads recovered	-	-968	-	968	-100%	Favourable	
Support Group							
Rates penalties	-212,500.00	-67,126.79	-88,540.00	-21,413.21	24%	Unfavourable	Decrease in debtors resulted in less penalties for late
Grants received	-	-155,823.16	-	155,823.16	-100%	Favourable	
Fees & charges	-43,960.00	-13,290.99	-18,310.00	-5,019.01	27%	Unfavourable	Lower planning consents than planned. Demand driven.
Other revenue	-11,058.00	-2,349.37	-4,610.00	-2,260.63	49%	Unfavourable	Petroleum tax October and November not received yet
Infringements	-	-1,042.07	-	1,042.07	-100%	Favourable	
Interest revenue bank & term deposits	-	-1,488.35	-	1,488.35	-100%	Favourable	
Gain on disposal of PPE	-	-1,434.78	-	1,434.78	-100%	Favourable	
Internal overheads recovered	-2,170,396.00	-905,848.25	-904,330.00	1,518.25	0%	Favourable	
Proceeds ppe sales	-	-1,434.78	-	1,434.78	-100%	Favourable	
Expense							
Rates							
Other operating expenses	1,227,319.20	565,588.66	511,383.00	-54,205.66	-11%	Unfavourable	\$18k increase in discount for early settlement of rates \$28k increase in building overhead charges
Finance							
Other operating expenses	-	382.16	-	-382.16	-100%	Unfavourable	Postage - Amount immaterial - To be moved to rates
Economic Development							
Salaries and wages	80,004.00	58,711.74	33,335.00	-25,376.74	-76%	Unfavourable	Major's taskforce for jobs variance
Defined contribution plans	2,623.00	1,719.74	1,095.00	-624.74	-57%	Unfavourable	Major's taskforce for jobs variance
Depreciation	3,212.00	98.72	1,340.00	1,241.28	93%	Favourable	
Grants	150,000.00	299,999.92	1	-299,998.92	-100%	Unfavourable	Grant paid to Pounamu Pathways 2023 and 2024
Insurance	2,705.00	1,609.97	1,125.00	-484.97	-43%	Unfavourable	Increased insurance premium from AON in general.
Contractors and Professional Services	47,530.00	9,160.43	19,595.00	10,434.57	53%	Favourable	
Other operating expenses	6,168.00	3,659.48	2,504.00	-1,155.48	-46%	Unfavourable	Unbudgeted replacement sign: Westport/Nelson
Internal overheads	128,412.00	40,683.51	53,500.00	12,816.49	24%	Favourable	

Support Services Support Group	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance			
Salaries and wages	1,113,503.00	431,141.39	463,960.00	32,818.61	7%	Favourable	
Defined contribution plans	40,199.00	17,537.41	16,750.00	-787.41	-5%	Unfavourable	Small variance on Holiday pay rate
Depreciation	12,935.00	6,356.67	5,390.00	-966.67	-18%	Unfavourable	Depreciation on increased asset after reval performed
Audit fees	335,055.00	15,652.10	77,212.00	61,559.90	80%	Favourable	
Grants	-	69,442.68	-	-69,442.68	-100%	Unfavourable	Mayors taskforce for jobs pay out for grant
Minimum lease payments	8,115.00	3,255.00	3,380.00	125	4%	Favourable	
Insurance	17,128.00	19,024.66	7,135.00	-11,889.66	-167%	Unfavourable	Increased insurance premium from AON in general.
Contractors and Professional Services:	288,516.00	449,360.31	125,293.00	-324,067.31	-259%	Unfavourable	LTP related consulting work = \$269k
Utilities	2,168.00	1,592.81	905	-687.81	-76%	Unfavourable	Variance is not material
Other operating expenses	241,847.00	162,710.34	132,289.00	-30,421.34	-23%	Unfavourable	MagiQ annual subscription fee added this year
Internal overheads	391,383.00	146,267.84	163,070.00	16,802.16	10%	Favourable	
Support Services Group Surplus/Deficit		-18,531.94	-19,348.00	-816.06	4%	Favourable	

Operations Group	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance	Variance analysis	Reason for unfavourable variances
Operations Group Total						
Transport Expense	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance	Variance analysis	Reason for unfavourable variances
Parking Facilities						
Depreciation	28,617.00	8,667.40	11,925.00	3,257.60	27% Favourable	
Minimum lease payments	74,649.00	32,615.00	33,930.00	1,315.00	4% Favourable	
Contractors and Professional Services	27,102.00	-	11,295.00	11,295.00	100% Favourable	
Other operating expenses	4,336.00	1,778.41	1,981.00	202.59	10% Favourable	
Port Operations						
Salaries and wages	234,532.00	112,813.50	97,720.00	-15,093.50	-15% Unfavourable	
Defined contribution plans	5,476.00	2,515.41	2,280.00	-235.41	-10% Unfavourable	The amount is not material
Depreciation	209,247.00	118,401.93	87,185.00	-31,216.93	-36% Unfavourable	Depreciation on increased asset after reval performed
Interest expense on borrowings	177,824.00	67,770.77	74,095.00	6,324.23	9% Favourable	
Insurance	101,454.00	33,069.25	42,275.00	9,205.75	22% Favourable	
Contractors and Professional Services	146,046.00	32,880.55	60,855.00	27,974.45	46% Favourable	
Utilities	30,801.00	15,377.10	12,835.00	-2,542.10	-20% Unfavourable	The amount is not material
Other operating expenses	72,721.00	24,185.97	32,193.00	8,007.03	25% Favourable	
Internal overheads	60,810.00	67,611.60	25,335.00	-42,276.60	-167% Unfavourable	
Capex Cost	4,370.00	157,707.94	1,820.00	-155,887.94	-8565% Unfavourable	
Roading						
Depreciation	4,863,000.00	2,170,066.20	2,026,250.00	-143,816.25	-7% Unfavourable	
Interest expense on borrowings	8,558.00	2,503.96	3,565.00	1,061.04	30% Favourable	
Minimum lease payments	3,121.00	1,400.00	1,300.00	-100	-8% Unfavourable	The amount is not material
Insurance	239	103.27	100	-3.27	-3% Unfavourable	The amount is not material
Contractors and Professional Services	2,900,696.00	1,765,846.10	1,161,766.00	-604,080.18	-52% Unfavourable	
Utilities	-60,791.00	42,779.74	-25,330.00	-68,109.74	269% Favourable	
Other operating expenses	-	70,964.36	-	-70,964.36	-100% Unfavourable	
Internal overheads	748,813.00	122,642.08	312,000.00	189,357.92	61% Favourable	
Capex Cost	6,292,129.00	963,497.66	2,184,664.00	1,221,166.34	56% Favourable	
Fleet Management						
Minimum lease payments	3,042.00	-	1,270.00	1,270.00	100% Favourable	
Insurance	-	10,537.56	-	-10,537.56	-100% Unfavourable	
Contractors and Professional Services	23,810.00	32,001.09	9,925.00	-22,076.09	-222% Unfavourable	
Other operating expenses	35,585.00	19,859.19	14,830.00	-5,029.19	-34% Unfavourable	

Aerodrome						
Depreciation	68,916.00	16,893.96	28,715.00	11,821.04	41%	Favourable
Interest expense on borrowings	-	-4.6	-	4.6	100%	Favourable
Insurance	1,730.00	744.04	720	-24.04	-3%	Unfavourable
Contractors and Professional Services	74,972.00	15,671.25	31,240.00	15,568.75	50%	Favourable
Utilities	921	295.17	385	89.83	23%	Favourable
Other operating expenses	7,397.00	3,089.64	3,096.00	6.36	0%	Favourable
Internal overheads	60,328.00	20,826.03	25,140.00	4,313.97	17%	Favourable
Total Expense	16,148,325.00	5,873,493.80	6,249,465.00	375,971.18		
Transport Activity Surplus/Deficit		1,866,268.00	2,482,944.00	616,675.96	33%	Favourable

Utilities Expense	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance		Variance analysis	Reason for unfavourable variances
Parks and Reserves							
Depreciation	80,952.00	31,754.09	33,730.00	1,975.91	6%	Favourable	
Interest expense on borrowings	-	684.76	-	-684.76	-100%	Unfavourable	The amount is not material
Minimum lease payments	-	1,200.00	-	-1,200.00	-100%	Unfavourable	The amount is not material
Insurance	2,060.00	910.47	860	-50.47	-6%	Unfavourable	The amount is not material
Contractors and Professional Services	528,761.00	327,648.82	220,320.00	-107,328.82	-49%	Unfavourable	
Utilities	17,149.00	4,176.75	7,140.00	2,963.25	42%	Favourable	
Other operating expenses	3,665.00	1,039.53	1,552.00	512.47	33%	Favourable	
Internal overheads	61,338.00	28,405.37	25,560.00	-2,845.37	-11%	Unfavourable	
Capex Cost	28,836.00	45,449.11	12,020.00	-33,429.11	-278%	Unfavourable	
Solid Waste Management							
Depreciation	75,958.00	34,219.26	31,650.00	-2,569.26	-8%	Unfavourable	Depreciation on increased asset after reval performed
Interest expense on borrowings	7,072.00	41,185.46	2,945.00	-38,240.46	-1298%	Unfavourable	
Grants	31,848.00	23,532.34	20,000.00	-3,532.34	-18%	Unfavourable	
Minimum lease payments	12,485.00	-	12,485.00	12,485.00	100%	Favourable	
Insurance	13,235.00	46,076.67	5,515.00	-40,561.67	-735%	Unfavourable	
Contractors and Professional Services	2,484,163.00	998,559.57	1,035,075.00	36,515.43	4%	Favourable	
Utilities	24,544.00	8,041.47	10,225.00	2,183.53	21%	Favourable	
Other operating expenses	756,420.00	103,525.02	315,175.00	211,649.98	67%	Favourable	
Internal overheads	170,440.00	104,182.37	69,505.00	-34,677.37	-50%	Unfavourable	
Capex Cost	2,309,510.00	2,525.70	233,435.00	230,909.30	99%	Favourable	

Public Toilets							
Depreciation	200,196.00	53,810.15	83,415.00	29,604.85	35%	Favourable	
Interest expense on borrowings	23,415.00	-424.4	9,755.00	10,179.40	104%	Favourable	
Minimum lease payments	9,072.00	5,250.00	4,536.00	-714	-16%	Unfavourable	The amount is not material
Insurance	16,897.00	6,769.11	7,040.00	270.89	4%	Favourable	
Contractors and Professional Services	262,086.00	77,358.56	108,135.00	30,776.44	28%	Favourable	
Utilities	16,206.00	3,947.01	6,755.00	2,807.99	42%	Favourable	
Other operating expenses	152	184.54	77	-107.54	-140%	Unfavourable	The amount is not material
Internal overheads	34,277.00	8,477.27	14,280.00	5,802.73	41%	Favourable	
Capex Cost	19,932.00	133,021.96	8,315.00	-124,706.96	-1500%	Unfavourable	
Total Expense	7,190,668.00	2,091,510.90	2,279,499.00	187,988.04			
Utilities Activity Surplus/Deficit		-53,103.73	251,545.00	304,648.73	-574%	Unfavourable	

Stormwater Expense	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance	Variance analysis	Reason for unfavourable variances
Stormwater						
Depreciation	1,189,192.00	672,120.00	495,500.00	-176,620.00	-36%	Unfavourable
Interest expense on borrowings	48,200.00	16,432.40	20,085.00	3,652.60	18%	Favourable
Minimum lease payments	1,040.00	350	520	170	33%	Favourable
Insurance	110,283.00	34,823.25	45,950.00	11,126.75	24%	Favourable
Contractors and Professional Services	422,187.00	124,476.51	175,915.00	51,438.49	29%	Favourable
Utilities	15,061.00	3,063.56	6,275.00	3,211.44	51%	Favourable
Other operating expenses	85,243.00	61,438.50	38,954.00	-22,484.50	-58%	Unfavourable
Internal overheads	255,338.00	96,142.84	106,395.00	10,252.16	10%	Favourable
Capex Cost	1,267,816.00	89,452.32	522,401.00	432,948.68	83%	Favourable
Total Expense	3,394,360.00	1,098,299.30	1,411,995.00	313,695.62		
Stormwater Activity Surplus/Deficit		576,658.84	877,010.00	300,351.16	52%	Favourable

Wastewater Expense	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance	Variance analysis	Reason for unfavourable variances
Sewer						
Depreciation	1,696,691.00	916,329.05	706,960.00	-209,369.05	-30% Unfavourable	Depreciation on increased asset after reval performed
Interest expense on borrowings	592,634.00	272,234.66	246,930.00	-25,304.66	-10% Unfavourable	
Insurance	176,911.00	88,830.32	73,710.00	-15,120.32	-21% Unfavourable	
Contractors and Professional Services	784,944.00	394,631.96	327,070.00	-67,561.96	-21% Unfavourable	
Utilities	330,847.00	106,766.37	137,855.00	31,088.63	23% Favourable	
Other operating expenses	44,254.00	14,868.92	20,013.00	5,144.08	26% Favourable	
Internal overheads	330,019.00	151,740.70	137,505.00	-14,235.70	-10% Unfavourable	
Capex Cost	2,165,271.00	209,803.67	374,714.00	164,910.33	44% Favourable	
Total Expense	6,121,571.00	2,155,205.60	2,024,757.00	-130,448.65		
Wastewater Activity Surplus/Deficit		460,852.01	745,974.00	285,121.99	62%	Favourable
Water Supply Expense						
Water						
Depreciation	1,228,213.00	621,774.10	511,755.00	-110,019.10	-21% Unfavourable	Depreciation on increased asset after reval performed
Interest expense on borrowings	315,085.00	174,934.74	131,280.00	-43,654.74	-33% Unfavourable	
Insurance	90,497.00	76,650.90	37,705.00	-38,945.90	-103% Unfavourable	
Contractors and Professional Services	837,732.00	406,029.24	349,065.00	-56,964.24	-16% Unfavourable	
Utilities	389,338.00	148,867.33	162,225.00	13,357.67	8% Favourable	
Other operating expenses	25,546.00	30,727.63	10,666.00	-20,061.63	-188% Unfavourable	
Internal overheads	396,694.00	207,762.39	165,300.00	-42,462.39	-26% Unfavourable	
Capex Cost	1,060,037.00	1,057,280.50	603,129.00	-454,151.53	-75% Unfavourable	
Total Expense	4,343,141.00	2,724,026.80	1,971,124.00	-752,902.86		
Water Supply Activity Surplus/Deficit		1,314,427.50	667,774.00	-646,653.54	-49%	Unfavourable

	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance		Variance analysis	Reason for unfavourable variances
Building Revenue							
Building							
Fees & charges	-667,088.00	-226,131.26	-277,955.00	-51,823.74	19%	Unfavourable	
Other revenue	-1,626.00	-1,502.94	-680	822.94	-121%	Favourable	
Infringements	-230,292.00	-5,580.46	-95,955.00	-90,374.54	94%	Unfavourable	
LIMS							
Fees & charges	-81,307.00	-52,532.44	-33,880.00	18,652.44	-55%	Favourable	
Expense							
Building							
Contractors and Professional Services	237,348.00	363,501.74	117,496.00	-246,005.74	-209%	Unfavourable	
Other operating expenses	82,415.00	40,463.81	26,243.00	-14,220.81	-54%	Unfavourable	
Internal overheads	823,131.00	288,918.77	342,970.00	54,051.23	16%	Favourable	
Capex Cost	5,252.00	-	2,190.00	2,190.00	100%	Favourable	
Salaries and wages	1,286,792.00	379,684.63	536,166.00	156,481.37	29%	Favourable	
Defined contribution plans	41,262.00	13,500.10	17,195.00	3,694.90	21%	Favourable	
Depreciation	4,874.00	1,633.49	2,030.00	396.51	20%	Favourable	
Insurance	38,564.00	23,495.03	16,070.00	-7,425.03	-46%	Unfavourable	
Contractors and Professional Services	18,429.00	6,730.95	7,680.00	949.05	12%	Favourable	
Other operating expenses	66,902.00	36,683.58	29,798.00	-6,885.58	-23%	Unfavourable	
Internal overheads	469,462.00	198,455.93	195,605.00	-2,850.93	-1%	Unfavourable	
Capex Cost	3,252.00	-	1,355.00	1,355.00	100%	Favourable	
LIMS							
Other operating expenses	-	437.39	-	-437.39	-100%	Unfavourable	The amount is not material
Internal overheads	112,316.00	52,623.09	46,795.00	-5,828.09	-12%	Unfavourable	
Total Expense	1,260,464.00	745,944.80	535,696.00	-210,248.80			
Building Activity Surplus/Deficit		345,415.47	10,496.00	-334,919.47	-97%	Unfavourable	

	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance		Variance analysis	Reason for unfavourable variances
Buildings and Contracts Revenue							
Port Land Leases							
Lease revenue	-157,106.00	-41,169.46	-59,000.00	-17,830.54	30%	Unfavourable	
Buildings and Property							
Fees & charges	-	-5,561.09	-	5,561.09	100%	Unfavourable	
Other revenue	-	-1,237.64	-	1,237.64	100%	Unfavourable	The amount is not material
Lease revenue	-135,252.00	-70,003.81	-6,355.00	63,648.81	-1002%	Favourable	
Cemeteries							
Grants received	-2,081.00	-	-865	-865	100%	Unfavourable	The amount is not material
Fees & charges	-54,205.00	-31,869.34	-22,585.00	9,284.34	-41%	Favourable	
Retirement Housing							
Fees & charges	-805,913.00	-336,674.17	-335,795.00	879.17	0%	Favourable	
Other revenue	-	-8,117.34	-	8,117.34	100%	Unfavourable	

Buildings and Contracts Expense	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance		Variance analysis	Reason for unfavourable variances
Port Land Leases							
Contractors and Professional Services	13,025.00	400	5,425.00	5,025.00	93%	Favourable	
Other operating expenses	1,518.00	2,572.32	635	-1,937.32	-305%	Unfavourable	The amount is not material
Internal overheads	42,434.00	31,583.70	17,680.00	-13,903.70	-79%	Unfavourable	
Buildings and Property							
Depreciation	123,111.00	43,266.30	51,295.00	8,028.70	16%	Favourable	
Interest expense on borrowings	49,500.00	6,066.06	20,625.00	14,558.94	71%	Favourable	
Minimum lease payments	123,807.00	60,807.93	61,904.00	1,096.07	2%	Favourable	
Insurance	77,393.00	36,406.15	32,245.00	-4,161.15	-13%	Unfavourable	
Contractors and Professional Services	190,816.00	124,961.99	62,186.00	-62,775.99	-101%	Unfavourable	
Utilities	46,645.00	13,855.42	19,440.00	5,584.58	29%	Favourable	
Other operating expenses	48,784.00	43,336.17	23,486.00	-19,850.17	-85%	Unfavourable	
Capex Cost	588,460.00	20,846.05	57,582.00	36,735.95	64%	Favourable	
Cemeteries							
Depreciation	8,171.00	3,340.45	3,405.00	64.55	2%	Favourable	
Insurance	867	370.42	360	-10.42	-3%	Unfavourable	The amount is not material
Contractors and Professional Services	237,522.00	101,470.01	98,970.00	-2,500.01	-3%	Unfavourable	
Utilities	1,587.00	263.91	660	396.09	60%	Favourable	
Other operating expenses	271	300	115	-185	-161%	Unfavourable	The amount is not material
Internal overheads	206,403.00	26,882.26	86,000.00	59,117.74	69%	Favourable	
Capex Cost	35,347.00	105	7,501.00	7,396.00	99%	Favourable	
In-house Taskforce							
Salaries and wages	139,040.00	63,947.38	57,935.00	-6,012.38	-10%	Unfavourable	
Defined contribution plans	-	936.17	-	-936.17	-100%	Unfavourable	The amount is not material
Insurance	569	381.48	235	-146.48	-62%	Unfavourable	The amount is not material
Contractors and Professional Services	2,950.00	1,402.29	1,230.00	-172.29	-14%	Unfavourable	The amount is not material
Other operating expenses	19,574.00	4,757.64	9,538.00	4,780.36	50%	Favourable	
Internal overheads	42,863.00	18,118.58	17,860.00	-258.58	-1%	Unfavourable	The amount is not material
Capex Cost	5,252.00	1,454.87	451	-1,003.87	-223%	Unfavourable	The amount is not material

Retirement Housing							
Salaries and wages	81,795.00	28,468.43	34,080.00	5,611.57	16%	Favourable	
Defined contribution plans	-	869.39	-	-869.39	-100%	Unfavourable	The amount is not material
Depreciation	312,589.00	171,641.20	130,245.00	-41,396.20	-32%	Unfavourable	Depreciation on increased asset after reval performed
Interest expense on borrowings	57,410.00	37,350.31	23,920.00	-13,430.31	-56%	Unfavourable	
Insurance	131,697.00	31,150.58	54,870.00	23,719.42	43%	Favourable	
Contractors and Professional Services	136,016.00	44,333.07	56,670.00	12,336.93	22%	Favourable	
Utilities	1,704.00	1,031.52	711	-320.52	-45%	Unfavourable	The amount is not material
Other operating expenses	21,796.00	22,044.49	10,025.00	-12,019.49	-120%	Unfavourable	
Internal overheads	167,213.00	68,403.71	69,670.00	1,266.29	2%	Favourable	
Capex Cost	139,326.00	32,565.89	61,343.00	28,777.11	47%	Favourable	
Total Expense	3,055,453.00	1,150,921.10	1,078,295.00	-72,626.11			
Buildings and Contracts Surplus/Deficit		190,532.40	173,590.00	-16,942.40	-9%	Unfavourable	

Manager Operations Expense	Full Year Budget	YTD Actuals	YTD Budgets	YTD Variance		Variance analysis	Reason for unfavourable variances
Civil Defence Emergency Management							
Depreciation	4,585.00	2,061.55	1,910.00	-151.55	-8%	Unfavourable	Depreciation on increased asset after reval performed
Interest expense on borrowings	9,300.00	5,302.37	3,875.00	-1,427.37	-37%	Unfavourable	The amount is not material
Contractors and Professional Services	42,762.00	16,367.95	17,815.00	1,447.05	8%	Favourable	
Other operating expenses	34,862.00	4,254.53	15,285.00	11,030.47	72%	Favourable	
Internal overheads	70,887.00	25,144.98	29,535.00	4,390.02	15%	Favourable	
Capex Cost	34,908.00	16,734.53	27,085.00	10,350.47	38%	Favourable	
Operations							
Salaries and wages	1,525,920.00	517,821.55	635,800.00	117,978.45	19%	Favourable	
Defined contribution plans	83,964.00	21,215.33	34,985.00	13,769.67	39%	Favourable	
Depreciation	41,467.00	21,580.96	17,280.00	-4,300.96	-25%	Unfavourable	Depreciation on increased asset after reval performed
Insurance	19,263.00	51,486.85	8,025.00	-43,461.85	-542%	Unfavourable	
Contractors and Professional Services	78,594.00	44,340.85	32,750.00	-11,590.85	-35%	Unfavourable	
Other operating expenses	159,537.00	50,682.44	63,356.00	12,673.56	20%	Favourable	
Internal overheads	522,414.00	349,041.26	217,670.00	-131,371.26	-60%	Unfavourable	
Capex Cost	102,316.00	125,388.63	2,031.00	-123,357.63	-6074%	Unfavourable	
Manager Environmental Services							
Total Expense	4,660,317.00	1,911,607.40	1,913,302.00	1,694.51			
Manager Operations Surplus/Deficit		-60,442.01	-9,833.00	50,609.01	-84%	Unfavourable	

3.3 LONG TERM PLAN 2024-2034 UPDATE

File Number:**Report Author:** Group Manager Support**Report Authoriser:** Chief Executive**Appendices:** 1. Project tracker

1. REPORT PURPOSE

- 1.1. The purpose of this report is to update committee members on the progress of the Long-Term Plan 2024-2034.

2. OFFICER RECOMMENDATION

That the Finance Regulatory and Business Support Committee:

- a) Receive the report and note the contents.

3. BACKGROUND

- 3.1. The preparation of the Long-Term Plan 2024-2034 (LTP) is a key Council document which involves a significant portion of Council staff along with elected members. The project is overseen by a project steering group and is actively managed by a project team.
- 3.2. The project manager is the Group Manager Support and the project sponsor is the Group Manager Operations.
- 3.3. Project risks are reported and monitored by the Risk and Assurance Committee.
- 3.4. The LTP has a robust project plan and is subject to regular monitoring.

4. DISCUSSION

- 4.1. The most recent update of the project plan indicates that the project is 38% complete as at 17 January 2024 and is slightly behind meeting expectations in relation to timeframes.
- 4.2. The months of November and December had a large amount of proposed legislative changes from the change in government after the election impacting the finalising of the LTP budget models.
- 4.3. The most significant workshops with Elected Members with regards to the LPT as planned are:
 - 4.3.1. Workshop on Financial Strategy and Infrastructure Strategy
 - 4.3.2. Workshop on financials and business cases
- 4.4. The projected progress on the project by the end of February 2024 is 65%.

A summary of target deadline dates is listed in appendix 1.

5. SIGNIFICANCE AND ENGAGEMENT

- 5.1. As this is an information only report with no decision required, the assessment of significance is low.

Confirmation of Statutory Compliance

Compliance with Statutory Decision-making Requirements (ss 76 - 81 Local Government Act 2002).

- (a) This report contains:
 - (i) sufficient information about all reasonably practicable options identified and assessed in terms of their advantages and disadvantages; and
 - (ii) adequate consideration of the views and preferences of affected and interested persons bearing in mind any proposed or previous community engagement.
- (b) The information reflects the level of significance of the matters covered by the report, as determined in accordance with the Council's significance and engagement policy.

PROJECT: Long Term Plan 2024-2034



Milestone description	Category	Assigned to	Progress	Start	Days
Fortnightly meetings ELT/Mayor/Audit	High Risk	CE/Mayor	50%	8/01/2024	174
Fortnightly meetings Project team	Med Risk	GMS	50%	8/01/2024	174
Monitor risks - Report 6 weekly to Risk & Assurance	Low Risk	GMS	50%	8/01/2024	174

AMP's

Roading	High Risk	TIM	90%	30/11/2023	84
Water	High Risk	UIM	80%	30/11/2023	84
Wastewater	High Risk	UIM	80%	30/11/2023	84
Stormwater	High Risk	UIM	80%	30/11/2023	84
Solid waste	High Risk	UIM	80%	30/11/2023	84
Public Conveniences	High Risk	UIM	80%	30/11/2023	84
Rec centre and Library	High Risk	CRSM	90%	30/11/2023	84
Cottages	High Risk	CRSM	80%	30/11/2023	84
Aerodrome	High Risk	TIM	80%	30/11/2023	84
Port	High Risk	PM	80%	30/11/2023	84
Parks	High Risk	B&CM	80%	30/11/2023	84
Support Group, Finance and ICT	High Risk	GMS	90%	30/11/2023	84
Commercial Property	High Risk	B&CM	80%	30/11/2023	84
Museum	High Risk	CRSM	100%	30/11/2023	84
Asset and Fleet Management	High Risk	UIM	80%	30/11/2023	84
Regulatory	High Risk	RM	70%	30/11/2023	84



Milestone description	Category	Assigned to	Progress	Start	Days
In House Taskforce	High Risk	B&CM	70%	30/11/2023	84
Building control	High Risk	BCM	70%	30/11/2023	84
Engagement	High Risk	P&CBP	70%	30/11/2023	84
Communications	High Risk	P&CBP	70%	30/11/2023	84
Leases	High Risk	L&LA	80%	30/11/2023	84
Elected members	High Risk	GMS	80%	30/11/2023	84
CEO Department	High Risk	CE	80%	30/11/2023	84

Milestone description	Category	Assigned to	Progress	Start	Days
Strategies					
Workshop strategies: Infrastructure Strategy and Finance Strategy	On Track	ELT	0%	23/02/2024	1
Financials					
Reserves	Med Risk	Finance	50%	12/02/2024	7
Inflation rates	Med Risk	Finance	50%	12/02/2024	7
Overheads	Med Risk	Finance	20%	12/02/2024	7
Payroll	Low Risk	HR	50%	12/02/2024	7
Fees & Charges	Med Risk	Finance	20%	12/02/2024	7
Fund the Plan					
Allocate reserve movement	Med Risk	Finance	50%	15/02/2024	2
Fund the capital spend	Med Risk	Finance	20%	15/02/2024	2
Eliminations on internal transactions	Med Risk	Finance	0%	15/02/2024	2
Run reports	Med Risk	Finance	0%	15/02/2024	2
Balance sheet sensibility check	Med Risk	Finance	20%	15/02/2024	4
Check all budgets for conformance with R & F policy (Quality Control)	Med Risk	Finance	50%	15/02/2024	5
Funding complete	Med Risk	Finance	10%	15/02/2024	4
Finalisation for 1st Draft					
ELT Review	On Track	ELT	25%	15/02/2024	2
Changes from ELT Review	On Track	ELT	0%	16/02/2024	2
Budget completed for first draft	Med Risk	Finance	0%	18/02/2024	1
Workshop Financials & Business Cases	On Track	ELT	0%	19/02/2024	1
Draft Document					
Prepare consultation Document	Low Risk	Comms	0%	19/02/2024	7

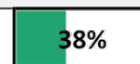
Milestone description	Category	Assigned to	Progress	Start	Days
Draft document completed for Audit	On Track	ELT	0%	26/02/2024	14

Auditors

Formal 2 week final audit	High Risk	EY (External)	0%	18/03/2024	14
Prepare report	On Track	ELT	0%	1/04/2024	7
Council adoption	Med Risk	Democracy	0%	15/04/2024	1

Milestone description	Category	Assigned to	Progress	Start	Days
Draft Consultation					
Advertise consultations	Low Risk	Comms	0%	15/02/2024	30
Arrange meeting for the public	Med Risk	Comms/Democracy	0%	16/03/2024	7
Consultation commences	Low Risk	Democracy	0%	15/04/2024	21
Review submissions	Med Risk	Democracy	0%	6/05/2024	7
Submission Hearings	Low Risk	Democracy	0%	13/05/2024	4
Analyse submissions and prepare report for Council	Med Risk	Comms	0%	17/05/2024	7
Council consider at a workshop	High Risk	Council	0%	22/05/2024	1
Make changes as required	On Track	ELT	0%	22/05/2024	7
Finalisation					
Finalise document	On Track	ELT	0%	22/05/2024	7
Prepare all accounting disclosures	Med Risk	Finance	0%	29/05/2024	7
Prepare FIS and associated documents	Low Risk	Finance	0%	5/06/2024	7
Get rates resolution reviewed	High Risk	Finance	0%	12/06/2024	4
Prepare formal report	On Track	ELT	0%	16/06/2024	7
Council meets to adopt final Long Term Plan	Goal	Council	0%	30/06/2024	1

Overall Progress of project plan



4 IN COMMITTEE ITEMS

COUNCIL IN-COMMITTEE

OFFICER RECOMMENDATION

That the public is excluded from:

- a) The following parts of the proceedings of this meeting, namely;

Agenda Item(s)

4.1

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	Ground(s) under section 48(1) for the passing of this resolution
4.1 - CONFIRMATION OF IN COMMITTEE MINUTES OF FINANCE REGULATORY AND BUSINESS SUPPORT COMMITTEE HELD ON 27 NOVEMBER 2023	s7(2)(c)(ii) - the withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely otherwise to damage the public interest	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7

5 PUBLIC EXCLUDED SECTION

6 RESOLUTION TO RETURN TO THE PUBLIC MEETING

OFFICER RECOMMENDATION

That Council resumes in open meeting.