



PERFORMANCE REPORT

As at 31 March 2023

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%		
If variance is below \$10,000		

Note: If no forecast amount, the traffic light is green

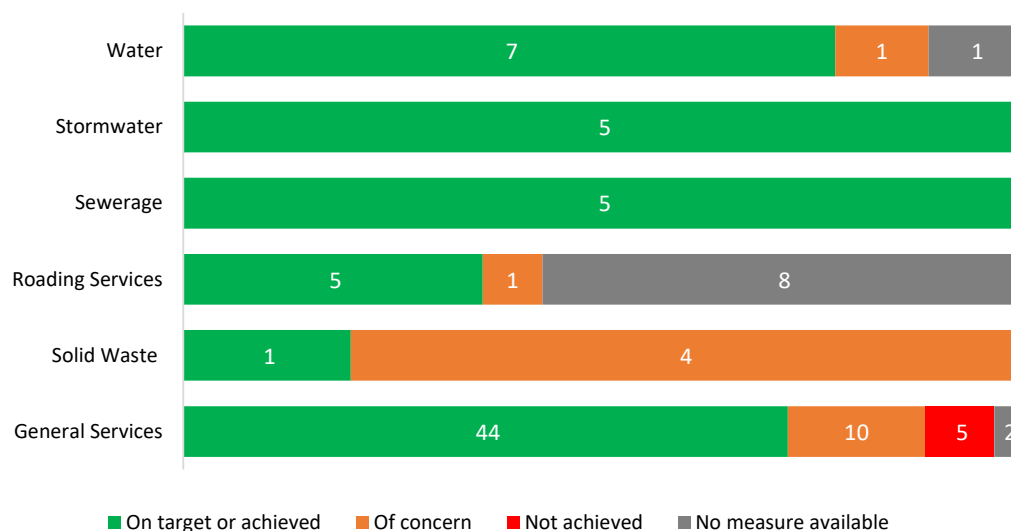
Net Operating surplus / (deficit)	
If Variance is positive	
If Variance is negative:	
Variance as % of forecast <6%	
Variance as % of forecast >6%	



Performance Summary

AS AT 31 March 2023

Level of service performance



Commentary - Level of service performance

As Council reaches the end of the third quarter, it is continuing to deliver on its core services and maintaining the improvements on visitor numbers across Council facilities. In total, 67 of the 99 performance measures are currently on target. There are 16 which are currently of concern, and five which cannot be met this year – these are primarily measures that require 100% delivery which had not been met in quarter one or are satisfaction measures which cannot now be achieved. The remainder of the measures are annual, or do not have enough data to report on at this stage in the year.

The Water, Stormwater and Sewerage activities are performing well, with the only measure of concern related to contractor response times to non-urgent enquiries. There is no substantive change from the first quarter.

The Roading Activity is currently performing well (while noting much data is only interim and final figures are not available until the end of year) with the exception of road traffic accidents which continues to be an issue, with one fatality experienced this year.


Solid Waste results continue to track below target in a number of areas, although there is some improvement quarter on quarter in some areas.

Visitor numbers remain positive across the majority of Council services with the exception of passenger transport. Results from the residents survey indicate issues to do with location and timetables rather than price are a greater driver.

Performance Summary

AS AT 31 March 2023

Commentary - Level of service performance



Regulatory Services is legislatively required to maintain 100% targets for processing, which they have met in regards to the food and alcohol applications, but were under target on the building and resource consents. This is being addressed internally, however, it is notable that the resource consent result of 98% is a significant improvement on last year's result and compliance has been trending upwards over the last three quarters.

Customer satisfaction is low across most areas measured with the exception of parks and libraries. It will not be possible to fully assess these trends until next year as there has been a methodology change to the residents survey. Target levels will be reviewed as part of the LTP process.

Performance Summary

AS AT 31 March 2023

Commentary

A number of forecast changes have been identified during the preparation of the quarterly performance report. These are changes from the numbers included in December's performance report. The changes are detailed in the Schedule of Forecast Changes section of the Performance report attachment.

The key forecast changes that Council will be asked to approve are:

- A \$4.0 million increase to subsidy revenue for 2022/23 to align with when subsidy income can be recognised for accounting purposes. The majority of the increase reflects the progress on the Storage facility at Tisbury.
- A \$0.6 million decrease to rates revenue to realign the forecast with the actual rates set for 2022/2023,
- A further \$0.4 million decrease in direct charges revenue to reflect lower fees and charges received over the past nine months of the year due to slower recovery from Covid trends,
- Increased finance revenue of \$0.2 million for subvention income received and \$0.2 million decrease in finance expenses based on timing of borrowing movements,
- \$0.2 million decrease in depreciation expense as a result of final adjustments to the revaluation of three waters, roading and operational building assets at 30 June 2022.
- A \$1.4 million increase to employee expenses. This increase reflects the changes in current staffing structure compared to the structure when setting the Annual Plan 2022/2023. This also includes the impact of the minimum wage increase on 1 April 2023.
- An increase in other expenses forecast including \$0.6 million for realignment of Roding and Passenger Transport expenses to Waka Kotahi operating programme, \$0.6 million increase of electricity and software costs based on contract renewal projections and \$0.5 million for increased operational cost of the Water and Sewerage systems.

Performance Summary

AS AT 31 March 2023

Financial performance YTD (\$000)

Net operating surplus / (Deficit)

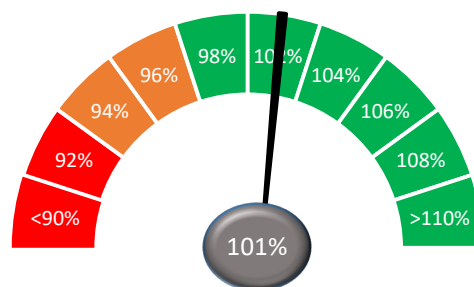
Actual: **(\$4,714)**

Forecast: (\$7,178)
Variance: \$2,464 favourable

Revenue

Actual: **\$86,944**

Forecast: \$86,486
Variance: \$458 favourable



Expenditure

Actual: **\$91,658**

Forecast: \$93,664
Variance: \$2,006 underspent



	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Rates and penalties	49,984	49,861	+ 123		66,481	65,777
Subsidies and grants	9,661	10,512	- 851		16,148	13,549
Income from activities	20,204	18,960	+ 1,244		26,906	28,325
Investment revenue	7,095	7,153	- 58		7,773	5,781
Total revenue	86,944	86,486	+ 458		117,308	113,432
Employee expenses	22,118	23,404	+ 1,286		31,979	30,602
Other expenses	36,638	37,371	+ 733		53,114	51,377
Finance expenses	2,161	2,242	+ 81		2,989	2,325
Depreciation	30,741	30,647	- 94		40,863	32,023
Total expenses	91,658	93,664	+ 2,006		128,945	116,327
Net operating surplus / (deficit)	(4,714)	(7,178)	+ 2,464		(11,637)	(2,895)

Performance Summary

AS AT 31 March 2023

Net operating surplus by activity group

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Water	413	264	+ 149		(119)	1,756
Stormwater	288	194	+ 94		189	805
Sewerage	(2,168)	(2,385)	+ 217		(3,332)	368
Roading Services	(1,462)	(1,281)	- 181		(1,756)	2,640
Solid Waste	(628)	(454)	- 174		(552)	(953)
General Services	(1,157)	(3,516)	+ 2,359		(6,068)	(7,511)
Council	(4,714)	(7,178)	+ 2,464		(11,638)	(2,895)

Commentary

For the nine months to 31 March 2023, excluding depreciation the Council had an operating surplus of \$26.0 million. This is \$2.5 million higher than forecast (\$23.5 million). Including depreciation, Council had a deficit for the first nine months of the year of \$4.7 million, this is better than the \$7.2 million deficit forecast by \$2.5 million.

Total revenue for the nine months was \$86.9 million and is better than forecast by \$0.5 million. The key variances include:

- Higher than forecast timber revenue from harvesting at the Sandy Point forestry has contributed an additional \$1.0 million.
- Lower subsidy claims submitted to Waka Kotahi. Roothing operating expenditure is currently tracking lower than forecast and is reflective in the subsidy revenue received to date.

Total expenditure for the nine months was \$91.7 million and is lower than forecast by \$2.0 million.

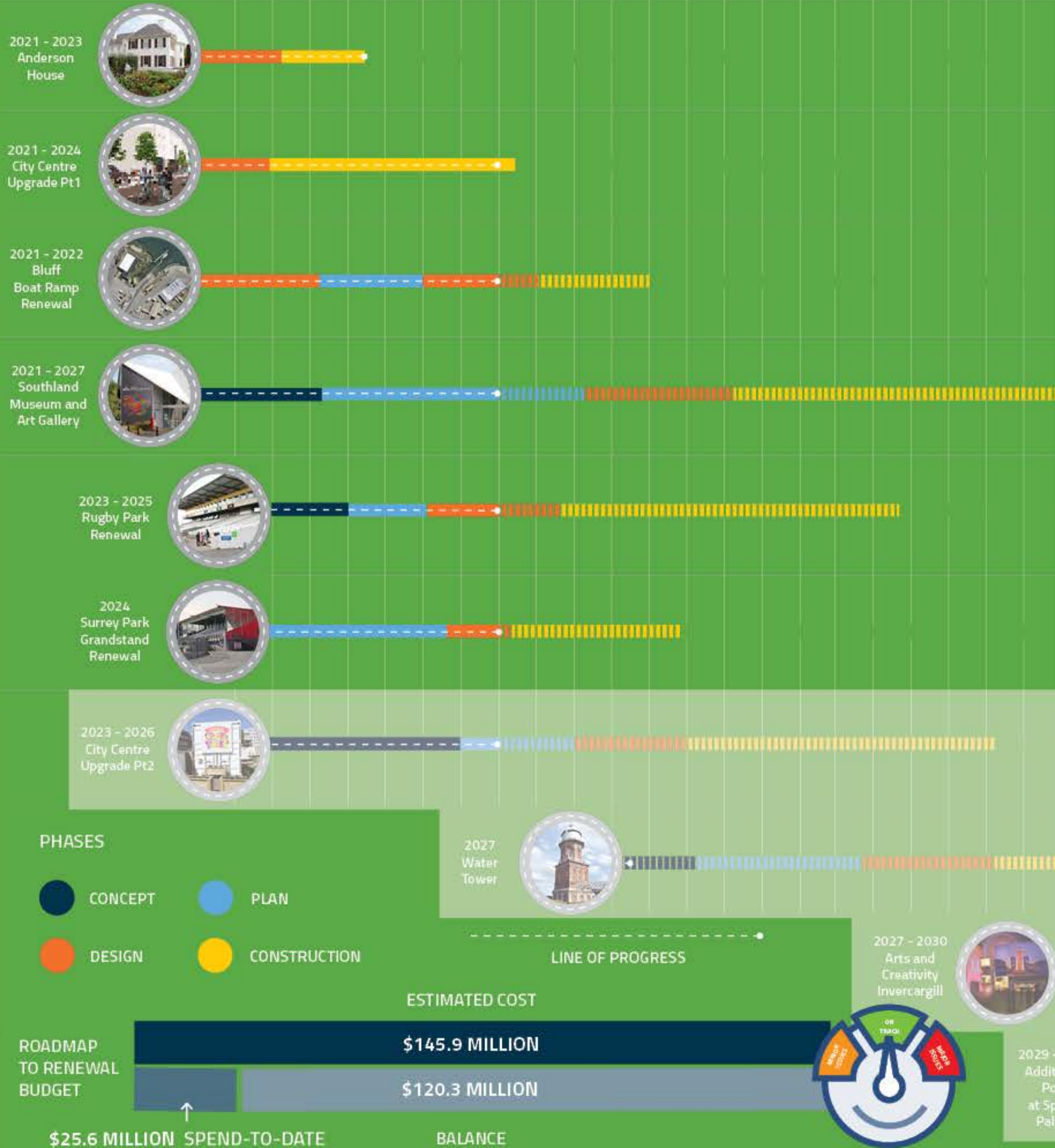
The key variances include:

- Lower spend on consultancy services required.
- Differences between projected staff movements and actuals. This includes timing of staff turnover and vacancy fulfilment.

The full year forecast is a deficit of \$10.9 million, which is \$8.7 million higher than budgeted in the Annual Plan. However, excluding depreciation, the forecast deficit is in line with the annual plan budget.

Roadmap to Renewal Delivery - Progress to date

July 2021, October 2021, January 2022, April 2022, July 2022, October 2022, January 2023, April 2023, July 2023, October 2023, January 2024, April 2024, July 2024, October 2024, January 2025, April 2025, July 2025, October 2025, January 2026, April 2026, July 2026, October 2026, January 2027, April 2027, July 2027, October 2027, January 2028, April 2028, July 2028, October 2028, January 2029, April 2029, July 2029, October 2029, January 2030, April 2030, July 2030, October 2030, January 2031, April 2031, June 2031



City street stage 1 is complete. Some minor tidy-up work will be carried out this month.

The Design team for the main Museum building has been appointed and started this month; the portal frame will be erected this month at Tisbury, and that project is progressing well.

Test pile work is planned to start in a few weeks at Bluff; this is the last engineering task before we go out to market for a contractor to build and install our new jetties.



Capital Expenditure Summary

AS AT 31 March 2023

Commentary

The capital forecast for 2022/2023 has been revised further from \$59.2 million in December 2022 to \$53.2 million based on current work delivery projections and discussions with Council.

Movements include:

- Further reapportionment of project costs over the life of the project for Branholme Supply line renewal (\$3.0 million), City Streets (\$2.9 million), Project 1225 (\$0.1 million) and Bluff boat ramp (\$0.2 million) later into the timeline of the projects to align with expected spend.
- Increase to the renewal programme of the treatment plants for Water (\$0.2 million) and Sewerage (\$0.3 million) to cover the unexpected replacement of UV tubes and other capital planned brought forward to be completed by year end.
- Additional \$0.3 million to escalate the upgrading of the Council fleet to energy efficient, and high safety rating vehicles.
- Deferring \$0.5 million for renewals of Aquatic, Bluff service centre and Parks buildings to 2023/2024. These projects are still in initial stages and construction will not commence this year.
- Adjustments to the Roothing and Passenger Transport programme to align with the latest Waka Kotahi forecast has resulted in a reduction of the programme by \$0.1 million.

The lower capital programme has further decreased the forecast amount of borrowing required this year by \$4.3 million.

Capital expenditure of \$40.4 million has been spent for the nine months to 31 March 2023. This is 76% of the forecast for the year of \$53.2 million, and 51% of the \$79.8 million Annual Plan programme.

Capital Expenditure by activity group

	Actual YTD	Forecast YTD	Variance	% of Full year forecast	Full year forecast	A/Plan Planned capital
	(\$000)	(\$000)	(\$000)		(\$000)	(\$000)
Water	10,496	8,298	+ 2,198	96%	10,987	18,973
Stormwater	2,859	3,407	- 547	63%	4,542	5,692
Sewerage	3,301	3,085	+ 217	72%	4,555	4,463
Roothing Services	6,879	6,710	+ 168	77%	8,947	13,191
Solid Waste	27	75	- 48	27%	100	100
General Services	16,833	18,039	- 1,206	70%	24,052	37,368
Council	40,395	39,613	+ 782	76%	53,183	79,787

Capital Expenditure Summary

AS AT 31 March 2023

Road map to renewals projects

See Roadmap to renewals table for progress details on projects

Project		Actual	Forecast	% of	Amended
		(\$000)	(\$000)	forecast spent	LTP Planned capital
				%	(\$000)
Anderson House	2022/23	147	143	103%	204
	LTP	1,413	1,400	101%	1,400
City Centre - Stage 1	2022/23	8,149	9,238	88%	5,925
	LTP	19,712	20,800	95%	20,800
City Centre - Stage 2	2022/23	-	-	100%	2,300
	LTP	108	13,600	1%	13,600
Museum redevelopment (Project 12 25)	2022/23	3,085	4,922	63%	10,090
	LTP	3,784	65,460	6%	65,460
Bluff Boat Ramp renewal	2022/23	103	346	30%	1,000
	LTP	402	1,800	22%	1,800
Rugby Park renewal	2022/23	175	491	36%	1,676
	LTP	175	4,900	4%	4,900
Water Tower	LTP	3	4,100	0%	4,100
City Centre Masterplan Urban Play	LTP	-	6,500	0%	6,500
Surrey Park Grandstand renewal	LTP	0	1,500	0%	1,500
Arts and Creativity Invercargill	LTP	-	17,600	0%	17,600
Additional Pool at Splash Palace	LTP	-	8,200	0%	8,200
Total	2022/23	11,661	15,190	77%	21,195
	LTP	25,599	145,860	18%	145,860



Water

Wai

Commentary

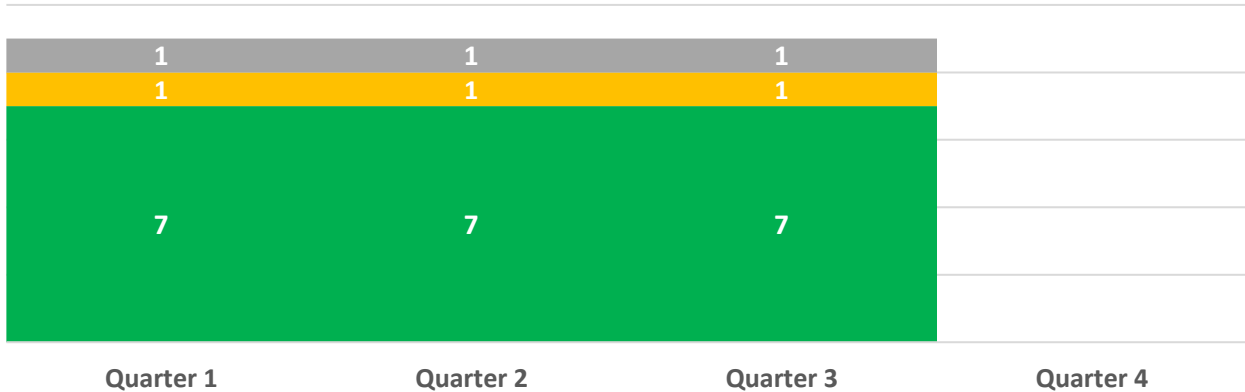
The Water Activity has continued to ensure the delivery of a safe water supply to Invercargill properties. In the third quarter, the activity is on track to deliver all but one of their KPIs, with responses to non-urgent call-outs happening just outside the targeted five day window. Council continues to work on communicating with the contractor to ensure they are meeting the targeted timeframe.

With the dry weather over summer there has been additional requests for bulk water. This has generated additional water sales revenue above forecast.

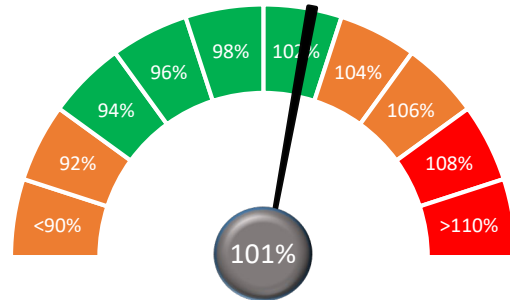
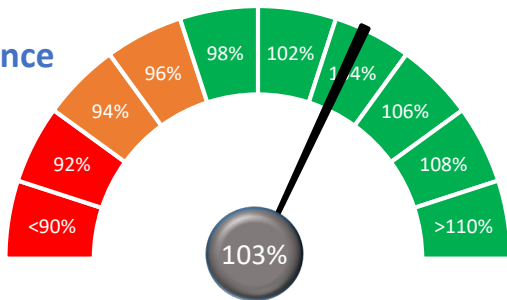
The Branxholme pipeline stage one is in final stages of completion with pressure testing underway.

Level of Service

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



Finance



Revenue YTD

Expenditure YTD

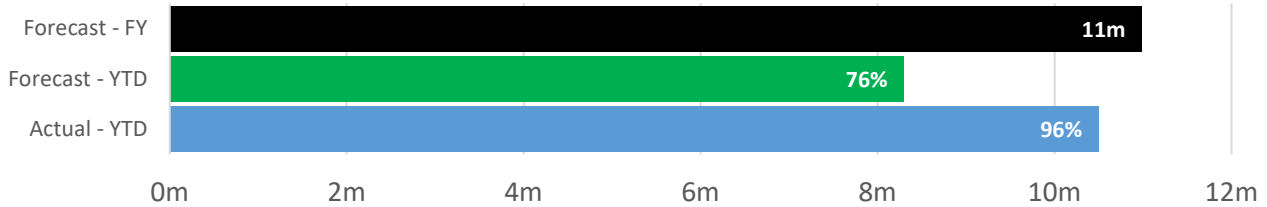
	Operating Revenue	Operating Expenditure	Net Operating surplus
Actual YTD:	\$ 9,165,000	\$ 8,752,000	\$ 413,000
Forecast YTD:	\$ 8,920,000	\$ 8,656,000	\$ 264,000
Variance:	+ \$ 245,000 Favourable	- \$ 96,000 Overspent	+ \$ 149,000 Favourable



Water

Wai

Capital expenditure against forecast



Level of Service

Measure	Baseline	Target	Actual YTD	Status	Last yr YTD
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	100%
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	100%
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%	Annual Measure	Grey	Annual measure
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 38m	Green	0h 25m
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	2h 09m	Green	1h 32m



Water

Wai

Level of Service

Measure	Baseline	Target	Actual YTD	Status	Last yr YTD
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	5d 1h 54m		5d 23h 32m
	Council will continue to communicate with the contractor to ensure the delivery of service within the targeted timeframe.				
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	5d 20h 10m		6d 13h 34m
The average consumption of drinking water per day per resident within the Invercargill City Council territorial district		Less than 300 litres/day	265		302
The total number of complaints received by Council per 1,000 connections about any of the following: - Drinking water clarity - Drinking water taste - Drinking water odour - Drinking water pressure of flow - Continuity of supply - Council's response to any of these issues		<10 in total	5.73		1.24



Water

Wai

Financials

	Actual YTD	Forecast YTD	Variance		Full year forecast	Annual Plan
Rates and penalties	6,976	6,976	-		9,301	9,236
Subsidies and grants	700	700	-		700	-
Income from activity	1,489	1,244	+ 245		1,659	1,659
Investment revenue	-	-	-		20	-
Total revenue	9,165	8,920	+ 245		11,680	10,895
Employee expenses	3	-	- 3		-	-
Other expenses	3,642	3,569	- 73		4,700	4,440
Finance expenses	-	-	-		317	182
Depreciation	5,107	5,087	- 20		6,782	4,517
Total expenses	8,752	8,656	- 96		11,799	9,139
Net operating	413	264	+ 149		(119)	1,756

Key capital projects over \$250,000

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)	% of Full year forecast	Full year forecast (\$000)	A/Plan planned capital (\$000)
Treatment plant renewals	264	237	+ 27	110%	240	660
	Replacement of UV tubes occurred in late quarter 2					
Pumping stations renewals	1	1	- 0	52%	1	1,154
Pipe renewals	2,475	2,359	+ 116	79%	3,145	1,300
Branxholme pipeline	7,490	5,605	+ 1,885	100%	7,473	15,859
	Branxholme pipeline stage one is in final stages of completion with pressure testing underway.					



Sewerage

Waikeri

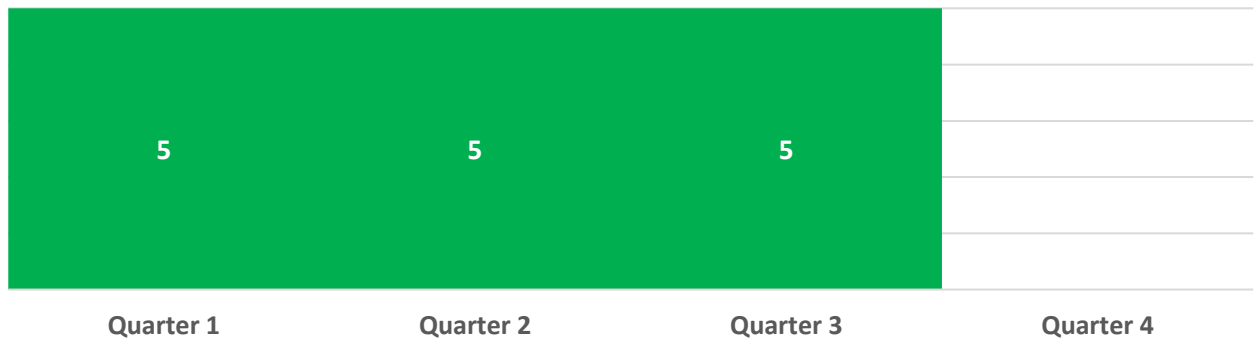
Commentary

The Sewerage Activity covers the pipes, pumping stations and treatment plants for the collection, treatment and disposal of sewage in order to enhance the health and wellbeing of Invercargill residents. The performance measures are set by the DIA, and have all been met in quarter three.

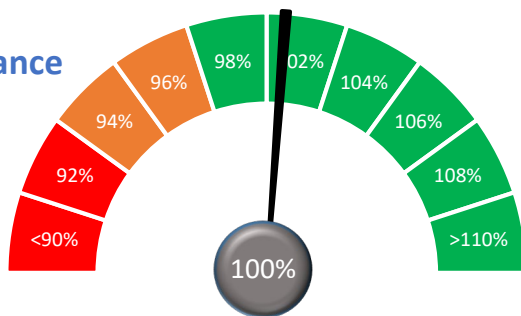
Other expenses are underspent in the third quarter due to the sludge removal that was expected to be underway in this quarter will be undertaken in the fourth quarter.

Level of Service

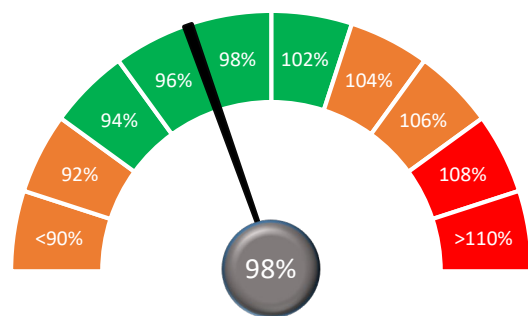
- On target or achieved
- Of concern
- Not achieved
- No measure available



Finance



Revenue YTD



Expenditure YTD

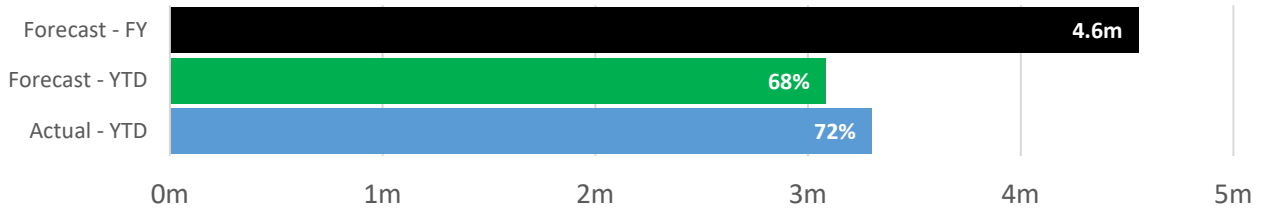
	Operating Revenue	Operating Expenditure	Net Operating surplus
Actual YTD:	\$ 6,228,000	\$ 8,396,000	(\$ 2,168,000)
Forecast YTD:	\$ 6,202,000	\$ 8,587,000	(\$ 2,385,000)
Variance:	+ \$ 26,000 Favourable	+ \$ 191,000 Underspent	+ \$ 217,000 Favourable



Sewerage

Waikeri

Capital expenditure against forecast



Level of Service

Measure	Baseline	Target	Actual YTD	Status	Last yr YTD
Number of dry weather sewerage overflows per 1,000 properties - DIA Performance Measure 1 (system and adequacy)	DIA	Max 4	0.36	Green	1.08
Compliance with Council's resource consents for discharge from its sewerage system - DIA Performance measure 2 (discharge compliance)	DIA	Max 0	0	Green	0
DIA Performance Measure 3 (fault response times)					
(a) The median response time to attend emergency blockages	DIA	<1 hour	17m	Green	0h 18m
(b) The median response time to resolve emergency blockages	DIA	<6 hours	1h 20m	Green	1h 14m
DIA Performance Measure 4 (customer satisfaction) The number of complaints received about:		Max 4	0.53	Green	1.80



Sewerage

Waikeri

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Rates and penalties	5,372	5,372	-		7,162	7,147
Subsidies and grants	89	89	-		89	-
Income from activity	767	741	+ 26		988	988
Investment revenue	-	-	-		3	-
Total revenue	6,228	6,202	+ 26		8,242	8,135
Employee expenses	11	10	- 1		13	13
Other expenses	2,480	2,688	+ 208		3,709	3,268
Finance expenses	-	-	-		-	-
Depreciation	5,905	5,889	- 16		7,852	4,486
Total expenses	8,396	8,587	+ 191		11,574	7,767
Net operating	(2,168)	(2,385)	+ 217		(3,332)	368

Key capital projects over \$250,000

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)	% of Full year forecast	Full year forecast (\$000)	A/Plan planned capital (\$000)
Treatment plant renewals	349	333	+ 16	39%	886	1,480
	Programme slowed to allow funds to be reallocated to pipe renewal.					
Pipe renewals	2,780	2,570	+ 210	81%	3,427	2,740
	Projects are at advanced stages including the Kennington pipe line renewal due to complete by Q4 and has been delayed due Kiwi Rail application process time frames.					



Stormwater

Wai tupuhi

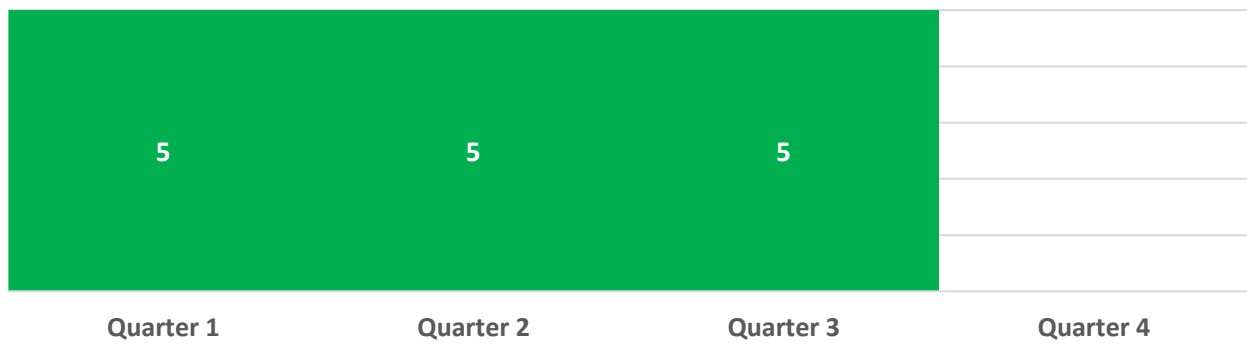
Commentary

Stormwater Activity covers the network to manage stormwater within the city. The performance measures are set by the DIA, and have all been met in quarter three.

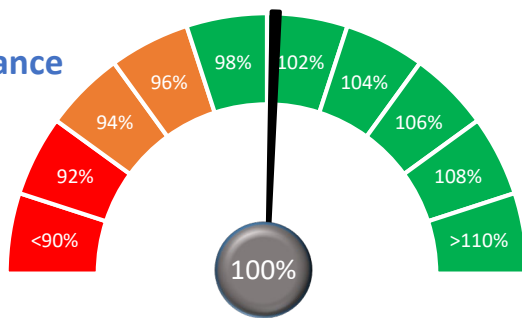
Other expenses remain under forecast but is anticipated to increase by year end subject to contractor availability.

Level of Service

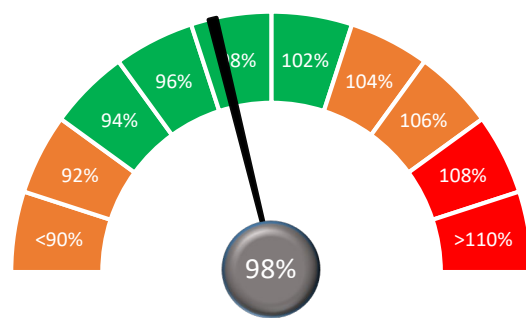
- On target or achieved
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- Not achieved
- No measure available



Finance



Revenue YTD



Expenditure YTD

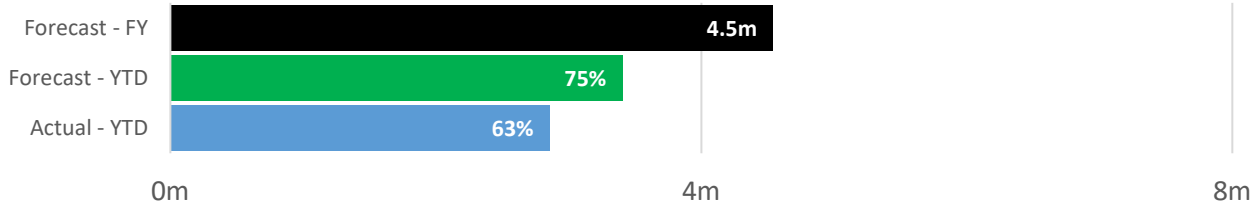
	Operating Revenue	Operating Expenditure	Net Operating surplus
Actual YTD:	\$ 5,539,000	\$ 5,251,000	\$ 288,000
Forecast YTD:	\$ 5,530,000	\$ 5,336,000	\$ 194,000
Variance:	+ \$ 9,000 Favourable	+ \$ 85,000 Underspent	+ \$ 94,000 Favourable



Stormwater

Wai tupuhi

Capital expenditure against forecast



Level of Service

Measure	Baseline	Target	Actual YTD	Status	Last yr YTD
DIA Performance measure 1 (system adequacy) (a) The number of flooding events that occur in the Invercargill City district	DIA	0	0	Green	2
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)	DIA	0	0	Green	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: - Abatement notices - Infringement notices - Enforcement orders - Convictions	DIA	0	0	Green	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	DIA	<1 hour	25m	Green	1
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)	DIA	<4	1	Green	2



Stormwater

Wai tupuhi

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Rates and penalties	4,479	4,479	-		5,972	5,884
Subsidies and grants	1,044	1,044	-		1,044	1,647
Income from activity	16	7	+ 9		9	9
Investment revenue	-	-	-		20	-
Total revenue	5,539	5,530	+ 9		7,045	7,540
Employee expenses	1	-	- 1		-	-
Other expenses	1,877	1,972	+ 95		2,371	2,360
Finance expenses	-	-	-		-	-
Depreciation	3,373	3,364	- 9		4,485	4,375
Total expenses	5,251	5,336	+ 85		6,856	6,735
Net operating	288	194	+ 94		189	805

Key capital projects over \$250,000

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)	% of Full year forecast	Full year forecast (\$000)	A/Plan planned capital (\$000)
Pipe renewals	1,150	2,467	- 1,316	35%	3,289	3,290
<p>Designs all completed, all programmed works underway. Deveron St has been delayed due to Covid related issues and contractor availability. Dee St delayed due to archaeological discovery.</p>						
Stead Street stop bank	1,699	937	+ 762	136%	1,249	2,097
<p>Majority of project completed with Art work installed.</p>						



Roading Services

Ratonga rori

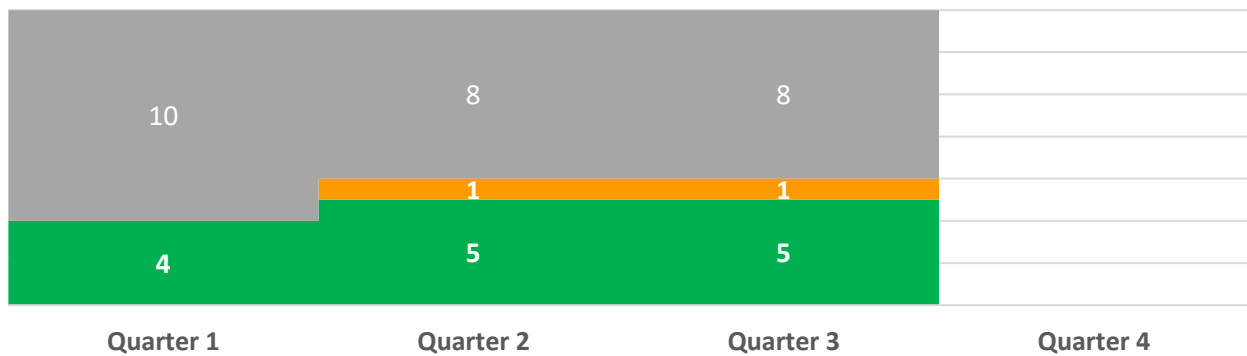
Commentary

The Roothing Activity is responsible for providing a safe, connected and accessible transport system within Invercargill city. Many of the performance measurements are set by the DIA and are unavailable at the end of quarter three as they are annual measures. Where data is available the activity is currently on target, with the exception of road traffic accidents where numbers continue to be sadly high, although they are not yet exceeding 2021/2022.

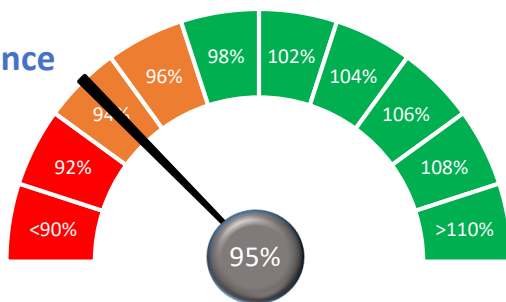
Operating expenses remain under forecast due to resources being focused on completing city centre. This will likely mean some of the work will be deferred to next year and will be reviewed over the coming months. This has also contributed to lower subsidies received from Waka Kotahi. Additional revenue has also been received from insurance claims for damaged property.

Level of Service

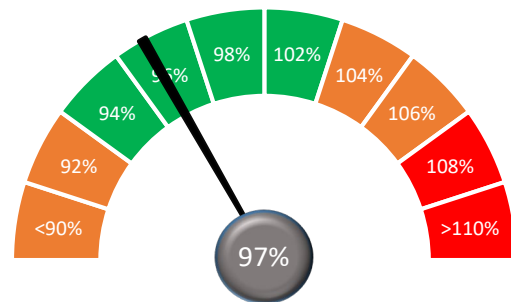
■ On target or achieved ■ Of concern
■ Not achieved ■ No measure available



Finance



Revenue YTD



Expenditure YTD

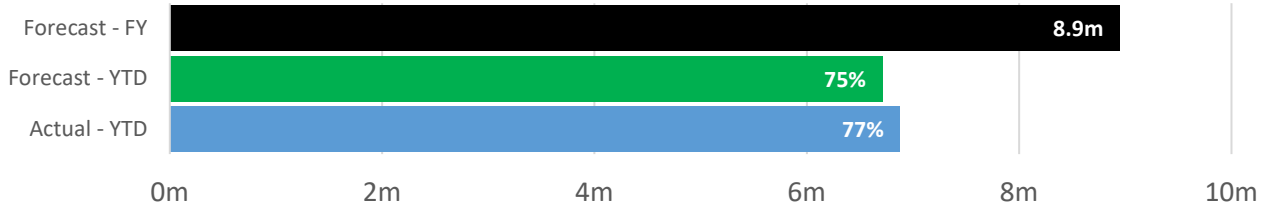
	Operating Revenue	Operating Expenditure	Net Operating surplus
Actual YTD:	\$ 12,912,000	\$ 14,374,000	(\$ 1,462,000)
Forecast YTD:	\$ 13,595,000	\$ 14,876,000	(\$ 1,281,000)
Variance:	- \$ 683,000 Unfavourable	+ \$ 502,000 Underspent	- \$ 181,000 Unfavourable



Roading Services

Ratonga rori

Capital expenditure against forecast



Level of Service

Measure	Baseline	Target	Actual YTD	Status	Last yr YTD
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	DIA & ONRC	Decreasing annually	13 crashes to date (1 Fatality and 13 Serious Injuries)		Annual
	All crash data continues to be monitored and feeds into decision making around roading infrastructure.				
Collective risk (crash density) – fatal and serious injury rate per km of road	ONRC	Decreasing annually	Data available annually		Annual
Personal risk – average annual fatal and serious injury crashes per 100 million vehicle-kilometres	ONRC	Decreasing annually	Data available annually		Annual
The average quality of ride, on a sealed local road network, measured by smooth travel exposure	DIA & ONRC	Higher than national average	Data available annually		Annual
The percentage of the sealed local road network that is resurfaced	DIA	> 5.5%	Data available annually		Annual



Roading Services

Ratonga rori

Level of Service

Measure	Baseline	Target	Actual YTD	Status	Last yr YTD
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	DIA	< 8% in very poor condition	Data available annually		Annual
	On target				
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	DIA	75%	81%		78%
	On target				
The number of unplanned road closures and the number of vehicles affected by closures annually	ONRC	< 8	Data available annually		Annual
	On target				
Proportion of network not available to Class 1 heavy vehicles and 50MAX vehicles	ONRC	Maintain / Increase proportion	No decrease in % of network		Annual
	On target				
Mean travel times for private motor vehicles on key routes	ONRC	Maintain stable trend	Data unavailable		Annual
	On target				
The overall cost per km and vkt of routine maintenance activities, and cost by work category on each road network for the financial year	ONRC	<= Peer Group Average	Data available annually		Annual
	On target				



Roving Services

Ratonga rori

Level of Service

Measure	Baseline	Target	Actual YTD	Status	Last yr YTD
An Invercargill street lighting fault is responded to promptly	ICC	> 75%	97%		100%
	On target				
Vandalised signs are promptly responded to and corrective actions commenced	ICC	> 85%	96%		88%
	On target				
Damaged traffic signals are attended to promptly	ICC	> 85%	100%		100%
	On target				

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Rates and penalties	6,478	6,478	-		8,637	8,637
Subsidies and grants	5,521	6,363	- 842		8,484	9,871
Income from activity	913	752	+ 161		1,002	1,996
Investment revenue	-	2	- 2		127	-
Total revenue	12,912	13,595	- 683		18,250	20,504
Employee expenses	3	-	- 3		-	-
Other expenses	5,090	5,627	+ 537		7,674	7,063
Finance expenses	-	-	-		-	-
Depreciation	9,281	9,249	- 32		12,332	10,801
Total expenses	14,374	14,876	+ 502		20,006	17,864
Net operating	(1,462)	(1,281)	- 181		(1,756)	2,640

Key capital projects over \$250,000

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)	% of Full year forecast	Full year forecast (\$000)	A/Plan planned capital (\$000)
Resurfacing. Rehabilitation and drainage renewals	4,216	3,795	+ 421	83%	5,060	7,775
	On track with realigned Waka Kotahi reforecast.					
Footpath renewals	754	713	+ 41	79%	950	858
Low cost, low risk capital renewals	3,692	3,150	+ 542	88%	4,200	4,129
	Remaining work to be completed for the year will be done within existing forecast .					



Solid Waste Management

Para

Commentary

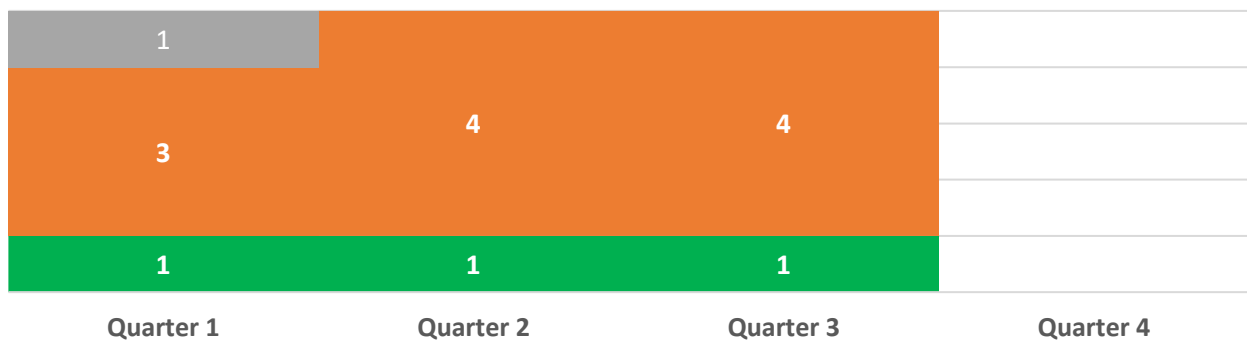
Solid Waste results continue to track below target in a number of areas however this is generally consistent with annual trends in this space. Recycling an area of ongoing focus, with education programmes sitting alongside investigations into the separation of recyclables as well as the contribution of commercial waste to landfill. The recycling trend remains below previous years but is improving quarter on quarter. Landfill rates remain high, with quarter two and three both exceeding quarter one. The diverted material rate is improving quarter on quarter although it remains below trend. More positively, currently the discarded materials rate per person, per annum is on track to meet its target.

Additional revenue has been received due to increase in recycling reimbursement from MFE as well as from SDC for recovering their share of variable recycling costs.

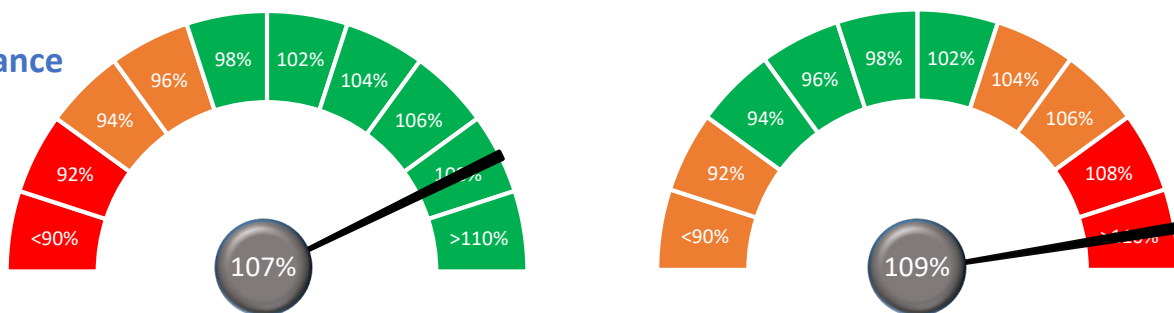
Expenses are tracking higher than forecast due to increasing CPI contract cost adjustments. Recycling costs have increased due to increased contamination volume.

Level of Service

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



Finance



Revenue YTD

Expenditure YTD

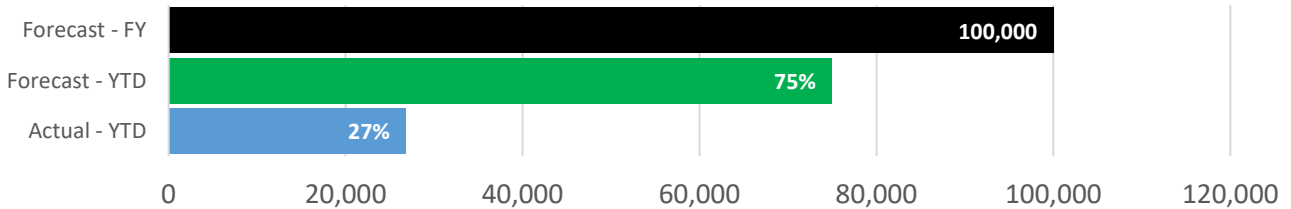
	Operating Revenue	Operating Expenditure	Net Operating surplus
Actual YTD:	\$ 7,582,000	\$ 8,210,000	(\$ 628,000)
Forecast YTD:	\$ 7,080,000	\$ 7,534,000	(\$ 454,000)
Variance:	+ \$ 502,000 Favourable	- \$ 676,000 Overspent	- \$ 174,000 Unfavourable



Solid Waste Management

Para

Capital expenditure against forecast



Level of Service

Measure	Baseline	Target	Actual YTD	Status	Last yr YTD	
Discarded materials rate per person per annum (kgs)	ICC	Maintain a regional materials discarded rate of 650kg per person per annum.	326		N/A	
At the end of Q3 2023 we are 325.6 Kg per capita						
Monitoring the trends in key material types to landfill (i.e. cleanfill green waste, recyclables)	Trend in kerbside recycling	ICC	Increasing trend	2,420		2,366
	1. Implementing education and community engagement initiatives 2. Investigating opportunities to separate glass and organics from other recyclables 3. Investigating sources of funding to support initiatives					
	Trend in landfill rubbish	ICC	Decreasing trend	8,116		8,534
	Continue to engage and communicate with the community.					
	Trend in solid waste to landfill	ICC	Decreasing trend	17,647		17,750
	Analysing the contribution of commercial waste to landfill to determine opportunities to divert commercial waste.					
	Trend in diverted material	ICC	Increasing trend	6,037		7,398
SOL-1, 2 & 3 will support this						



Solid Waste Management

Para

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Rates and penalties	4,003	4,003	-		5,337	5,015
Subsidies and grants	-	-	-		-	-
Income from activity	3,579	3,077	+ 502		5,903	5,903
Investment revenue	-	-	-		30	-
Total revenue	7,582	7,080	+ 502		11,270	10,918
Employee expenses	-	-	-		-	1
Other expenses	7,901	7,165	- 736		11,268	11,267
Finance expenses	-	-	-		62	52
Depreciation	309	369	+ 60		492	551
Total expenses	8,210	7,534	- 676		11,822	11,871
Net operating	(628)	(454)	- 174		(552)	(953)



General Services

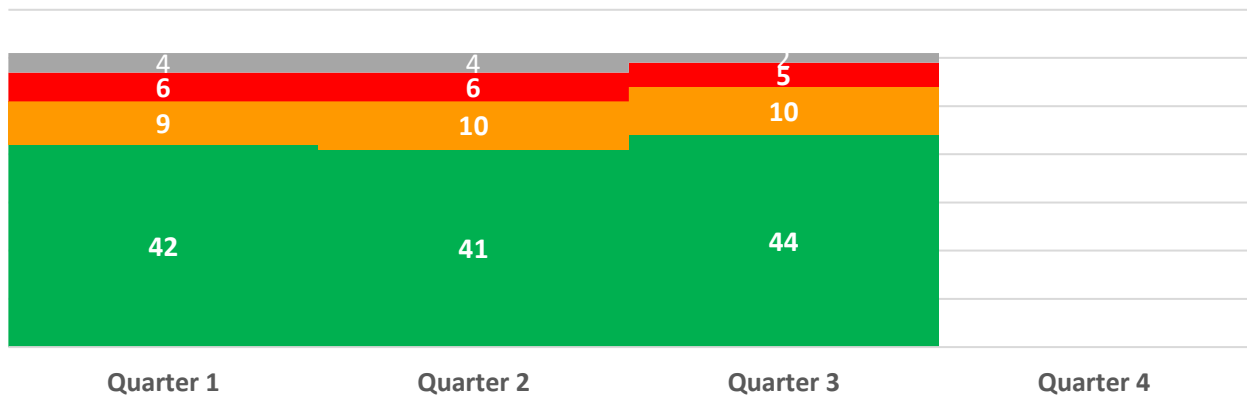
Ngā ratonga

Commentary

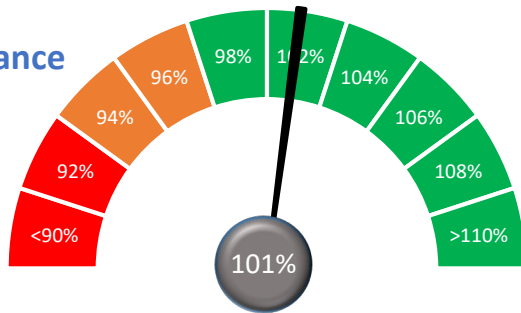
The General Services activity covers a range of activities of Council. Performance in each of these areas is reported individually.

Level of Service

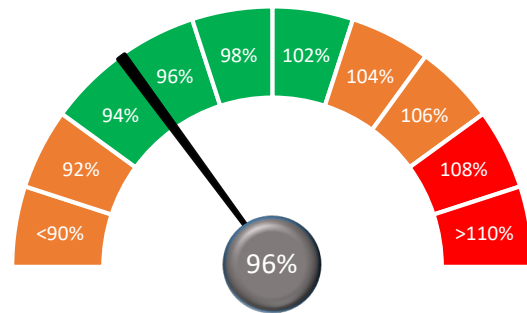
■ On target or achieved ■ Of concern
■ Not achieved ■ No measure available



Finance



Revenue YTD



Expenditure YTD

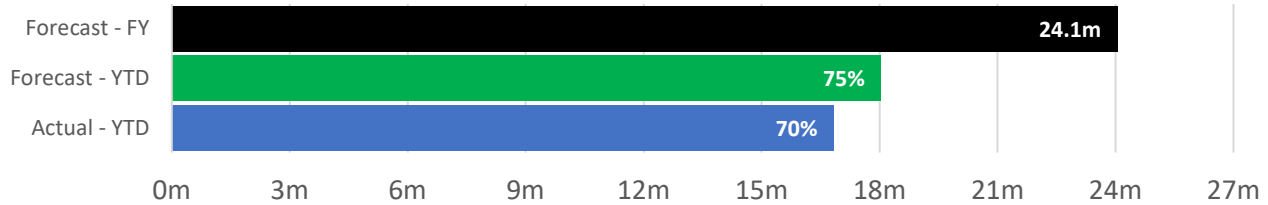
	Operating Revenue	Operating Expenditure	Net Operating surplus
Actual YTD:	\$ 45,518,000	\$ 46,675,000	(\$ 1,157,000)
Forecast YTD:	\$ 45,160,000	\$ 48,676,000	(\$ 3,516,000)
Variance:	+ \$ 358,000 Favourable	+ \$ 2,001,000 Underspent	+ \$ 2,359,000 Favourable



General Services

Ngā ratonga

Capital expenditure against forecast



Financials - General Services Group

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Rates and penalties	22,677	22,553	+ 124		30,071	29,858
Subsidies and grants	2,306	2,316	- 10		5,831	2,031
Income from activity	13,440	13,139	+ 301		17,345	17,770
Investment revenue	7,095	7,152	- 57		7,573	5,781
Total revenue	45,518	45,160	+ 358		60,820	55,440
Employee expenses	22,100	23,394	+ 1,294		31,966	30,588
Other expenses	15,647	16,350	+ 703		23,392	22,979
Finance expenses	2,161	2,242	+ 81		2,610	2,091
Depreciation	6,767	6,690	- 77		8,920	7,293
Total expenses	46,675	48,676	+ 2,001		66,888	62,951
Net operating	(1,157)	(3,516)	+ 2,359		(6,068)	(7,511)

Financials - Net operating surplus / (deficit) by activity

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Democratic Process	278	60	+ 218		(295)	(230)
Regulatory Services	(183)	50	- 233		(179)	-
Parks and Reserves	534	168	+ 366		268	-
Libraries	290	131	+ 159		113	-
Aquatic Services	(900)	(562)	- 338		(1,047)	-
Arts, Culture and Heritage	(150)	86	- 236		92	-
Venue and Events Services	(57)	(139)	+ 82		(200)	-
Public Transport	7	(312)	+ 319		(409)	(361)
Public Toilets	92	12	+ 80		15	-
Housing Care	(1,232)	(1,393)	+ 161		(1,755)	(914)
Investments	5,511	5,354	+ 157		6,129	4,512
Corporate Services	(5,456)	(6,617)	+ 1,161		(10,971)	(10,518)
Property	(162)	(528)	+ 366		2,125	-
City Centre	275	175	+ 100		47	-
Net operating	(1,153)	(3,515)	+ 2,362		(6,067)	(7,511)



General Services

Ngā ratonga

Key capital projects over \$250,000

	Actual YTD	Forecast YTD	Variance	% of Full year forecast	Full year forecast	A/Plan planned capital
	(\$000)	(\$000)	(\$000)		(\$000)	(\$000)
Museum redevelopment (Project 12 25)	3,085	3,691	- 606	63%	4,922	10,090
Storage facility underway and tracking to forecast. Racking Procurement is complete. Base build team has been appointed and the preferred supplier for Tutatara project selected.						
City Centre - Stage 1	8,149	6,928	+ 1,221	88%	9,238	5,925
The project forecast has been aligned to timing of cost projections, both streets now complete.						
City Centre - Stage 2	-	-	-	100%	-	2,300
Project paused at present pending review.						
Housing Care building improvements	340	698	- 359	36%	931	2,847
Lead designer appointment was delayed by 2 months. Full year forecast will be achieved. Resource and Building consents have been issued. Blessing for Stirrat Street site has been undertaken.						
Property file digitalisation	1,225	1,238	- 13	74%	1,650	1,733
Progressing as forecasted.						
Business Enhancement Programme (technology)	587	1,125	- 538	39%	1,500	1,500
Rugby Park renewals	175	368	- 193	36%	491	1,676
Media Tower work completed. Stage 2 investigation being carried out with report due May 2023.						
Bluff Boat Ramp renewal	103	259	- 156	30%	346	1,000
Design work completed and test pile has been installed, with work expected to commence in Q4.						
Public Toilets renewals	91	75	+ 16	91%	100	416
Waikiwi Toilets completed.						
Animal Care facility renewals	27	94	- 67	21%	125	326
Anderson House strengthening	147	107	+ 40	103%	143	204
Project completed.						
Library building renewals	153	-	+ 153	100%	-	335
This work has been deferred to 2023/2024.						
Splash Palace building renewals	341	233	+ 108	110%	311	561
Project completed.						
Civic building renewals	373	312	+ 61	90%	416	555
Report due to Council in April 2023.						



General Services

Democratic Process

Commentary

The Community Wellbeing Fund has continued to perform well in the second quarter, and so far is on track to meet its targeted number of 34 activities and events supported in its second year of operation. Community satisfaction with opportunities for involvement in decision making continues to be an area of concern, and has now dropped back to a rating of 18% which remains well below the target of 50%. This target will not be achieved this year. Further questions will be asked in the survey next financial year to understand what is driving people's dissatisfaction.

Level of Service

Measure	Baseline	Target	Actual YTD	Status	Last yr YTD
Percentage of residents' survey respondents who provide a rating of satisfied or greater with the opportunities Council provides for community involvement in decisionmaking.		50%	18%		N/A
	Satisfaction levels through the survey remain consistently low. Further questions will be asked in the next financial year to find out more about what is driving people's dissatisfaction.				
Number of activities or events supported by the Community Wellbeing Fund		25	34		29

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Rates and penalties	5,694	5,694	-		7,592	7,357
Subsidies and grants	58	56	+ 2		74	74
Income from activity	165	106	+ 59		141	161
Investment revenue	-	-	-		6	-
Total revenue	5,917	5,856	+ 61		7,813	7,592
Employee expenses	2,768	2,959	+ 191		4,011	3,554
Other expenses	2,856	2,821	- 35		4,076	4,256
Finance expenses	-	-	-		-	-
Depreciation	15	16	+ 1		21	12
Total expenses	5,639	5,796	+ 157		8,108	7,822
Net operating surplus / (deficit)	278	60	+ 218		(295)	(230)



General Services

Regulatory Services

Commentary

The Regulatory Services Activity is responsible for implementing national legislation in the Invercargill context, while focusing on community outcomes. There are legislatively required performance measures which have a target of 100% delivery within 20 working days. In two areas, building consents and non-notified resource consents not requiring a hearing, the activity was not able to meet this target in quarter one. The food and alcohol applications are continuing to meet their timeframes 100% of the time, with other response times in the high 90s. The Regulatory Services Activity is also working on earthquake prone buildings, and has now identified all of these within the priority area.

Planning and Building services remains the main area of Regulatory services which has overspend with higher use of contractors continuing to deliver the service. All other areas remain within their forecast performance.

Level of Service

Measure	Baseline	Target	Actual YTD	Status	Last yr YTD
We identify potentially earthquake-prone buildings		Potentially earthquake-prone buildings are all identified by 1 July 2022	100%		100%
This work has been completed by the deadline of July 22.					
We promote incentives to owners of heritage buildings, especially when they undertake earthquake strengthening		Earthquake-prone buildings incentives are developed and implemented	Achieved		Achieved
Council has paid out \$1,377 in November – since the EQUIP funding was removed there is only the grants we pay out to assist building owners with EPB reports or façade enhancement. The speed is dictated entirely by external factors beyond our control I.E Engineers undertaking reports and tradesmen undertaking the work.					



General Services

Regulatory Services

Level of Service

Measure	Baseline	Target	Actual YTD	Status	Last yr YTD
We process building, resource consent, food and alcohol applications in accordance with the quality manual and statutory timeframes		100% of food applications are issued within 20 working days of receipt	100%		100%
		100% alcohol applications not requiring a hearing are issued within 30 working days of receipt	100%		100%
		100% of building	98%		99%
	Minor procedural errors on approximately eight consents which are easily resolved but human nature being what it is makes it nigh on impossible to eliminate. However, as nationwide there is a lack of accredited staff and delays in the industry, this is a positive result.				
		100% of non-notified	98%		77%
	Compliance with statutory timeframes has held steady after trending upwards for previous last two quarters. Whilst this is falling short of the 100% it is still a significant improvement on previous year.				



General Services

Regulatory Services

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Rates and penalties	774	774	-		1,032	1,032
Subsidies and grants	-	-	-		-	-
Income from activity	4,173	4,166	+ 7		5,381	5,519
Investment revenue	-	-	-		8	-
Total revenue	4,947	4,940	+ 7		6,421	6,551
Employee expenses	2,518	2,695	+ 177		3,645	3,508
Other expenses	2,596	2,181	- 415		2,908	3,021
Finance expenses	-	-	-		29	-
Depreciation	16	14	- 2		18	22
Total expenses	5,130	4,890	- 240		6,600	6,551
Net operating surplus / (deficit)	(183)	50	- 233		(179)	-



General Services

Parks and Reserves

Commentary

The Parks and Recreation Activity is maintaining their services again this quarter, and delivering across almost all of their performance measures. Satisfaction has increased again to 80% meaning this measure is now on target. The number of visitors are tracking behind with 690,913 visitors year to date, and a target of 720,000 YTD.

4 blocks at the Sandy point forestry has been harvested this year with a combination of good timber prices and higher tonnage generating an additional \$1 million of sales year to date. This is partly offset by additional harvesting costs of \$0.6 million.

Level of Service

Measure	Baseline	Target	Actual YTD	Status	Last yr YTD
Queens Park is accredited as a "Garden of National Significance"		Retain accreditation	Achieved		Achieved
Percentage of customers satisfied with parks identified through annual user surveys		New measure	80%		Annual
	Satisfaction lifted back up to 80% in the third quarter and as a result this measure is now on target.				
Maintain the area of actively maintained parks and recreational land at or above the national median	Area of actively maintained parkland (hectares per 1000)	24.4ha	24.4ha		100%
	Including Premier Parks (i.e. Queens Park, Anderson House, Otepunui)	112ha	112ha		100%
	Area of natural parkland (hectares per 1000 residents)	27.9ha	27.9ha		100%
	Area of Sports Parks (hectares per 1000 residents)	2.5ha	2.5ha		100%
	Grass fields (total)	105.6ha	105.6ha		100%
	Non-grass sports surfaces (total)	2.1ha	2.1ha		100%



General Services

Parks and Reserves

Level of Service

Measure		Baseline	Target	Actual YTD	Status	Last yr YTD
Maintain the area of actively maintained parks and recreational land at or above the national median	Number of Playgrounds (per 1000 children)		6.8	6.8	On Track	1.0
	Number of street trees (approximate number per 1000)		Maintain	109	On Track	109
	Gardens/ Horticultural planted beds (m ² per 1000)		4,701m ²	4,701m ²	On Track	4,701m ²
	Grass Mowing (hectares per 1000 residents)		8.1ha	8.1ha	On Track	8.1ha
	Trails (km per 1000 residents) note: assessed numbers		700.4m	700.4m	On Track	700.4m
	Percentage of health and safety complaints are investigated and mitigated where possible		100%	100%	On Track	100%
	Community groups are working with Council to implement pest control		Maintained or increasing	3	On Track	4
		Omai Landcare Group, BHMET, Otatara Landcare Group				
Number of visitors per head of Invercargill population identified through annual user surveys		Increasing use	690,913	On Track	Maintained visitor numbers similar as	



General Services

Parks and Reserves

Financials

	Actual YTD	Forecast YTD	Variance		Full year forecast	Annual Plan
	(\$000)	(\$000)	(\$000)		(\$000)	(\$000)
Rates and penalties	5,235	5,235	-		6,980	6,980
Subsidies and grants	258	392	- 134		656	656
Income from activity	2,775	2,146	+ 629		2,861	2,711
Investment revenue	-	-	-		97	-
Total revenue	8,268	7,773	+ 495		10,594	10,347
Employee expenses	3,565	3,627	+ 62		4,938	5,067
Other expenses	3,686	3,509	- 177		4,759	4,635
Finance expenses	-	-	-		4	-
Depreciation	483	469	- 14		625	645
Total expenses	7,734	7,605	- 129		10,326	10,347
Net operating surplus / (deficit)	534	168	+ 366		268	-



General Services

Libraries

Commentary

The Library Activity is maintaining a current collection. Visitor numbers continue to return to pre-Covid levels, which should help the library meet their target this year. Customer satisfaction is highlighted as an area of focus, however satisfaction has increased in Quarter Three and is now only 1% off target.

Income remains below target which reflects the lower recovery fees gathered. Minimal expenses have been spent during the quarter including lower postage costs.

Level of Service

Measure	Baseline	Target	Actual YTD	Status	Last yr YTD
Percentage of collection published in the past 5 years (excludes heritage collections)		>60%	62%		61%
	Delays in freight deliveries now resolved.				
Percentage of library customers who rate the library collections as satisfactory or greater in annual residents' survey		>85%	84%		Not available
	Satisfaction has increased slightly and is now only 1% off target.				
Number of visits per year		515,000	372,984		332,014

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Rates and penalties	2,249	2,249	-		2,999	2,999
Subsidies and grants	-	4	- 4		5	5
Income from activity	48	87	- 39		116	116
Investment revenue	-	-	-		6	-
Total revenue	2,297	2,340	- 43		3,126	3,120
Employee expenses	1,279	1,380	+ 101		1,886	1,874
Other expenses	265	370	+ 105		494	483
Finance expenses	-	-	-		21	-
Depreciation	463	459	- 4		612	763
Total expenses	2,007	2,209	+ 202		3,013	3,120
Net operating surplus / (deficit)	290	131	+ 159		113	-



General Services

Aquatic Services

Commentary

In quarter three, the Aquatic Services activity has continued to deliver with a high number of visitors and safe, accessible pools available for use. The user satisfaction level continues to be of concern with Resident Survey result remaining lower in Quarter Three. This is now unlikely to be achieved.

Revenue includes ILT grant funding received this quarter. Income from activity remains behind forecast but is significantly improved on previous years and is expected to continue to improve as participation grows. Employee expenses are being closely monitored, currently ahead of forecast. Other expenses remain higher due to the retail and cafe operations requiring increased inventory purchases.

Level of Service

Measure	Baseline	Target	Actual YTD	Status	Last yr YTD
Number of visits per head of (Invercargill City) population		>6.5	6.75		4.86
User Satisfaction Survey shows 85% or more rate the overall quality as satisfactory or above		85%	67%		N/A
Time when a minimum of four 25 metre public lanes are available for swimming		95%	96%		88%
Time pools are kept within operating guidelines of the New Zealand Pool Water Standards NZS5826:2010		100%	100%		100%



General Services

Aquatic Services

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Rates and penalties	16	16	-		21	21
Subsidies and grants	180	173	+ 7		173	173
Income from activity	1,512	1,699	- 187		2,266	2,603
Investment revenue	-	3	- 3		8	-
Total revenue	1,708	1,891	- 183		2,468	2,797
Employee expenses	1,453	1,436	- 17		1,956	1,587
Other expenses	1,138	1,001	- 137		1,335	1,191
Finance expenses	-	-	-		202	-
Depreciation	17	16	- 1		22	19
Total expenses	2,608	2,453	- 155		3,515	2,797
Net operating surplus / (deficit)	(900)	(562)	- 338		(1,047)	-



General Services

Arts, Culture and Heritage

Commentary

He Waka Tuia continues to meet its visitor number targets, with 13,008 visitors in total in the first three quarters – this is well on the way to meet the target of 14,000 visitors for the year. There continues to be a challenge in meeting the satisfaction rating, which at 16% has declined slightly and is similar to last year. It is notable that this figure encapsulates all respondents to the Resident Survey, not just those who have actually visited He Waka Tuia. It is unlikely that this KPI will now be achieved.

A correction for an over-payment of the management fee from the Southland Museum and Art Gallery Trust has occurred this year and has resulted in income being lower than forecast for the year.

Level of Service

Measure	Baseline	Target	Actual YTD	Status	Last yr YTD
He Waka Tuia - Number of visits		14,000	13,008		5,203
Numbers are continuing to track solidly against performance target.					
Measure	Baseline	Target	Actual YTD	Status	Last yr YTD
He Waka Tuia - Customer satisfaction rating is satisfactory or above		7-8 (70%-80%)	16%		N/A

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Rates and penalties	1,432	1,432	-		1,909	1,940
Subsidies and grants	53	-	+ 53		-	-
Income from activity	667	968	- 301		1,291	1,291
Investment revenue	-	-	-		2	-
Total revenue	2,152	2,400	- 248		3,202	3,231
Employee expenses	472	515	+ 43		703	795
Other expenses	1,713	1,688	- 25		2,251	2,285
Finance expenses	-	-	-		8	-
Depreciation	117	111	- 6		148	151
Total expenses	2,302	2,314	+ 12		3,110	3,231
Net operating surplus / (deficit)	(150)	86	- 236		92	-



General Services

Venue and Events Services

Commentary

The Council venues continue to deliver across most of their performance measures, with the outlier still the vaccination clinic which was counted as a single booking and as such significantly impacts the result for the Victoria and Drawing Rooms at the Civic Theatre. There is ongoing limitations with hiring out Rugby Park, which is also an area of concern, while the satisfaction measure remains well short of the the target of more than 80%.

Historically, the January to March period is the quietest of the year and therefore the revenue and expenses has slowed down but is on track to align with forecast.

Level of Service

Measure		Baseline	Target	Actual YTD	Status	Last yr YTD	
Increase public use of venue services through the attraction and support for a range of community events through to touring shows and performances	Auditorium		>55 bookings	43	Green	52	
			>28% occupancy rate	141 1/2 Days 20%	Green	19% 48 Days Occupied)	
	Victoria and Drawing Rooms		>70 bookings	23	Yellow	1	
			>11% occupancy rate	373 1/2 Days 54%	Green	1	
	Increasing public awareness and use of the Civic Theatre complex and its range of facilities			>10 regional events	25	Green	NA
				>6 special interest events	9	Green	NA
				>35 community events	21	Green	21



General Services

Venue and Events Services

Level of Service

Measure		Baseline	Target	Actual YTD	Status	Last yr YTD
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 Scottish Hall as a venue for meetings and a range of social and cultural experiences		>40 bookings	68		38
			>18% occupancy rate	127 1/2 Days 18%		16% (40 Days occupied)
			>10 special interest events	31		NA
			>30 community events	24		27
	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	12		16
			>8% occupancy rate	41 1/2 Days 6%		0%
			>13 regional events	8		NA
			>12 community events	4		2
Number of visits per head of Invercargill City population		40%	1.1 Vph 114% (61,405)		1.2 VpH 29.6% (79,296)	
Percentage of Venues and Events Services customers (hirers and patrons) who rate the experience or the venue as good or very good		>80%	43%		Not yet Measured	



General Services

Venue and Events Services

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Rates and penalties	259	259	-		345	345
Subsidies and grants	-	-	-		-	-
Income from activity	386	329	+ 57		438	431
Investment revenue	-	-	-		-	-
Total revenue	645	588	+ 57		783	776
Employee expenses	409	469	+ 60		640	451
Other expenses	282	248	- 34		330	322
Finance expenses	-	-	-		-	-
Depreciation	11	10	- 1		13	3
Total expenses	702	727	+ 25		983	776
Net operating surplus / (deficit)	(57)	(139)	+ 82		(200)	-



General Services

Public Transport

Commentary

The Public Transport activity has four performance measures, three of which cannot be reported until year end. Passenger numbers are a concern at this stage as they have not returned to their pre-Covid levels and continues to have a financial impact with lower passenger revenue received. Satisfaction on price is at 64% which is considerably higher than satisfaction on quality which is only 34%. Both are below target.

Lower repairs and maintenance and administration costs have offset the lower fees revenue received. Revenue from the Governments public transport fares subsidy is yet to be received.

Level of Service

Measure	Baseline	Target	Actual YTD	Status	Last yr YTD
Total public transport boardings		Year on Year increase	103,535		79,178
	Passenger numbers continue to be at similar levels as post covid and have not increased. Patrongae levels on buses is of concern.				
Customer satisfaction rating for quality is satisfactory or above		70%	34%		Annual
	* Note – In 2021-2022, a single question relating to bus services included cost and quality.				
Customer satisfaction with price is satisfactory or above		80%	64%		Annual
	* Note – In 2021-2022, a single question relating to bus services included cost and quality.				
Council administers and supports the Total Mobility scheme.		Total Mobility Scheme is administered	Annual		Annual



General Services

Public Transport

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Rates and penalties	723	723	-		963	954
Subsidies and grants	1,247	1,248	- 1		1,664	1,123
Income from activity	63	221	- 158		295	425
Investment revenue	-	-	-		8	-
Total revenue	2,033	2,192	- 159		2,930	2,502
Employee expenses	-	-	-		-	-
Other expenses	1,955	2,434	+ 479		3,245	2,705
Finance expenses	-	-	-		-	-
Depreciation	71	70	- 1		94	158
Total expenses	2,026	2,504	+ 478		3,339	2,863
Net operating surplus / (deficit)	7	(312)	+ 319		(409)	(361)



General Services

Public Toilets

Commentary

The public toilets availability has increased and is now on target. There have been no unplanned repairs required in quarter three.

Level of Service

Measure	Baseline	Target	Actual YTD	Status	Last yr YTD
Public toilets are operational 95% of open hours (which is 24 hours per day)		95%	96%		95%
Q2 - One of the exeloo toilets required repairs to the door with extensive delays on receiving parts.					

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Rates and penalties	565	565	-		753	753
Subsidies and grants	-	-	-		-	-
Income from activity	-	-	-		-	-
Investment revenue	-	-	-		-	-
Total revenue	565	565	-		753	753
Employee expenses	-	-	-		-	-
Other expenses	366	442	+ 76		590	616
Finance expenses	-	-	-		-	-
Depreciation	107	111	+ 4		148	137
Total expenses	473	553	+ 80		738	753
Net operating surplus / (deficit)	92	12	+ 80		15	-



General Services

Housing Care

Commentary

Council's housing units continue to be occupied in excess of the 95% target, and to date there have been no urgent requests for service. Of the non-urgent requests for service, 98% of Council remedial actions were in place within five days, a small improvement on Quarter Two.

Other expenses are below YTD forecast due to the lower repairs & maintenance required.

Level of Service

Measure	Baseline	Target	Actual YTD	Status	Last yr YTD
Units are occupied 95% of the time		95%	99%		98%
Requests for service are responded to and remedial action in place: - Urgent		24 hours	0 received		24
Requests for service are responded to and remedial action in place: - Non-Urgent		5 working days	98% within 5 working days		5
<p>To date this year, there have been 253 requests which were responded to within 1 day, 9 within 2-5 days, and 5 which were greater than 5 days. Staff on leave delayed response to non urgent information requests and contractor engagement delayed response on 1 service request.</p>					

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Rates and penalties	-	-	-		-	-
Subsidies and grants	-	-	-		-	-
Income from activity	1,198	1,198	-		1,598	1,558
Investment revenue	-	-	-		9	-
Total revenue	1,198	1,198	-		1,607	1,558
Employee expenses	1	-	-1		-	-
Other expenses	835	1,002	+ 167		1,243	1,457
Finance expenses	-	-	-		-	-
Depreciation	1,594	1,589	- 5		2,119	1,015
Total expenses	2,430	2,591	+ 161		3,362	2,472
Net operating surplus / (deficit)	(1,232)	(1,393)	+ 161		(1,755)	(914)



General Services

Investments

Commentary

Levels of leasing is below target as a result of a higher level than expected being under negotiation. Lease rates are below the market rate target as a result of community rates being provided from within the Investment portfolio.

Investment revenue and Finance expense variances are driven by the timing of when borrowings and investments movements are made, combined with increasing interest rates.

Level of Service

Measure	Baseline	Target	Actual YTD	Status	Last yr YTD
All properties, excluding those prepared, are leased		95%	90%		90%
46 total leases from 16 Properties with 5 leases under negotiation.					
Lease agreements are current at market rental levels		100%	85%		89%
5 Leases under negotiation and 2 leases at Community rate.					
Net rate of return		> Market interest rate (historic and current)	Not assessed		N/A

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Rates and penalties	-	-	-		-	-
Subsidies and grants	-	-	-		-	-
Income from activity	1,447	1,320	+ 127		1,760	1,760
Investment revenue	6,793	6,934	- 141		7,143	5,745
Total revenue	8,240	8,254	- 14		8,903	7,505
Employee expenses	5	-	- 5		-	-
Other expenses	560	655	+ 95		902	896
Finance expenses	2,161	2,242	+ 81		1,868	2,091
Depreciation	3	3	-		4	6
Total expenses	2,729	2,900	+ 171		2,774	2,993
Net operating surplus / (deficit)	5,511	5,354	+ 157		6,129	4,512



General Services

Corporate Services

Commentary

Corporate services includes a range of support functions including finance, customer services, quality assurance and IT. Rate penalties have increase compared to last year with the full year forecast almost achieved in the third quarter and the fourth quarter rates payment cycle still to come. Salaries and Wages remains below forecast with vacancies across the activity taking longer to fill than expected due to reduced skilled market pool.

It should be noted that the Other expenses is negative as it includes the recovery of employee expenses to capital projects.

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Rates and penalties	603	479	+ 124		639	639
Subsidies and grants	511	444	+ 67		444	-
Income from activity	963	891	+ 72		1,188	1,185
Investment revenue	302	214	+ 88		286	36
Total revenue	2,379	2,028	+ 351		2,557	1,860
Employee expenses	9,627	10,312	+ 685		14,183	13,749
Other expenses	(2,289)	(2,127)	+ 162		(1,560)	(1,965)
Finance expenses	-	-	-		292	-
Depreciation	497	460	- 37		613	594
Total expenses	7,835	8,645	+ 810		13,528	12,378
Net operating surplus / (deficit)	(5,456)	(6,617)	+ 1,161		(10,971)	(10,518)



General Services

Property

Commentary

Repairs and maintenance expenses continues to running below forecast with lower than expected work required during the summer months.

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Rates and penalties	4,854	4,854	-		6,472	6,472
Subsidies and grants	-	-	-		2,815	-
Income from activity	42	7	+ 35		10	10
Investment revenue	-	-	-		-	-
Total revenue	4,896	4,861	+ 35		9,297	6,482
Employee expenses	1	2	+ 1		3	3
Other expenses	1,684	2,025	+ 341		2,686	2,944
Finance expenses	-	-	-		-	-
Depreciation	3,373	3,362	- 11		4,483	3,535
Total expenses	5,058	5,389	+ 331		7,172	6,482
Net operating surplus / (deficit)	(162)	(528)	+ 366		2,125	-



General Services

City Centre

Commentary

This activity's other expenses are for city centre activation and will now start to be spent with the city streets stage one now open. The forecast for depreciation relates to capital of the City Centre Masterplan Streetscape projects and will be allocated out to the other activities once the projects are completed.

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Rates and penalties	275	275	-		366	366
Subsidies and grants	-	-	-		-	-
Income from activity	-	-	-		-	-
Investment revenue	-	-	-		-	-
Total revenue	275	275	-		366	366
Employee expenses	-	-	-		-	-
Other expenses	-	100	+ 100		133	133
Finance expenses	-	-	-		186	-
Depreciation	-	-	-		-	233
Total expenses	-	100	+ 100		319	366
Net operating surplus / (deficit)	275	175	+ 100		47	-

Support for external organisations

AS AT 31 March 2023

Organisation / Fund	Actual YTD (\$000)	Full year forecast (\$000)	Funds remaining (\$000)	Long-term Plan (\$000)
Bluff Indoor Pool Trust	120	120	-	120
Bluff Maritime Museum Trust (Council Controlled Organisation)	20	20	-	20
Emergency Management Southland	333	444	111	417
Great South (Council controlled organisation)	1,237	1,800	563	1,800
Invercargill Public Art Gallery	236	314	78	323
Saving Grace (IC2 Trust)	-	100	100	100
Southland Indoor Leisure Centre Trust	525	700	175	700
Southland Regional Heritage Committee	752	1,003	251	1,038
Southland One Stop Shop Trust	30	31	1	27
Te Ao Marama Inc.	-	152	152	152
	3,253	4,684	1,431	4,697
<u>Other grants funds:</u>				
Community Wellbeing fund	324	565	241	565
Rugby Park Maintenance	-	350	350	350
Heritage Building Strategy fund	98	120	22	120
Facilities Maintenance fund	-	100	100	100
	422	1,135	713	1,135

Schedule of Forecast Changes

AS AT 31 March 2023

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 Revenue	Various Activities	Revised to align with rates set amount for 2022/23 year due to growth in rates base above annual plan estimate	1,307		(603)		704
Fines	Various Activities	Re-forecast to reflect current trends in revenue received		(42)			(42)
Subsidies and grants	Various Activities	Revised to align with timing of subsidies recognition based on when expenditure is forecasted		(1,376)	3,975		2,599
Direct charges revenue	Various Activities	Re-forecast to reflect current trends in revenue received		(987)	(416)		(1,403)
Rental revenue	Various Activities	Re-forecast to reflect current trends in revenue received		26			26
Finance revenue	Investments	Revised to reflect increasing interest rates in term deposits and ICL advance		1,781	6		1,787
Finance revenue	Investments	Re-forecast to reflect subvention revenue for the year				205	205
Total Forecast Adjustments to Revenue			1,307	(598)	3,167	-	3,876
Expenses							
Depreciation and amortisation	Various Activities	Revised to reflect the increase in replacement cost value of fixed assets during the revaluation in 2021/22	8,299	774	(233)		8,840
Finance expenses	Investments	Re-forecast of borrowings interest expenses based on borrowing levels and increasing interest rates		900	(236)		664
Employee expenses	Various Activities	Re-forecast to align with current staffing structure			1,377		1,377
Other expenses	Various Activities	Re-forecast of Insurance expenses to align with projections from renewals			37		37
Other expenses	Roading and Passenger Transport	Realignment with Waka Kotahi operating programme			600		600
Other expenses	Various Activities	Re-forecast of Electricity expenses to align with projections from contract renewals			300		300
Other expenses	Corporate services	Re-forecast of software licensing to align with projections from annual renewals			300		300
Other expenses	Sewerage	Re-forecast to align with increased operational costs including sludge removal			300		300
Other expenses	Water	Re-forecast to align with increased operational costs			200		200
Total Forecast Adjustments to Expenses			8,299	1,674	2,645	-	12,618
							-
							-
Total other comprehensive revenue and expense			-	-	-	-	-
Adjustments to Surplus / (Deficit) After Tax			(6,992)	(2,272)	522	-	(8,742)

Schedule of Forecast Changes

AS AT 31 March 2023

Item Name	Activities	Nature Of Change	Quarter 1 (\$000)	Quarter 2 (\$000)	Quarter 3 (\$000)	Quarter 4 (\$000)	Total Change (\$000)
STATEMENT OF FINANCIAL POSITION							
Assets							
Cash and cash equivalents	Various Activities	To reflect additional funds raised from higher rates revenue forecast	1,307				1,307
Cash and cash equivalents	Various Activities	Re-alignment of opening balances with the Annual report 2021/22	5,933				5,933
Cash and cash equivalents	Investments	Funds from sale of investment property in 2021/22 used to repay borrowings	(10,000)				(10,000)
Cash and cash equivalents	Investments	Re-forecast cash position to reflect revised operating forecast		(407)	1,604		1,197
Trade and other receivables	Various Activities	Re-alignment of opening balances with the Annual report 2021/22	1,777	188	(273)		1,692
Prepayments	Various Activities	Re-alignment of opening balances with the Annual report 2021/22	216		(26)		190
Inventories	Various Activities	Re-alignment of opening balances with the Annual report 2021/22	(252)	(1)	(18)		(271)
Property, plant and equipment	Various Activities	To reflect higher depreciation expenses forecast cause by higher asset revaluation in 2021/22	(8,299)	(774)	233		(8,840)
Property, plant and equipment	Various Activities	Re-alignment of opening balances with the Annual report 2021/22	52,847				52,847
Property, plant and equipment	Various Activities	Re-forecast capital expenditure profiles to reflect revised programme		(15,289)	(10,523)		(25,812)
Intangible assets	Various Activities	Re-alignment of opening balances with the Annual report 2021/22	424		2,743		3,167
Biological assets	Various Activities	Re-alignment of opening balances with the Annual report 2021/22	(293)				(293)
Investment property	Various Activities	Re-alignment of opening balances with the Annual report 2021/22	231				231
Investment property	Investments	Re-forecast Investment property to include valuation increase			637		637
Investment in CCOs and similar entities	Investments	Redistribution of funds to be used for ICL shares towards an advance to ICL			(7,500)		(7,500)
Other financial assets - other investments	Various Activities	Re-alignment of opening balances with the Annual report 2021/22	(2,251)		(792)		(3,043)
Other financial assets - other investments	Investments	Redistribution of funds to be used for ICL shares towards an advance to ICL			7,500		7,500
Derivative financial instruments	Various Activities	Re-alignment of opening balances with the Annual report 2021/22	481				481
Total Forecast Adjustments to Assets			42,121	(16,283)	(6,415)	-	19,423
Liabilities							
Trade and other payables	Various Activities	Re-alignment of opening balances with the Annual report 2021/22	(4,955)	1,095	(2,324)		(6,184)
Provisions	Various Activities	Re-alignment of opening balances with the Annual report 2021/22	-				-
Employee benefit liabilities	Various Activities	Re-alignment of opening balances with the Annual report 2021/22	254		(82)		172
Borrowings	Various Activities	Re-alignment of opening balances with the Annual report 2021/22	8,348				8,348
Borrowings	Investments	Funds from sale of investment property in 2021/22 used to repay borrowings	(10,000)				(10,000)
Borrowings	Various Activities	Re-forecast borrowings profiles to reflect revised capital programme		(15,289)	(4,296)		(19,585)
Derivative financial instruments	Various Activities	Re-alignment of opening balances with the Annual report 2021/22	(1,904)				(1,904)
Total Forecast Adjustments to Liabilities			(8,257)	(14,194)	(6,702)	-	(29,153)
Equity							
Retained earnings	Various Activities	Movements in operating surplus (deficit) and other reserves	(6,992)	(2,272)	522		(8,742)
Retained earnings	Various Activities	Re-alignment of opening balances with the Annual report 2021/22	7,290	183	(47)		7,426
Other reserves	Various Activities	Re-alignment of opening balances with the Annual report 2021/22	50,080		(188)		49,892
Total Forecast Adjustments to Equity			50,378	(2,089)	287	-	48,576

Statement of Comprehensive Revenue and Expense

As at 31 March 2023

	YTD Actual Mar 2023 (\$000)	YTD Forecast Mar 2023 (\$000)	Full Year Forecast 2023 (\$000)	Annual Plan 2023 (\$000)
REVENUE				
Rates and penalties	49,984	49,861	66,481	65,777
Fines	549	422	563	605
Subsidies and grants	9,661	10,512	16,148	13,549
Direct charges revenue	17,302	15,991	22,947	24,350
Rental revenue	2,353	2,547	3,396	3,370
Finance revenue	1,801	1,859	2,479	692
Dividends & subvention revenue	5,294	5,294	5,294	5,089
Total revenue	86,944	86,486	117,308	113,432
EXPENSES				
Employee expenses	22,118	23,404	31,979	30,602
Depreciation and amortisation	30,741	30,647	40,863	32,023
Other expenses	36,638	37,371	53,114	51,377
Finance expenses	2,161	2,242	2,989	2,325
Total expenses	91,658	93,664	128,945	116,327
Net operating surplus (deficit)	(4,714)	(7,178)	(11,637)	(2,895)
Other gains/(losses)	60	0	742	742
Surplus / (deficit) before tax	(4,654)	(7,178)	(10,895)	(2,153)
Income tax expense	0	0	0	0
Surplus (deficit) after tax	(4,654)	(7,178)	(10,895)	(2,153)
OTHER COMPREHENSIVE REVENUE AND EXPENSE				
Property, plant and equipment revaluation gain (loss)	0	0	0	0
Carbon credit revaluation gains/(losses)	0	0	0	0
Cash flow hedges	0	0	0	0
Total other comprehensive revenue and expense	0	0	0	0
TOTAL COMPREHENSIVE REVENUE AND EXPENSE	(4,654)	(7,178)	(10,895)	(2,153)

Statement of Financial Position

AS AT 31 March 2023

	YTD Actual Mar 2023 (\$000)	Full Year Forecast 2023 (\$000)	Annual Report 2022 (\$000)
ASSETS			
Cash and cash equivalents	21,274	11,100	18,596
Trade and other receivables	5,922	13,341	13,341
Prepayments	2,997	1,279	1,279
Inventories	482	480	480
Non-current assets held for resale	0	0	0
Property, plant and equipment	1,092,989	1,092,786	1,083,209
Intangible assets	2,961	5,922	3,179
Biological assets	3,848	3,953	3,848
Investment property	26,761	27,398	26,761
Investment in CCOs and similar entities	76,569	76,569	76,569
Other financial assets - other investments	45,748	47,721	40,237
Derivative financial instruments	481	481	481
TOTAL ASSETS	1,280,032	1,281,030	1,267,980
LIABILITIES			
Trade and other payables	10,116	14,076	15,309
Provisions	928	928	928
Employee benefit liabilities	3,316	3,707	3,707
Borrowings	124,299	127,240	102,062
Derivative financial instruments	0	0	0
Total liabilities	138,659	145,951	122,006
TOTAL EQUITY			
Retained earnings	364,747	384,486	398,173
Other reserves	776,626	750,593	747,801
Total equity	1,141,373	1,135,079	1,145,974
TOTAL LIABILITIES AND EQUITY	1,280,032	1,281,030	1,267,980