

PERFORMANCE REPORT FOR THE SIX MONTHS TO 31 DECEMBER 2021

To: Performance, Policy and Partnerships Committee

Meeting Date: Tuesday 8 February 2022

From: Patricia Christie, Manager Financial Services

Approved: Michael Day - Group Manager - Finance and Assurance

Approved Date: Tuesday 1 February 2022

Open Agenda: Yes

Public Excluded Agenda: No

Purpose and Summary

The purpose of this report is to provide an update on Council's performance against LTP service performance measures and financial plans.

Recommendations

That Performance, Policy and Partnerships Committee:

1. Receive the report "Performance Report for the six months to 31 December 2021".
2. Notes the net operating surplus for the six months ended 31 December 2021 is \$0.8m, \$0.3m lower than forecast.
3. Notes the capital programme delivery to 31 December 2021 is at 34% of the revised forecast, but is to improve with the City Centre upgrade and Stead Street Stop bank projects entering the peak delivery phases.
4. Recommend to Council that it approve the forecast changes as outlined on the Schedule of forecast changes including:
 - Increase rates revenue by \$1.6m to align with the rates set for the 2021/22 year.
 - Decrease the planned capital programme expenditure by \$15.9m to 57.3m based on delivery expectations.
 - Restatement of the opening balances of the 2021/22 forecast to align with the annual report 2020/21.
5. Notes further operational forecast changes will be received as part of the March 2022 Performance report and will be incorporated as part of the Annual Plan 2022/23 process.

Background

The Performance report is a quarterly update on activity and level of service structures developed and agreed in the 2021-31 Long Term Plan.

Performance against Level of Service targets is provided based on Activity Managers assessment of where performance should be at 30 June 2022. Comments are provided on an exception basis (commentary is provided where the status is marked Orange or Red).

Issues

Levels of Service

Of the 70 measures that performance records are available, 53 or 76% (up 1 from last quarter) are currently forecast as being achieved with a further 11 or 16% (down 1 from last quarter) are forecast as being of some concern.

It is noted that 6 measures or 6% of total measures have already been identified as not achieved for the year.

There are 29 measures that have no performance recorded as these measures are reliant on an annual measure or customer survey that is yet to be completed.

Financials - Operational

As at 31 December 2021, the net operating surplus was \$0.8 million, lower than forecast by \$0.3 million. This is a combination of a number of factors including:

- NZTA subsidy December 2021 being prepared in January 2022.
- Impact of the August COVID lockdown and the limitations placed on operations as the Council meet restrictions required by the varying alert levels.

The March 2022 performance report will reflect changes in the operational forecast for the year.

Financials - Capital

The year to date capital spend remains significantly lower than forecast but delivery is expected to step up over the summer period (in particularly in the Roothing activity).

It is noted that:

- The capital programme has been reviewed and the planned capital forecast adjusted down by \$15.9m to \$57.3m. Adjustments include
 - Stead Street stop bank delivery extending into the first quarter of 2022/23,
 - Removal of the demolition of the Esk Street West buildings as this project is no longer required with the sale of the buildings.
 - Deferral of the Bluff boat ramp to 2022/23 to allow time to assess how to deliver the project.
 - Reallocation of funding from some of the minor Water & Stormwater projects to key 3 Waters projects.

Next Steps

The next quarterly report will be for the 9 months to 31 March 2022.

Attachments

1. Performance Report for the six months ending 31 December 2021



PERFORMANCE REPORT

For the six months ending 31 DECEMBER 2021

He Ngākau Aroha - Our City with Heart





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Traffic Light Colour Key

Level of service performance

	On target or achieved
	Of concern
	Not achieved
	No measure currently available

Financial performance

Revenue

Positive variance (+) = Income higher than forecast
 Negative variance (-) = Income lower than forecast

Expenses

Positive variance (+) = Spend lower than forecast
 Negative variance (-) = Spend higher than forecast

Actual / Forecast	Revenue	Expenses
<= 92%		
92 < >=94%		
94 < >98%		
98=< >102%		
102 < > 106%		
>106%		

Note: If no forecast amount, the traffic light is green
 If actual is higher than full year forecast, the traffic light is red

Net Operating surplus / (deficit)	
If Variance is positive	
If Variance is negative:	
Variance as % of forecast <6%	
Variance as % of forecast >6%	



Performance Summary

AS AT 31 DECEMBER 2021

Level of service performance



Financial performance YTD (\$000)

Net operating surplus / (Deficit)

Actual:

\$783

Forecast:

\$1,108

Variance:

(\$325) favourable

Revenue

Actual:

\$52,619

Forecast:

\$55,782

Variance:

(\$3,163) unfavourable



Expenditure

Actual:

\$51,836

Forecast:

\$54,674

Variance:












\$2,838 underspent










Performance Summary

AS AT 31 DECEMBER 2021

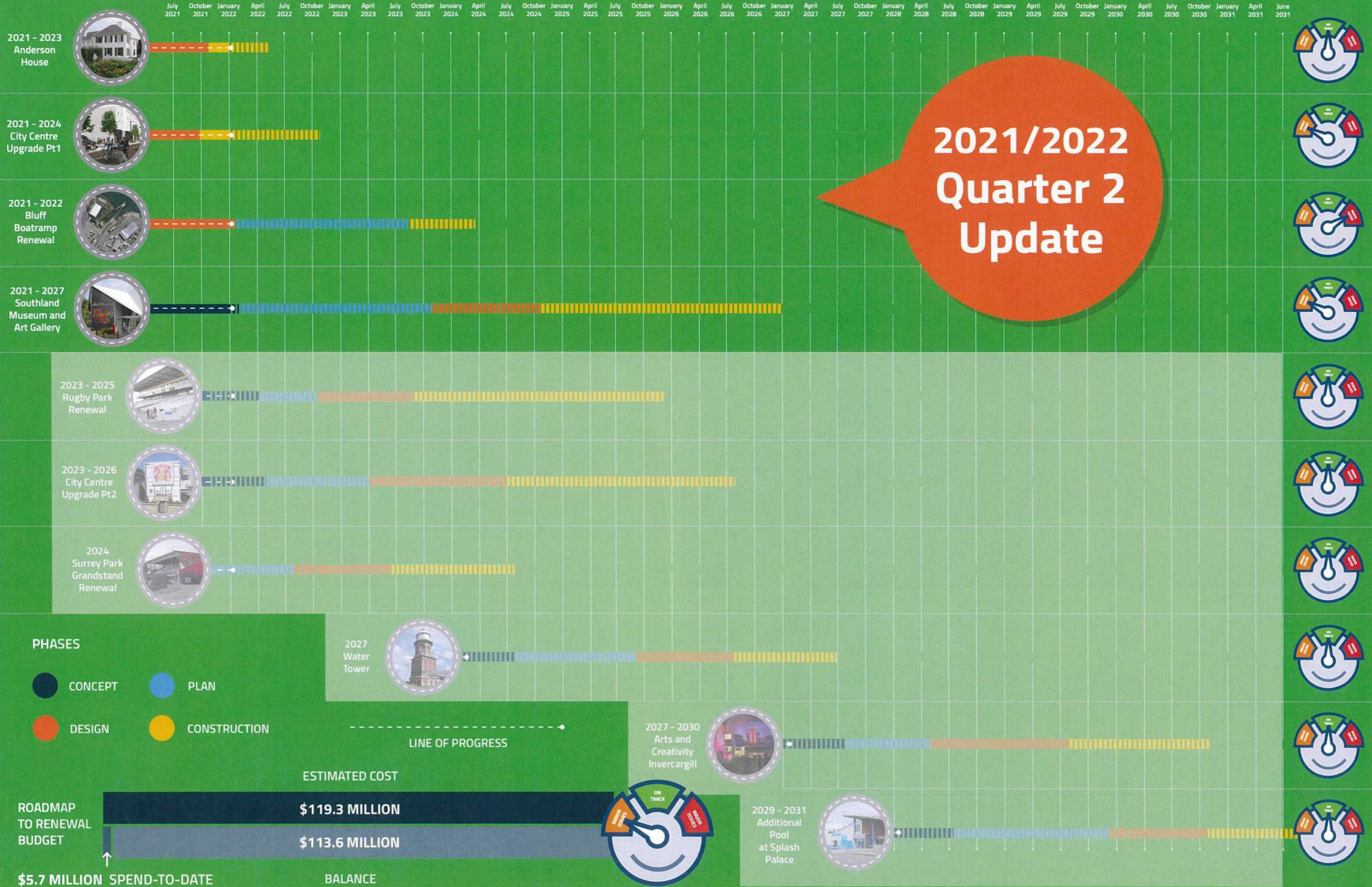
Financial performance

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Long-term Plan (\$000)
Rates and penalties	30,716	30,717	- 1		61,424	59,833
Subsidies and grants	4,018	7,315	- 3,297		16,952	16,952
Income from activities	12,737	12,773	- 36		27,800	27,800
Investment revenue	5,148	4,977	+ 171		5,166	5,166
Total revenue	52,619	55,782	- 3,163		111,342	109,751
Employee expenses	13,032	14,309	+ 1,277		27,237	27,237
Other expenses	23,460	25,108	+ 1,648		50,075	50,075
Finance expenses	935	1,122	+ 187		2,247	2,247
Depreciation	14,409	14,135	- 274		28,233	28,233
Total expenses	51,836	54,674	+ 2,838		107,792	107,792
Net operating surplus / (deficit)	783	1,108	- 325		3,550	1,959

Net operating surplus by activity group

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Long-term Plan (\$000)
Water	1,282	771	+ 511		2,564	2,551
Stormwater	2,391	2,823	- 432		5,653	5,320
Sewerage	(63)	251	- 314		1,831	1,773
Roading Services	(2,357)	(10)	- 2,347		1	1
Solid Waste	(1,113)	(268)	- 845		(153)	(58)
General Services	645	(2,459)	+ 3,104		(6,346)	(7,628)
Council	785	1,108	- 323		3,550	1,959

Roadmap to Renewal Delivery Process - July 2021 to June 2031



Capital Expenditure Summary

AS AT 31 DECEMBER 2021

Capital Expenditure by activity group

	Actual YTD	Forecast YTD	Variance	% of Full year forecast	Full year forecast	LTP Planned capital
	(\$000)	(\$000)	(\$000)		(\$000)	(\$000)
Water	4,432	4,175	+ 257	53%	8,349	9,600
Stormwater	6,349	6,209	+ 140	51%	12,417	18,600
Sewerage	630	2,194	- 1,564	14%	4,388	5,500
Roading Services	1,126	4,449	- 3,323	13%	8,898	9,900
Solid Waste	(0)	50	- 50	0%	100	100
General Services	6,786	11,575	- 4,789	29%	23,150	29,500
Council	19,322	28,651	- 9,329	34%	57,302	73,200

Road map to renewals projects

See Roadmap to renewals table for progress details on projects

Project		Actual	Forecast	% of forecast spent	LTP Planned capital
		(\$000)	(\$000)	%	(\$000)
Anderson House	2021/22	254	1,205	21%	1,100
	LTP	303	1,400	22%	1,400
City Centre Masterplan Streetscape	2021/22	4,024	12,556	32%	10,535
	LTP	4,858	20,800	23%	20,800
Bluff Boat Ramp renewal	2021/22	140	300	47%	1,600
	LTP	248	1,800	14%	1,800
Southland Museum and Art Gallery	2021/22	326	359	91%	1,432
	LTP	326	52,500	1%	52,500
Rugby Park renewal	2021/22	-	-	100%	-
	LTP	-	4,900	0%	4,900
City Centre Masterplan Urban Play	2021/22	-	-	100%	-
	LTP	-	6,500	0%	6,500
Surrey Park Grandstand renewal	2021/22	-	-	100%	-
	LTP	-	1,500	0%	1,500
Water Tower	2021/22	16	-	100%	168
	LTP	19	4,100	0%	4,100
Arts and Creativity Invercargill	2021/22	-	-	100%	-
	LTP	-	17,600	0%	17,600
Additional Pool at Splash Palace	2021/22	2	-	100%	-
	LTP	2	8,200	0%	8,200
Total	2021/22	4,761	14,420	33%	14,835
	LTP	5,755	119,300	5%	119,300

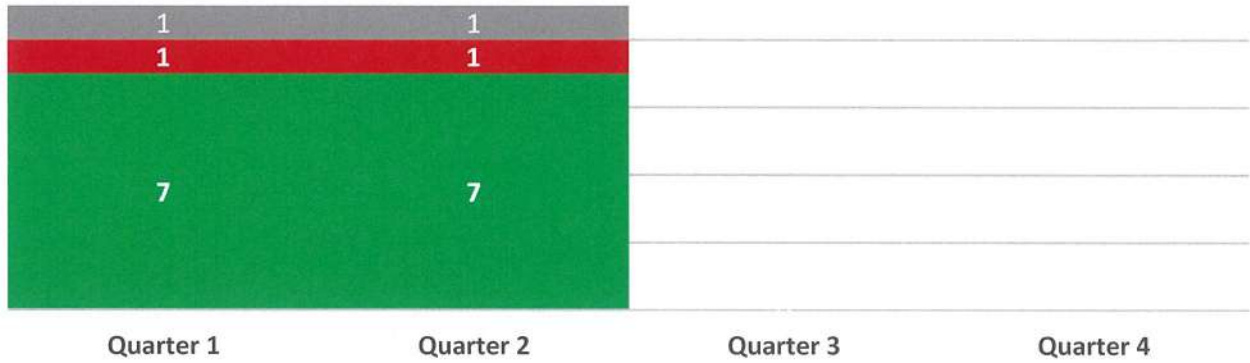


Water

Wai

Level of Service

- On target or achieved
- Of concern
- Not achieved
- No measure available



Commentary

Finance



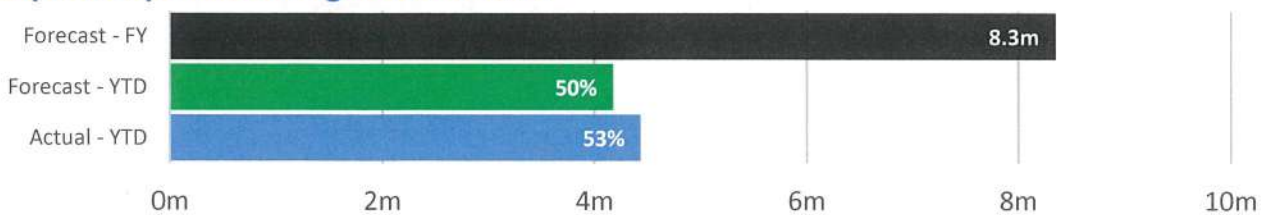
Revenue YTD



Expenditure YTD

	Operating Revenue	Operating Expenditure	Net Operating surplus
Actual YTD:	\$ 5,190,000	\$ 3,908,000	\$ 1,282,000
Forecast YTD:	\$ 5,110,000	\$ 4,339,000	\$ 771,000
Variance:	+ \$ 80,000 Favourable	+ \$ 431,000 Underspent	+ \$ 511,000 Favourable

Capital expenditure against forecast





Water

Wai

Level of Service

Measure	Target	Actual YTD	Status	Comment
The extent to which the Council's drinking water supply complies with part 4 of the drinking-water standards. (Bacteria compliance criteria)	100%	100%	Green	
The extent to which the local authority's drinking water complies with part 5 of the drinking-water standards (protozoal compliance criteria)	100%	100%	Green	
The percentage of real water loss from the Council's networked reticulation system. (Calculated according to the methodology outlined in Water NZ Water Loss Guidelines publication Feb 2010)	Less than 30%	N/A	Grey	
The median response time for urgent callouts, (from the time the Council receives notification to the time that service personnel reach the site).	4 Hours	0h 16m	Green	
The median time to resolve urgent callouts (from the time the Council receives notification to the time that service personnel confirm resolution of the fault or interruption).	24 Hours	1h 37m	Green	
Attendance for non-urgent call-outs: from the time that council receives notification to the time that service personnel reach the site	5 working days	6d 05h 47m	Red	Times were off due to Covid restrictions, this meant some of the work was not completed in time.
Resolution of non-urgent call-outs: from the time that the council receives notification to the time that service personnel confirm resolution of the fault or interruption	10 working days	7d 01h 13m	Green	
The average consumption of drinking water per day per resident within the Invercargill City Council territorial district	Less than 300 litres/day	318	Green	



Water

Wai

Level of Service

Measure	Target	Actual	Status	Comment
The total number of complaints received by Council per 1,000 connections about any of the following: - Drinking water: clarity / water taste / odour / pressure of flow - Continuity of supply - Council's response to any of these issues	<10 in total	0.9		

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Long-term Plan (\$000)
Rates and penalties	4,310	4,312	- 2		8,624	8,611
Subsidies and grants	-	-	-		1,010	1,010
Income from activity	880	798	+ 82		1,595	1,595
Investment revenue	-	-	-		-	-
Total revenue	5,190	5,110	+ 80		11,229	11,216
Employee expenses	1	-	- 1		-	-
Other expenses	1,851	2,319	+ 468		4,627	4,627
Finance expenses	-	-	-		-	-
Depreciation	2,056	2,020	- 36		4,038	4,038
Total expenses	3,908	4,339	+ 431		8,665	8,665
Net operating surplus / (deficit)	1,282	771	+ 511		2,564	2,551

Key capital projects over \$250,000

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)	% of Full year forecast	Full year forecast (\$000)	LTP planned capital (\$000)
Treatment plant renewals	91	168	- 77	27%	336	352
Pipe renewals	771	750	+ 21	51%	1,500	2,987
Exploration for underground water	584	300	+ 284	97%	600	-



Sewerage

Waikeri

Level of Service

- On target or achieved
- Of concern
- Not achieved
- No measure available



Commentary

Expenses are running higher than forecast due to ICC rates expense for the year on the sewerage assets being paid in full instead of phased across the year and the use of additional external consultants for engineering service work. The capital expenditure is lower than expected due to external Consultant taking additional time to get our programmes to the market but will improve over the next period.

Finance



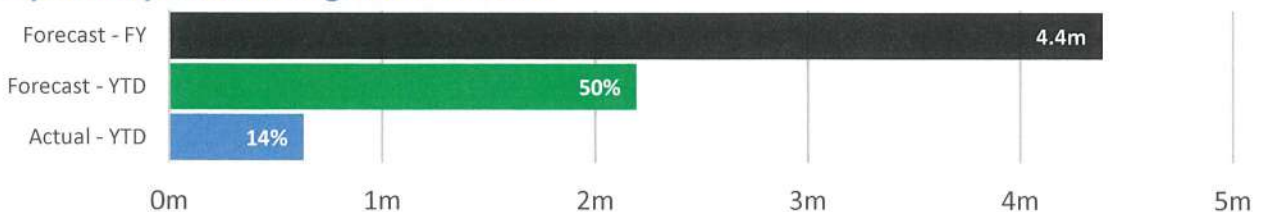
Revenue YTD



Expenditure YTD

	Operating Revenue	Operating Expenditure	Net Operating surplus
Actual YTD:	\$ 3,808,000	\$ 3,871,000	(\$ 63,000)
Forecast YTD:	\$ 3,814,000	\$ 3,563,000	\$ 251,000
Variance:	- \$ 6,000 Unfavourable	- \$ 308,000 Overspent	- \$ 314,000 Unfavourable

Capital expenditure against forecast





Sewerage

Waikeri

Level of Service

Measure	Target	Actual YTD	Status	Comment
Number of dry weather sewerage overflows per 1,000 properties - DIA Performance Measure 1 (system and adequacy)	Max 4	0.17		
Compliance with Council's resource consents for discharge from its sewerage system - DIA Performance measure 2 (discharge compliance)	Max 0	0		
DIA Performance Measure 3 (fault response times)				
(a) The median response time to attend emergency blockages	<1 hour	0h 19m		
(b) The median response time to resolve emergency blockages	<6 hours	0h 47m		
DIA Performance Measure 4 (customer satisfaction) The number of complaints	Max 4	1.39		

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Long-term Plan (\$000)
Rates and penalties	3,337	3,338	- 1		6,676	6,618
Subsidies and grants	-	-	-		1,320	1,320
Income from activity	471	476	- 5		952	952
Investment revenue	-	-	-		-	-
Total revenue	3,808	3,814	- 6		8,948	8,890
Employee expenses	15	7	- 8		13	13
Other expenses	1,783	1,502	- 281		2,998	2,998
Finance expenses	-	-	-		-	-
Depreciation	2,073	2,054	- 19		4,106	4,106
Total expenses	3,871	3,563	- 308		7,117	7,117
Net operating surplus / (deficit)	(63)	251	- 314		1,831	1,773



Sewerage

Waikeri

Key capital projects over \$250,000

	Actual YTD	Forecast YTD	Variance	% of Full year forecast	Full year forecast	LTP Planned capital
	(\$000)	(\$000)	(\$000)		(\$000)	(\$000)
Treatment plant renewals	124	372	- 248	17%	744	1,943
	Additional planning time used to improve delivery in second half of year.					
Pipe renewals	326	1,475	- 1,149	11%	2,950	2,679
	Additional planning time used to improve delivery in second half of year.					
Pump Station renewals	124	372	- 248	17%	744	892
	Additional planning time used to improve delivery in second half of year.					

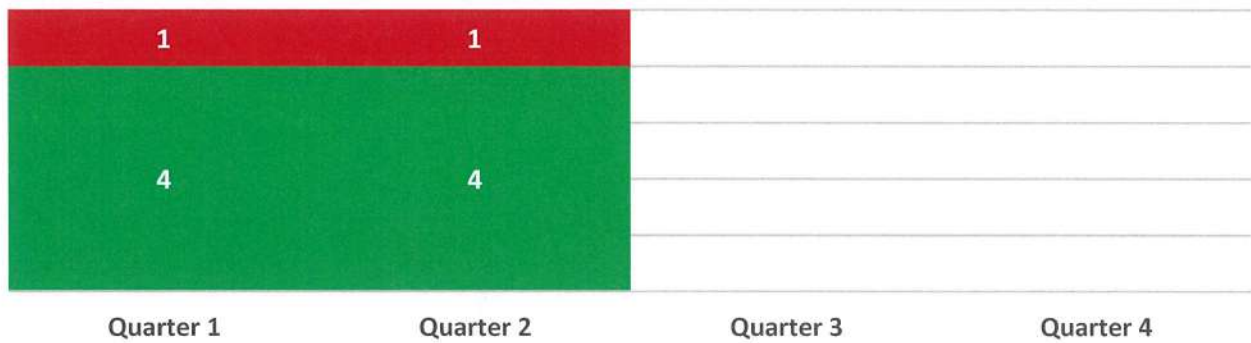


Stormwater

Wai tupuhi

Level of Service

- On target or achieved
- Of concern
- Not achieved
- No measure available



Commentary

Expenses are running higher than forecast due to ICC rates expense for the year on the stormwater assets being paid in full instead of phased across the year and the use of additional external consultants for engineering service work.

Finance



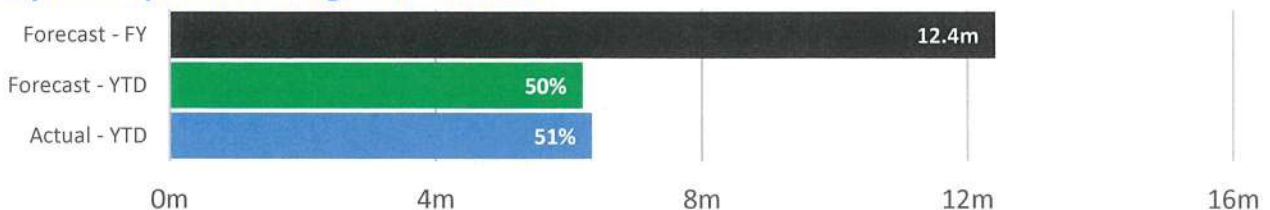
Revenue YTD



Expenditure YTD

	Operating Revenue	Operating Expenditure	Net Operating surplus
Actual YTD:	\$ 5,543,000	\$ 3,152,000	\$ 2,391,000
Forecast YTD:	\$ 5,410,000	\$ 2,587,000	\$ 2,823,000
Variance:	+ \$ 133,000 Favourable	- \$ 565,000 Overspent	- \$ 432,000 Unfavourable

Capital expenditure against forecast





Stormwater

Wai tupuhi

Level of Service

Measure	Target	Actual YTD	Status	Comment
DIA Performance measure 1 (system adequacy) (a) The number of flooding events that occur in the Invercargill City district	0	2		Heavy rains and regional flooding. Capacity problems in Bluff.
DIA Performance measure 1 (system adequacy) (b) For each flooding event, the number of habitable floors affected (expressed per 1,000 properties connected to the Council's stormwater system)	0	0		
DIA Performance measure 2 (discharge compliance) Compliance with the Council's resource consents for discharge from its sewerage system, measured by the number of: <ul style="list-style-type: none"> - Abatement notices - Infringement notices - Enforcement orders - Convictions 	0	0		
DIA Performance measure 3 (response times) The median response time to attend a flooding event, measured from the time that Council receives notification to the time that service personnel reach the site	<1 hour	100%		
DIA Performance Measure 4 (customer satisfaction) The number of complaints received about the performance of the stormwater system (expressed per 1,000 properties connected to the Council's stormwater system)	<4	1.62		



Stormwater

Wai tupuhi

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Long-term Plan (\$000)
Rates and penalties	2,745	2,745	-		5,489	5,156
Subsidies and grants	2,772	2,660	+ 112		5,320	5,320
Income from activity	26	5	+ 21		9	9
Investment revenue	-	-	-		-	-
Total revenue	5,543	5,410	+ 133		10,818	10,485
Employee expenses	1	-	- 1		-	-
Other expenses	1,194	656	- 538		1,303	1,303
Finance expenses	-	-	-		-	-
Depreciation	1,957	1,931	- 26		3,862	3,862
Total expenses	3,152	2,587	- 565		5,165	5,165
Net operating surplus / (deficit)	2,391	2,823	- 432		5,653	5,320

Key capital projects over \$250,000

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)	% of Full year forecast	Full year forecast (\$000)	LTP Planned capital (\$000)
Treatment plant	0	300	- 300	0%	600	600
Pipe renewals	1,700	1,013	+ 688	84%	2,025	3,502
Stead Street stop bank	5,059	4,837	+ 222	52%	9,674	14,220
Good progress has been made on site with some increase in costs due to supply chain, however the total project still remains within budget.						

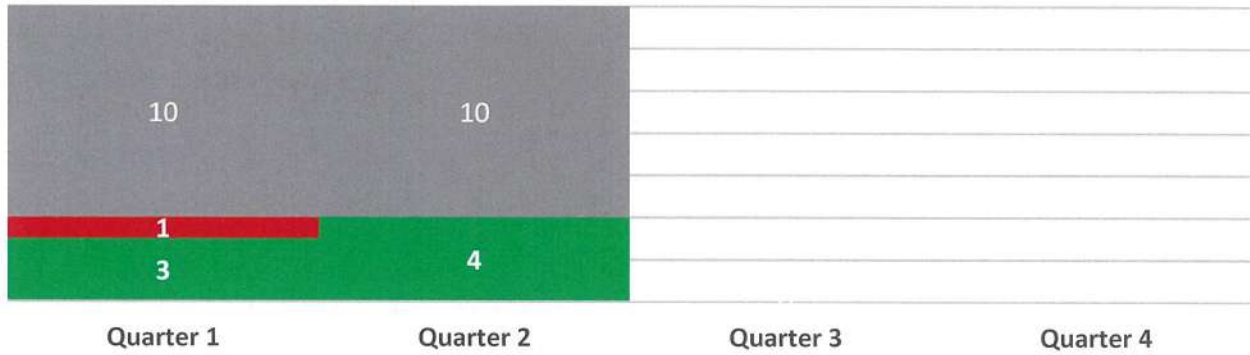


Roving Services

Ratonga rori

Level of Service

■ On target or achieved ■ Of concern
■ Not achieved ■ No measure available



Commentary

Revenue is lower than forecast to December due NZTA subsidy claim not being completed until January. Delivery team are currently reviewing planned operational & capital work plans.

Finance



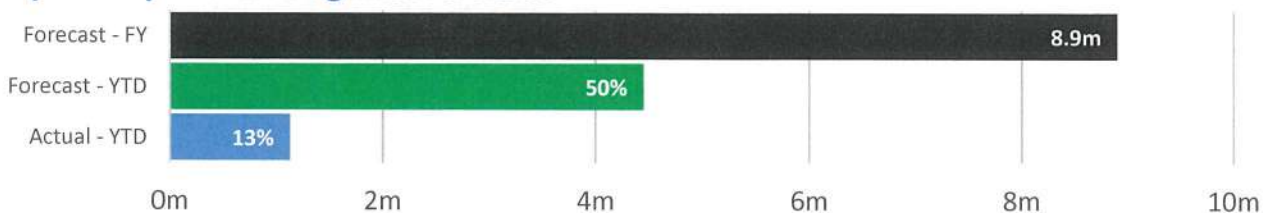
Revenue YTD



Expenditure YTD

	Operating Revenue	Operating Expenditure	Net Operating surplus
Actual YTD:	\$ 5,290,000	\$ 7,647,000	(\$ 2,357,000)
Forecast YTD:	\$ 8,407,000	\$ 8,417,000	(\$ 10,000)
Variance:	- \$ 3,117,000 Unfavourable	+ \$ 770,000 Underspent	- \$ 2,347,000 Unfavourable

Capital expenditure against forecast





Roading Services

Ratonga rori

Level of Service

Measure	Target	Actual YTD	Status	Comment
The number of and change from the previous financial year in the number of fatalities and serious injury crashes on the local road network, expressed as a number	Decreasing annually	Annual		
Collective risk (crash density) – fatal and serious injury rate per km of road	Decreasing annually	Annual		
Personal risk – average annual fatal and serious injury crashes per 100 million vehicle-kilometres	Decreasing annually	Annual		
The average quality of ride, on a sealed local road network, measured by smooth travel exposure	Higher than national average	Annual		
The percentage of the sealed local road network that is resurfaced	> 5.5%	Annual		
The percentage of footpaths within the district that fall within the level of service, or service standard for the condition of footpaths as set out in the Asset Management Plan	< 8% in very poor condition	Annual		
The percentage of customer service requests relating to roads and footpaths, to which the territorial authority responds within the time frame specified in the Long-term Plan	75%	83%		
The number of unplanned road closures and the number of vehicles affected by closures annually	< 8	Annual		
Proportion of network not available to Class 1 heavy vehicles and 50MAX vehicles	Maintain / Increase proportion	Annual		
Mean travel times for private motor vehicles on key routes	Maintain stable trend	Annual		



Roading Services

Ratonga rori

Level of Service

Measure	Target	Actual	Status	Comment
The overall cost per km and vkt of routine maintenance activities, and cost by work category on each road network for the financial year	<= Peer Group Average	Annual		
An Invercargill street lighting fault is responded to promptly	> 75%	100%		
Vandalised signs are promptly responded to and corrective actions commenced	> 85%	90%		
Damaged traffic signals are attended to promptly	> 85%	100%		

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Long-term Plan (\$000)
Rates and penalties	4,029	4,030	- 1		8,059	8,059
Subsidies and grants	896	3,499	- 2,603		6,994	6,994
Income from activity	365	878	- 513		1,753	1,753
Investment revenue	-	-	-		-	-
Total revenue	5,290	8,407	- 3,117		16,806	16,806
Employee expenses	226	243	+ 17		485	485
Other expenses	2,399	3,319	+ 920		6,615	6,615
Finance expenses	-	-	-		-	-
Depreciation	5,022	4,855	- 167		9,705	9,705
Total expenses	7,647	8,417	+ 770		16,805	16,805
Net operating surplus / (deficit)	(2,357)	(10)	- 2,347		1	1



Roading Services

Ratonga rori

Key capital projects over \$250,000

	Actual YTD	Forecast YTD	Variance	% of Full year forecast	Full year forecast	LTP Planned capital
	(\$000)	(\$000)	(\$000)		(\$000)	(\$000)
Resurfacing, Rehabilitation and drainage renewals	391	2,469	- 2,078	8%	4,937	7,139
	There has been delays to the resurfacing programme in Quarter 2.					
Footpath renewals	377	375	+ 2	50%	750	1,361
Low cost, low risk capital renewals	365	1,170	- 805	16%	2,341	930
Parking meters	28	400	- 372	3%	800	455
	Parking meters installed and operating. Capital costs to come in January 2022.					

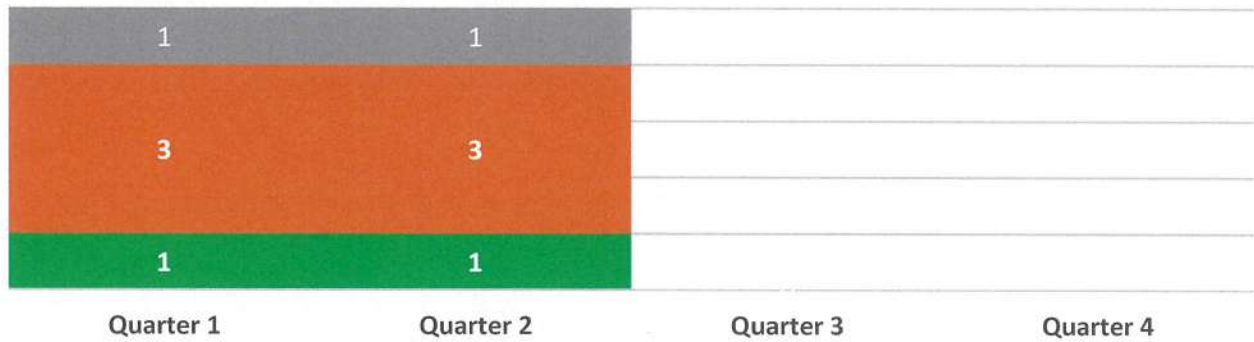


Solid Waste Management

Para

Level of Service

- On target or achieved
- Of concern
- Not achieved
- No measure available



Commentary

Landfill volumes remain higher than previous years therefore associated costs are running higher.

Finance



Revenue YTD



Expenditure YTD

	Operating Revenue	Operating Expenditure	Net Operating surplus
Actual YTD:	\$ 3,879,000	\$ 4,992,000	(\$ 1,113,000)
Forecast YTD:	\$ 3,928,000	\$ 4,196,000	(\$ 268,000)
Variance:	- \$ 49,000 Unfavourable	- \$ 796,000 Overspent	- \$ 845,000 Unfavourable

Capital expenditure against forecast





Solid Waste Management

Para

Level of Service

Measure		Target	Actual YTD	Status	Comment
Discarded materials rate per person per annum (kgs)		650kg per person per annum.	N/A		Information is only available Year end.
Monitoring the trends in key material types to landfill (i.e. cleanfill green waste, recyclables)	Kerbside recycling	Increasing trend	1539.34		A slight decrease from last year. Limited education has been undertaken since Covid. People have increased re-purpose of items over the last year. Look at options to have a more circular economy and options for recyclables to go too. Look at educational programmes to increase recycling.
	Landfill rubbish	Decreasing trend	5747.448		Additional work is required in education on waste minimisation along with promotions and schools programmes. This can start once staff are available within Wastenet to under take these tasks.
	Solid waste to landfill	Decreasing trend	11842.33		
	Diverted material	Increasing trend	3878.307		



Solid Waste Management

Para

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Long-term Plan (\$000)
Rates and penalties	2,363	2,366	- 3		4,731	4,826
Subsidies and grants	-	-	-		-	-
Income from activity	1,516	1,562	- 46		5,412	5,412
Investment revenue	-	-	-		-	-
Total revenue	3,879	3,928	- 49		10,143	10,238
Employee expenses	-	-	-		182	182
Other expenses	4,744	4,140	- 604		10,003	10,003
Finance expenses	-	-	-		-	-
Depreciation	248	56	- 192		111	111
Total expenses	4,992	4,196	- 796		10,296	10,296
Net operating surplus / (deficit)	(1,113)	(268)	- 845		(153)	(58)

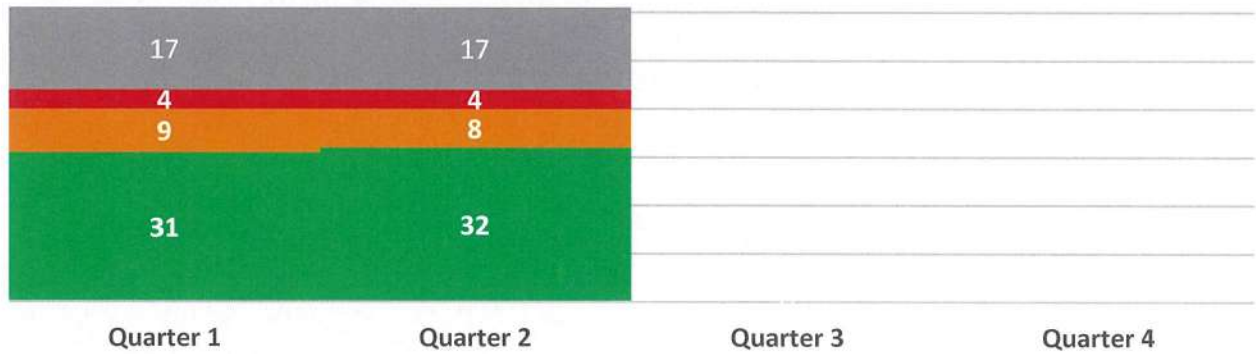


General Services

Ngā ratonga

Level of Service

■ On target or achieved ■ Of concern
■ Not achieved ■ No measure available



Commentary

See individual activities within the General Services Group for commentary

Finance



Revenue YTD

Expenditure YTD

	Operating Revenue	Operating Expenditure	Net Operating surplus
Actual YTD:	\$ 28,910,000	\$ 28,265,000	\$ 645,000
Forecast YTD:	\$ 29,113,000	\$ 31,572,000	(\$ 2,459,000)
Variance:	-\$ 203,000 Unfavourable	+\$ 3,307,000 Underspent	+\$ 3,104,000 Favourable

Capital expenditure against forecast





General Services

Ngā ratonga

Financials - Group

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Long-term Plan (\$000)
Rates and penalties	13,932	13,926	+ 6		27,845	26,563
Subsidies and grants	351	1,156	- 805		2,308	2,308
Income from activity	9,479	9,054	+ 425		18,079	18,079
Investment revenue	5,148	4,977	+ 171		5,166	5,166
Total revenue	28,910	29,113	- 203		53,398	52,116
Employee expenses	12,790	14,059	+ 1,269		26,557	26,557
Other expenses	11,488	13,172	+ 1,684		24,529	24,529
Finance expenses	935	1,122	+ 187		2,247	2,247
Depreciation	3,052	3,219	+ 167		6,411	6,411
Total expenses	28,265	31,572	+ 3,307		59,744	59,744
Net operating surplus / (deficit)	645	(2,459)	+ 3,104		(6,346)	(7,628)

Financials - Net operating surplus / (deficit) by activity

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Long-term Plan (\$000)
Democratic Process	49	(392)	+ 441		(813)	(781)
Regulatory Services	368	54	+ 314		-	-
Parks and Reserves	820	(3)	+ 823		(50)	(50)
Libraries	21	8	+ 13		-	-
Aquatic Services	(779)	107	- 886		213	213
Arts, Culture and Heritage	158	7	+ 151		-	-
Venue and Events Services	(16)	(213)	+ 197		(433)	(433)
Public Transport	(59)	17	- 76		38	16
Public Toilets	42	(1)	+ 43		-	-
Housing Care	(335)	(235)	- 100		(465)	(465)
Investments	4,885	4,556	+ 329		4,334	4,334
Corporate Services	(4,279)	(6,324)	+ 2,045		(9,107)	(10,399)
Property	(309)	2	- 311		22	22
City Centre	81	(42)	+ 123		(85)	(85)
Net operating surplus / (deficit)	647	(2,459)	+ 3,106		(6,346)	(7,628)



General Services

Ngā ratonga

Key capital projects over \$250,000

	Actual YTD	Forecast YTD	Variance	% of Full year forecast	Full year forecast	LTP Planned capital
	(\$000)	(\$000)	(\$000)		(\$000)	(\$000)
Property file digitalisation	27	175	- 148	8%	350	-
	Tender process underway					
Bluff Boat Ramp renewal	140	150	- 10	47%	300	1,600
	Concept & planning stage under review with completion now forecasted into 2023/24.					
Housing Care building improvments	377	300	+ 77	63%	600	1,256
	Stage one (heating) completed. Stage two (fans) started.					
Public Toilets renewals	83	150	- 67	28%	300	361
	Waikiwi toilet arrived for installation					
City Centre Masterplan Streetscape	4,024	6,278	- 2,254	32%	12,556	10,535
	Slowed progress in December expected to be recovered during second half of year.					
Demolition of Esk Street West buildings	-	-	-	0%	-	3,476
	Property sold, work no longer required.					
Animal Care facility renewals	119	150	- 31	40%	301	471
	Reforecasted programme into 2022/23					
Anderson House strengthening	254	603	- 349	21%	1,205	1,100
	Demolition stage complete. Strengthening stage underway and on target.					
Library building renewals	4	117	- 114	2%	235	570
	Reforecasted half of lift work to run into 2022/23					
Splash Palace building renewals	2	272	- 270	0%	544	1,074
	replacing bulkhead and flooring renewals planned for June					
Museum building redevelopment	326	180	+ 146	91%	359	1,432
	Concept planning stage complete.					
Civic building renewals	3	-	+ 3	0%	-	250
	Forecast deferred into 2022/23					



General Services

Ngā ratonga

GENERAL SERVICES - Democratic Process

Level of Service

Measure	Target	Actual YTD	Status	Comment
Percentage of residents' survey respondents who provide a rating of satisfied or greater with the opportunities Council provides for community involvement in decision making.	50%	N/A		
Number of activities or events supported by the Community Wellbeing Fund	25	22		

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Long-term Plan (\$000)
Rates and penalties	2,921	2,921	-		5,840	5,872
Subsidies and grants	(4)	13	- 17		25	25
Income from activity	22	12	+ 10		22	22
Investment revenue	-	-	-		-	-
Total revenue	2,939	2,946	- 7		5,887	5,919
Employee expenses	1,623	1,485	- 138		3,016	3,016
Other expenses	1,260	1,839	+ 579		3,660	3,660
Finance expenses	-	-	-		-	-
Depreciation	7	14	+ 7		24	24
Total expenses	2,890	3,338	+ 448		6,700	6,700
Net operating surplus / (deficit)	49	(392)	+ 441		(813)	(781)

Commentary

Expenses are lower than forecast due to timing differences of grants paid out.



General Services

Ngā ratonga

GENERAL SERVICES - Regulatory Services

Level of Service

Measure	Target	Actual YTD	Status	Comment
We process building, resource consent, food and alcohol applications in accordance with the quality manual and statutory timeframes	100% building	97%		A small number (PIM only and BC's) have gone over, due to change in process and new processing staff. New process has been communicated to all staff and contractors have been advised of the change in process. Record breaches and root cause and monitoring processing days.
	non-notified resource consents not requiring a hearing	77%		There has been an increase in resource consent applications coinciding with a decrease in staff levels. Additional contractor resources are now in place, which should help address the issue.
	food applications are issued within 20 working days of receipt	100%		
	100% alcohol applications not requiring a hearing are issued within 30 working days of receipt	100%		



General Services

Ngā ratonga

GENERAL SERVICES - Regulatory Services

Level of Service

Measure	Target	Actual YTD	Status	Comment
We identify potentially earthquake-prone buildings	Potentially earthquake-prone buildings are identified in 20% of the blocks identified by the Priority Buildings Area maps*	100%		
We promote incentives to owners of heritage buildings, especially when they undertake earthquake strengthening	Earthquake-prone buildings incentives are developed and implemented	Not Available		

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Long-term Plan (\$000)
Rates and penalties	211	211	-		422	422
Subsidies and grants	-	-	-		-	-
Income from activity	3,261	2,762	+ 499		5,517	5,517
Investment revenue	-	-	-		-	-
Total revenue	3,472	2,973	+ 499		5,939	5,939
Employee expenses	1,393	1,575	+ 182		3,278	3,278
Other expenses	1,686	1,308	- 378		2,593	2,593
Finance expenses	-	-	-		-	-
Depreciation	25	36	+ 11		68	68
	3,104	2,919	- 185		5,939	5,939
Net operating surplus / (deficit)	368	54	+ 314		-	-

Commentary

Income received is ahead of forecast with higher consents volume levels and dog registrations funds received in the first quarter of the year. Contractor costs are running higher than forecast to enable building consents and inspections can be completed.



General Services

Ngā ratonga

GENERAL SERVICES - Parks and Reserves

Level of Service

Measure	Target	Actual YTD	Status	Comment
Queens Park is accredited as a "Garden of National Significance"	Retain accreditation	Achieved		
Percentage of customers satisfied with parks identified through annual user surveys	New measure	Annual		Will be completed with the corporate survey.
Maintain the area of actively maintained parkland (hectares per 1000 residents)	Area of actively maintained parkland (hectares per 1000 residents)	24.4ha	100%	
	Including Premier Parks (i.e. Queens Park, Anderson House, Otepunī Gardens)	112ha	100%	
	Area of natural parkland (hectares per 1000 residents)	27.9ha	100%	
Number of activities or events supported by the Community Wellbeing Fund	Area of Sports Parks (hectares per 1000 residents)	2.5ha	100%	
	Grass fields (total)	105.6ha	100%	
	Non-grass sports surfaces (total)	2.1ha	100%	
	Number of Playgrounds (per 1000 children)	6.9	100%	



General Services

Ngā ratonga

GENERAL SERVICES - Parks and Reserves

Level of Service

Measure	Target	Actual YTD	Status	Comment	
Maintain the area of actively maintained parks and recreational land at or above the national median	Number of street trees (approximate number per 1000 residents). Note: assessed numbers to be confirmed	Maintain	109		Data not collected
	Gardens/ Horticultural planted beds (m ² per 1000 residents)	4,701m ²	4,701m ²		
	Grass Mowing (hectares per 1000 residents)	8.1ha	8.1ha		
Number of activities or events supported by the Community Wellbeing Fund	Trails (km per 1000 residents) note: assessed numbers TBC	700.4m	700.4m		
	Percentage of health and safety complaints are investigated and mitigated where possible	100%	100%		
	Community groups are working with Council to implement pest control	1	4		
Number of visitors per head of Invercargill population identified through annual user surveys	Increasing use	Increasing use		Although usage numbers are trending upwards with summer months now here, a wet start for the year and lockdown due to COVID has limited use.	



General Services

Ngā ratonga

GENERAL SERVICES - Parks and Reserves

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Long-term Plan (\$000)
Rates and penalties	3,764	3,764	-		7,527	7,527
Subsidies and grants	72	200	- 128		400	400
Income from activity	1,737	1,182	+ 555		2,361	2,361
Investment revenue	-	-	-		-	-
Total revenue	5,573	5,146	+ 427		10,288	10,288
Employee expenses	2,352	2,240	- 112		4,538	4,538
Other expenses	2,078	2,364	+ 286		4,713	4,713
Finance expenses	-	-	-		-	-
Depreciation	323	545	+ 222		1,087	1,087
Total expenses	4,753	5,149	+ 396		10,338	10,338
Net operating surplus / (deficit)	820	(3)	+ 823		(50)	(50)

Commentary

Recognising the revenue from subsidies for the Bluff boat ramp are dependent on when project is delivered (likely to be the 2022/2023 year). Income from activity are currently overachieving with higher than forecast forestry income received. Employee expenses are exceeding forecast year to date due to wage increases for the lower graded staff and seasonal overtime undertaken during summer months. An underspend in the other expenses will be balanced off as a contract for carpark and pavement maintenance is delivered.



General Services

Ngā ratonga

GENERAL SERVICES - Libraries

Level of Service

Measure	Target	Actual YTD	Status	Comment
Percentage of collection published in the past 5 years (excludes heritage collections)	>60%	62%	Green	
Percentage of library customers who rate the library collections as satisfactory or greater in annual residents' survey	>85%	Not available	Grey	Annual survey not yet completed
Number of visits per year	515,000	231,489	Orange	Reduced numbers show effects of August lockdown and changes to operations in orange level of Covid Protection framework.

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Long-term Plan (\$000)
Rates and penalties	1,325	1,325	-	Green	2,650	2,650
Subsidies and grants	-	3	-3	Red	5	5
Income from activity	139	77	+62	Green	152	152
Investment revenue	-	-	-	Green	-	-
Total revenue	1,464	1,405	+59	Green	2,807	2,807
Employee expenses	918	874	-44	Orange	1,767	1,767
Other expenses	172	272	+100	Orange	539	539
Finance expenses	-	-	-	Green	-	-
Depreciation	353	251	-102	Red	501	501
Total expenses	1,443	1,397	-46	Orange	2,807	2,807
Net operating surplus / (deficit)	21	8	+13	Green	-	-

Commentary

Higher than forecast income reflects the timing of funding received from the New Zealand Libraries Partnership Programme.



General Services

Ngā ratonga

GENERAL SERVICES - Aquatic Services

Level of Service

Measure	Target	Actual YTD	Status	Comment
Number of visits per head of (Invercargill City) population	>6.5	4.95		Effects of August lockdown and changes to operating in level 2 reducing participation. Admissions will continue to be monitored in line with changing Covid restrictions, and updates provided.
User Satisfaction Survey shows 85% or more rate the overall quality as satisfactory or above	85%	N/A		
Time when a minimum of four 25 metre public lanes are available for swimming	95%	91%		Changes in Covid operations required empty buffer lanes between users making them unavailable. Data will continue to be monitored in line with changing Covid restrictions, and updates provided.
Time pools are kept within operating guidelines of the New Zealand Pool Water Standards NZS5826:2010	100%	100%		



General Services

Ngā ratonga

GENERAL SERVICES - Aquatic Services

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Long-term Plan (\$000)
Rates and penalties	-	-	-		-	-
Subsidies and grants	(17)	84	- 101		168	168
Income from activity	536	1,330	- 794		2,655	2,655
Investment revenue	-	-	-		-	-
Total revenue	519	1,414	- 895		2,823	2,823
Employee expenses	841	801	- 40		1,609	1,609
Other expenses	449	491	+ 42		972	972
Finance expenses	-	-	-		-	-
Depreciation	8	15	+ 7		29	29
Total expenses	1,298	1,307	+ 9		2,610	2,610
Net operating surplus / (deficit)	(779)	107	- 886		213	213

Commentary

Revenue from activities is lower due to limited operations of the hydrosleds during the first quarter and covid restrictions on public facilities.



General Services

Ngā ratonga

GENERAL SERVICES - Arts, Culture and Heritage

Level of Service

Measure	Target	Actual YTD	Status	Comment
He Waka Tuia - Number of visits per head of Invercargill City population	9,000	1,864		Reopening following level change. Limited school access. Digitisation of key collection items as a priority for ongoing on-line access to collections
He Waka Tuia - Customer satisfaction rating is satisfactory or above	7-8	N/A		

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Long-term Plan (\$000)
Rates and penalties	957	957	-		1,913	1,913
Subsidies and grants	(20)	(3)	- 17		(5)	(5)
Income from activity	770	621	+ 149		1,241	1,241
Investment revenue	-	-	-		-	-
Total revenue	1,707	1,575	+ 132		3,149	3,149
Employee expenses	197	316	+ 119		651	651
Other expenses	1,320	1,245	- 75		2,484	2,484
Finance expenses	-	-	-		-	-
Depreciation	32	7	- 25		14	14
Total expenses	1,549	1,568	+ 19		3,149	3,149
Net operating surplus / (deficit)	158	7	+ 151		-	-

Commentary

Currently have a number of vacancies and have engaged a number of key specialists to undertake short term contracts, which includes the textile collection, and undertaking pilot projects on digitising the Campbell Collection. We will continue to digitise at risk collections, which include the glass plate negatives, ambrotype and daguerreotypes which are in the collections. In the first part of 2022 work will begin on digitising a number of objects of National Importance which have been identified in the collection. Current vacancies will continue to be filled during the remainder of this financial year.



General Services

Ngā ratonga

GENERAL SERVICES - Venue and Events Services

Level of Service

Measure	Target	Actual YTD	Status	Comment	
Increase public use of venue services through the attraction and support for a range of community events through to touring shows and performances Increasing public awareness and use of the Civic Theatre complex and its range of facilities Expanding the use and awareness of the Scottish Hall as a venue for meetings and a range of social and cultural experiences	Auditorium	>55 bookings	31	Green	
		>28% occupancy rate	18% (15 days occupied)	Green	
	Victoria and Drawing Rooms	>70 bookings	1	Red	No action is required as venue is fully booked.
		>11% occupancy rate	100%	Green	
		>10 regional events	NA	Grey	Data not collected
		>6 special interest events	NA	Grey	Data not collected
		>35 community events	6	Green	
		>40 bookings	17	Green	
		>18% occupancy rate	17% (16 days occupied)	Orange	Covid impacted Following Ministry guidelines on events and will continue to provide updates.
		>10 special interest events	NA	Grey	data not collected
		>30 community events	8	Green	



General Services

Ngā ratonga

GENERAL SERVICES - Venue and Events Services

Level of Service

Measure		Target	Actual YTD	Status	Comment
Increase public use of venue services through the attraction and support for a range of community events through to touring shows and performances	Expanding the use and awareness of the Rugby Park as a venue for meetings and a range of social, cultural and sporting experiences	>25 bookings	2	Red	Limited opportunities to hire beyond core hireage to Rugby until improvements undertaken to the venue. COVID impacted 39 full days this quarter
		>8% occupancy rate	2%	Red	Limited opportunities to hire beyond core hireage to Rugby until improvements undertaken to the venue.
		>13 regional events	NA	Grey	Data not collected
		>12 community events	0	Red	Limited opportunities to hire beyond core hireage to Rugby until improvements undertaken to the venue. COVID impacted 39 full days this quarter
Number of visits per head of Invercargill City population		40%	39.2% (22,403 visits)	Green	
Percentage of Venues and Events Services customers (hirers and patrons) who rate the experience or the venue as good or very good		>80%	Not yet Measured	Grey	



General Services

Ngā ratonga

GENERAL SERVICES - Venue and Events Services

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Long-term Plan (\$000)
Rates and penalties	138	138	-		276	276
Subsidies and grants	-	-	-		-	-
Income from activity	240	155	+ 85		310	310
Investment revenue	-	-	-		-	-
Total revenue	378	293	+ 85		586	586
Employee expenses	209	119	- 90		248	248
Other expenses	181	378	+ 197		754	754
Finance expenses	-	-	-		-	-
Depreciation	4	9	+ 5		17	17
Total expenses	394	506	+ 112		1,019	1,019
Net operating surplus / (deficit)	(16)	(213)	+ 197		(433)	(433)

Commentary

Business performance continues to be impacted by the restrictions of the COVID-19 response measures. Expenditure is generally down reflecting some efficiencies able to be made due to reduced theatrical product coming through the venue. Rental income from the vaccination clinic has cushioned the overall financial impact of reduced theatrical activity at the Civic and significantly increased resident access and visitation to the Civic complex. The condition and performance of Rugby Park continues to impact its saleability.



General Services

Ngā ratonga

GENERAL SERVICES - Public Transport

Level of Service

Measure	Target	Actual YTD	Status	Comment
Total public transport boardings	Year on Year increase	53227		Patronage numbers have not returned from the lockdowns and are lower compared to similar periods.
Customer satisfaction rating for quality is satisfactory or above	70%	Annual		
Customer satisfaction with price is satisfactory or above	80%	Annual		
Council administers and supports the Total Mobility scheme.	Total Mobility Scheme is administered	Annual		

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Long-term Plan (\$000)
Rates and penalties	445	448	- 3		894	872
Subsidies and grants	320	680	- 360		1,357	1,357
Income from activity	39	154	- 115		308	308
Investment revenue	-	-	-		-	-
Total revenue	804	1,282	- 478		2,559	2,537
Employee expenses	5	3	- 2		6	6
Other expenses	858	1,257	+ 399		2,506	2,506
Finance expenses	-	-	-		-	-
Depreciation	-	5	+ 5		9	9
Total expenses	863	1,265	+ 402		2,521	2,521
Net operating surplus / (deficit)	(59)	17	- 76		38	16

Commentary

NZTA subsidy revenue lower due to timing of a claim from NZTA is not aligned to the reporting period



General Services

Ngā ratonga

GENERAL SERVICES - Public Toilets

Level of Service

Measure	Target	Actual YTD	Status	Comment
Public toilets are operational 95% of open hours (which is 24 hours per day)	95%	94%		Delayed repair of one toilet in October has reduced the KPI for the month.

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Long-term Plan (\$000)
Rates and penalties	344	344	-		687	687
Subsidies and grants	-	-	-		-	-
Income from activity	-	-	-		-	-
Investment revenue	-	-	-		-	-
Total revenue	344	344	-		687	687
Employee expenses	-	-	-		-	-
Other expenses	232	314	+ 82		625	625
Finance expenses	-	-	-		-	-
Depreciation	70	31	- 39		62	62
Total expenses	302	345	+ 43		687	687
Net operating surplus / (deficit)	42	(1)	+ 43		-	-

Commentary

Depreciation running higher than estimated in Long-term Plan.



General Services

Ngā ratonga

GENERAL SERVICES - Housing Care

Level of Service

Measure	Target	Actual YTD	Status	Comment
Units are occupied 95% of the time	95%	99%		
Requests for service are responded to and remedial action in place: - Urgent	24	24		
Requests for service are responded to and remedial action in place: - Non-Urgent	5	5		

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Long-term Plan (\$000)
Rates and penalties	-	-	-		-	-
Subsidies and grants	-	-	-		-	-
Income from activity	690	695	- 5		1,389	1,389
Investment revenue	-	-	-		-	-
Total revenue	690	695	- 5		1,389	1,389
Employee expenses	-	-	-		-	-
Other expenses	565	457	- 108		909	909
Finance expenses	-	-	-		-	-
Depreciation	460	473	+ 13		945	945
Total expenses	1,025	930	- 95		1,854	1,854
Net operating surplus / (deficit)	(335)	(235)	- 100		(465)	(465)

Commentary

Other expenses higher than forecast as rates expense for year was paid in full and variance will reduce over rest of year.



General Services

Ngā ratonga

GENERAL SERVICES - Investments

Level of Service

Measure	Target	Actual YTD	Status	Comment
All properties, excluding those prepared, are leased	95%	N/A		This is an Annual KPI and it measures at the end of the year
Lease agreements are current at market rental levels	100%	N/A		This is an Annual KPI and it measures at the end of the year
Net rate of return	> Market interest rate (historic and current)	N/A		This is an Annual KPI and it measures at the end of the year

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Long-term Plan (\$000)
Rates and penalties	-	-	-		-	-
Subsidies and grants	-	-	-		-	-
Income from activity	1,430	1,481	- 51		2,958	2,958
Investment revenue	5,125	4,977	+ 148		5,166	5,166
Total revenue	6,555	6,458	+ 97		8,124	8,124
Employee expenses	2	-	- 2		1	1
Other expenses	726	772	+ 46		1,526	1,526
Finance expenses	935	1,122	+ 187		2,247	2,247
Depreciation	7	8	+ 1		16	16
Total expenses	1,670	1,902	+ 232		3,790	3,790
Net operating surplus / (deficit)	4,885	4,556	+ 329		4,334	4,334

Commentary

ICHL dividend received in December. Finance expenses lower than forecast as Invercargill City Council's weighted average cost of debt remains at 2.10%.



General Services

Ngā ratonga

GENERAL SERVICES - Corporate Services

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Long-term Plan (\$000)
Rates and penalties	956	946	+ 10		1,892	600
Subsidies and grants	-	-	-		-	-
Income from activity	611	580	+ 31		1,156	1,156
Investment revenue	24	-	+ 24		-	-
Total revenue	1,591	1,526	+ 65		3,048	1,756
Employee expenses	5,006	6,429	+ 1,423		11,000	11,000
Other expenses	716	1,070	+ 354		460	460
Finance expenses	-	-	-		-	-
Depreciation	148	351	+ 203		695	695
Total expenses	5,870	7,850	+ 1,980		12,155	12,155
Net operating surplus / (deficit)	(4,279)	(6,324)	+ 2,045		(9,107)	(10,399)

Commentary

Employee expenses forecast includes costs that are to be reforecast across the other activities in the quarter 3 forecast cycle. Consultancy spend is currently running lower than forecast but expected to come back inline with forecast before year end.



General Services

Ngā ratonga

GENERAL SERVICES - Property

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Long-term Plan (\$000)
Rates and penalties	2,790	2,790	-		5,580	5,580
Subsidies and grants	-	179	- 179		358	358
Income from activity	5	5	-		10	10
Investment revenue	-	-	-		-	-
Total revenue	2,795	2,974	- 179		5,948	5,948
Employee expenses	244	217	- 27		443	443
Other expenses	1,244	1,335	+ 91		2,648	2,648
Finance expenses	-	-	-		-	-
Depreciation	1,616	1,420	- 196		2,835	2,835
Total expenses	3,104	2,972	- 132		5,926	5,926
Net operating surplus / (deficit)	(309)	2	- 311		22	22

Commentary

Subsidies revenue funding time dependent on progress of Southland Museum and Art Gallery project. Other expenses below forecast reflects variability of breakdown maintenance cost. Depreciation running higher than estimated in Long-term Plan.



General Services

Ngā ratonga

GENERAL SERVICES - City Centre

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Long-term Plan (\$000)
Rates and penalties	82	82	-		164	164
Subsidies and grants	-	-	-		-	-
Income from activity	-	-	-		-	-
Investment revenue	-	-	-		-	-
Total revenue	82	82	-		164	164
Employee expenses	-	-	-		-	-
Other expenses	1	70	+ 69		140	140
Finance expenses	-	-	-		-	-
Depreciation	-	54	+ 54		109	109
Total expenses	1	124	+ 123		249	249
Net operating surplus / (deficit)	81	(42)	+ 123		(85)	(85)

Commentary

Expenses to be incurred closer to end of Streetscape project, in second half of year.

Support for external organisations

AS AT 31 DECEMBER 2021

Organisation / Fund	Actual YTD (\$000)	Full year forecast (\$000)	Funds remaining (\$000)	Long-term Plan (\$000)
Bluff Indoor Pool Trust	180	180	-	180
Bluff Maritime Museum Trust (Council Controlled Organisation)	20	20	-	20
Emergency Management Southland	203	405	202	405
Great South (Council controlled organisation)	420	1,679	1,259	1,679
He Waka Tuia (Awhi Rito)	-	380	380	380
Invercargill Public Art Gallery	157	314	157	314
Saving Grace (IC2 Trust)	-	100	100	100
Southland Indoor Leisure Centre Trust	350	700	350	700
Southland Regional Heritage Committee	504	956	452	956
Southland One Stop Shop Trust	30	27	(3)	27
Sport Southland	-	40	40	40
Te Ao Marama Inc.	-	97	97	97
<u>Other grants funds:</u>				
Community Wellbeing fund	34	500	466	500
Rugby Park Maintenance	-	350	350	350
Heritage Building Strategy fund	17	303	286	303
Facilities Maintenance fund	-	100	100	100

Schedule of Forecast Changes

AS AT 31 DECEMBER 2021

Item Name	Activities	Nature Of Change	Quarter 1 (\$000)	Quarter 2 (\$000)	Quarter 3 (\$000)	Quarter 4 (\$000)	Total Change (\$000)
STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSES							
Revenue							
Rates and penalties	Various Activities	Revised to align with rates set amount for 2021/22 year		1,591			1,591
Total Forecast Adjustments to Revenue			-	1,591	0	0	1,591
Expenses							
Total Forecast Adjustments to Expenses			-	0	0	0	0
Adjustments to Surplus / (Deficit) After Tax			-	1,591	0	0	1,591
STATEMENT OF FINANCIAL POSITION							
Assets							
Cash and cash equivalents	Various Activities	Re-alignment of opening balances with the Annual report 2020/21		10,168			10,168
Trade and other receivables	Various Activities	Re-alignment of opening balances with the Annual report 2020/21		48			48
Prepayments	Various Activities	Re-alignment of opening balances with the Annual report 2020/21		602			602
Inventories	Various Activities	Re-alignment of opening balances with the Annual report 2020/21		-92			-92
Property, plant and equipment	Various Activities	Re-alignment of opening balances with the Annual report 2020/21		-909			-909
Property, plant and equipment	Various Activities	Re-forecast capital expenditure profiles to reflect revised programme	3,476	-7,873			-4,397
Intangible assets	Various Activities	Re-alignment of opening balances with the Annual report 2020/21		735			735
Biological assets	Various Activities	Re-alignment of opening balances with the Annual report 2020/21		321			321
Investment property	Investments	Remove demolition of Esk Street West buildings capital expenditure as asset sold	-3,476				-3,476
Investment property	Various Activities	Re-alignment of opening balances with the Annual report 2020/21		-1,151			-1,151
Investment in CCOs and similar entities	Various Activities	Re-alignment of opening balances with the Annual report 2020/21		0			0
Other financial assets - other investments	Various Activities	Re-alignment of opening balances with the Annual report 2020/21		-851			-851
Total Forecast Adjustments to Assets			0	998	0	0	998
Liabilities							
Trade and other payables	Various Activities	Re-alignment of opening balances with the Annual report 2020/21		6,088			6,088
Employee benefit liabilities	Various Activities	Re-alignment of opening balances with the Annual report 2020/21		-584			-584
Borrowings	Various Activities	Re-alignment of opening balances with the Annual report 2020/21		-853			-853
Borrowings	Investments	Re-forecast borrowing profiles to reflect revised capital programme		-7,873			-7,873
Derivative financial instruments	Various Activities	Re-alignment of opening balances with the Annual report 2020/21		-1,589			-1,589
Total Forecast Adjustments to Liabilities			0	-4,811	0	0	-4,811
Equity							
Retained earnings	Various Activities	Re-alignment of opening balances with the Annual report 2020/21		9,610			9,610
Other reserves	Various Activities	Re-alignment of opening balances with the Annual report 2020/21		-3,801			-3,801
Total Forecast Adjustments to Equity			0	5,809	0	0	5,809

Statement of Comprehensive Revenue and Expense

For the six months ending 31 DECEMBER 2021

	YTD Actual Dec 2021 (\$000)	YTD Forecast Dec 2021 (\$000)	Full Year Forecast 2022 (\$000)	Long-term Plan 2022 (\$000)
REVENUE				
Rates and penalties	30,716	30,717	61,424	59,833
Fines	334	305	606	606
Subsidies and grants	4,018	7,315	16,952	16,952
Direct charges revenue	10,925	10,542	23,347	23,347
Rental revenue	1,478	1,926	3,847	3,847
Finance revenue	262	91	182	182
Dividends & subvention revenue	4,886	4,886	4,984	4,984
Total revenue	52,619	55,782	111,342	109,751
EXPENSES				
Employee expenses	13,032	14,309	27,237	27,237
Depreciation and amortisation	14,409	14,135	28,233	28,233
Other expenses	23,460	25,108	50,075	50,075
Finance expenses	935	1,122	2,247	2,247
Total expenses	51,836	54,674	107,792	107,792
Net operating surplus (deficit)	783	1,108	3,550	1,959
Other gains/(losses)	0	0	1,589	1,589
Surplus / (deficit) before tax	783	1,108	5,139	3,548
Income tax expense	0	0	0	0
Surplus (deficit) after tax	783	1,108	5,139	3,548
OTHER COMPREHENSIVE REVENUE AND EXPENSE				
Property, plant and equipment revaluation gain (loss)	0	0	85,053	85,053
Carbon credit revaluation gains/(losses)	0	0	0	0
Cash flow hedges	0	0	0	0
Total other comprehensive revenue and expense	0	0	85,053	85,053
TOTAL COMPREHENSIVE REVENUE AND EXPENSE	783	1,108	90,192	88,601

Statement of Financial Position

AS AT 31 DECEMBER 2021

	YTD Actual Full Year Forecast		Annual Report
	Dec 2021	2022	2021
	(\$000)	(\$000)	(\$000)
ASSETS			
Cash and cash equivalents	9,071	16,673	16,673
Trade and other receivables	5,772	11,376	11,376
Prepayments	2,624	1,063	1,063
Inventories	734	733	733
Non-current assets held for resale	0	0	9,980
Property, plant and equipment	852,777	965,297	847,605
Intangible assets	2,404	2,335	2,429
Biological assets	4,022	4,159	4,022
Investment property	28,113	36,069	28,113
Investment in CCOs and similar entities	76,569	76,569	76,569
Other financial assets - other investments	42,105	37,927	37,745
TOTAL ASSETS	1,024,191	1,152,201	1,036,308
LIABILITIES			
Trade and other payables	7,522	18,434	20,025
Provisions	928	928	928
Employee benefit liabilities	2,748	3,453	3,453
Borrowings	89,527	116,514	89,222
Derivative financial instruments	1,904	1,904	1,904
Total liabilities	102,629	141,233	115,532
TOTAL EQUITY			
Retained earnings	377,260	397,449	376,475
Other reserves	544,302	613,519	544,301
Total equity	921,562	1,010,968	920,776
TOTAL LIABILITIES AND EQUITY	1,024,191	1,152,201	1,036,308