



PERFORMANCE REPORT

As at 31 December 2023

He Ngākau Aroha - Our City with Heart





Contents

Traffic Light Colour Key

Performance summary

Roadmap to renewal

Capital Expenditure Summary

Activity Summary

Water	<i>Wai</i>
Sewerage	<i>Waikeri</i>
Stormwater	<i>Wai tupuhi</i>
Roading Services	<i>Ratonga rori</i>
Solid Waste Management	<i>Para</i>
General Services	<i>Ngā ratonga</i>

Democratic Process

Regulatory Services

Parks and Reserves

Libraries

Aquatic Services

Arts, Culture and Heritage

Venue and Events Services

Public Transport

Public Toilets

Housing Care

Investments

Corporate Services

Property

City Centre

Support of External Organisations

Schedule of Forecast changes

Statement of Comprehensive Revenue and Expense

Statement of Financial Position





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

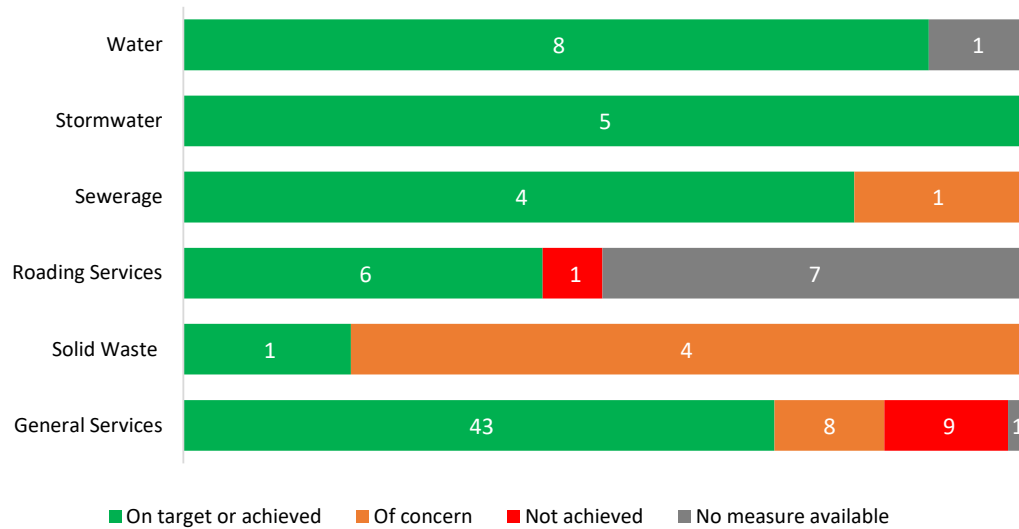
Net Operating surplus / (deficit)	
If Variance is positive	
If Variance is negative:	
Variance as % of forecast <6%	
Variance as % of forecast >6%	



Performance Summary

AS AT 31 December 2023

Level of service performance



Commentary - Level of service performance

In total, 67 of the 99 performance measures are on track to be met, similar to Quarter Two 2022/2023.

There are 13 which are currently being watched as potential risks, and ten which cannot or are very unlikely be met this year – three of these require 100% delivery which has not been met in Quarter One and/or Quarter Two, and the remaining ones relate to customer satisfaction.

The remainder of the measures are annual, or do not have enough data to report on at this stage in the year. One roading KPI will not be measured in 2023/24.

Performance across the three waters areas remains strong. The sewerage activity complaints (defined by the system as a request for service) have returned to trend after the strong increase in Quarter One linked to the September rainfall event. This measure is on the watch list and may not be achieved as a result of the Quarter One event.

Those roading measures which are not annual or for which data is unavailable are all on trend.

Solid Waste performance continues to be stronger than in recent years but unfavourable weather conditions in both Quarter One and Two impacted on people's planning behaviour, travel preferences and shopping habits (including renovations and yard work, etc) and are believed to be the factor behind slowing performance across four of five indicators: Kerbside recycling, kerbside rubbish, solid waste to landfill and diverted material.

Similar to Quarter One, while not meeting its target, the vast majority of building consents are granted within the statutory timeframes. Processing errors saw two food registrations being issued outside of the statutory timeframe and therefore the KPI will not meet its legislative target.

Performance Summary

AS AT 31 December 2023

Commentary - Level of service performance

The Parks and Reserves Activity is hitting all their performance indicators, with the continued exception of health and safety response although performance has lifted from Quarter One.

As highlighted during Quarter One, performance of the libraries activity has been impacted by a reduction in its physical collections budget, and staff vacancies. As a result, the KPIs may not be achieved this year.

There is strong demand for Council facilities, services and open spaces, with Parks, Venues, Splash Palace and He Waka Tuia performing well, with visitation on track to meet and possibly exceed their 2023/24 target. While Library visitor numbers are lagging behind, they continue to highlight the high demand for the service, including online services.

Public transport boardings experienced a decrease in Quarter Two however we remain on track to achieve this year's target.

Minor changes to overall satisfaction levels with Council facilities and services are seen in Quarter Two. Satisfaction with parks and open spaces remains high at 82%, and satisfaction with the library increased slightly to 83%. Satisfaction with democratic process, He Waka Tuia and Aquatic Services remains below target. It is important to note that the survey data is cumulative so it may move as more responses are obtained throughout the year.

The Housing Care activity is maintaining an occupation rate of 97%. During Quarter Two, one non-urgent requests for service has been responded to outside of the timeframe.

Performance Summary

AS AT 31 December 2023

Financial performance YTD (\$000)

Net operating surplus / (Deficit)

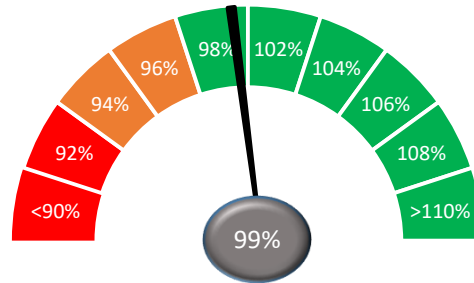
Actual: **(\$11,466)**

Forecast: (\$10,461)
Variance: (\$1,005) unfavourable

Revenue

Actual: **\$54,542**

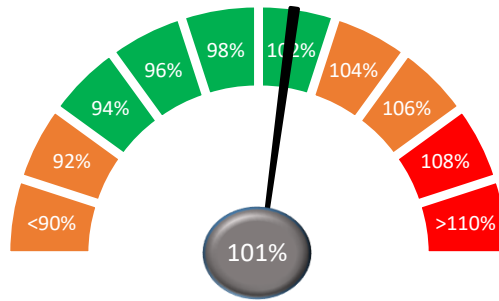
Forecast: \$55,021
Variance: (\$479) unfavourable



Expenditure

Actual: **\$66,008**

Forecast: \$65,482
Variance: (\$526) overspent



	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Rates and penalties	35,722	35,568	+ 154		71,136	71,137
Subsidies and grants	3,398	3,534	- 136		16,377	16,621
Income from activities	13,573	14,263	- 690		31,335	29,905
Investment revenue	1,849	1,656	+ 193		8,801	8,345
Total revenue	54,542	55,021	- 479		127,649	126,008
Employee expenses	16,521	16,991	+ 470		34,237	33,005
Other expenses	26,173	24,597	- 1,576		57,525	55,383
Finance expenses	1,997	2,417	+ 420		4,834	4,368
Depreciation	21,317	21,477	+ 160		42,722	41,663
Total expenses	66,008	65,482	- 526		139,318	134,419
Net operating surplus / (deficit)	(11,466)	(10,461)	- 1,005		(11,669)	(8,411)

Performance Summary

AS AT 31 December 2023

Net operating surplus by activity group

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Water	(499)	93	- 592		757	463
Stormwater	(785)	(665)	- 120		(662)	(675)
Sewerage	(1,687)	(1,835)	+ 148		(3,394)	(3,326)
Roading Services	(3,791)	(3,560)	- 231		(3,359)	(1,937)
Solid Waste	1,112	456	+ 656		(486)	(473)
General Services	(5,824)	(4,948)	- 876		(4,523)	(2,463)
Council	(11,474)	(10,459)	- 1,015		(11,667)	(8,411)

Commentary

For the six months to 31 December 2023, excluding depreciation the Council had a surplus of \$9.9 million. This is \$1.1 million lower than forecast (\$11.0 million). Including depreciation, Council had a deficit of \$11.5 million, this is \$1.0 million lower than \$10.5 million deficit forecast.

A change in accounting practice has been implemented from the second quarter of this year, moving from an accrual basis to an invoice processed focus. This means some invoices for work completed in December 2023 of which the invoice is not raised, received or processed until January 2024, will not appear in the quarter two numbers and will appear in quarter three. These would have been previously accrued and captured within the month it was incurred. This will reduce the number of manual accruals processed at the end of each month and will improve the efficiency of the finance team's time by reducing time processing data and more focus on "adding value" activities. Management information will become cleaner with the removal of transaction ledger noise and will help identify areas where invoices have not been received easier. Cashflow forecasting will also improve as the forecast will remove the delay from when the work has been done and when the invoices are ready for payment. Some of the variances within this report are due to this change in treatment and over the coming year, continued revision of the forecast phasing will be completed to further align YTD forecasts. The exceptions to this are finance revenue & expenses (principally interest) as well as salary and wages costs as these transactions fluctuate during the year due to when financial instruments mature and when employee leave is taken. Most other revenue and expenses are consistent throughout the year, therefore are easier to adapt to the new treatment. There is no impact on the year-end figures as a full accrual process will still be completed for the annual report.

Total revenue for the six months was \$54.5 million and is less than forecast by \$0.5 million and higher than last year by \$1.2 million. Lower fees and charges received during the first six months are the main driver of the variance which includes November and December water billing charges were not processed until January 2024; the economic downturn leading to lower building services fees; and decrease in crematorium and cemetery services required. The forecast deficit has been partly offset by greater finance revenue of \$0.2 million, generated from higher investment interest rates, and rates penalties revenue which is higher than forecast by \$0.2 million and \$70,000 higher than last year.

Performance Summary

AS AT 31 December 2023

Commentary

Total expenditure for the six months was \$66.0 million and is higher than forecast by \$0.5 million. Higher “other” expenses, with an overspend of \$1.6 million, are the main driver and includes increasing global insurance costs \$0.5 million, some staff cost recoveries to capital projects were not processed until quarter three \$0.5 million; increasing software licence costs \$0.2 million; higher than forecast use of contractors within the three waters, building services and public transport areas; plus, additional material and inventory purchased for operating and trading purposes. Employee expenses remain lower than forecast due to timing differences between staff vacancies occurring and being filled.

From an activity view, 12 of the 19 activities’ net operating financial performance were lower than forecast. These include:

- Water – Revenue is lower than forecast due to November and December water billing revenue not being processed until January 2024 and operational expenditure is higher as operations are in full swing due to summer months.
- Stormwater – Operational expenditure is higher as operations are in full swing due to summer months.
- Roading – Subsidies and grants are lower due to timing differences on subsidies received from Waka Kotahi (2 months of funds still to be received from claims made). Operational expenditure is lower but improving as operations build for a higher work level scheduled for the summer months.
- Democratic Process – Unbudgeted election expenses were incurred in the first quarter. This will be updated in the next forecasting round in quarter three.
- Regulatory Services – Building services revenue is lower due to the economic downturn but is incurring higher than forecast costs for contractors to complete work of vacant staff positions.
- Parks & Reserves – Lower crematorium and cemetery services revenue received plus timing differences on subsidies revenue received.
- Aquatic Services – Higher cleaning services, chemicals and other fuels used.
- Arts, Culture & Heritage – costs incurred in relations to the relocation of collection and settling into operations at the Te Pātaka Taoka Southern Regional Collections Facility.
- Public Transport – Patronage continues to be lower generating lower revenue with increasing contractor costs running higher.
- Corporate Services – lower staff cost recoveries to capital projects applied for the quarter as some areas were not processed until quarter three; and greater software licence renewal costs.
- Libraries & Public Toilets both have minor variances to forecast and will improve as the year progresses.

Performance Summary

AS AT 31 December 2023

Commentary

Forecast Changes

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

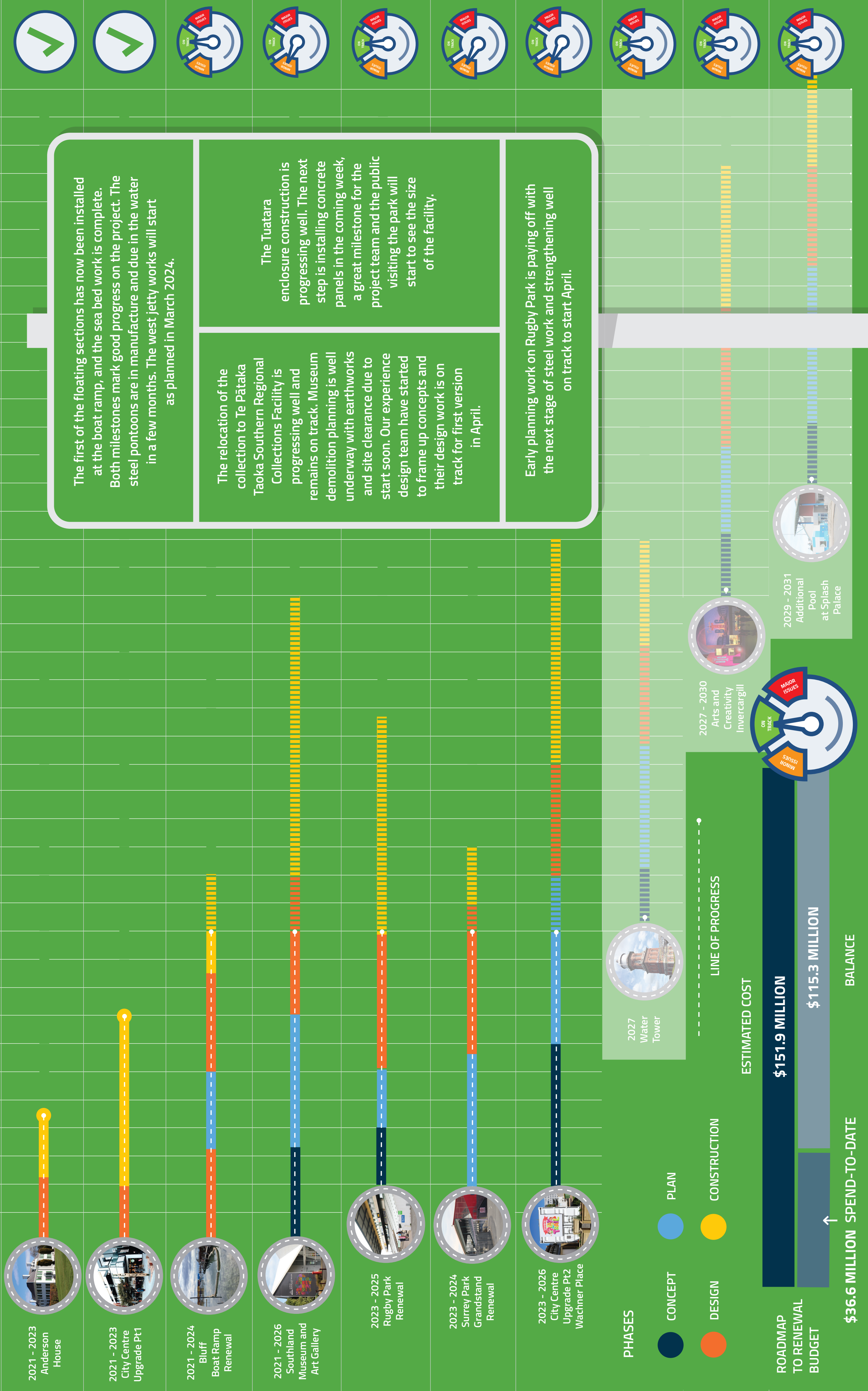
The key forecast changes that Council will be asked to approve include:

Operational:

- A \$0.2 million decrease to subsidy revenue to align with timing of applications being applied for and reflect funding which is no longer available, including monument renewal grants from MBIE
- A \$0.7 million increase to fines revenue as an increased volume of higher valued fines for parking and animal infringement notices were issued during the July to September period. For example, fines for expired vehicle registration.
- An increase of \$0.9 million revenue and \$0.7 million expense to incorporate Council's share of Wastenet transactional activity in the Council's financial result. This revision is based on the 2022/2023 Wastenet performance report and is included at the end of the financial year.
- A \$0.5 million decrease in forestry revenue and \$0.1 million increase in maintenance costs to align the forecast with the revised forestry harvesting plans.
- Increased finance revenue of \$0.5 million for higher interest rates on term deposits and \$0.5 million increase in finance expenses based on timing of borrowing movements and increasing average interest rates,
- A \$1.1 million increase to depreciation expense as a result of a higher replacement cost value for Rooding assets from the revaluation at 30 June 2023.
- A \$1.2 million increase to employee expenses. This increase reflects changes to the current staffing structure, vacancies and pay levels (+\$1.7 million), higher use of specialist recruitment firms to secure candidates to fulfil vacant positions (+\$0.3 million), higher ACC levies (+\$0.1 million) and a \$0.8 million transfer of Mayor, Councillors and Bluff Community Board Members Honoraria payments from Employee expenses to other expense is required to align with correct disclosure treatment.

Roadmap to Renewal Delivery - Progress to 31 December 2023

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 July 2031 October 2031



2021 - 2023
Anderson House

2021 - 2023
City Centre Upgrade Pt1

2021 - 2024
Bluff Boat Ramp Renewal

2021 - 2026
Southland Museum and Art Gallery

2023 - 2025
Rugby Park Renewal

2023 - 2024
Surrey Park Grandstand Renewal

2023 - 2026
City Centre Upgrade Pt2 Wachner Place

2027
Water Tower

2027 - 2030
Arts and Creativity Invercargill

2029 - 2031
Additional Pool at Splash Palace

- PHASES
- CONCEPT
 - DESIGN
 - PLAN
 - CONSTRUCTION

ROADMAP TO RENEWAL BUDGET

\$36.6 MILLION SPEND-TO-DATE

\$151.9 MILLION ESTIMATED COST

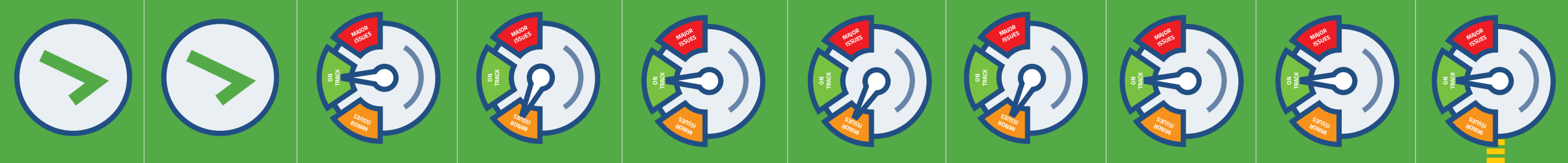
\$115.3 MILLION BALANCE

The first of the floating sections has now been installed at the boat ramp, and the sea bed work is complete. Both milestones mark good progress on the project. The steel pontoons are in manufacture and due in the water in a few months. The west jetty works will start as planned in March 2024.

The relocation of the collection to Te Pātaka Taoka Southern Regional Collections Facility is progressing well and remains on track. Museum demolition planning is well underway with earthworks and site clearance due to start soon. Our experience design team have started to frame up concepts and their design work is on track for first version in April.

The Tuatara enclosure construction is progressing well. The next step is installing concrete panels in the coming week, a great milestone for the project team and the public visiting the park will start to see the size of the facility.

Early planning work on Rugby Park is paying off with the next stage of steel work and strengthening well on track to start April.



Capital Expenditure Summary

AS AT 31 December 2023

Commentary

Capital expenditure of \$16.9 million has been spent for the six months to December 2024 which is lower than forecast by \$3.7 million and last year by \$9.4 million. The overall programme delivery remains slower than forecast and are to be reviewed in March 2024. Delivery will increase in the second half of the year, particularly with larger projects delivering more like the completion of the Tuatara enclosure and deconstruction of the museum building within Project 1225, the continuation of the Branholme Pipeline Stage 2 stepping up in workload as well as road resealing getting back on track with the summer months improving working conditions.

The overall forecast for the Roadmap programme remains at \$151.9 millions with \$36.6 million spent to date.

Revisions have been made to the total capital forecast for 2023/2024 from \$52.2 million in September 2023 to \$62.3 million based on current work delivery projections and discussions with Council. Movements include:

- Reapportionment of project costs over the life of the project for Project 1225 (+\$3.0 million), Rugby Park (+\$1.9 million), Bluff boat ramp (+\$0.2 million), CCTV (+\$0.6 million) and Branholme Supply line renewal (+\$1.0 million). The total forecast for each of these projects remains unchanged.
- Increase of \$2.2 million to the Housing capital programme for the completion of the double glazing installations of existing units and reapportionment of the new construction project.
- Carry over of \$0.5 million for the Crematorium to Nursery compost area project from 2023 to 2024.
- Refining forecasts of various projects within the Roding (\$0.4 million) and three waters activities (\$0.3 million) including numerous pipe renewals.

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	3,529	4,336	- 808	24%	14,441	14,000
Stormwater	2,055	2,065	- 11	49%	4,222	3,151
Sewerage	810	824	- 14	35%	2,298	3,005
Roding Services	710	774	- 64	8%	9,293	10,684
Solid Waste	2	44	- 42	1%	135	109
General Services	9,755	12,517	- 2,763	31%	31,929	25,734
Council	16,860	20,561	- 3,700	27%	62,318	56,683

Capital Expenditure Summary

AS AT 31 December 2023

Road map to renewals projects

See Roadmap to renewals table for progress details on projects

Project		Actual	Forecast	% of forecast spent	Amended LTP Planned capital
		(\$000)	(\$000)	%	(\$000)
Anderson House	2023/24	-	-	100%	-
	LTP	1,407	1,400	101%	1,400
City Centre - Stage 1	2023/24	103	159	65%	-
	LTP	21,021	20,800	101%	20,800
City Centre - Stage 2	2023/24	-	-	100%	91
	LTP	113	13,600	1%	13,600
Museum redevelopment (Project 12 25)	2023/24	5,476	12,127	45%	9,155
	LTP	12,983	71,460	18%	71,460
Bluff Boat Ramp renewal	2023/24	426	929	46%	770
	LTP	907	1,800	50%	1,800
Rugby Park renewal	2023/24	68	2,903	2%	985
	LTP	131	4,900	3%	4,900
Water Tower	2023/24	-	-	100%	-
	LTP	3	4,100	0%	4,100
City Centre Masterplan Urban Play	2023/24	54	-	100%	-
	LTP	54	6,500	1%	6,500
Surrey Park Grandstand renewal	2023/24	0	301	0%	301
	LTP	0	1,500	0%	1,500
Arts and Creativity Invercargill	2023/24	-	-	100%	-
	LTP	-	17,600	0%	17,600
Additional Pool at Splash Palace	2023/24	-	-	100%	-
	LTP	-	8,200	0%	8,200
Total	2023/24	6,128	16,419	37%	11,302
	LTP	36,620	151,860	24%	151,860



Water

Wai

Commentary

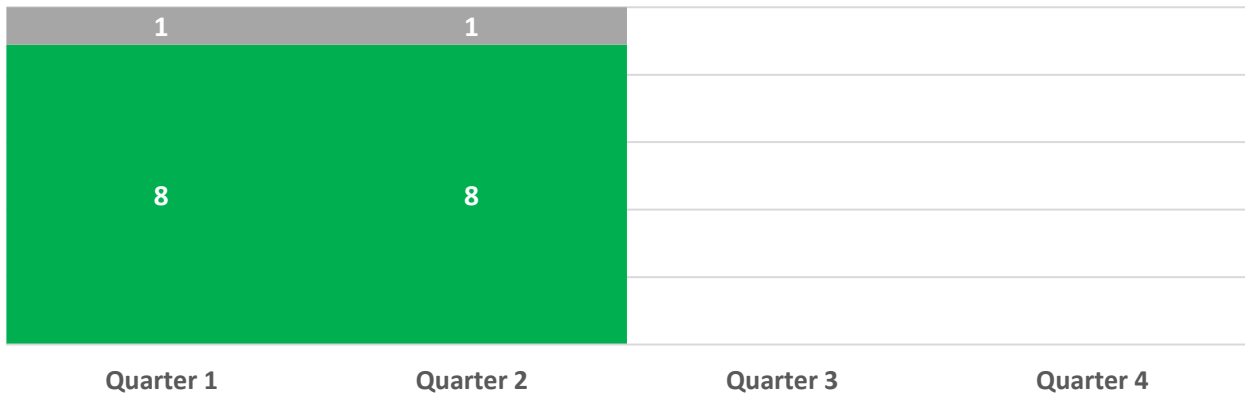
The Water Activity continues to perform well, and all measure are on track to be achieved this financial year. Staff continue to improve both internal and external processes to ensure response and resolution times for urgent and non-urgent callouts remain below target.

Revenue is lower than forecast due to Nov and Dec monthly water billing not being procesed until January 2024.

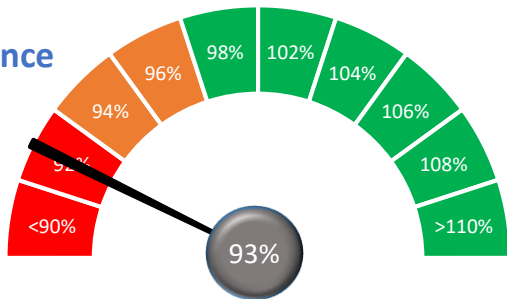
Operating expenses are running higher than forecast with the work programme is in full swing, having ramped up during the warmer months through to the end of the financial year. We expect to deliver the full forecast by year end.

Level of Service

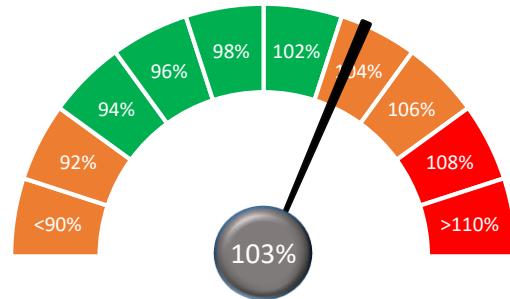
- On target or achieved
- Not achieved
- Of concern
- No measure available



Finance



Revenue YTD



Expenditure YTD

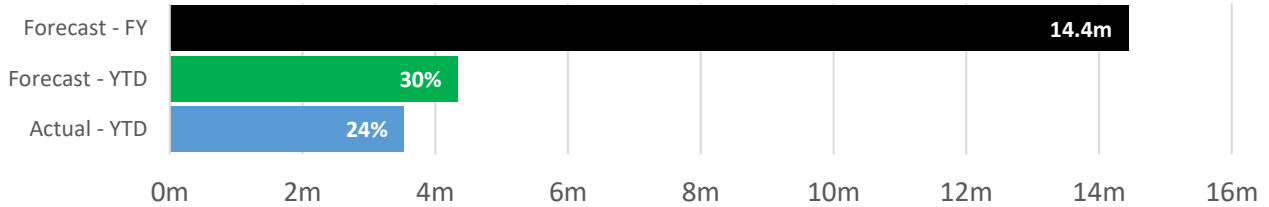
	Operating Revenue	Operating Expenditure	Net Operating surplus
Actual YTD:	\$ 5,684,000	\$ 6,183,000	(\$ 499,000)
Forecast YTD:	\$ 6,123,000	\$ 6,030,000	\$ 93,000
Variance:	- \$ 439,000 Unfavourable	- \$ 153,000 Overspent	- \$ 592,000 Unfavourable



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%	0%	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	29m	Green	0h 44m
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 44m	Green	2h 25m



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	2d 23h 22m		6d 1m
	The team continues to work on improving internal processes and communication, which has had a positive impact on the attendance and resolution times for non-urgent callouts.				
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	3d 22h 38m		6d 22m
	The team continues to work on improving internal processes and communication, which has had a positive impact on the attendance and resolution times for non-urgent callouts.				
The average consumption of drinking water per day per resident within the Invercargill City Council territorial district		Less than 300 litres/day	261		242
	Water consumption is seasonal and weather dependent. The increase in consumption of Q2 compared to Q1 is to be expected. At this stage it is expected that the annual KPI will be met.				
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	0.60		0.73



Water

Wai

Financials

	Actual YTD	Forecast YTD	Variance		Full year forecast	Annual Plan
Rates and penalties	4,948	4,971	- 23	<div style="width: 100%; height: 15px; background-color: green;"></div>	9,942	9,942
Subsidies and grants	-	-	-	<div style="width: 100%; height: 15px; background-color: green;"></div>	-	-
Income from activity	736	1,152	- 416	<div style="width: 100%; height: 15px; background-color: red;"></div>	2,738	2,738
Investment revenue	-	-	-	<div style="width: 100%; height: 15px; background-color: green;"></div>	-	19
Total revenue	5,684	6,123	- 439	<div style="width: 100%; height: 15px; background-color: orange;"></div>	12,680	12,699
Employee expenses	2	-	- 2	<div style="width: 100%; height: 15px; background-color: green;"></div>	-	-
Other expenses	2,733	2,587	- 146	<div style="width: 100%; height: 15px; background-color: orange;"></div>	5,074	4,997
Finance expenses	-	-	-	<div style="width: 100%; height: 15px; background-color: green;"></div>	-	457
Depreciation	3,448	3,443	- 5	<div style="width: 100%; height: 15px; background-color: green;"></div>	6,849	6,782
Total expenses	6,183	6,030	- 153	<div style="width: 100%; height: 15px; background-color: orange;"></div>	11,923	12,236
Net operating	(499)	93	- 592	<div style="width: 100%; height: 15px; background-color: red;"></div>	757	463

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)
Alternate water supply	8	150	- 142	3%	300	700
Work on additional exploratory bore expected to be undertaken in second half of year.						
Pipe renewals	984	1,120	- 135	45%	2,199	2,364
Design work is progressing, going to market in q2/3, expect to be fully delivered by year end.						
Branxholme pipeline	2,503	2,950	- 447	21%	11,710	10,704
We are working on two fronts now: commissioning parts of the new line and continuing the pipe installation. The wet summer has caused a few problems, but on the whole, progress has been good, and we are still tracking December 2024 as the completion of the installation, with the commission completed in early 2025.						



Sewerage

Waikeri

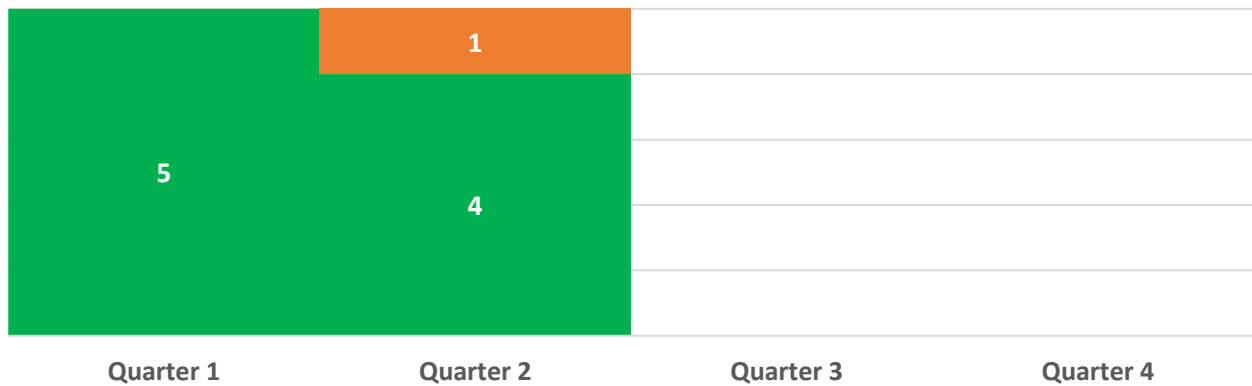
Commentary

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. As a result of requests for service, defined as complaints, relating to the September 2023 rainfall event, the measure is at risk of not being met this year. All other measures are on track to be achieved.

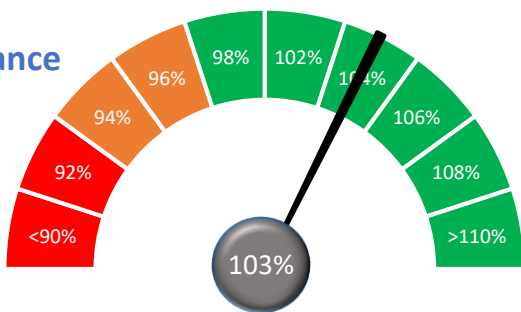
Operating expenses are running higher than forecast with the work programme is in full swing, having ramped up during the warmer months through to the end of the financial year. We expect to deliver the full forecast by year end.

Level of Service

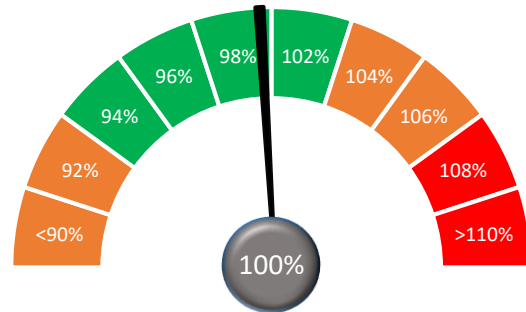
- On target or achieved
- Of concern
- Not achieved
- No measure available



Finance



Revenue YTD



Expenditure YTD

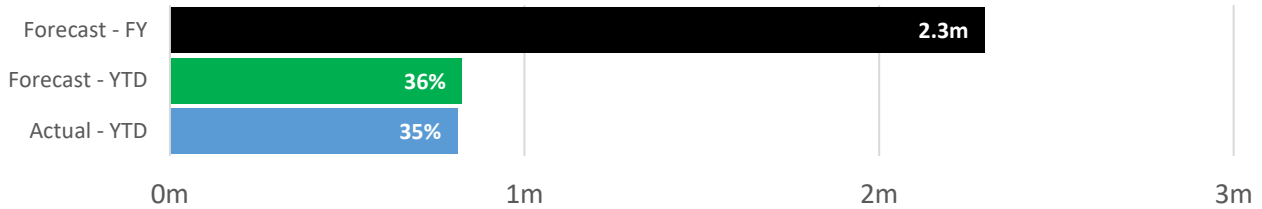
	Operating Revenue	Operating Expenditure	Net Operating surplus
Actual YTD:	\$ 4,327,000	\$ 6,014,000	(\$ 1,687,000)
Forecast YTD:	\$ 4,205,000	\$ 6,040,000	(\$ 1,835,000)
Variance:	+ \$ 122,000 Favourable	+ \$ 26,000 Underspent	+ \$ 148,000 Favourable



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	0.13	Green	0.27
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 from notification to arrival on-site to attend blockages or other faults in the sewerage system	DIA	<1 hour	30m	Green	18m
	More work orders (including planned ones) were issued in Q1 compared to Q1 in 2022/23. There was also significant rainfall in September which impacted on response time.				
(b) The median response time from notification to resolution of blockages or other faults in the sewerage system	DIA	<6 hours	1h 58m	Green	1h 18m
	More work orders (including planned ones) were issued in Q1 compared to Q1 in 2022/23. There was also significant rainfall in September which impacted on response time.				
DIA Performance Measure 4 (customer satisfaction) The number of complaints received about: 1. sewage odour 2. system faults		Max 4	3.22	Yellow	0.35
	There has been a significant increase in the number of requests for service in Quarter 1 compared to the same period last year. A significant number of requests for services related to the September rainfall.				



Sewerage

Waikeri

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Rates and penalties	3,810	3,776	+ 34		7,551	7,551
Subsidies and grants	-	-	-		-	-
Income from activity	517	429	+ 88		1,029	1,029
Investment revenue	-	-	-		-	-
Total revenue	4,327	4,205	+ 122		8,580	8,580
Employee expenses	5	6	+ 1		14	14
Other expenses	2,046	2,071	+ 25		4,078	4,040
Finance expenses	-	-	-		-	-
Depreciation	3,963	3,963	-		7,882	7,852
Total expenses	6,014	6,040	+ 26		11,974	11,906
Net operating	(1,687)	(1,835)	+ 148		(3,394)	(3,326)

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	592	499	+ 93	59%	998	998
	Major projects works ahead of schedule, expect to match to forecast by end of year.					
Pumping station	2	189	- 187	1%	378	378
	Plant and equipment has been ordered, late delivery of equipment expect to be delivered on forecast.					
Pipe renewals	218	136	+ 82	24%	922	1,629
	Two contracts awarded to start early Feb and complete by year end. Two projects going to tender in q3 and expected to complete by end of year.					



Stormwater

Wai tupuhi

Commentary

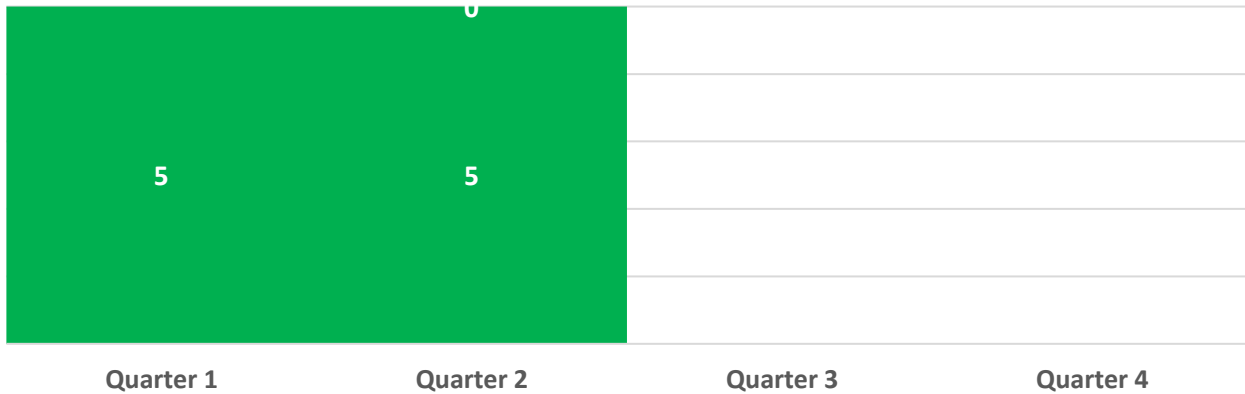
The Stormwater Activity ensures that Invercargill's rivers, streams and estuary are not adversely affected by stormwater contamination discharges.

All KPIs are on track to be met this year.

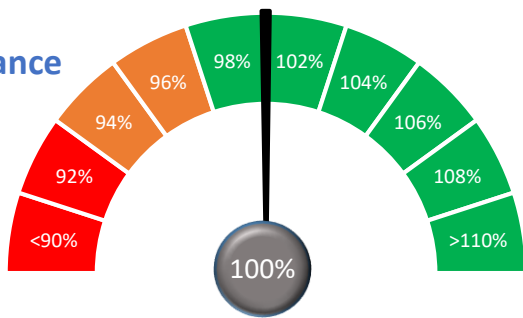
Operating expenses are running higher than forecast with the work programme is in full swing, having ramped up during the warmer months through to the end of the financial year. We expect to deliver the full forecast by year end.

Level of Service

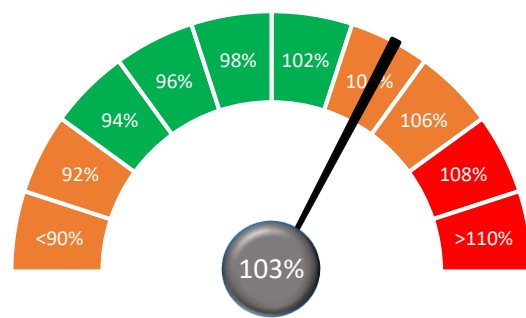
- On target or achieved
- Of concern
- Not achieved
- No measure available



Finance



Revenue YTD



Expenditure YTD

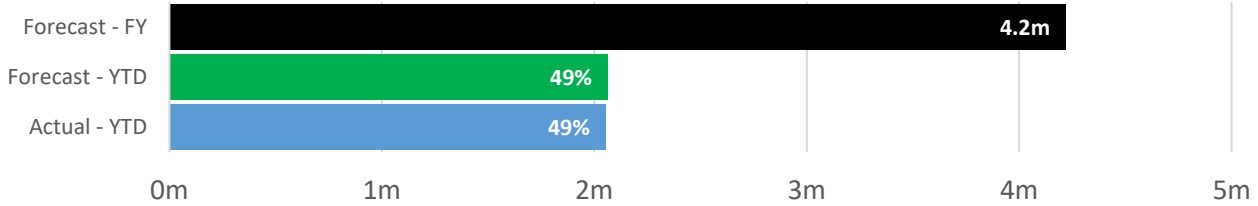
	Operating Revenue	Operating Expenditure	Net Operating surplus
Actual YTD:	\$ 3,215,000	\$ 4,000,000	(\$ 785,000)
Forecast YTD:	\$ 3,217,000	\$ 3,882,000	(\$ 665,000)
Variance:	- \$ 2,000 Unfavourable	- \$ 118,000 Overspent	- \$ 120,000 Unfavourable



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	0
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 stormwater system, measured by the number of: - Abatement notices - Infringement notices - Enforcement orders - Successful prosecution	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	0	Green	0
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	3	Green	0
There has been a significant increase in the number of requests for service in Q1 compared to the same period last year. This, along with improved internal monitoring and reporting processes, has resulted in an higher number of complaints compared to last financial year					



Stormwater

Wai tupuhi

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Rates and penalties	3,211	3,212	- 1		6,423	6,424
Subsidies and grants	-	-	-		-	-
Income from activity	4	5	- 1		9	9
Investment revenue	-	-	-		-	28
Total revenue	3,215	3,217	- 2		6,432	6,461
Employee expenses	-	-	-		-	-
Other expenses	1,683	1,565	- 118		2,485	2,451
Finance expenses	-	-	-		-	-
Depreciation	2,317	2,317	-		4,609	4,685
Total expenses	4,000	3,882	- 118		7,094	7,136
Net operating	(785)	(665)	- 120		(662)	(675)

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	-	131	- 131	0%	262	328
	Stormwater designs progressing as per SRC discharge consent, treatment devices have yet to be evaluated. To date no capital work anticipated this year due to designs not able to installed.					
Pipe renewals	2,016	1,869	+ 147	53%	3,828	2,692
	Well advance in work programme, mainly to do with Dee and Herbet St's Stormwater upgrade, completed. Additional tenders out to market in q3 to be delivered by year end.					



Roading Services

Ratonga rori

Commentary

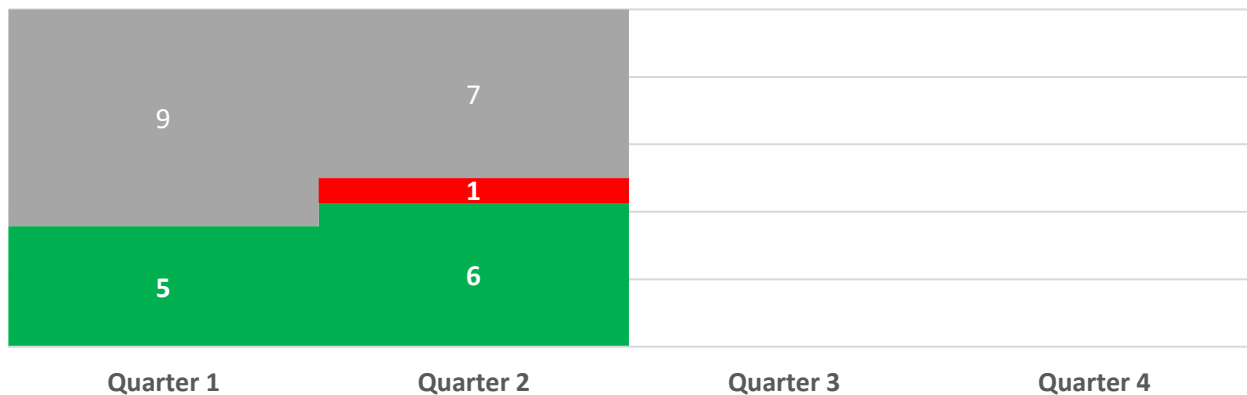
Many of the performance measurements are set by the DIA and are unavailable at the end of quarter two, as they are annual measures.

Interim results show that five crashes have occurred, with five people seriously injured. The sealed road resurfacing programme is currently underway, on track to meet the annual target. Elsewhere, where data is available, the activity remains on target.

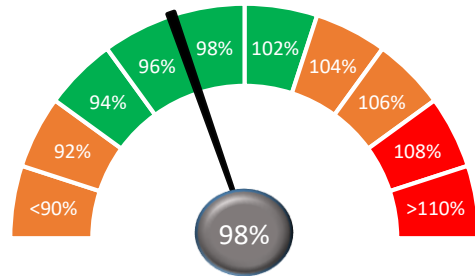
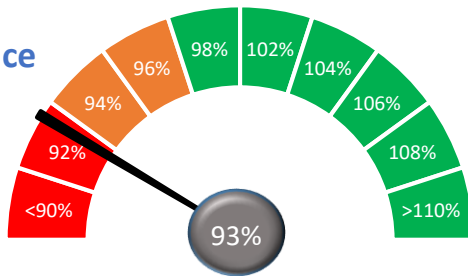
The alliance transition continues and as such the work programme continues to be finalised and is ramping up during the warmer months. There could be some forecast delivery risk due to time constraints.

Level of Service

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



Finance



Revenue YTD

Expenditure YTD

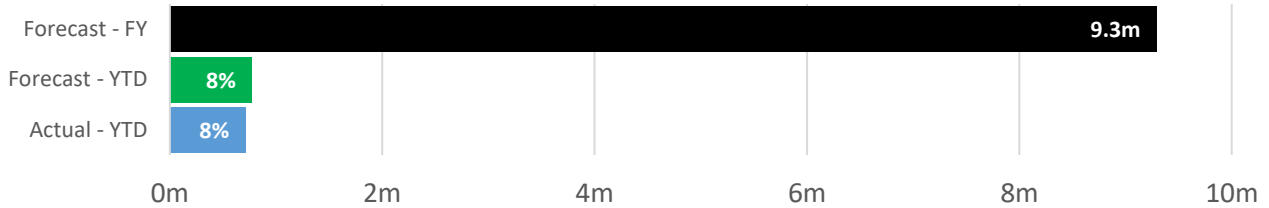
	Operating Revenue	Operating Expenditure	Net Operating surplus
Actual YTD:	\$ 6,464,000	\$ 10,255,000	(\$ 3,791,000)
Forecast YTD:	\$ 6,925,000	\$ 10,485,000	(\$ 3,560,000)
Variance:	- \$ 461,000 Unfavourable	+ \$ 230,000 Underspent	- \$ 231,000 Unfavourable



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	5 Crashes Year to Date - 0 fatalities, 5 people with serious injuries		10 crashes to date (1 Fatality) and (10 Serious Injuries)
	Interim results only - Annual measure.				
Collective risk (crash density) – fatal and serious injury rate per km of road	ONRC	Decreasing annually	-		Data available annually
	Annual measure				
Personal risk – average annual fatal and serious injury crashes per 100 million vehicle-kilometres	ONRC	Decreasing annually	-		Data available annually
	Annual measure				
The average quality of ride, on a sealed local road network, measured by smooth travel exposure	DIA & ONRC	Higher than national average Urban – 84.5% Rural – 95.1%	0%		Data available annually
	Annual measure				
The percentage of the sealed local road network that is resurfaced	DIA	> 5.5%	2%		Data available annually
	Interim result (Annual measure)				



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	0%		Data available annually
	Annual measure				
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% of requests are responded to in five or less business days	92%		80%
The number of unplanned road closures and the number of vehicles affected by closures annually	ONRC	Number of closures <=8 Affected vehicles	-		Data available annually
Proportion of network not available to Class 1 heavy vehicles and 50MAX vehicles	ONRC	Maintain / Increase proportion	No Change		No decrease in % of network
Mean travel times for private motor vehicles on key routes	ONRC	Maintain stable trend	-		-
	Not measured in 2023/24				
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 measure				



Roading 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% of requests within 2 business days	99%		94%
Vandalised signs are promptly responded to and corrective actions commenced	ICC	> 85% of requests within 2 business days.	99%		95%
Damaged traffic signals are attended to promptly	ICC	> 85% of emergency requests are responded to by attending the site within one hour	100%		100%



Roading Services

Ratonga rori

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Rates and penalties	4,292	4,292	-		8,584	8,584
Subsidies and grants	1,234	1,970	- 736		8,923	8,923
Income from activity	938	663	+ 275		1,325	1,325
Investment revenue	-	-	-		-	141
Total revenue	6,464	6,925	- 461		18,832	18,973
Employee expenses	3	-	- 3		-	-
Other expenses	3,418	3,648	+ 230		8,592	8,578
Finance expenses	-	-	-		-	-
Depreciation	6,834	6,837	+ 3		13,599	12,332
Total expenses	10,255	10,485	+ 230		22,191	20,910
Net operating	(3,791)	(3,560)	- 231		(3,359)	(1,937)

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.	129	157	- 29	3%	4,705	5,881
Rehabilitation and drainage renewals	Seasonal work, physical works will started in December through to March/April, expect to fully deliver program.					
Footpath renewals	81	65	+ 16	11%	729	911
	With the mainentence contract renewal the forward program is being detailed. Footpaths delivery will be on target by year end with works starting in q2.					
Low cost, low risk capital renewals	236	189	+ 47	11%	2,055	3,044
	Most works are in the detailed design stage and will be delivered within the financial year starting q3.					



Solid Waste Management

Para

Commentary

There is slowing performance across four of five indicators: kerbside recycling, kerbside rubbish, solid waste to landfill and diverted material. It is possible that weather conditions are impacting people’s waste and recycling behaviour. This trend will continue to be monitored. As these trends are subject to seasonality, the team expect waste generation to decrease as we approach autumn and winter.

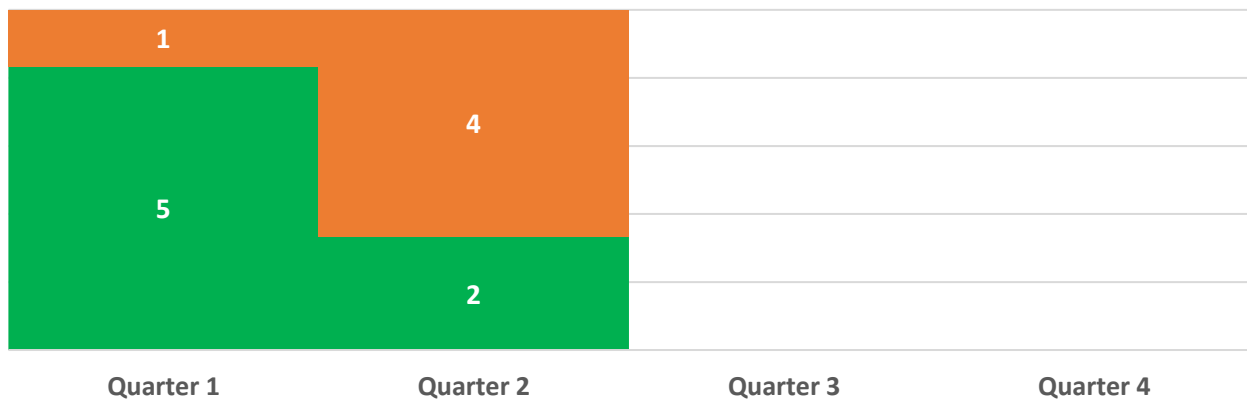
Kerbside standardisation came into effect in February 2024. As a result, we may see a narrower recycle stream, which will limit the number of approved materials that can go in the yellow recycle bins. This will also likely result in better quality recyclables and overall less contamination. However, more waste could be going to landfill.

Council continues to invest in marketing and education programmes for appropriate disposal of waste and to ensure the community is aware of any legislative changes.

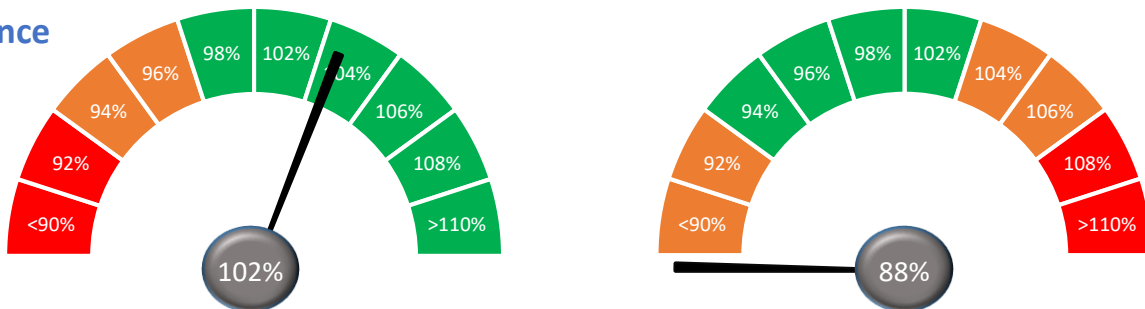
Revenue at the Transfer Station, Recycling recoveries are higher than expected. Expenses are in line with expectation, Recycling contract payment for building insurance made in January hence the current favourable Other Expenses variances, expected to be above forecast for q3.

Level of Service

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



Finance



Revenue YTD

Expenditure YTD

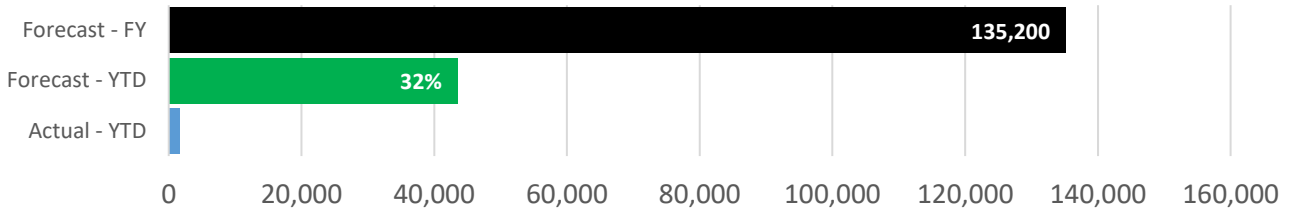
	Operating Revenue	Operating Expenditure	Net Operating surplus
Actual YTD:	\$ 5,143,000	\$ 4,031,000	\$ 1,112,000
Forecast YTD:	\$ 5,026,000	\$ 4,570,000	\$ 456,000
Variance:	+ \$ 117,000 Favourable	+ \$ 539,000 Underspent	+ \$ 656,000 Favourable



Solid Waste Management

Para

Capital expenditure against forecast



Level of Service

Measure		Baseline	Target	Actual YTD	Status	Last yr YTD
Monitoring the trends in key material types to landfill (i.e. cleanfill green waste, recyclables)	Trend in kerbside recycling	ICC	Increasing trend	1,512	Yellow	1,221
		Quarter 2 saw a small increase in the amount of kerbside recycling following a two quarter decrease, likely due to cooler months. Council continues to invest in marketing and education programmes for appropriate disposal of waste.				
Monitoring the trends in key material types to landfill (i.e. cleanfill green waste, recyclables)	Trend in landfill rubbish	ICC	Decreasing trend	5,355	Yellow	5,407
		Kerbside standardisation will narrow the recycle stream and limit the number of approved materials that can go in the yellow bin. Education campaigns and initiatives will be in place to ensure the community is aware of any changes.				
Monitoring the trends in key material types to landfill (i.e. cleanfill green waste, recyclables)	Trend in solid waste to landfill	ICC	Decreasing trend	10,490	Yellow	11,848
		Less waste has been going to the landfill due to an overall decrease in kerbside waste and commercial drop off. Unfavourable weather conditions, people's planning behaviour, travel preferences and shopping habits have also contributed.				
Monitoring the trends in key material types to landfill (i.e. cleanfill green waste, recyclables)	Trend in diverted material	ICC	Increasing trend	3,789	Yellow	3,742
		There has been an increase in the green waste dropped off at the transfer station in Q2 leading to an increased diversion rate				



Solid Waste Management

Para

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 (based on 2010/2011 figures, Ref WWMP).	262		219

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Rates and penalties	2,691	2,684	+ 7		5,369	5,369
Subsidies and grants	-	-	-		-	-
Income from activity	2,452	2,342	+ 110		7,460	6,733
Investment revenue	-	-	-		-	30
Total revenue	5,143	5,026	+ 117		12,829	12,132
Employee expenses	-	-	-		-	-
Other expenses	3,973	4,281	+ 308		12,740	12,033
Finance expenses	-	-	-		-	80
Depreciation	58	289	+ 231		575	492
Total expenses	4,031	4,570	+ 539		13,315	12,605
Net operating	1,112	456	+ 656		(486)	(473)



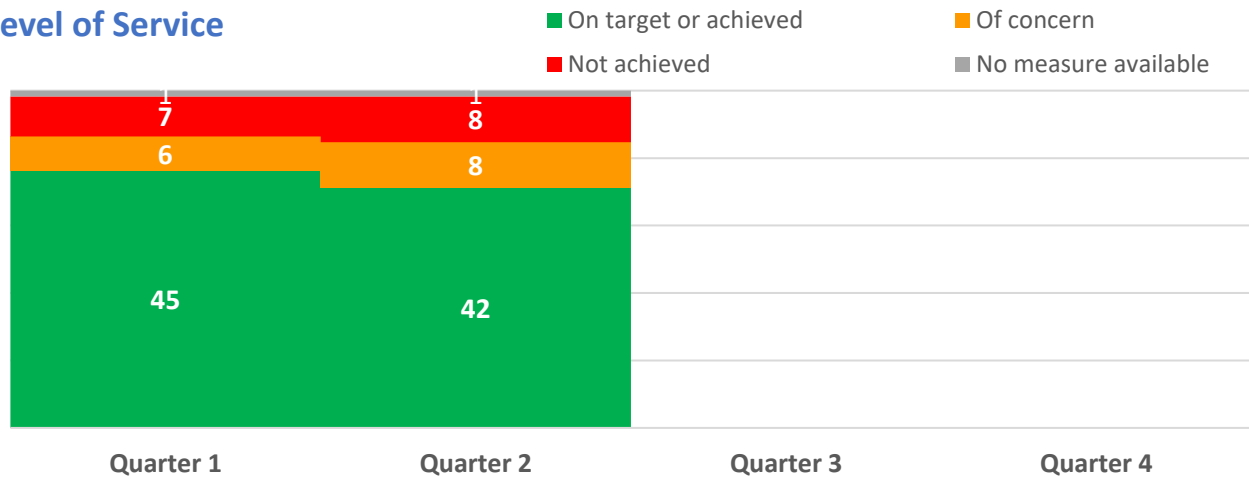
General Services

Ngā ratonga

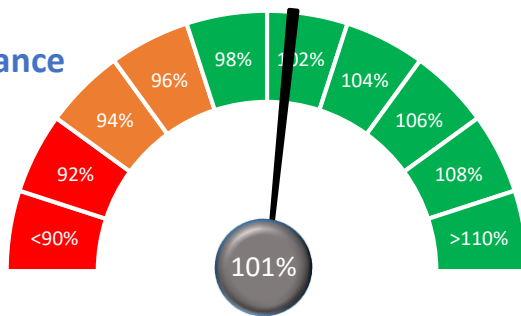
Commentary

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

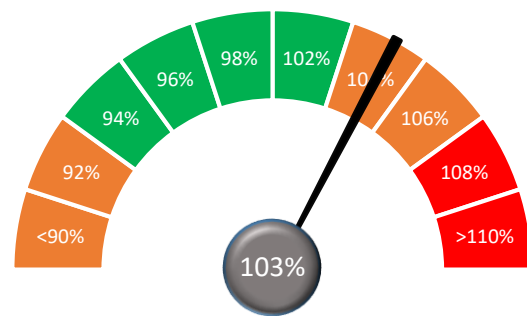
Level of Service



Finance



Revenue YTD



Expenditure YTD

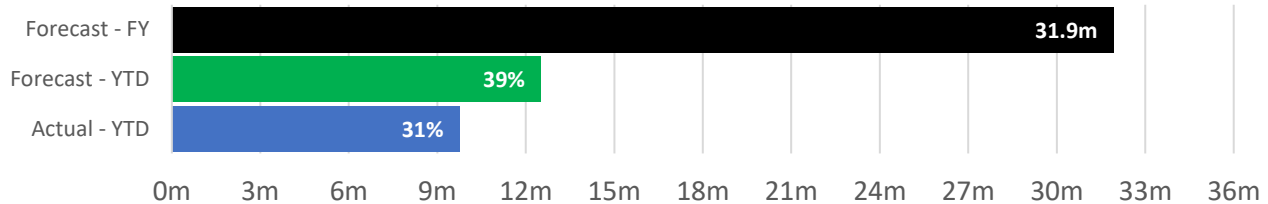
	Operating Revenue	Operating Expenditure	Net Operating surplus
Actual YTD:	\$ 29,701,000	\$ 35,525,000	(\$ 5,824,000)
Forecast YTD:	\$ 29,526,000	\$ 34,474,000	(\$ 4,948,000)
Variance:	+ \$ 175,000 Favourable	- \$ 1,051,000 Overspent	- \$ 876,000 Unfavourable



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	16,771	16,633	+ 138		33,267	33,267
Subsidies and grants	2,164	1,564	+ 600		7,454	7,698
Income from activity	8,920	9,673	- 753		18,774	18,071
Investment revenue	1,846	1,656	+ 190		8,801	8,127
Total revenue	29,701	29,526	+ 175		68,296	67,163
Employee expenses	16,512	16,985	+ 473		34,223	32,991
Other expenses	12,319	10,444	- 1,875		24,556	23,284
Finance expenses	1,997	2,417	+ 420		4,834	3,831
Depreciation	4,697	4,628	- 69		9,206	9,520
Total expenses	35,525	34,474	- 1,051		72,819	69,626
Net operating	(5,824)	(4,948)	- 876		(4,523)	(2,463)

Financials - Net operating surplus / (deficit) by activity

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Democratic Process	(520)	(458)	- 62		(1,124)	(145)
Regulatory Services	378	811	- 433		644	145
Parks and Reserves	117	506	- 389		333	1,385
Libraries	(7)	51	- 58		35	-
Aquatic Services	(343)	(164)	- 179		(234)	-
Arts, Culture and Heritage	36	169	- 133		17	-
Venue and Events Services	(5)	3	- 8		30	-
Public Transport	(244)	247	- 491		227	198
Public Toilets	(44)	51	- 95		31	-
Housing Care	(943)	(948)	+ 5		(1,691)	(1,680)
Investments	166	(459)	+ 625		4,523	5,930
Corporate Services	(6,284)	(5,377)	- 907		(12,168)	(12,306)
Property	1,262	99	+ 1,163		3,849	4,010
City Centre	610	523	+ 87		1,004	-
Net operating	(5,821)	(4,946)	- 875		(4,524)	(2,463)



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)	5,476	6,707	- 1,231	45%	12,127	9,155
	Storage building is now fully operational, and the relocation is on track for March 25th completion; the Tuatara build is tracking well, and the base build is on track for April 2024, where it will be handed over to Parks for their works package and relocation of Tuatara ahead of the public opening.					
Housing Care building improvements	909	1,217	- 307	23%	3,938	1,793
	New houses - The four units have all passed with flying colours the passive air test and are very near completion, handover is planned for April 2024 (on programme) Renewals - 3 Waters Better off funding funded double glazing under way due to complete by year end. Tone St Bluff re-roof to be scheduled and done by year end. 50 Murphy St unit conversions underway, due to complete in q3.					
Our Council property records digitalisation	965	244	+ 721	198%	488	610
	On track to be completed in April 2024 with previously approved additional contingency spend to cover technical support requirements					
Our Council programme	1,424	1,065	+ 359	67%	2,130	1,642
	Recreational bookable system configuration was completed in October 2023 with a full release in quarter three and the Call Centre upgrade also had a successful go-live in December 2023. Human Resources Information System (HRIS) - Design workshops are finished and the design document are being developed.					
Rugby Park renewals	68	38	+ 30	2%	2,903	985
	Planning and consenting for stage 2 (2024 work pack) is under way. This will start in March and finish ahead of the NPC 2024 season. Planning for stage 3 (2025 work package) has also progressed well					
Bluff Boat Ramp renewal	426	366	+ 60	46%	929	770
	The in-water work was completed in Jan 2024 after some issues were encountered in late 2023; the shore team has been busy with the installation works for the PU floating section of the West Jetty. This is now fully installed. Work on the East jetty will start late March as planned. The sea pontoons are progressing with engineers with the main base of the west jetty in paint.					



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)
Parks capital renewals	179	1,116	- 937	7%	2,663	2,745
	Bluff Precinct Project has contracts in place and expected to be spent by the end of the financial year.					
Surrey Park Grandstand	0	150	- 150	0%	301	301
	In the design phase, and physical works will start on both sites in the new year.					
Library building renewals	-	-	-	100%	80	350
	Strategic assement of roof to be undertake, in q3. Operational roof repairs are to be done in the meantime.					
Splash Palace building renewals	0	454	- 454	0%	774	567
	Review of the delivery for the year has been undertaken, the only programmed work for this year is the carpark renewal, to be done in q3.					
Parks building renewals	135	58	+ 77	25%	542	837
	Crematorium is at early scoping, should be tendered in q3/4 with the main delivery being in 2024/25. Nothing scheduled for other parks buildings at this stage, most of the other parks property work has moved into the masterplans.					



General Services

Democratic Process

Commentary

After a second successful quarter, the Community Wellbeing Fund has now reached the targeted number of activities and events supported for the year.

Satisfaction with the opportunities Council provides for community involvement in decision-making continues to be well below target at 20%. This KPI is very unlikely to be met.

Unbudgeted Election expenses in the first quarter and timing differences between staff vacancies being filled have resulted in variances within the employee and other expenses groupings.

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%	20%		18%
Number of activities or events supported by the Community Wellbeing Fund		25	29		16

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Rates and penalties	3,594	3,589	+ 5		7,178	7,033
Subsidies and grants	60	39	+ 21		77	77
Income from activity	67	2	+ 65		3	3
Investment revenue	-	-	-		-	5
Total revenue	3,721	3,630	+ 91		7,258	7,118
Employee expenses	1,678	1,839	+ 161		3,601	3,312
Other expenses	2,554	2,240	- 314		4,764	3,930
Finance expenses	-	-	-		-	-
Depreciation	9	9	-		17	21
Total expenses	4,241	4,088	- 153		8,382	7,263
Net operating surplus / (deficit)	(520)	(458)	- 62		(1,124)	(145)



General Services

Regulatory Services

Commentary

The Regulatory Services Activity is responsible for implementing national legislation in the Invercargill context, while focusing on community outcomes. They have legislative performance measures which have a target of 100% delivery within 20 working days.

While the target for building consents remains un-met, the team maintains a strong performance with 99% of building consents granted within the statutory timeframe.

Processing errors saw two food registrations being issued outside of the statutory timeframe and therefore the KPI will not meet its legislative target. The team are working to develop improved data and internal processes to ensure processing errors are minimised in the future.

Within the Planning and Building services, a net overspend of \$555,000 was driven by lower building consent numbers as a result of the economic downturn felt nationwide. In addition to the significant decline in consent revenue, the building technical software license fee has increased and the use of contractor to cover vacant staff workloads continue to be a challenge but has improved compared to previous years. Environmental Services had a net underspend of \$167,000 with greater parking revenue being received as a result of infringement numbers returning to pre-Covid levels and more higher value infringement notices being issued for items like expired vehicle registrations. Regulatory Services overall also had a net overspend of \$45,000 with increased insurance premiums consistent with global trends.

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 was completed by the legislative deadline and the KPI is to be withdrawn at the next LTP					
We promote incentives to owners of heritage buildings, especially when they undertake earthquake strengthening		Earthquake-prone buildings incentives are developed and implemented	Achieved		Achieved



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 registrations issued within the statutory timeframe	93%		100%
		100% alcohol applications not requiring a hearing are issued within 30 working days of receipt	100%		100%
		100% of building	99%		98%
		100% of non-notified	100%		93%

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Rates and penalties	540	540	-		1,080	1,225
Subsidies and grants	-	-	-		-	-
Income from activity	3,248	3,582	- 334		6,584	5,568
Investment revenue	-	-	-		-	13
Total revenue	3,788	4,122	- 334		7,664	6,806
Employee expenses	1,800	1,804	+ 4		3,488	3,600
Other expenses	1,581	1,478	- 103		3,474	2,981
Finance expenses	-	-	-		-	62
Depreciation	29	29	-		58	18
Total expenses	3,410	3,311	- 99		7,020	6,661
Net operating surplus / (deficit)	378	811	- 433		644	145



General Services

Parks and Reserves

Commentary

All Parks and Reserves measure are on track, with the continued exception of the health and safety complaints – however performance has lifted from Quarter One.

Warmer weather as well as a number of large events held at Queens Park, had a positive impact of visitor numbers. In addition, the park run has now moved from Southland Cricket Pavilion to Feldwick Gates. As a result, visitor numbers exceeded 300,000 during Quarter Two.

Timing of anticipated revenue has not yet occurred in quarter two. Similarly the phasing of maintenance planned to occur over the spring/ summer period has resulted in a current underspend in other expenses, seasonal employee expenses also impact on the variance in employee expenses.

Level of Service

Measure		Baseline	Target	Actual YTD	Status	Last yr YTD
Queens Park is accredited as a "Garden of National Significance"			Retain accreditation	Retain accreditation		Achieved
Percentage of customers satisfied with parks identified through annual user surveys			Maintained or increasing	82%		79%
		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		24.4ha
	Including Premier Parks (i.e. Queens Park, Anderson House, Otepunī)		112ha	112ha		112ha
	Area of natural parkland (hectares per 1000 residents)		27.9ha	27.9ha		27.9ha
	Area of Sports Parks (hectares per 1000 residents)		2.5ha	2.5ha		2.5ha
	Grass fields (total)		105.6ha	105.6ha		105.6ha
	Non-grass sports surfaces (total)		2.1ha	2.1ha		2.1ha



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)		6.7	7.3		6.8
	Number of street trees (approximate number per 1000)		Maintain	109		109
	Gardens/ Horticultural planted beds (m ² per 1000)		4,701m ²	4701m ²		4,701m ²
	Grass Mowing (hectares per 1000 residents)		8.0ha	8.1ha		8.1ha
	Trails (km per 1000 residents) note: assessed numbers		Maintain	700.4m		700.4m
	Percentage of health and safety complaints are investigated and mitigated where possible		100%	86%		100%
	Community groups are working with Council to implement pest control		Maintained or increasing	6		3
Number of visitors per head of Invercargill population identified through annual user surveys		Increasing use	517,854		407,638	
<p>Spring/summer weather as well as a number of large events held at Queens Park, had a positive impact of visitor numbers. In addition, the park run has now moved from Southland Cricket Pavilion to Feldwick Gates.</p>						



General Services

Parks and Reserves

Financials

	Actual YTD	Forecast YTD	Variance		Full year forecast	Annual Plan
	(\$000)	(\$000)	(\$000)		(\$000)	(\$000)
Rates and penalties	3,686	3,686	-		7,372	7,372
Subsidies and grants	252	657	- 405		1,315	1,593
Income from activity	706	1,190	- 484		2,379	2,863
Investment revenue	-	-	-		-	107
Total revenue	4,644	5,533	- 889		11,066	11,935
Employee expenses	2,500	2,721	+ 221		5,286	5,099
Other expenses	1,666	1,983	+ 317		4,804	4,785
Finance expenses	-	-	-		-	41
Depreciation	361	323	- 38		643	625
Total expenses	4,527	5,027	+ 500		10,733	10,550
Net operating surplus / (deficit)	117	506	- 389		333	1,385



General Services

Libraries

Commentary

Visitation numbers and an increase in satisfaction show there is strong demand from the community for the services it provides, the overall performance of the Libraries activity has been impacted by a reduction in its physical collections budget, and staff vacancies. As a result, the KPIs may not be achieved this year.

Revenue from income is running lower than forecast due to lower recovery of fees gathered. Employee expenses are below forecast due to the number of current vacancies but this variance will reduce next quarter as positions are filled.

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%	59%		62%
	The Libraries Activity continues to maintain a current collection, reaching 59% at the end of Quarter two. There has been a reduction in the physical collections budget this year which slightly impacts the percentage of collection items published within the last 5 years.				
Percentage of library customers who rate the library collections as satisfactory or greater in annual residents' survey		>85%	83%		80%
	Satisfaction has increased slightly and is now only 2% off target.				
Number of visits per year		515,000	229,965		251,172
	Whilst we continue to deliver a range of quality programmes and speakers, there have been a number of staff vacancies which unfortunately have impacted on the events and public programmes calendar, which likely impacted on visitor numbers. However, digital use continues to increase, as a result of increased engagement from home ie. digital services used include such as E Books, E Audio, E Magazines, PressReader, and Film streaming.				



General Services

Libraries

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Rates and penalties	1,421	1,421	-		2,842	2,842
Subsidies and grants	1	3	- 2		5	5
Income from activity	33	50	- 17		100	131
Investment revenue	-	-	-		-	5
Total revenue	1,455	1,474	- 19		2,947	2,983
Employee expenses	877	962	+ 85		1,904	1,826
Other expenses	275	229	- 46		546	531
Finance expenses	-	-	-		-	14
Depreciation	310	232	- 78		462	612
Total expenses	1,462	1,423	- 39		2,912	2,983
Net operating surplus / (deficit)	(7)	51	- 58		35	-



General Services

Aquatic Services

Commentary

Aquatic Services continues to deliver a strong performance, with visitor numbers reaching the target. A minimum of four public lanes continue to be available 97% of the time.
User satisfaction decreased during Quarter Two to 57% from 66%.

This quarter, the Residents Survey included additional questions on pools usage and satisfaction. The results highlighted that the main reasons people visit Splash Palace is recreation/swim with the family, training/personal fitness, swim school and the use of the spa. Respondents were current users of the facility with 45% having visited in the week prior to completing the survey.

Users were most satisfied with car parking and the customer service received, and least satisfied with the cost of visiting and changing rooms.

Income from the activity is slightly behind forecast. Revenue from subsidies and grants is yet to be received but is forecast for Q3. Employee expenses are underspent, which is due to the savings made from the reduction of weekend opening hours and current vacancies. Operational expenses are currently overspent which is contributed to cleaning services, chemicals and other fuels.

Level of Service

Measure	Baseline	Target	Actual YTD	Status	Last yr YTD
Time when a minimum of four 25 metre public lanes are available for swimming		95%	98%		98%
Time pools are kept within operating guidelines of the New Zealand Pool Water Standards NZS5826:2010		100%	100%		100%
Number of visits per head of (Invercargill City) population		>6.5	6.50		6.62
User Satisfaction Survey shows 85% or more rate the overall quality as satisfactory or above		85%	57%		67%
Satisfaction survey results show that users of Splash Palace are satisfied with car parking and the customer service they receive but not so much the cost of visiting and the changing rooms.					

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Rates and penalties	477	477	-		953	953
Subsidies and grants	-	-	-		180	180
Income from activity	1,043	1,100	- 57		2,208	2,608
Investment revenue	-	-	-		-	4
Total revenue	1,520	1,577	- 57		3,341	3,745
Employee expenses	1,039	1,044	+ 5		2,082	2,091
Other expenses	814	687	- 127		1,474	1,391
Finance expenses	-	-	-		-	241
Depreciation	10	10	-		19	22
Total expenses	1,863	1,741	- 122		3,575	3,745
Net operating surplus / (deficit)	(343)	(164)	- 179		(234)	-



General Services

Arts, Culture and Heritage

Commentary

He Waka Tuia is on track to meet its yearly visitor target. The team have been working on and delivering a number of off-site programmes and collaborations.

Satisfaction has marginally improved reaching 24%. While it has not yet reached a wide cross-section of the community, He Waka Tuia continues to grow its audience. A review of programming which targets young people has attracted a wider and younger audience.

The relocation of collection has occurred in Q2 increasing staff expenses used via Project Ark. Other expenses may increase while the transition of operations to the Tisbury Facility is completed.

Level of Service

Measure	Baseline	Target	Actual YTD	Status	Last yr YTD
He Waka Tuia - Number of visits		14,000	9,672		9,594
He Waka Tuia is continuing to meet visitor number expectations internally. A number of off-site programmes and collaborations are also being delivered.					
Measure	Baseline	Target	Actual YTD	Status	Last yr YTD
He Waka Tuia - Customer satisfaction rating is satisfactory or above		7-8	24%		17%

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Rates and penalties	1,197	1,197	-		2,394	2,402
Subsidies and grants	-	-	-		-	45
Income from activity	735	828	- 93		1,657	1,345
Investment revenue	-	-	-		-	2
Total revenue	1,932	2,025	- 93		4,051	3,794
Employee expenses	473	354	- 119		790	868
Other expenses	1,344	1,424	+ 80		3,089	2,775
Finance expenses	-	-	-		-	3
Depreciation	79	78	- 1		155	148
Total expenses	1,896	1,856	- 40		4,034	3,794

Net operating surplus / (deficit)	36	169	- 133		17	-
-----------------------------------	----	-----	-------	--	----	---



General Services

Venue and Events Services

Commentary

Council venues continues to deliver a strong performance, with a significant increase in visitation and regional, special interest and community events at the Civic Theatre, along with all Scottish Hall measures already meeting their targets for the year. This is likely a result of the work undertaken during 2022/23 to ensure event bookings are matched to the appropriate venues in order to maximise attendance.

Performance of Rugby Park continues to be of concern, with less events being held during Quarter Two.

The increased activity at the Civic and Scottish Hall venues have increased expenditure, which is offset by additional revenue. This is largely on charged costs and their recovery from clients such as technical support and catering.

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	31	Green	34
		>28%	36%		17%
	Victoria and Drawing Rooms	>70	47		2
		>11%	29%		100%
	Increasing public awareness and use of the Civic Theatre complex and its range of facilities	>10	21		18
		>6	14		6
		>35	36		19



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	91	Green	42
			>18%	38%	Green	15%
			>10	51	Green	27
			>30	61	Green	16
			>25	9	Yellow	8
		The performance and salability of this asset is limited by its current condition.				
			>8%	6%	Yellow	6%
		The performance and salability of this asset is limited by its current condition.				
			>13	5	Yellow	7
		The performance and salability of this asset is limited by its current condition.				
		>12	4	Yellow	2	
Number of visits per head of Invercargill City population		0.40	2.00	Green	0.9 Vph 88% (47,671)	
Percentage of Venues and Events Services customers (hirers and patrons) who rate the experience or the venue as good or very good		>80%	54%	Red	46%	



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	252	252	-		505	505
Subsidies and grants	-	-	-		-	-
Income from activity	384	262	+ 122		524	500
Investment revenue	-	-	-		-	-
Total revenue	636	514	+ 122		1,029	1,005
Employee expenses	340	315	- 25		616	630
Other expenses	289	185	- 104		362	362
Finance expenses	-	-	-		-	-
Depreciation	12	11	- 1		21	13
Total expenses	641	511	- 130		999	1,005
Net operating surplus / (deficit)	(5)	3	- 8		30	-



General Services

Public Transport

Commentary

Passenger numbers dropped slightly during Quarter Two as a result of less students utilising the service during the month of December. While still below target, satisfaction is slowly trending upwards. However, the results are based on a small sample size and don't provide an accurate representation.

Total Mobility Scheme continues to be administered and supported by Council.

Revenue from patronage continues to be below pre covid levels which contract costs continuing to run higher than forecast. Subsidies revenue from Waka Kotahi are below forecast due to 2 months of funds still to be received from claims lodged. These have since been received in quarter three.

Level of Service

Measure	Baseline	Target	Actual YTD	Status	Last yr YTD
Total public transport boardings		Year on Year increase	76,270		67,509
	Q2 affected by school students not utilising services through December. Traditionally patronage drops in Q2.				
Customer satisfaction rating for quality is satisfactory or above		70%	67%		Annual
	Sample size to date remains low..				
Customer satisfaction with price is satisfactory or above		80%	48%		Annual
	Sample size to date remains low..				
Council administers and supports the Total Mobility scheme.		Total Mobility Scheme is administered	TM scheme is administered and supported by Council.		Annual



General Services

Public Transport

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Rates and penalties	508	509	- 1		1,017	1,018
Subsidies and grants	540	786	- 246		1,788	1,788
Income from activity	98	153	- 55		306	306
Investment revenue	-	-	-		-	3
Total revenue	1,146	1,448	- 302		3,111	3,115
Employee expenses	-	-	-		-	-
Other expenses	1,362	1,173	- 189		2,827	2,823
Finance expenses	-	-	-		-	-
Depreciation	28	28	-		57	94
Total expenses	1,390	1,201	- 189		2,884	2,917
Net operating surplus / (deficit)	(244)	247	- 491		227	198



General Services

Public Toilets

Commentary

The Activity has exceeded its target, with public toilets in the community being operational 98% of the time.

Other expenses are running higher than expected due to higher than expected inflation increases, 12.5% per annum, for Wachner Place operations. A higher volume of vandalism repair and insurance excess payments required have also contributed to additional costs.

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%	98%		94%

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Rates and penalties	310	310	-		620	620
Subsidies and grants	-	-	-		-	-
Income from activity	-	-	-		-	-
Investment revenue	-	-	-		-	-
Total revenue	310	310	-		620	620
Employee expenses	-	-	-		-	-
Other expenses	291	201	- 90		474	472
Finance expenses	-	-	-		-	-
Depreciation	63	58	- 5		115	148
Total expenses	354	259	- 95		589	620
Net operating surplus / (deficit)	(44)	51	- 95		31	-



General Services

Housing Care

Commentary

The Housing Care activity is maintaining an occupation rate of 97%. During Quarter Two, one non-urgent request for service has been responded to outside of the timeframe as it required further investigation by staff to determine the issues prior to issuing multiple work orders and closing the RFS.

Repairs and maintenance is lower than forecast due to seasonality. The R&M programme will increase across the rest of the financial year with the full year forecast expected to be fully delivered. R&M refit work dependent on tenant vacancy.

Level of Service

Measure	Baseline	Target	Actual YTD	Status	Last yr YTD
Units are occupied 95% of the time		95%	97%		98%
Requests for service are responded to and remedial action in place: - Urgent		24 hours	0		0 received
No urgent requests for service received in Quarter 2					
Requests for service are responded to and remedial action in place: - Non-Urgent		5 working days	100%		97% within 5 days
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. All non-urgent requests for service have been responded to and remedial action was in place within 5 working days.					

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	832	885	- 53		1,770	1,770
Investment revenue	-	-	-		-	2
Total revenue	832	885	- 53		1,770	1,772
Employee expenses	-	-	-		-	-
Other expenses	708	767	+ 59		1,340	1,333
Finance expenses	-	-	-		-	-
Depreciation	1,067	1,066	- 1		2,121	2,119
Total expenses	1,775	1,833	+ 58		3,461	3,452
Net operating surplus / (deficit)	(943)	(948)	+ 5		(1,691)	(1,680)



General Services

Investments

Commentary

The Investment performance measures are taken as an annual result. However results show that both leased properties and rental agreements at market rental levels are on track to be achieved.

Investment Property repairs and maintenance is lower than forecast due to seasonality. The R&M programme is expected to increase across the rest of the financial year with the full year forecast expected to be fully delivered by June. The average interest rate of borrowings continues to increasing due to previous low fixed interest rate borrowings mature and are replaced with higher ones. Borrowings are continued to be monitored to get the best rates option at the time of maturity.

Level of Service

Measure	Baseline	Target	Actual YTD	Status	Last yr YTD
All properties, excluding those prepared, are leased		95%	97%		90%
	38 revenue leases from 26 Properties with 1 vacancy to market.				
Lease agreements are current at market rental levels		100%	97%		85%
	42 total leases with 4 leases at Community rate as per Council Resolution. 1 lease under negotiation.				
Net rate of return		> Market interest rate	0%		Not assessed
	Annual measure				

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	1,075	916	+ 159		1,831	1,729
Investment revenue	1,551	1,513	+ 38		8,515	7,700
Total revenue	2,626	2,429	+ 197		10,346	9,429
Employee expenses	2	-	- 2		-	-
Other expenses	459	469	+ 10		986	983
Finance expenses	1,997	2,417	+ 420		4,834	2,512
Depreciation	2	2	-		3	4
Total expenses	2,460	2,888	+ 428		5,823	3,499
Net operating surplus / (deficit)	166	(459)	+ 625		4,523	5,930



General Services

Corporate Services

Commentary

Corporate services includes a range of support functions including finance, customer services, quality assurance and IT.

Rate penalties are currently ahead of forecast as 2023 year end penalties have been applied and these will balance off as the year goes on. Subsidies and grants revenue is ahead of forecast after receiving the NZ Lottery grant for project 1225. Investment revenue is favourable with higher than planned bank balances generating more interest. Employee expenses are underspent as a result of vacancies. Other expenses overspent due to some staff costs oncharging to capital projects are still to be processed (these have since been processed in quarter three); increases in software licence fees for the financial system, cyber security and data storage during emergencies solutions; and increased insurance premiums consistent with global trends.

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Rates and penalties	592	459	+ 133		918	909
Subsidies and grants	311	79	+ 232		79	-
Income from activity	708	701	+ 7		1,402	1,238
Investment revenue	295	143	+ 152		286	286
Total revenue	1,906	1,382	+ 524		2,685	2,433
Employee expenses	7,796	7,944	+ 148		16,454	15,562
Other expenses	(81)	(1,647)	- 1,566		(2,519)	(1,990)
Finance expenses	-	-	-		-	554
Depreciation	475	462	- 13		918	613
Total expenses	8,190	6,759	- 1,431		14,853	14,739
Net operating surplus / (deficit)	(6,284)	(5,377)	- 907		(12,168)	(12,306)



General Services

Property

Commentary

Repairs and maintenance remained lower than forecast for the year to date due to minimal unplanned maintenance required on buildings. Planned maintenance is increasing over the summer months.

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Rates and penalties	3,570	3,570	-		7,141	7,141
Subsidies and grants	1,000	-	+ 1,000		4,010	4,010
Income from activity	4	5	- 1		10	10
Investment revenue	-	-	-		-	-
Total revenue	4,574	3,575	+ 999		11,161	11,161
Employee expenses	7	1	- 6		3	3
Other expenses	1,054	1,154	+ 100		2,693	2,665
Finance expenses	-	-	-		-	-
Depreciation	2,251	2,321	+ 70		4,616	4,483
Total expenses	3,312	3,476	+ 164		7,312	7,151
Net operating surplus / (deficit)	1,262	99	+ 1,163		3,849	4,010



General Services

City Centre

Commentary

This activity includes additional city centre activation, which has not been required yet this year. Depreciation costs for stage one have been reallocated to the Roding and 3 Waters activities.

Financials

	Actual YTD (\$000)	Forecast YTD (\$000)	Variance (\$000)		Full year forecast (\$000)	Annual Plan (\$000)
Rates and penalties	624	624	-		1,247	1,247
Subsidies and grants	-	-	-		-	-
Income from activity	(12)	-	- 12		-	-
Investment revenue	-	-	-		-	-
Total revenue	612	624	- 12		1,247	1,247
Employee expenses	-	-	-		-	-
Other expenses	2	101	+ 99		243	243
Finance expenses	-	-	-		-	404
Depreciation	-	-	-		-	600
Total expenses	2	101	+ 99		243	1,247
Net operating surplus / (deficit)	610	523	+ 87		1,004	-

Support for external organisations

AS AT 31 December 2023

Organisation / Fund	Actual YTD (\$000)	Full year forecast (\$000)	Funds remaining (\$000)	Annual Plan (\$000)
Bluff Indoor Pool Trust	120	125	5	120
Bluff Maritime Museum Trust (Council Controlled Organisation)	20	20	-	20
Emergency Management Southland	220	463	243	463
Great South (Council controlled organisation)	843	1,800	957	1,800
Invercargill Public Art Gallery	52	314	262	314
Saving Grace (IC2 Trust)	100	100	-	100
Southland Indoor Leisure Centre Trust	175	700	525	700
Southland Regional Heritage Committee	524	1,048	524	1,046
Southland One Stop Shop Trust	33	33	-	31
Te Ao Marama Inc.	-	152	152	152
	2,087	4,755	2,668	4,746
<u>Other grants funds:</u>				
Community Wellbeing fund	245	565	320	565
Heritage Building Strategy fund	130	300	170	120
Facilities Maintenance fund	-	100	100	100
	375	965	590	785

Great South

AS AT 31 December 2023

Level of Service

Measure	Quarter 2 Actual	Target		Last Year
Regional economic development – grow the population and diversify the economy	<p>Aquaculture Assisted with the advancement of 2 potential onshore aquaculture opportunities, including assessing water, wastewater and water infrastructure needs.</p> <p>Hydrogen Undertook liquefaction, geotechnical and sea level rise impact investigations on various sites and key transport routes in the Awarua area.</p>	Support the development of one new industry in Invercargill		Achieved
Regional business development – grow innovative businesses and build a skilled workforce	The Business Services team has engaged with 40 new business cases across Southland, 31 of which were Invercargill-based businesses. Great South Business Growth Advisors had discovery sessions with 35 businesses across Southland, 24 of which were Invercargill Based businesses.	165 business Engagements (not unique)		Not Achieved
	Hosted 1 workshop in partnership with Southland Business Chamber and Coin South on Lean Manufacturing Principles.	Host four workshops on relevant topics		Achieved
	No further connection to Callaghan Innovation funding for Invercargill businesses during this quarter.	Connect six businesses with Callaghan R& D funding		Not Achieved
	Great South no longer manages the Business Mentors NZ programme in Southland. This contract ended on 30 June 2022	Connect 12 businesses with Business Mentors NZ		Not Achieved
	Issued 16 co-funded vouchers for capability management and training across the region, with 11 being Invercargill-based businesses.	Issue 130 co-funded vouchers for capability management and training		Not Achieved

Great South

AS AT 31 December 2023

Level of Service

Measure	Quarter 2 Actual	Target	Last Year
Regional tourism development – diversify the economy.	<p>Cycle Tourism</p> <p>The Murihiku Southland Cycle Tourism Opportunities Assessment was completed and shared with ICC staff before a wider stakeholder presentation was also held in Invercargill.</p> <p>Motupōhue visitor experience Te Taurapa o Te Waka</p> <p>The final hui with experience designers Locales, Great South and Awarua Rūnaka was held. A full project cost estimate will be undertaken by Frame Group and be completed in Q3.</p> <p>Touring Route Networks</p> <p>Hosted the Southern Way Project Manager to familiarise her with the tourism proposition in Invercargill and further develop future opportunities.</p> <p>Online Platform for Tourism Sustainability created</p> <p>This platform is now available on southlandnz.com and will be shared more widely with operators, visitors, and media in the coming months.</p>	Process five projects identified in the Southland Murihiku Destination Strategy	Achieved
	<p>Regionwide there were 149 media results during the period, 47 of those featured Invercargill including:</p> <p>Super fast addition announced for the 2024 Burt Munro Challenge Stuff</p> <ul style="list-style-type: none"> • The Great New Zealand Road Trip: 18 simple rules driving an extraordinary business at the bottom of the world - NZ Herald • Night food market back Otago Daily Times Online News (odt.co.nz) • Second outing for food market Otago Daily Times Online News (odt.co.nz) 	45 media results featuring the region	Achieved

Great South

AS AT 31 December 2023

Level of Service

Measure	Quarter 2 Actual	Target	Last Year
Regional events – diversify the economy	<p>Marketing and / or capability building engagement has occurred with organisers of the following events:</p> <ul style="list-style-type: none"> • NZ Road Transport Hall of Fame Awards (September) • ILT Southland Darts Masters (October) • 3x3 Cup (October) • SBS Bank Tour of Southland (October) • Ascot Park Christmas at the Races (December) • Burt Munro Challenge (February) • Hop N Vine replacement event (March) • Savour the South (April event) • Arahi Māori Women's Welfare League Matariki Celebrations (June events) <p>Additional cluster marketing delivered this reporting period:</p> <ul style="list-style-type: none"> • Summer Staycation campaign – informing residents and visitors of events occurring in the new summer (Dec-Jan) • Summer Wheels Guide – campaign promoting wheel-based activity during the summer (Dec – March) <p>Total number of visitors to Regional Event Organisers Tool Kit year to date: 636</p> <p>Number of events listed on Southland Regional Events Calendar year to date: 352</p> <p>Total number of visitors to Southland Regional Events Calendar year to date: 19,186</p>	Support 15 events, both existing and new, which drive overnight visitation in the region	Not Achieved



Schedule of Forecast Changes

AS AT 31 December 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 and penalties	Various Activities	Reallocation of rates revenue to activities based on actual rates generated for the year		(1)			(1)
Fines	Regulatory	Increase in revenue from parking and animal infringement notices issued during the July to September. This was driven by more valued fines during this period.		673			673
Subsidies and grants	Various Activities	Decrease of subsidy revenue to align with applications being applied for and funds no longer available, including monument grants from MBIE.		(244)			(244)
Direct charges revenue	Solid Waste	Revision of ICC share of Wastenet revenue based on Wastenet year end performance report for 2022/2023		900			900
Direct charges revenue	Parks and Reserves	Revision of forestry revenue to align with harvesting plan supplied by the forestry management consultant		(484)			(484)
Direct charges revenue	Arts, Culture and Heritage	Recovery of costs from Southland Regional Heritage Committee for the operations of Project Ark which has helped to pack and relocate the museum collection		312			312
Direct charges revenue	Various Activities	Re-forecast to reflect current trends in revenue received		29			29
Direct charges revenue	Sewerage	Transfer sewerage revenue from Rental revenue to Direct charge revenue to correct interpretation of type of revenue.		225			225
Rental revenue	Sewerage	Transfer sewerage revenue from Rental revenue to Direct charge revenue to correct interpretation of type of revenue.		(225)			(225)
Finance revenue	Investments	Revised to reflect increasing interest rates in term deposits and ICL advance		456			456
Total Forecast Adjustments to Revenue			-	1,641	-	-	1,641
Expenses							
Employee expenses	Various Activities	Movements to reflect revised current staffing structure, vacancies and pay levels		1,648			1,648
Employee expenses	Democratic Process	Transfer of Mayor, Councillors and Bluff Community Board members Honoraria payments from Employee expenses to Other expense to align with correct disclosure treatment.		(818)			(818)
Employee expenses	Corporate Services	Increased use to specialist recruitment firms to secure candidates to fulfil vacant positions.		257			257
Employee expenses	Various Activities	Revised ACC expenditure to align with ACC levies and staffing levels		145			145
Depreciation and amortisation	Roading	Revised to reflect the increase in replacement cost value of Roothing fixed assets during the revaluation in 2022/23		1,267			1,267
Depreciation and amortisation	Various Activities	Revised forecast to align depreciation with updated asset register		(208)			(208)
Other expenses	Various Activities	Re-forecast to reflect current trends in revenue received		77			77
Other expenses	Democratic Process	Transfer of Mayor, Councillors and Bluff Community Board members Honoraria payments from Employee expenses to Other expense to align with correct disclosure treatment.		818			818
Other expenses	Solid Waste	Revision of ICC share of Wastenet expenses based on Wastenet year end performance report for 2022/2023		700			700
Other expenses	Arts, Culture and Heritage	Recovery of costs from Southland Regional Heritage Committee for the operations of Project Ark which has helped to pack and relocate the museum collection		312			312
Other expenses	Parks and Reserves	Revision of forestry expenses to align with harvesting plan supplied by the forestry management consultant		55			55
Other expenses	Regulatory	Increase grant funding to align with Heritage building strategy		180			180
Finance expenses	Investments	Re-forecast of borrowings interest expenses based on borrowing levels and increasing average interest rates		466			466
Total Forecast Adjustments to Expenses			-	4,899	-	-	4,899

Schedule of Forecast Changes

AS AT 31 December 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							
Other gains/(losses)	Investment Property	Revised revaluation assumption based on inflation forecast changes		51			51
Total other comprehensive revenue and expense			-	51	-	-	51
Adjustments to Surplus / (Deficit) After Tax			-	(3,207)	-	-	(3,207)
STATEMENT OF FINANCIAL POSITION							
Assets							
Cash and cash equivalents	Various Activities	Re-alignment of opening balances with the Annual report 2022/23	4,347				4,347
Cash and cash equivalents	Property	Adjustment to capital forecast for Project 1225	(6,000)				(6,000)
Cash and cash equivalents	Various Activities	Re-forecast cash position to reflect revised operating and capital forecast		3,892			3,892
Trade and other receivables	Various Activities	Re-alignment of opening balances with the Annual report 2022/23	3,087	(560)			2,527
Prepayments	Various Activities	Re-alignment of opening balances with the Annual report 2022/23	54	(54)			-
Inventories	Various Activities	Re-alignment of opening balances with the Annual report 2022/23	122	(20)			102
Property, plant and equipment	Various Activities	Re-alignment of opening balances with the Annual report 2022/23	5,793				5,793
Property, plant and equipment	Property	Adjustment to capital forecast for Project 1225	6,000				6,000
Property, plant and equipment	Various Activities	Re-forecast capital expenditure profiles to reflect revised programme		(3,575)			(3,575)
Intangible assets	Various Activities	Re-alignment of opening balances with the Annual report 2022/23	(3,531)				(3,531)
Intangible assets	Various Activities	Re-forecast capital expenditure profiles to reflect revised programme		5,360			5,360
Biological assets	Parks and Reserves	Re-alignment of opening balances with the Annual report 2022/23	116	(16)			100
Investment property	Investments	Re-alignment of opening balances with the Annual report 2022/23	(1,464)				(1,464)
Investment property	Investments	Re-forecast capital expenditure profiles to reflect revised programme		(201)			(201)
Other financial assets - other investments	Various Activities	Re-alignment of opening balances with the Annual report 2022/23	(3,597)				(3,597)
Other financial assets - other investments	Investments	Re-forecast loan advanced to Invercargill Central Limited to reflect current drawdowns		1,658			1,658
Derivative financial instruments	Various Activities	Re-alignment of opening balances with the Annual report 2022/23	270				270
Total Forecast Adjustments to Assets			5,197	6,484	-	-	11,681
Liabilities							
Trade and other payables	Various Activities	Re-alignment of opening balances with the Annual report 2022/23	3,374	(635)			2,739
Employee benefit liabilities	Various Activities	Re-alignment of opening balances with the Annual report 2022/23	103	(185)			(82)
Borrowings	Investments	Re-alignment of opening balances with the Annual report 2022/23	(2,376)				(2,376)
Borrowings	Investments	Re-forecast borrowings profiles to reflect revised capital programme and the loan balance advanced to Invercargill Central Limited		10,511			10,511
Total Forecast Adjustments to Liabilities			1,101	9,691	-	-	10,792
Equity							
Retained earnings	Various Activities	Movements in operating surplus (deficit) and other reserves		(3,207)			(3,207)
Retained earnings	Various Activities	Re-alignment of opening balances with the Annual report 2022/23	11,558				11,558
Other reserves	Various Activities	Re-alignment of opening balances with the Annual report 2022/23	(7,462)				(7,462)
Total Forecast Adjustments to Equity			4,096	(3,207)	-	-	889

Statement of Comprehensive Revenue and Expense

As at 31 December 2023

	YTD Actual Dec 2023 (\$000)	YTD Forecast Dec 2023 (\$000)	Full Year Forecast 2024 (\$000)	Annual Plan 2024 (\$000)
REVENUE				
Rates and penalties	35,722	35,568	71,136	71,137
Fines	699	574	1,148	475
Subsidies and grants	3,398	3,534	16,377	16,621
Direct charges revenue	11,260	11,975	26,759	25,777
Rental revenue	1,614	1,714	3,428	3,653
Finance revenue	1,849	1,656	3,498	3,042
Dividends & subvention revenue	0	0	5,303	5,303
Total revenue	54,542	55,021	127,649	126,008
EXPENSES				
Employee expenses	16,521	16,991	34,237	33,005
Depreciation and amortisation	21,317	21,477	42,722	41,663
Other expenses	26,173	24,597	57,525	55,383
Finance expenses	1,997	2,417	4,834	4,368
Total expenses	66,008	65,482	139,318	134,419
Net operating surplus (deficit)	(11,466)	(10,461)	(11,669)	(8,411)
Other gains/(losses)	32	0	1,514	1,463
Surplus / (deficit) before tax	(11,434)	(10,461)	(10,155)	(6,948)
Income tax expense	0	0	0	0
Surplus (deficit) after tax	(11,434)	(10,461)	(10,155)	(6,948)
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	(11,434)	(10,461)	(10,155)	(6,948)

Statement of Financial Position

AS AT 31 December 2023

	YTD Actual Dec 2023 (\$000)	Full Year Forecast 2024 (\$000)	Annual Report 2023 (\$000)
ASSETS			
Cash and cash equivalents	10,053	13,335	15,443
Trade and other receivables	1,559	16,428	16,428
Prepayments	3,117	1,333	1,333
Inventories	602	602	602
Non-current assets held for resale	0	0	0
Property, plant and equipment	1,094,296	1,112,257	1,098,578
Intangible assets	2,184	6,993	2,391
Biological assets	4,203	4,371	4,203
Investment property	26,956	28,034	26,956
Investment in CCOs and similar entities	76,569	76,569	76,569
Other financial assets - other investments	52,276	50,705	44,124
Derivative financial instruments	751	751	751
TOTAL ASSETS	1,272,566	1,311,378	1,287,378
LIABILITIES			
Trade and other payables	2,741	18,683	18,683
Provisions	928	928	928
Employee benefit liabilities	2,617	3,810	3,810
Borrowings	135,764	158,654	124,499
Derivative financial instruments	0	0	0
Total liabilities	142,050	182,075	147,920
TOTAL EQUITY			
Retained earnings	373,848	368,364	378,519
Other reserves	756,668	760,939	760,939
Total equity	1,130,516	1,129,303	1,139,458
TOTAL LIABILITIES AND EQUITY	1,272,566	1,311,378	1,287,378