



PERFORMANCE REPORT

As at 30 September 2024





PERFORMANCE REPORT

As at 30 September 2024

Contents

Traffic Light Colour Key & Report Guide

1 Council Performance Summary

Non Financial Performance
Financial Performance
Capital Delivery Performance

2 Activity Performance

Water
Sewerage
Stormwater
Roading
Solid Waste
Leisure, Recreation and Wellbeing Services
Corporate and Regulatory Services
Support of External Organisations

3 All Of Council Detail

Non Financial Performance
Financial Performance
Capital Delivery Performance
Schedule of changes to plan (budget)



Traffic Light Colour Key & Report Guide

Non Financial Performance

On target or achieved
Being monitored
Not achieved
No measure available



Financial Performance

Less than 90%
Between 90% and 95%
Between 95% and 105%
Between 105% and 110%
More than 110%



Revenue

Positive variance (+) = YTD Actual income higher than budget
Negative variance (-) = YTD Actual income lower than budget
Positive variance (+) = Full year budget income higher than plan
Negative variance (-) = Full year budget income lower than plan

Capital Delivery Performance

Less than 90%
Between 90% and 95%
Between 95% and 105%
Between 105% and 110%
More than 110%



Expenses & Capital

Positive variance (+) = YTD Actual spend lower than budget
Negative variance (-) = YTD Actual spend higher than budget
Positive variance (+) = Full year budget spend lower than plan
Negative variance (-) = Full year budget spend higher than plan

Financial numbers

Plan = Year 1 of the Long-term Plan 2024-2034

Actual financial figures within the report for quarters 1, 2 & 3 are based on an invoices processed. It excludes work that may have been completed during the period but the invoice has not been raised.

Actual financial figures within the report for quarter 4 include but invoices processed and an accrual for work that may have been completed during the year but the invoice has not been raised.



PERFORMANCE REPORT

As at 30 September 2024

Section 1 - Council Performance Summary

Non Financial Performance

Financial Performance

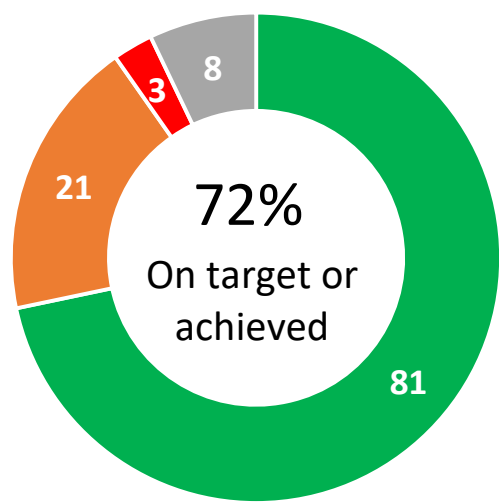
Capital Delivery Performance



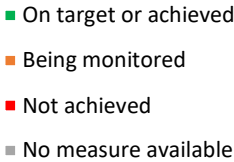
Invercargill City Council

Council Summary

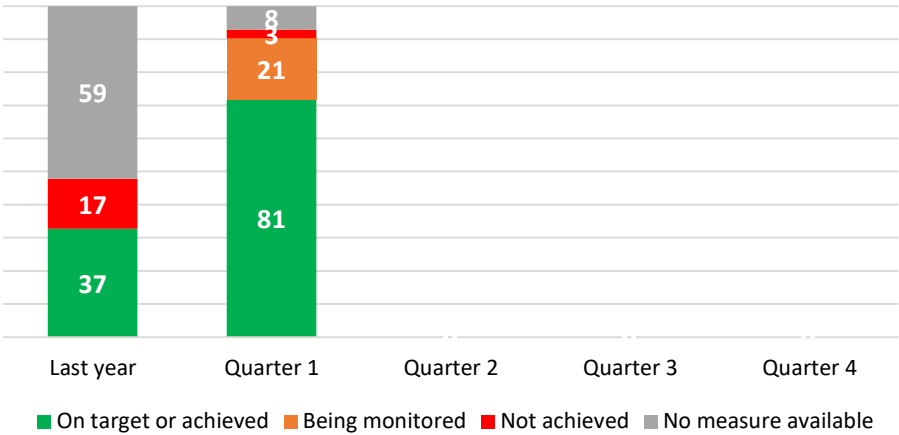
Non Financial Performance								
Level of Service (total 40)	On target or achieved		Being monitored		Not achieved		No measure available	
	26	65%	11	28%	2	5%	1	3%



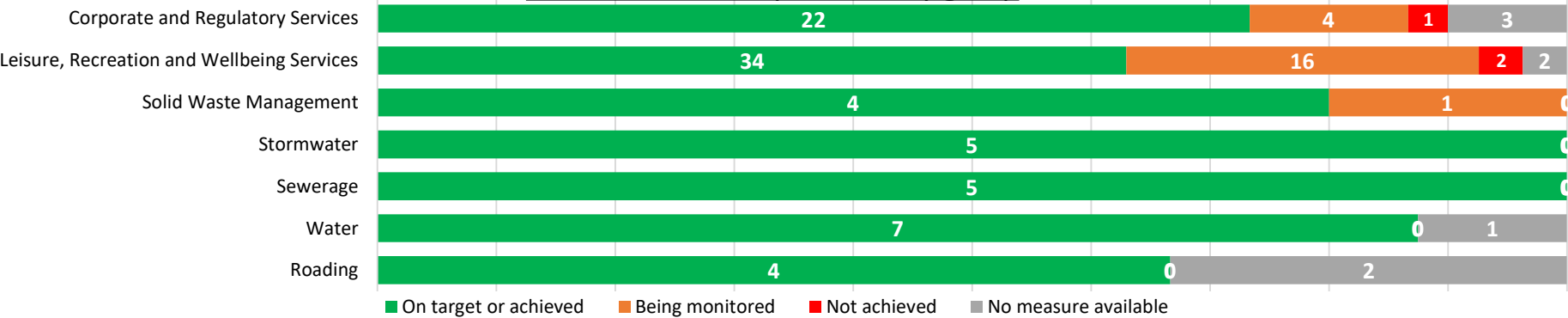
Measures of KPIs
(113 total measures)



Measures of KPIs by number by quarter



Measures of KPIs by number by group



Council Summary

Non Financial Performance

The 2024–2034 Long-term Plan identified 40 levels of service and 113 measures against which performance would be measured for its activities. The levels of service identify areas of performance Council wanted to provide to its community and the measures are performance indications as to whether the levels of service have been achieved.

Of the 40 levels of service, 26 (65%) are on track to be met in 2024/2025, eleven (28%) are being monitored as potential risks and two (5%) will not be met.

Of the 113 performance measures, 81 (72%) are on track to be met, slightly lower than Quarter One of 2023/2024 (74%).

There are a further 21 measures which are currently being monitored as potential risks (19%), and three which cannot be met this year – one requires 100% delivery (which has not been met in Quarter One) and the remaining two relate to public visits to Te Pātaka Taoka Southern Regional Collections Facility.

Two performance measures were not planned to be and will not be reported in 2024/2025 – annual number of Te Unua Museum of Southland users and voter participation.

Satisfaction

There is a decline in satisfaction across a number of areas. Satisfaction is a complex multifactor indicator which reflects a large number of underpinning trends, including direct experience, word of mouth, experience v. level of expectation which change over time, background levels of general satisfaction, weather/seasonal factors and many other things.

The analysis provided in the report provides input on identified changes in the qualitative comments which are provided by the community. By definition this granular information has a lower level of statistical certainty but nonetheless provides important insights. Some key points from this quarter:

- Comments on parks satisfaction suggest low mow continues to be a driver, as well as known areas where further investment is being asked for – e.g. toilets.

Now that this cost saving measure has been removed, satisfaction should hopefully begin to increase.

- Feedback on libraries suggests that the ongoing lower level of investment in library books is beginning to impact satisfaction as percentage of newer stock declines

- Feedback on Splash Palace suggests satisfaction is driven by a range of different factors, some of which relate to known maintenance issues/ service expansion needs – layout/ changing rooms – which are planned in the programme to be addressed. There is also a relatively small sample for Quarter One.

Council Summary

Non Financial Performance

- There are new satisfaction measures in the venue areas. Satisfaction with Rugby Park and Scottish Hall is lower – the former likely due to known issues and the second believed to be related to the small sample.
- Comments on the democratic process reveal a clear shift with more saying their dissatisfaction is linked to Council not listening and fewer saying that they were not aware consultation was happening.
- There is a new measure for public toilets – satisfaction is largely linked to cleanliness and availability of facilities. There were also some issues with broken hand driers.
- The new measure for users of Regulatory Services shows a higher level of satisfaction than the target - 71% are satisfied with services from building and records services and 84% with the building and resource consent processes.

He Waka Tuia satisfaction in contrast has increased. This follows a period where tablets were available on site and this is going to be an opportunity provided across other facilities on a rotating basis. The extent to which this impacts satisfaction will be monitored.

It is important to note that despite satisfaction declines in some areas, visitor numbers are holding up across all leisure, recreation and wellbeing services. While not a KPI, numbers of submissions to consultations/ social media engagement also remains steady or increasing.

New measures

A range of new measures have been introduced in order to attempt to provide more targeted useful monitoring data to management and Council. Here are some highlights from the new measures:

- A range of refined measures for Solid Waste have been introduced. These are on track to be delivered with the exception of one which is being monitored.
- A range of new Venues and Events Services Activity KPIs have been introduced shifting the focus on the types of clients hiring the venues rather than the events held. Ten of the 21 measures are on track to be achieved, with the remaining continuing to be monitored.
- The new measures for Corporate Services are all on target – 98% of Requests for Service are being dealt with and 93% of suppliers are being paid on time. The call centre has been available 100% of the time and in face services in Invercargill and Bluff available the target time.
- Five of the seven Property Services measures are on target. The remaining two, relating to the use of public toilets are being monitored.
- The new measures for investment property are all on target. Net interest income is being monitored due to the ICL advance balance decreasing during Quarter One and therefore reducing the interest received.

Council Summary

Non Financial Performance

Other highlights

At the end of Quarter One, there were approximately 5,000 more public transport users compared to the same period in 2023/24. Satisfaction with the quality of the bus service as well as price is on track to be achieved, however should subsidised fares be removed, this is likely to impact on the results.

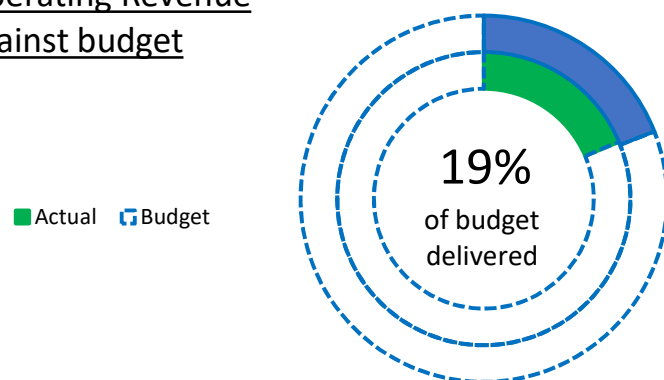
The Community Wellbeing Fund continues to gain popularity, with 24 projects receiving support in Quarter One. This is the highest number of project supported in a quarter since the 2021/2022 financial year.

100% of building consents have been issued on time in Quarter One. While usually in the high 90s, this is a first for the activity across the last five years. 279 building consents and 40 non-notified resource consents have been issued within statutory timeframes. 100% of LIMs, food licenses and alcohol licencing have also been issued within target timeframes.

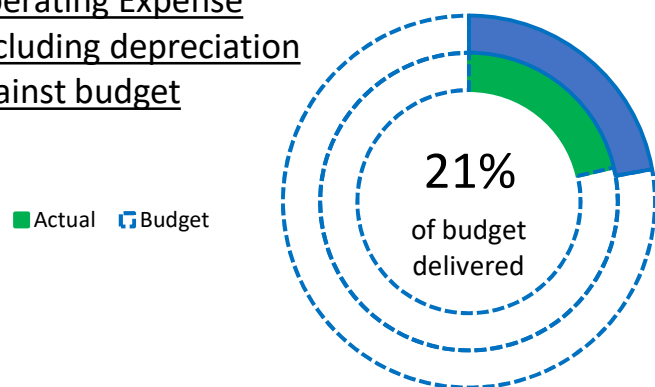
Council Summary

Financial Performance					
YTD net operating surplus/(deficit) excluding depreciation			Full Year Budget Surplus/(Deficit) excluding depreciation		
Actual	Budget	Variance	Budget	Plan	Variance
\$5.3 million	\$4.9 million	\$0.4 million	\$43.9 million	\$43.9 million	\$0 million

Operating Revenue against budget



Operating Expense excluding depreciation against budget



<u>Net operating surplus</u>	YTD Act vs Bud		Full Year Bud vs
<u>By activity</u>	Variance		Plan Variance
<i>excluding depreciation</i>	(\$000)		(\$000)
Infrastructure			
Water	- 95		-
Sewerage	+ 257		-
Stormwater	+ 315		-
Roading	+ 94		- 1
Solid Waste	+ 181		-
Leisure, Recreation and Wellbeing Services			
Aquatic Services	- 170		- 11
Arts, Culture and Heritage	+ 117		- 1
Elderly Persons Housing	- 46		-
Libraries	+ 71		- 3
Public Transport	- 266		-
Parks and Reserves	+ 279		- 20
Venues and Events Services	- 78		-
Corporate and Regulatory Services			
Democratic Process	- 60		- 6
Regulatory Services	- 92		- 23
Investments	- 12		+ 54
Property Services	- 53		-
Corporate Services	- 5		+ 65
Total ICC	+ 437		+ 54

Council Summary

Financial Performance

For the three months to 30 September 2024, excluding depreciation the Council had a net operating surplus of \$5.3 million. This is \$0.4 million better than budget (\$4.9 million). Including depreciation, Council had a net operating deficit for the quarter of \$6.0 million, this is \$0.2 million better than \$6.3 million deficit budgeted and \$0.7 million better than the same period last year.

Total revenue for the quarter was \$28.4 million, lower than budget by \$0.6 million and higher than last year by \$1.8 million.

Total expenditure for the quarter was \$34.4 million, lower than budget by \$0.8 million and higher than last year by \$1.1million.

From an activity view, eight of the 17 activities' net operating financial performance were lower than budget. These include:

Water – Water usage billing is lower as a number of customers are using their annual free allowance and the first quarter was invoiced in October.

Aquatic Services – Lower revenue from general admission charges received during the first three months

Elderly Person Housing – Increased maintenance due to high turnover of tenancy and refurbishment costs, is expected to even out across the year.

Libraries - Minor variance and should return to budget levels as the year progresses.

Public Transport – No NZTA subsidy claim has been submitted during quarter one, this will commence in the next quarter.

Venues and Events Services – Operational costs have been running higher than budget, this is expected to be caught up in quarter two.

Democratic Process – Net overspend for quarter one was driven by the phasing of grant disbursements which will correct by year end.

Regulatory Services – The Parking Control Bylaw 2024 has aligned parking infringement types and volumes are expected to return to normal. Building consent numbers continue to be low as a result of the economic downturn felt nationwide.

Property Services – The main driver of the deficit was the one off costs for CAB 1st & 3rd floor upgrades.

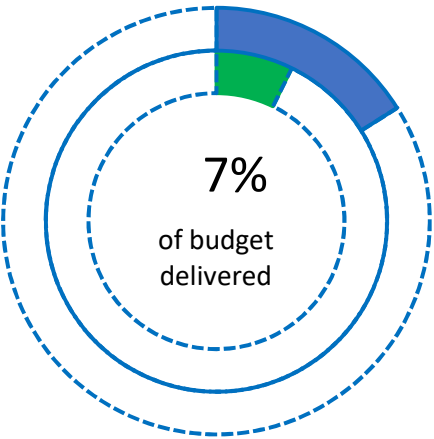
Corporate Services – Staff costing allocated to Our Council projects has been lower for the quarter due to delays in the project timelines and staff vacancies. This is expected to recover in the next quarter.

Invercargill City Council

Council Summary

Capital Delivery Performance

Capital spend against budget



Actual spend Budget

Actual spend to date

\$6.2 million

Total Budget for year

\$85.1 million

Total Plan (100% Delivery)

\$92.7 million

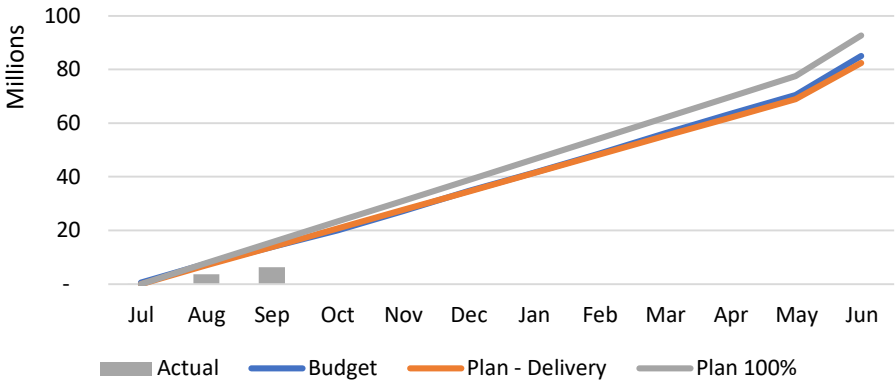
Estimated Delivery % for year

92% Budget vs 100% Plan

89% Plan Delivery %

Capital expenditure of \$6.2 million has been spent for the three months to September 2024 which is lower than budget by \$7.6 million and is on the same level with last year spent. While overall the programme is slower than budget, there is an expectation that delivery will increase over the remainder of the year, particularly with larger projects underway including Project 1225, Esk Street West and the completion of Branxholme Pipeline.

The additional capital expenditure for the Museum build and experience will be included in the December 2024 report.





PERFORMANCE REPORT

As at 30 September 2024

Section 2 - Activity Performance

Water

Sewerage

Stormwater

Roading

Solid Waste

Leisure, Recreation and Wellbeing Services

Aquatic Services

Arts, Culture and Heritage

Elderly Persons Housing

Libraries

Public Transport

Parks and Reserves

Venues and Events Services

Democratic Process

Regulatory Services

Investments

Property Services

Corporate Services

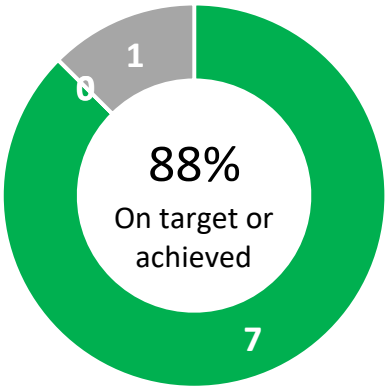
Corporate and Regulatory Services

Support of External Organisations



Wai
Water

Non Financial Performance - Summary as at 30 September 2024



- Measures of KPIs
(8 total measures)
- On target or achieved
 - Being monitored
 - Not achieved
 - No measure available

The Water Activity has had a positive start to the year and is on track to meet seven of the eight performance measures.

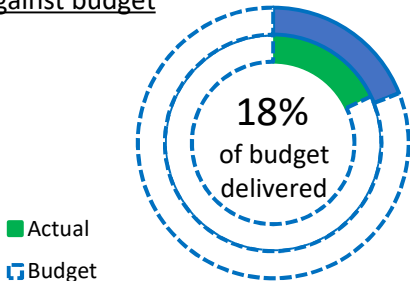
Following consultation earlier in 2024, an update to Performance Measure 1 (safety of drinking water) came into effect on 21 August 2024. Under the Non-Financial Performance Measures Rules 2013, Performance measure 1 (safety of drinking water) referred to the Drinking-water Standards for New Zealand 2005. These standards were repealed in 2022 and replaced by a new regulatory regime under Taumata Arowai. The intention of the changes was to remove references to the revoked 2005 standards and replace them with the equivalent measures in the new regulatory framework.

The Department of Internal Affairs is currently developing revised guidance for this new performance measure. This may impact on the way Council reports the performance measure in the future.

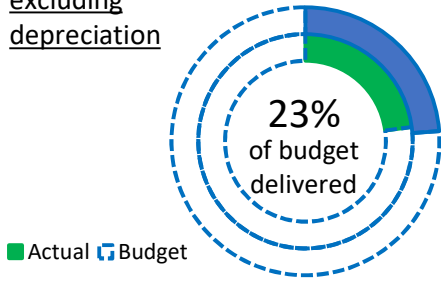
Financial Performance - Summary as at 30 September 2024

YTD net operating surplus/(deficit) excluding depreciation			Full Year Budget Surplus/(Deficit) excluding depreciation		
Actual	Budget	Variance	Budget	Plan	Variance
\$1.0 millions	\$1.1 millions	-\$0.1 millions	\$7.7 millions	\$7.7 millions	+\$0.0 millions

Operating Revenue against budget



Operating Expense against budget excluding depreciation



The Water Activity has continues to ensure the delivery of a safe supply of water to Invercargill and Bluff properties in 2024/25.

Sewerage

Non Financial Performance - Summary as at 30 September 2024



Measures of KPIs
(5 total measures)

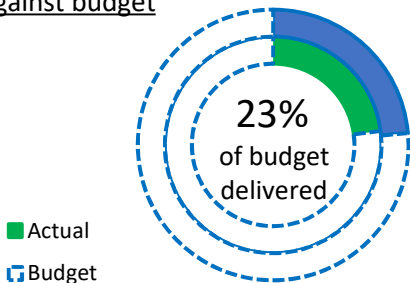
- On target or achieved
- Being monitored
- Not achieved
- No measure available

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

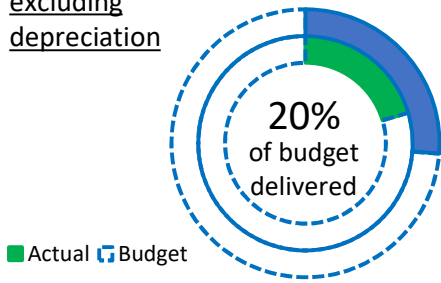
Financial Performance - Summary as at 30 September 2024

YTD net operating surplus/(deficit) excluding depreciation			Full Year Budget Surplus/(Deficit) excluding depreciation		
Actual	Budget	Variance	Budget	Plan	Variance
\$1.7 millions	\$1.4 millions	+\$0.3 millions	\$6.7 millions	\$6.7 millions	+\$0.0 millions

Operating Revenue
against budget



Operating Expense against budget
excluding depreciation



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.

Stormwater

Non Financial Performance - Summary as at 30 September 2024



Measures of KPIs
(5 total measures)

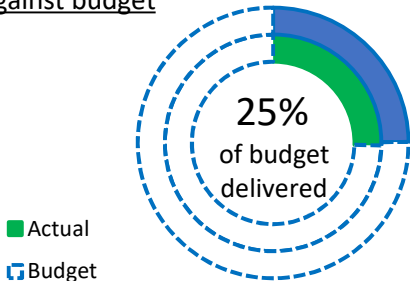
- On target or achieved
- Being monitored
- Not achieved
- No measure available

The Stormwater Activity ensures that Invercargill’s rivers, streams and estuary are not adversely affected by stormwater contamination discharges. At the end of Quarter One, all measures are on track to be met.

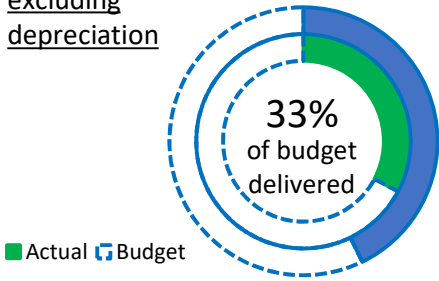
Financial Performance - Summary as at 30 September 2024

YTD net operating surplus/(deficit) excluding depreciation			Full Year Budget Surplus/(Deficit) excluding depreciation		
Actual	Budget	Variance	Budget	Plan	Variance
\$0.8 millions	\$0.5 millions	+\$0.3 millions	\$3.9 millions	\$3.9 millions	+\$0.0 millions

Operating Revenue
against budget



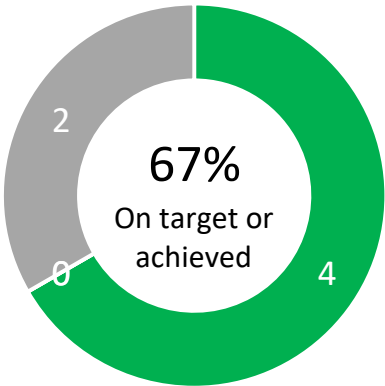
Operating Expense against budget
excluding depreciation



Stormwater Activity covers the network to manage stormwater within the city.

Roading Services

Non Financial Performance - Summary as at 30 September 2024



Measures of KPIs
(6 total measures)

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

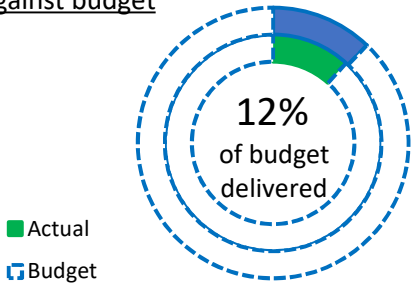
The Roothing Activity is responsible for providing a safe, connected and accessible transport system within Invercargill city. All but one of the performance measurements are set by the DIA.

At the end of Quarter One, four measures are on track to be achieved. Data for two other measures will not be available until later in the year.

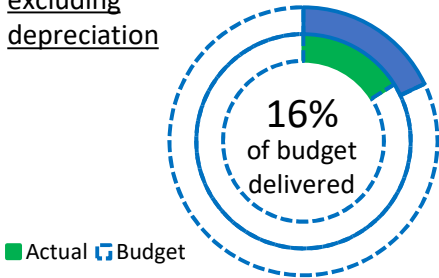
Financial Performance - Summary as at 30 September 2024

YTD net operating surplus/(deficit) excluding depreciation			Full Year Budget Surplus/(Deficit) excluding depreciation		
Actual	Budget	Variance	Budget	Plan	Variance
\$1.0 millions	\$0.9 millions	+\$0.1 millions	\$11.6 millions	\$11.6 millions	-\$0.0 millions

Operating Revenue
against budget



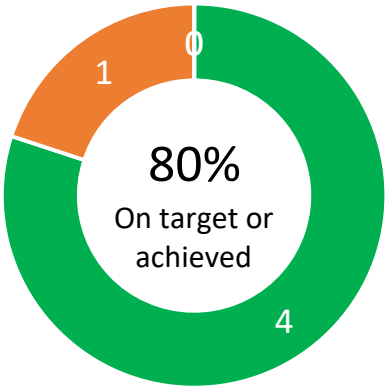
Operating Expense against budget
excluding depreciation



Budget will be aligned to Waka Kotahi agreed spend and Council agreed rate funding allocation for quarter two, phasing will also be matched to programmed works.

Solid Waste Management

Non Financial Performance - Summary as at 30 September 2024



Measures of KPIs
(5 total measures)

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

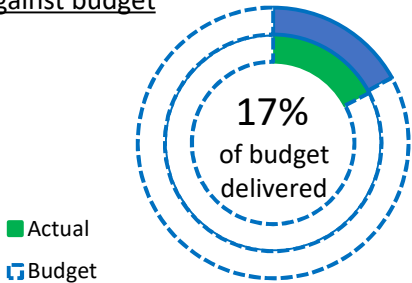
There was a notable reduction in waste volumes generated both in Invercargill and across the region in 2023/24, which may be attributed to economic conditions impacting on expenditure and consumption, thus waste generation. At the end of Quarter One, the amount of kerbside waste sent to landfill was higher than expected. However, it is too early to determine if this pattern will be continued or reversed for 2024/25. Over half of the region's waste (51%) is generated in the Invercargill region; approximately 13% is generated in the Gore District and 36% in the Southland District.

All other performance measures are on track to be met this financial year.

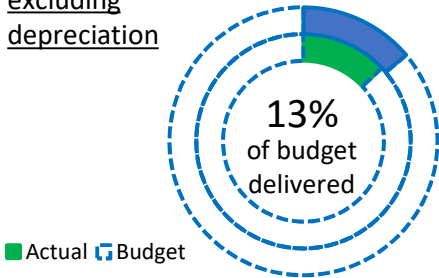
Financial Performance - Summary as at 30 September 2024

YTD net operating surplus/(deficit) excluding depreciation			Full Year Budget Surplus/(Deficit) excluding depreciation		
Actual	Budget	Variance	Budget	Plan	Variance
\$0.7 millions	\$0.5 millions	+\$0.2 millions	\$0.2 millions	\$0.2 millions	+\$0.0 millions

Operating Revenue
against budget



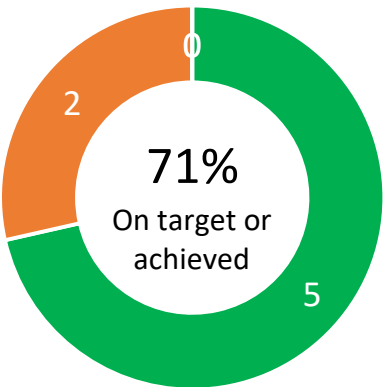
Operating Expense against budget
excluding depreciation



There was been a notable reduction in waste volumes generated across the region throughout 2023/24 in comparison to historic averages. This overall reduction in waste output may be attributed to economic conditions which resulted in reduced consumer expenditure and consumption, and thus waste generation. It is too early to determine if this pattern will be continued or reversed for 2024/25. However, WasteNet is continuing to educate the community to improve results. Source - <https://environment.govt.nz/facts-and-science/waste/waste-statistics/>

Aquatic Services

Non Financial Performance - Summary as at 30 September 2024



Measures of KPIs
(7 total measures)

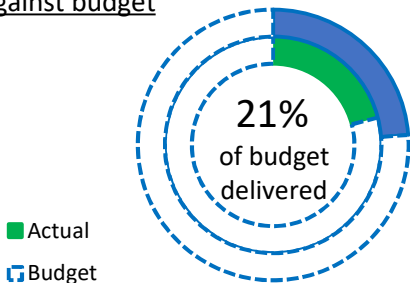
- On target or achieved
- Being monitored
- Not achieved
- No measure available

Aquatic Services is on track to meet five of its seven performance measures. The two measures being monitored are resident satisfaction and the number of unplanned pool closures.

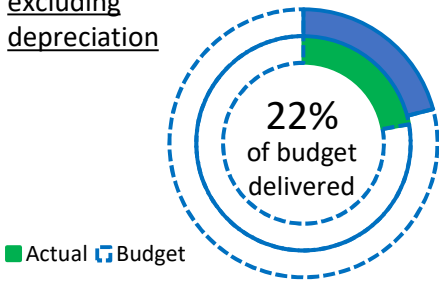
Financial Performance - Summary as at 30 September 2024

YTD net operating surplus/(deficit) excluding depreciation			Full Year Budget Surplus/(Deficit) excluding depreciation		
Actual	Budget	Variance	Budget	Plan	Variance
-\$0.0 millions	\$0.1 millions	-\$0.2 millions	\$0.0 millions	\$0.0 millions	-\$0.0 millions

Operating Revenue
against budget



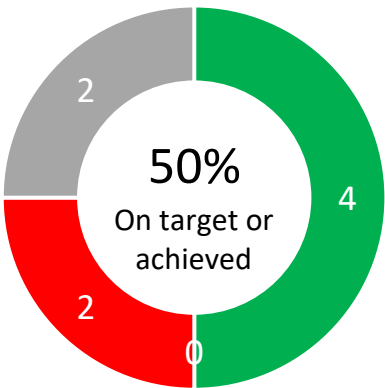
Operating Expense against budget
excluding depreciation



Quarter one revenue down on annual plan and same period last year, with more people purchasing memberships to keep cost down for frequent visitors which has reduced general admission costs. Higher seasonal expenses related to electricity and other fuels has been noted due to cooler months and expenses to reduce over summer. Subsidies associated with ILT school swimming are higher than forecast, however through November to January should be pulled back closer to budget, this expense is offset with the ILT grant funding received in February/March each year.

Arts, Culture and Heritage

Non Financial Performance - Summary as at 30 September 2024



Measures of KPIs
(8 total measures)

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

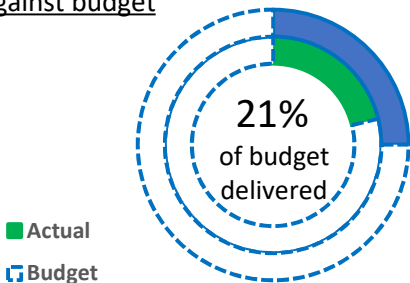
All He Waka Tuia performance are on track to be achieved. He Waka Tuia satisfaction has increased compared to previous periods. This follows a period where tablets were available on-site to encourage more on-site surveying. The extent to which this impacts satisfaction will be monitored.

Due to the condition of Te Pātaka Taoka not being operational, its two performance measures focused on visit numbers, will not be achieved in 2024/25.

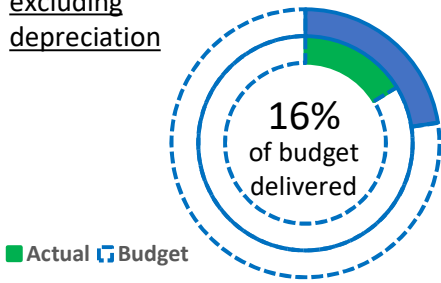
Financial Performance - Summary as at 30 September 2024

YTD net operating surplus/(deficit) excluding depreciation			Full Year Budget Surplus/(Deficit) excluding depreciation		
Actual	Budget	Variance	Budget	Plan	Variance
\$0.3 millions	\$0.2 millions	+\$0.1 millions	\$0.3 millions	\$0.3 millions	-\$0.0 millions

Operating Revenue
against budget



Operating Expense against budget
excluding depreciation



Overall with no museum and Southern Regional Collections not being in a BAU state due to relocation and other external factors revenue has not been achieved and is unlikely to be achieved through 24/25 or until the activity is operating at full BAU. This is balanced by the reduced expenditure.

Elderly Persons Housing

Non Financial Performance - Summary as at 30 September 2024



Measures of KPIs (4 total measures)

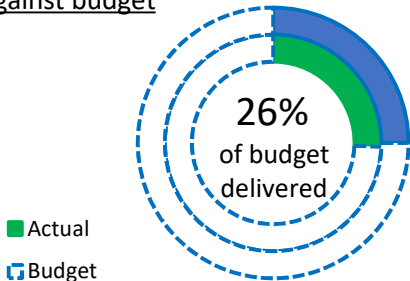
- On target or achieved
- Being monitored
- Not achieved
- No measure available

Council’s housing units continue to be occupied in excess of the 95% target, and to date all requests for service have been responded to within the specified timeframes. Council undertakes regular inspections of the properties every six months – 108 inspections were carried out during the first quarter.

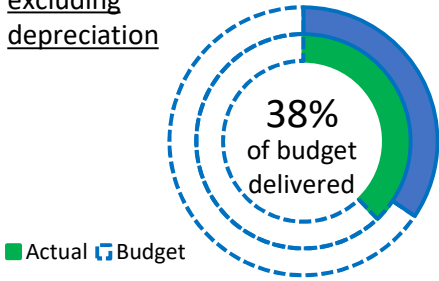
Financial Performance - Summary as at 30 September 2024

YTD net operating surplus/(deficit) excluding depreciation			Full Year Budget Surplus/(Deficit) excluding depreciation		
Actual	Budget	Variance	Budget	Plan	Variance
-\$0.1 millions	-\$0.1 millions	-\$0.0 millions	\$0.3 millions	\$0.3 millions	+\$0.0 millions

Operating Revenue against budget



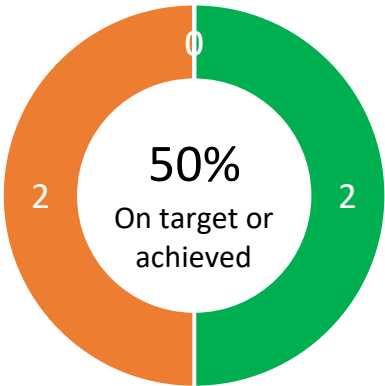
Operating Expense against budget excluding depreciation



Revenue and expenses matching to annual plan in quarter one.

Libraries

Non Financial Performance - Summary as at 30 September 2024



Measures of KPIs (4 total measures)

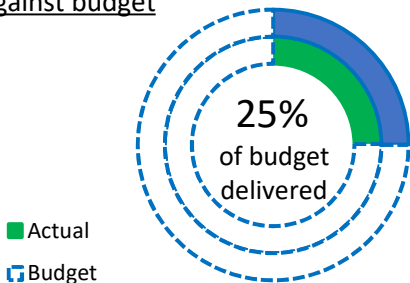
- On target or achieved
- Being monitored
- Not achieved
- No measure available

A reduction in the collections budget continues to impact on the percentage of collections added and the KPI is at risk of not being met in 2024/25. Satisfaction has also declined to 77% and feedback suggests that the ongoing lower level of investment in library books is beginning to impact satisfaction as percentage of newer stock declines. Annual number of library users are on track to be met this year.

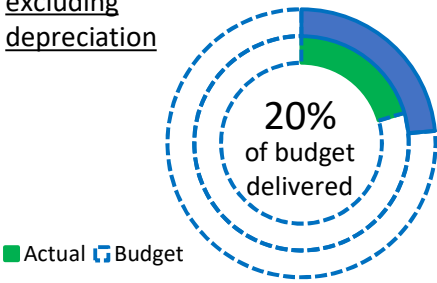
Financial Performance - Summary as at 30 September 2024

YTD net operating surplus/(deficit) excluding depreciation			Full Year Budget Surplus/(Deficit) excluding depreciation		
Actual	Budget	Variance	Budget	Plan	Variance
\$0.2 millions	\$0.2 millions	+\$0.1 millions	\$0.5 millions	\$0.5 millions	-\$0.0 millions

Operating Revenue against budget



Operating Expense against budget excluding depreciation



The Library activity is mostly tracking to budget slightly favourable surplus caused by depreciation expenses is higher than budgeted, this is offset by the current vacancies.

Public Transport

Non Financial Performance - Summary as at 30 September 2024



Measures of KPIs (4 total measures)

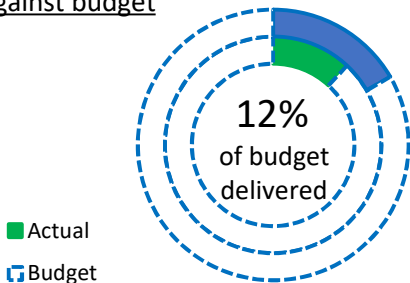
- On target or achieved
- Being monitored
- Not achieved
- No measure available

At the end of Quarter One, there were approximately 5,000 more public transport users compared to Quarter One of 2023/24. While only a small number of residents indicated they use the bus service and provided a satisfaction rating, the activity is on track to meet its targets. It should be noted that subsidised fares are still in place, and should this change, it is likely to impact satisfaction.

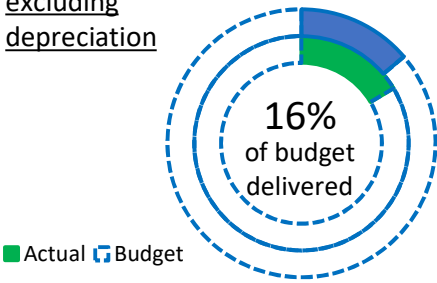
Financial Performance - Summary as at 30 September 2024

YTD net operating surplus/(deficit) excluding depreciation			Full Year Budget Surplus/(Deficit) excluding depreciation		
Actual	Budget	Variance	Budget	Plan	Variance
-\$0.2 millions	\$0.1 millions	-\$0.3 millions	\$0.1 millions	\$0.1 millions	+\$0.0 millions

Operating Revenue against budget



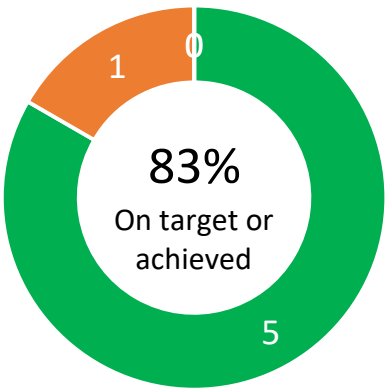
Operating Expense against budget excluding depreciation



Budget will be aligned to Waka Kotahi agreed spend for quarter two, phasing will be matched to programmed works.

Parks and Reserves

Non Financial Performance - Summary as at 30 September 2024



Measures of KPIs (6 total measures)

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

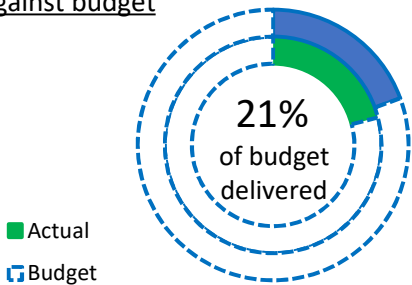
New Parks and Reserves Activity performance measures have been introduced to shift focus from service provision to user/ community experiences.

Five of the six measures are on track to be achieved this financial year. Residents’ satisfaction has continued to decline - low mow continues to be a driver, as well as known areas where further investment are being asked for e.g. toilets. The low mow pilot has ceased at 30 June 2024, therefore satisfaction should hopefully begin to increase.

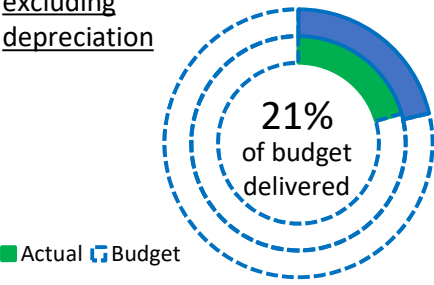
Financial Performance - Summary as at 30 September 2024

YTD net operating surplus/(deficit) excluding depreciation			Full Year Budget Surplus/(Deficit) excluding depreciation		
Actual	Budget	Variance	Budget	Plan	Variance
\$0.4 millions	\$0.1 millions	+\$0.3 millions	\$1.8 millions	\$1.8 millions	-\$0.0 millions

Operating Revenue against budget



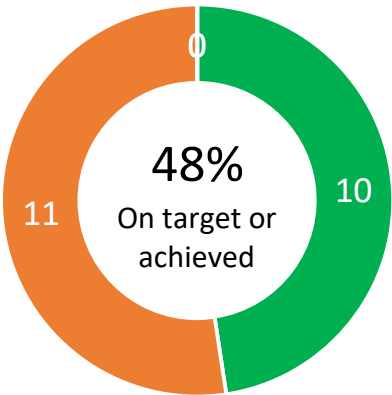
Operating Expense against budget excluding depreciation



Parks & Reserves have ended the quarter one ahead of budget this was helped by Forestry revenue being recorded in September and the timing of grants being disbursed.

Venues and Events Services

Non Financial Performance - Summary as at 30 September 2024



Measures of KPIs
(21 total measures)

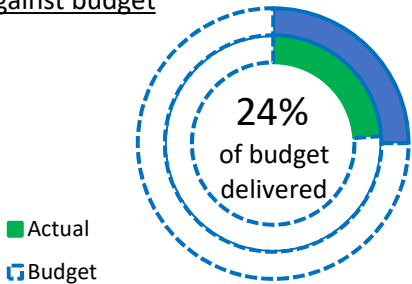
- On target or achieved
- Being monitored
- Not achieved
- No measure available

Overall, there is strong demand from local not-for-profit clients for both the Civic Theatre and Scottish Hall. A reduction in availability of some corporate Civic Theatre spaces has likely impacted on the occupancy rate of auxiliary rooms as well as hirage opportunities from local businesses. The Scottish Hall is primarily a community facility and the national and international targets may be seen as ambitious. In addition, the Scottish Hall has no budget to advertise to potential national/international clients. The closure of Rugby Park during July and part of August has impacted on its Quarter One performance. Work will continue in Quarter Two and could result in lower than expected overall result. However, local commercial hirage KPI has already been met as a result of the Rugby Southland season. Satisfaction with the Civic Theatre is on track to be achieved while satisfaction with the Scottish Hall and Rugby Park is lower than target.

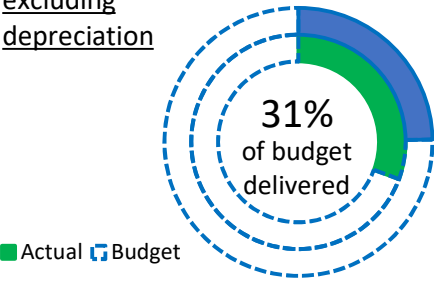
Financial Performance - Summary as at 30 September 2024

YTD net operating surplus/(deficit) excluding depreciation			Full Year Budget Surplus/(Deficit) excluding depreciation		
Actual	Budget	Variance	Budget	Plan	Variance
-\$0.1 millions	\$0.0 millions	-\$0.1 millions	\$0.0 millions	\$0.0 millions	+\$0.0 millions

Operating Revenue
against budget

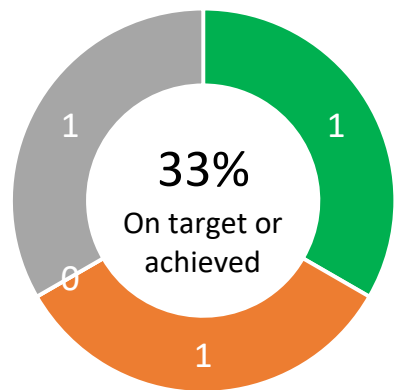


Operating Expense against budget
excluding depreciation



Venues is over budget at the end of quarter one due to staff expenses and electricity being higher than expected.

Non Financial Performance - Summary as at 30 September 2024



- Measures of KPIs
(3 total measures)
- On target or achieved
 - Being monitored
 - Not achieved
 - No measure available

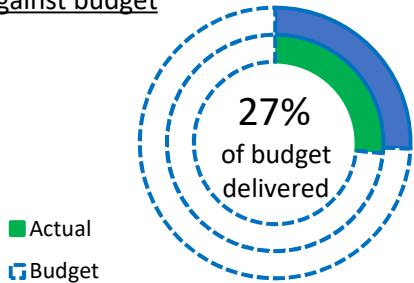
Satisfaction has dropped to 15% in Quarter One. The most common response continued to be that the Council goes through a process of consultation but doesn't actually listen to the community or take note of submissions. The proportion of respondents citing this as the driver of their low satisfaction increased, as did the proportion who indicated that the consultation process was poor. Fewer respondents indicated that engagement opportunities aren't advertised.

There continues to be strong demand from the Community Wellbeing Fund which has remained oversubscribed. Twenty four projects were supported by the fund in Quarter One, which is over half of the annual target.

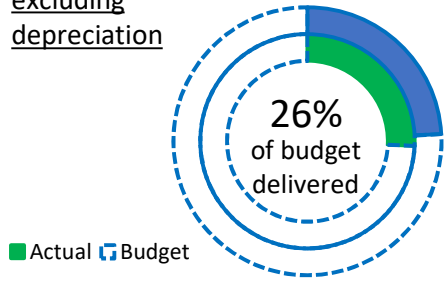
Financial Performance - Summary as at 30 September 2024

YTD net operating surplus/(deficit) excluding depreciation			Full Year Budget Surplus/(Deficit) excluding depreciation		
Actual	Budget	Variance	Budget	Plan	Variance
\$0.1 millions	\$0.1 millions	-\$0.1 millions	\$0.0 millions	\$0.0 millions	-\$0.0 millions

Operating Revenue against budget



Operating Expense against budget excluding depreciation

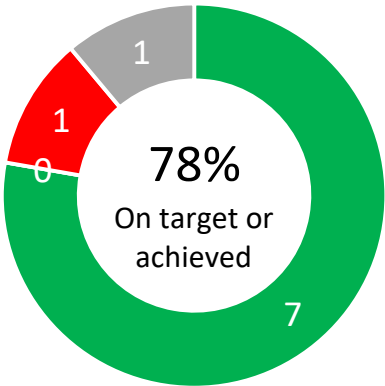


Democratic Process had a net overspend for quarter one, driven by the phasing of grant disbursements which will correct by year end.

Corporate and Regulatory Services

Regulatory Services

Non Financial Performance - Summary as at 30 September 2024



Measures of KPIs
(9 total measures)

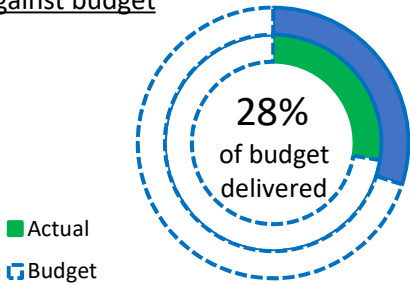
- On target or achieved
- Being monitored
- Not achieved
- No measure available

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 specified timeframes. 100% of building consents have been issued on time in Quarter One. While usually in the high 90s, this is a first for the activity across the last five years. 279 building consents and 40 non-notified resource consents have been issued within statutory timeframes. 100% of LIMs, food licenses and alcohol licencing have also been issued within target timeframes. The new satisfaction measures highlight high satisfaction with service received from the Building, Planning and Property Records Department as well as the consenting process.

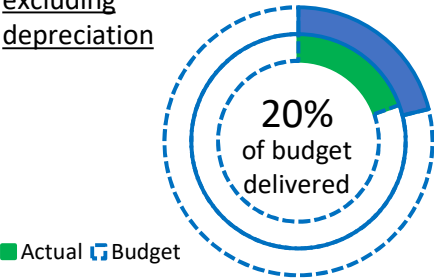
Financial Performance - Summary as at 30 September 2024

YTD net operating surplus/(deficit) excluding depreciation			Full Year Budget Surplus/(Deficit) excluding depreciation		
Actual	Budget	Variance	Budget	Plan	Variance
\$1.0 millions	\$1.1 millions	-\$0.1 millions	\$1.5 millions	\$1.5 millions	-\$0.0 millions

Operating Revenue against budget



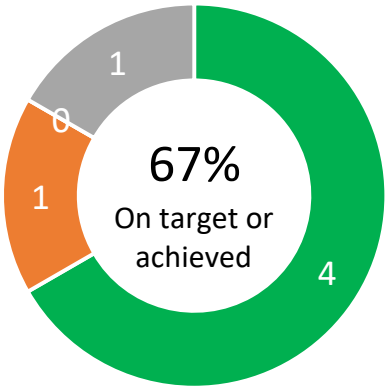
Operating Expense against budget excluding depreciation



Within the Planning and Building services, a net overspend was driven by lower building consent numbers as a result of the economic downturn felt nationwide. Environmental Services also had a net overspend driven by lower parking infringement revenue. The Parking Control Bylaw 2024 has aligned parking infringement types, and volumes are expected to return to normal. Regulatory Services overall had a net underspend due to the phasing of grant disbursements and is expected to be on budget by the end of the quarter two.

Investments

Non Financial Performance - Summary as at 30 September 2024



Measures of KPIs (6 total measures)

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

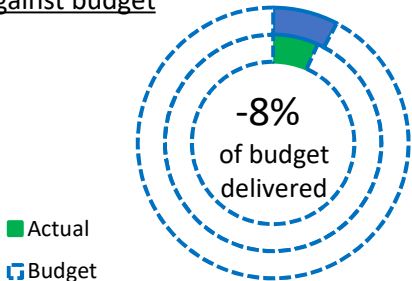
Investments Activity includes investment property as well as other investment performance measures. Property occupancy levels, percentage of portfolio income over asset value and net rate of return are on track.

For other investments, the net interest income is being monitored due to the ICL advance balance decreasing during Quarter One and therefore reducing the interest received.

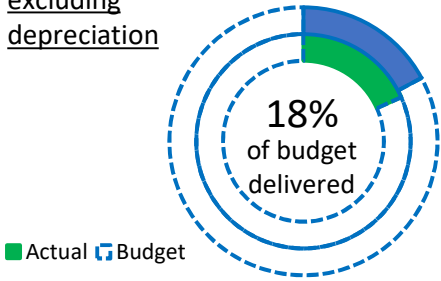
Financial Performance - Summary as at 30 September 2024

YTD net operating surplus/(deficit) excluding depreciation			Full Year Budget Surplus/(Deficit) excluding depreciation		
Actual	Budget	Variance	Budget	Plan	Variance
-\$2.5 millions	-\$2.5 millions	-\$0.0 millions	-\$3.1 millions	-\$3.1 millions	+\$0.1 millions

Operating Revenue against budget



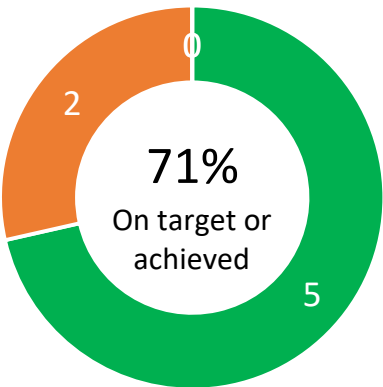
Operating Expense against budget excluding depreciation



Investment activity is running to annual plan.

Property Services

Non Financial Performance - Summary as at 30 September 2024



Measures of KPIs (7 total measures)

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

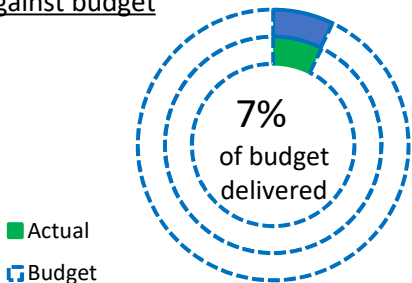
Five of the seven Property Services measures are on target – all urgent and non-urgent Requests for Service have been responded to and remedial action was in place within the specified timeframes, and Building Warrant of Fitness, condition assessments and Asbestos Management Plans are current.

However, public toilets is an area that will be monitored – vandalism to toilets has results in closure while awaiting the parts required to fix them. Respondents were also asked to rate and comment on public toilets for the first time in the Quarter One - 41% were satisfied with the facilities. Causes of dissatisfaction included there not being enough toilets in some areas of the city, a lack of cleanliness, and hand driers not working.

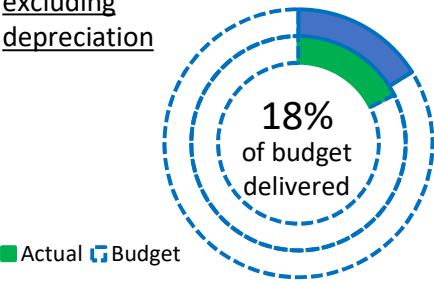
Financial Performance - Summary as at 30 September 2024

YTD net operating surplus/(deficit) excluding depreciation			Full Year Budget Surplus/(Deficit) excluding depreciation		
Actual	Budget	Variance	Budget	Plan	Variance
-\$0.2 millions	-\$0.1 millions	-\$0.1 millions	\$4.0 millions	\$4.0 millions	+\$0.0 millions

Operating Revenue against budget



Operating Expense against budget excluding depreciation



Property activity is running to annual plan.

Corporate Services

Non Financial Performance - Summary as at 30 September 2024



Measures of KPIs
(5 total measures)

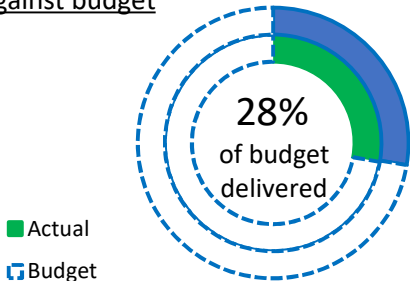
- On target or achieved
- Being monitored
- Not achieved
- No measure available

All Corporate Services measures are on target – 98% of Requests for Service are being dealt with within ten working days of being raised and 93% of suppliers are being paid on time. The call centre has been available almost 100% of the time and face-to-face services in Invercargill and Bluff are available to the community as expected.

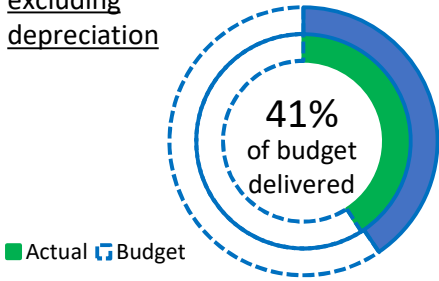
Financial Performance - Summary as at 30 September 2024

YTD net operating surplus/(deficit) excluding depreciation			Full Year Budget Surplus/(Deficit) excluding depreciation		
Actual	Budget	Variance	Budget	Plan	Variance
\$1.2 millions	\$1.2 millions	-\$0.0 millions	\$8.6 millions	\$8.6 millions	+\$0.1 millions

Operating Revenue against budget



Operating Expense against budget excluding depreciation



Corporate services includes a range of support functions including finance, customer services, quality assurance and IT. The Corporate Services activity is running to annual plan. Employee expenses are underspent as a result of vacancies. Staff costing allocated to Our Council projects has been lower for the quarter due to delays in the project timelines and staff vacancies. This is expected to recover by year end with more projects commencing.

Support for external organisations

Organisation / Fund	Budget	Actual	Funds remaining	Plan	Budget vs Plan Variance	Commentary
	Full year (\$000)	YTD (\$000)	(\$000)	Full year (\$000)	Full year (\$000)	
Active Southland	52	52	-	52	-	Paid for the year
Bluff Indoor Pool Trust	129	-	129	129	-	
Bluff Maritime Museum Trust	40	40	-	40	-	Paid for the year
Emergency Management Southland	462	-	462	462	-	
Great South	1,868	467	1,401	1,868	-	
Invercargill Public Art Gallery	613	-	613	613	-	
Saving Grace (IC2 Trust)	200	200	-	200	-	Paid for the year
South Alive	25	25	-	25	-	Paid for the year
Southland Indoor Leisure Centre Trust	700	-	700	700	-	
Southland Regional Heritage Committee	1,074	262	812	1,074	-	
Southland One Stop Shop Trust	33	34	(1)	33	-	Paid for the year (inflation increase higher than planned)
Te Ao Marama Inc.	152	-	152	152	-	
	5,296	1,028	4,268	5,296	-	

Other grants funds:

Community Wellbeing fund	565	81	484	565	-	Twenty four projects were supported in the first quarter
Heritage Building Strategy fund	150	28	122	150	-	
Facilities Maintenance fund	100	-	100	100	-	
	815	109	706	815	-	

Section 3 - All Of Council Detail



PERFORMANCE REPORT

As at 30 September 2024

Non Financial Performance

List of KPI measures

Financial Performance

*Statement of Comprehensive
Revenue and Expense
Statement of Financial Position*

Capital Delivery Performance

Schedule of changes to plan (budget)



Non Financial Performance - List of KPI measures

Water

Measure	Target	YTD Result	LY	Q1	Q2	Q3	Q4	Commentary
The extent to which the local authority's drinking water supply complies with the following parts of the drinking water quality assurance rules: (a) 4.4 T1 Treatment Rules; (b) 4.5 D1.1 Distribution System Rule; (c) 4.7.1 T2 Treatment Monitoring Rules; (d) 4.7.2 T2 Filtration Rules; (e) 4.7.3 T2 UV Rules; (f) 4.7.4 T2 Chlorine Rules; (g) 4.8 D2.1 Distribution System Rule; (h) 4.10.1 T3 Bacterial Rules; (i) 4.10.2 T3 Protozoal Rules; and (j) 4.11.5 D3.29 Microbiological Monitoring Rule.	100%	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)	Less than 30%							Annual measure - to be reported in Quarter Four.
The average consumption of drinking water per day per resident within the Invercargill City Council territorial district	Less than 300 litres/day	188 liters /day						
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	24 minutes						With no major events happening this quarter we had our full allocation of water reticulation staff which helped with our response times
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	1 hour and 56 minutes						With no major events happening this quarter we had our full allocation of water reticulation staff to respond to more faults more efficiently
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	2 days 19 hours and 54 minutes						No changes to staffing levels just less major water jobs that take more staff to resolve
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	3 days 2 hours and 2 minutes						The contractor was more efficient this quarter with less major works required on the water network. No large bursts that take more time to repair.

Non Financial Performance - List of KPI measures

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 or flow - Continuity of supply - Council's response to any of these issues	<10 in total	0.22					
--	--------------	------	--	--	--	--	--

Sewerage

Measure	Target	YTD Result	LY	Q1	Q2	Q3	Q4	Commentary
Number of dry weather sewerage overflows per 1,000 properties - DIA Performance Measure 1 (system and adequacy)	Max 4	0.08						
Compliance with Council's resource consents for discharge from its sewerage system measured by the number of: (DIA Performance measure 2 (discharge compliance)) - Abatement notices - Infringement notices - Enforcement orders - Convictions Received by the Council in relation to those resource consents.	Max 0	0						
a) The median response time from notification to arrival on-site to attend sewerage overflows resulting from a blockage or other fault in the sewerage system	<1 hour	34 minutes						
b) The median response time from notification to resolution of sewerage overflows resulting from a blockage or other fault in the sewerage system	<6 hours	2 hours 18 minutes						
DIA Performance Measure 4 (customer satisfaction) The number of complaints received about: 1. sewage odour 2. system faults 3. system blockages 4. Council's responsiveness (expressed per 1,000 properties connected to the Council's sewer system)	Max 4	0.83						

Non Financial Performance - List of KPI measures

Stormwater

Measure	Target	YTD Result	LY	Q1	Q2	Q3	Q4	Commentary
DIA Performance measure 1 (system adequacy) (a) The number of flooding events that occur in the Invercargill City district	0.0	0.0						
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)	0.0	0.0						
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 - Convictions Received by Council in relation to those resource consents.	0.0	0.0						
DIA Performance measure 3 (response times) The median response time to attend a flooding event, measured from the time that Council receives notification to the time that service personnel reach the site	<1 hour	0.0						
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)	<4	0.96						

Roading Services

Measure	Target	YTD Result	LY	Q1	Q2	Q3	Q4	Commentary
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	Lower than baseline	5 serious crashes						
The number of crashes involving intersections	Lower than baseline	9 crashes - 3 serious, 6 minor						
The average quality of ride, on a sealed local road network, measured by smooth travel exposure	Higher than the previous annual national average							Data not available (Te Ringa Maimoa data is released annually).
The percentage of the sealed local road network that is resurfaced	>5.55%							Work is planned for Quarters Two and Three.

Non Financial Performance - List of KPI measures

The percentage of footpaths within the district that fall within the level of service, or service standard for the condition of footpaths as set out in the Asset Management Plan	< 8% in very poor condition	1.81%					
The percentage of customer service requests relating to roads and footpaths, to which the territorial authority responds within the time frame specified in the Long-term Plan	75% of requests are responded to in five or less business days	88.63%					

Solid Waste Management

Measure	Target	YTD Result	LY	Q1	Q2	Q3	Q4	Commentary
Regional discarded materials rate per person per annum (kgs)	≤650 Kg	160.32						
Recovery of recyclable materials (Actual Recycled - Invercargill City Council and Southland District Council)	≥4650 tonnes	1066						Approximately 84% of the collected recycling, including public drop off, is recovered as recyclable material, equating to a Quarter One contamination rate of 16%. This is an improvement on the FY2023/24 annual average contamination rate of 82%. Kerbside standardisation was implemented at the beginning of 2024. It is too early to conclusively determine if this has positively impacted kerbside co-mingled recycling contamination rates in Southland. This KPI measures the weights of actual recycled materials than the overall yellow bin weights collected from ICC kerbside and is a better representation of the Southland community's recycling performance.
Invercargill City and Southland District Councils actual recycled rate per person per annum (Kg)	≥54 Kg	13						As above
Reduction in kerbside waste sent to landfill	≤17000 tonnes	4998						It is of note that there was been a notable reduction in waste volumes generated across the region throughout 2023/24 in comparison to historic averages. This overall reduction in waste output may be attributed to economic conditions which resulted in reduced consumer expenditure and consumption, and thus waste generation. It is too early to determine if this pattern will be continued or reversed for 2024/25. The Southland region as a whole is represented by this KPI. Over half of the region's waste (51%) is generated in the Invercargill region; Gore district around 13% and Southland District around 36%.

Non Financial Performance - List of KPI measures

Waste diversion from landfill	30%	30%						The diversion figures are in line with the targets. This has been achieved by the combined actual recycled of SDC and ICC (30%), the cleanfill (28%) and greenwaste (11%) diverted from GDC, and the greenwaste diverted from ICC (26%). The actual recycled materials of SDC and ICC combined make up the majority of diversion, demonstrating how well and successfully the Southland community is genuinely recycling, thereby contributing to the quality of the diversion. We are gradually approaching the stage when we will be able to achieve better results with a stronger emphasis on targeted education and high-quality data. The Southland region's diversion efforts are well represented overall by this KPI, with ICC's and GDC's overall contribution combined being 87%. This demonstrates the WasteNet's current regional educational initiatives are having a positive region wide effect.
-------------------------------	-----	-----	--	--	--	--	--	--

Aquatic Services

Measure		Target	YTD Result	LY	Q1	Q2	Q3	Q4	Commentary
Annual number of Splash Palace users	Number of users per head of (Invercargill City) population	6.8	1.78						2024/25 has continued good participation as seen in the second half of 2023/24.
	Total number of Splash Palace users	390,000	103,168						2024/25 has continued good participation as seen in the second half of 2023/24.
Learn to swim participation		700	820						Swim school had 820 participations for Quarter One which exceeded the target of 700, the KPI is averaged over the four quarters to calculate the final annual KPI result. Increased marketing for swim school and water safety has contributed to the increase in learn to swim participants.
Time pools are kept within operating guidelines of the New Zealand Pool Water Standards NZS5826:2010 to ensure the health and safety of pool users.		100%	100%						Results consistent with 2023/24
Percentage of residents satisfied with the Splash Palace		75%	57%						Quarter One residents survey for Splash Palace only had 64 responses of which 57% were satisfied. Higher satisfaction levels were seen in the 45+ age groups, while 82% of females were satisfied compared to 67% of males. Open-ended responses indicated that the facility is overcrowded, and in need of known maintenance issues or service constraints (eg. changing rooms and need for spaces for people with different capabilities). Work to address these is planned over the next 10 years of the Long-term Plan. The sample size for Splash Palace responses is quite low compared to overall visits to the facility, it may be that a more targeted approach for responses may be required to get a more reflective satisfaction rating.
Time when a minimum of four 25 metre public lanes are available for swimming		95%	99%						Results consistent with 2023/24.
The number of unplanned pool closures		Less than 15 pool closure/year	7						Quarter One has shown a higher level of individual pool closures as to what may have been expected, these are all related to faecal incidents

Non Financial Performance - List of KPI measures

Arts, Culture and Heritage

Measure		Target	YTD Result	LY	Q1	Q2	Q3	Q4	Commentary
Annual number of He Waka Tuia users	Number of users per head of (Invercargill City) population	0.33	0.09						Despite some alterations to the exhibition programme, first quarter visitation remained on target, with Play 3.0 proving a popular exhibition for young people and families; followed by Papier Graphica, a collections exhibition of local historic and contemporary artworks. 18 public programmes and 27 school visits were also delivered in this period.
	Total number of He Waka Tuia users	19,000	5,251						
Percentage of residents satisfied with He Waka Tuia Museum and Art Gallery		20%	45%						Higher levels of satisfaction were seen during Quarter One, which may be due to providing a tablet to encourage more on-site surveying. A plan for more on-site surveying across other facilities is being developed.
Number of onsite and off-site exhibitions which celebrate our collections and the stories of Southland		12 exhibitions per annum 4 off-site; 8 onsite	2 onsite exhibitions						Two onsite exhibitions and related public programmes catered for a wide variety of ages and interests over this period. There are ongoing challenges relating to accessibility and use of Te Kupeka Tiaki Taoka collection items for exhibitions.
Annual number of visits to access the collection		300	0						This KPI will not be achieved for the 2024/25 year due to there being no intention to allow visitors to Te Pātaka Taoka while we continue to progress with organising staff and public areas and the collection items within the facility.
Annual number of school visits		10	0						This KPI will not be achieved for the 2024/25 year due to there being no intention to allow visitors to Te Pātaka Taoka while we continue to progress with organising staff and public areas and the collection items within the facility.
Annual number of Te Unua - Museum of Southland users	Total number of Te Unua - Museum of Southland users	0	0						not measured in 2024/2025
	Total number of Te Unua users per head of (Invercargill city) population	0	0						not measured in 2024/2025

Non Financial Performance - List of KPI measures

Elderly Persons Housing

Measure	Target	YTD Result	LY	Q1	Q2	Q3	Q4	Commentary
Units are occupied 95% of the time	95%	98%						
Requests for service are responded to and remedial action in place: - Urgent	24 hours	100% of RFS responded to and remedial action in place within 24 hours (average time 25 minutes)						In Quarter One, 2 urgent RFS were received and responded to within 24 hours. Average time to respond was 25 minutes
Requests for service are responded to and remedial action in place: - Non-Urgent	5 working days	100% of RFS responded to and remedial action in place within 5 working days (average time less than 1 day)						In Quarter one, 81 non-urgent RFS were responded to within 5 working days. 78 requests were responded two within 2 working days and 3 requests were responded to between 3 and 5 days. Average time to respond was less than one day.
Regular inspections are undertaken	100%	100%						108 inspections were carried out during the first quarter.

Libraries

Measure	Target	YTD Result	LY	Q1	Q2	Q3	Q4	Commentary
Percentage of physical collections added in the past 5 years (excludes heritage collections)	≥60%	50%						Percentage of physical collections added continues to decline as a result of a reduction in the collections budget.
Percentage of residents satisfied with the library service	≥ 85%	77%						Satisfaction declined from 81% in 2023/24 to 77% in Quarter One 2024/25. A higher proportion indicated that the library was average/ tired / needed refreshing compared to previous years, as well as website issues. Less residents indicated that there was a good range and resources available (9%, compared to 21% in 2023/24).
Annual number of library users	Physical visitors + website engagement = total number of Library users	500,000	133,103					
	Total number of users (physical visitors + website engagement) per head of (Invercargill city) population	8.8	2.2					

Public Transport

Measure	Target	YTD Result	LY	Q1	Q2	Q3	Q4	Commentary
Annual number of public transport users	Number of users per head of (Invercargill City) population	2.5	3.1					
	Total number of public transport users	143,000	45,949					
Percentage of residents satisfied with quality of bus service	43%	46%						At the end of Quarter One, only a small sample of those surveyed indicated they use the bus service and provided a satisfaction rating.

Non Financial Performance - List of KPI measures

Percentage of residents satisfied with price of bus service	60%	56%						At the end of Quarter One, only a small sample of those surveyed indicated they use the bus service and provided a satisfaction rating. However, it should be noted that subsidised fares are still in place, and should this change, it is likely to impact satisfaction.
---	-----	-----	--	--	--	--	--	--

Parks and Reserves

Measure	Target	YTD Result	LY	Q1	Q2	Q3	Q4	Commentary
Queens Park is accredited as a "Garden of National Significance"	Maintained	Maintained						Assessment every 3 years
Percentage of residents satisfied with parks and recreation spaces	80%	63%						Negative responses for low mow and require more facilities (toilets/BBQ etc) areas increased – a contributing factor in the satisfaction decline. As low mow has been ceased in many areas an increase of satisfaction should be seen over the upcoming quarters.
Annual number for park usage	Percentage of users per head of (Invercargill city) population	75%	94%					Total incoming 499. 9 total RFS allocated as urgent. 8/9 completed within timeframe. 1 x RFS outside the timeframe. This may be a data error anomaly as responded/completed day have been entered as the same.
	Total number of park user counts	939,291	310,239					
Percentage of urgent requests for Parks and Recreation services are completed within specified timeframes.	90%	89%						
Number of Active Partnerships in place to support activation of Parks and Recreation Space	10	9						

Venues and Events Services

Measure	Target	YTD Result	LY	Q1	Q2	Q3	Q4	Commentary
Civic Theatre Occupancy - Main auditorium	35%	52%						We have seen strong occupancy and audience numbers in the first quarter on 2024/25. This is also helped with the Mamma Mia booking of such a long period. However, we anticipate this will now trend downwards, in line with historical trends, but remain on track for achievement.
Civic Theatre Occupancy - Auxiliary Rooms	40%	28%						With the reduction of available sale-able space, this will likely trend downwards as we are unable to offer the spaces that were set out in this plan due to corporate accomodation taking up the spaces. This is not in VES control so unable to action any remedy. We have also seen a reduction in commercial hires of auxillary rooms - this may be in part due to the fiscal environment.
Civic Theatre - Hirage	Not for Profit-Local	≥35	10					We've seen strong community use with access programmes and the use of the Wikitoria space as a cheaper alternative to the main stage. We also have strong annual support from local organisations.
	Not for Profit - National/ International	≥20	0					This is an area we have little control over as we do not actively seek national or international hirers as our focus is on commerical activity and local community.
	Commercial - Local	≥10	1					This may be influenced by our reduced spaces available to hire for commercial puposes however with the new food and beveage procurement. We believe it may open up opportunities to develop further commercial activity in the third and fourth quarters.

Non Financial Performance - List of KPI measures

Commercial - National/ International		≥30	7					We've seen a strong first quarter compared to last year with increased ticket purchases and attendance.
Percentage of residents satisfied with the Civic Theatre		80%	77%					This result can be seen as seasonal and it is only 3% under target.
Scottish Hall - Occupancy		30%	31%					The Scottish Hall is a popular choice for celebrations, cultural, arts and community events. Its affordable pricing makes it attractive for the community. This occupancy does not take into account the corporate accomodation being provided upstairs which had planned to be used to gather more revenue through commercial activity.
Scottish Hall - Hirage	Not for Profit - Local	≥55	19					The Scottish Hall is a popular choice for celebrations, cultural, arts and community events. Its affordable pricing makes it attractive for the community.
	Not for Profit - National/ International	≥5	0					This is a seasonal measure and it may still be achievable in future quarters.
	Commercial - Local	≥5	2					Generally, local businesses use the Scottish Hall for training purposes. This could be much higher if we were able to rent/hire/lease the office and project space on the first floor.
	Commercial - National/ International	≥3	0					This is still achievable and most likely a seasonal reflection.
Percentage of residents satisfied with the Scottish Hall		60%	24%					At the end of Quarter One, only 10 survey responded indicated they had visited the Scottish Hall recently and provided a satisfaction rating.
Rugby Park - Occupancy		7%	6%					Rugby Park was closed all of July and into August due to contruction works. This will continue into Quarter 2 and potentially into the remaining quarters.
Rugby Park - Hirage	Not for Profit - Local	≥10	1					Rugby Park was closed all of July and into August due to contruction works. This will continue into Quarter 2 and potentially into the remaining quarters.
	Not for Profit - National/ International	≥2	1					Rugby Park was closed all of July and into August due to contruction works. This will continue into Quarter 2 and potentially into the remaining quarters.
	Commercial - Local	≥2	5					This relates to the Rugby Southland season.
	Commercial - National/ International	≥8	0					Rugby Park was closed all of July and into August due to contruction works. This will continue into Quarter 2 and potentially into the remaining quarters.
Percentage of residents satisfied with Rugby Park		40%	36%					It is unlikely for this measure to be achieved should Rugby Park remain closed for construction. In addition, the state of the grandstand and large portion of condemned seats on the west stand garner significant dissatisfaction from the community.
Annual number of users across all venues	Number of users per head of (Invercargill City) population	1	2.29					July and September saw high user numbers due to the two week season of Mamma Mia and as well as the rugby season. Qarters Two and Three will likely see a decline in numbers and balance out the total as we head into Quarter Four.
	Total number of venue users	63,000	33,159					

Non Financial Performance - List of KPI measures

Democratic Process

Measure	Target	YTD Result	LY	Q1	Q2	Q3	Q4	Commentary
Percentage of residents satisfied with the opportunities Council provides for community involvement in decision making	20%	15%						Satisfaction has dropped back in Quarter One. The most common response continued to be that the Council goes through a process of consultation but doesn't actually listen to the community or take note of submissions. The proportion of respondents citing this as the driver of their low satisfaction increased, as did the proportion who indicated that the consultation process was poor. Fewer respondents indicated that engagement opportunities aren't advertised. There were no notable changes to other factors regarding Council engagement.
Voter participation in elections	N/A - No election	N/A - No election						
Number of activities or events supported by the Community Wellbeing Fund	40	24						The interest in the Community Wellbeing Fund remains strong, the fund is continually oversubscribed, resulting in robust decision-making by the committee. There are 5 rounds scheduled for the 2024/2025 year.

Regulatory Services

Measure	Target	YTD Result	LY	Q1	Q2	Q3	Q4	Commentary
Building consents are granted within statutory timeframe	100% of building consents are granted within statutory timeframe	100%						279 consents were issued in statutory timeframe. This a little higher than for the same time last year, but the trend has overall been downwards over the last few years, as building costs have continued to climb.
Non-notified resource consents not requiring a hearing are granted within statutory timeframe	100% of non-notified resource consents are granted within statutory timeframe	100%						
Code Compliance Certificates are issued within statutory timeframe	100% of Code Compliance Certificates are issued within statutory timeframe	99%						222 CCCs issued within statutory timeframe, and a further three (3) were issued outside of the timeframe. Overall, ICC is more successful in compliance than other Councils around the country.

Non Financial Performance - List of KPI measures

Food premises are registered within 20 working days	100% of food premises are registered within 20 working days	100%						24 new food licences issued in Quarter One compared to 12 in 2023/2024. Food licence numbers tend to be similar year-on-year with the number of businesses registered remaining steady.
Alcohol licences not requiring a hearing are granted within 30 days	100% of alcohol licences not requiring a hearing are granted within 30 days	100%						99 alcohol applications determined in Quarter One compared to 2023/2024. 2024/25 is the renewal year for the majority of on/off and club licences, thus creating a spike in renewal numbers every three years. A greater number of managers certificates and special licences were issued in 2023 reducing the impact of spike.
Land Information Memorandum (LIM) Reports are issued within 10 working days	100%	100%						187 LIM reports were issued in statutory timeframe. This high number of requests continues.
Percentage of residents satisfied with service received from the Building, Planning and Property Records Department	50%	71%						Note that the sample size is low but this result is generally consistent with largely positive customer feedback for both planning and building. Both have a strong focus on customer service.
Percentage of residents satisfied with the building and/or resource consent process	50%	84%						Note that the sample size is low but this result is generally consistent with largely positive customer feedback for both planning and building. Both have a strong focus on customer service.
Amount of eligible applications received to support heritage buildings (earthquake strengthening and/or heritage improvements)	Council's Heritage Funds are at least 90% subscribed each financial year							Annual measure - to be reported in Quarter Four.

Investments

Measure	Target	YTD Result	LY	Q1	Q2	Q3	Q4	Commentary
Occupancy levels are greater than 95%	>95%	96%						
Total Gross Income over Total Asset Value	4%	6%						
Portfolio excluding Strategic, Development and Vacant land	5%	6%						

Non Financial Performance - List of KPI measures

Net rate of return is greater than Council's planned cash deposit rate for the portfolio excluding Strategic, Development and Vacant land	> planned cash deposit rate 3.5%	6%						
Net interest income is higher than budgeted	> Budget	-326278						ICL advance balance has decreased by \$0.9m to \$18.25m during the first quarter, reducing the interest received. Planned advance balance was \$20m. Repayments of advance funds will be used to reduce borrowings balance when loans mature.
Dividend income is in line with budget	= Budget	0						Dividends not expected until second half of year.

Property Services

Measure	Target	YTD Result	LY	Q1	Q2	Q3	Q4	Commentary
Requests for service are responded to and remedial action in place: - Emergency - H&S related requests.	24 hours	100% of RSF responded to and remedial action in place within 24 hours (average time 4 hours)						In Quarter One, 2 RFS were responded to within 24 hours. Average time to respond was 4 hours
Requests for service are responded to and remedial action in place: - Non-Urgent routine requests.	5 working days	100% of RSF responded to and remedial action in place within 5 working days (average time 1 day)						In Quarter One, 21 non urgent RFS were responded to within 5 working days. 18 requests were responded two within 2 working days and 3 requests were responded to between 3 and 5 days. Average time to respond was 1 day
All buildings have a current Building Warrant of Fitness	100%	100%						
Condition assessments are not older than 5 years old (of agreed buildings)	80%	100%						
Asbestos Management Plans are reviewed and updated so they are not older than 5 years.	80%	100%						
Percentage of residents satisfied with public toilet facilities in Invercargill District	55%	41%						Respondents were asked to rate and comment on public toilets for the first time in the Quarter One. Of those who had used the public toilet facilities 41% were satisfied, while 22% were dissatisfied. Those who were satisfied indicated that the toilets were 'good' and 'clean'. Causes of dissatisfaction included there not being enough toilets in some areas of the city, a lack of cleanliness, and hand driers not working.
Public toilets are operational 95% of open hours (which is 24 hours per day)	95%	93%						Vandalism to toilets in July 2024/25 resulted in closure while awaiting parts.

Non Financial Performance - List of KPI measures

Corporate Services

Measure		Target	YTD Result	LY	Q1	Q2	Q3	Q4	Commentary
Percentage of Requests for Service under investigation/ closed within 10 working days of being raised		80%	98%						This is a new measure for ICC. Quarter One results indicate steady response timeframes for Requests for Service lodged with Council. 134 of 5,459 RFS were not closed or investigated within expected timeframe.
Percentage of suppliers who are paid on time		85%	93%						
Accessible customer service	Customers are provided with a 24 hour 7 day a week call centre	99%	99.97%						Council provides a consistent call centre service Monday to Friday 8am - 5pm for all service enquiries. An afterhours call service is provided at all other times for urgent matters.
	Invercargill customers are provided with face to face customer services	1880 hours per annum	527.67						Invercargill customers have been provided with face to face customer services in Te Hinaki Civic Administration Building without exception in Quarter One.
	Bluff customers are provided with face to face customer services	2045 hours per annum	554.5						Bluff customers have been provided with face toface customer services in the Bluff Service Centre without exception in Quarter One.

Financial Performance

Statement of Comprehensive Revenue and Expense

		Actual	Budget	Actual vs Budget Variance	Budget	Plan	Budget vs Plan Variance
		YTD	YTD	YTD	Full year	Full year	Full year
		(\$000s)	(\$000s)	(\$000s)	(\$000s)	(\$000s)	(\$000s)
Rates and penalties:	General rates	11,709	11,678	+ 31	46,712	46,712	-
	Targeted rates	7,799	7,796	+ 3	31,184	31,184	-
	Rates penalties	387	444	- 57	965	965	-
Subsidies and grants:	Subsidies and grants for operating purposes	156	280	- 124	5,492	5,492	-
	Subsidies and grants for capital expenditure	-	-	-	14,239	14,239	-
Income from activity:	Fees & charges revenue	4,627	5,312	- 685	27,710	27,710	-
	Rental revenue	941	925	+ 16	3,699	3,699	-
	Fines & infringements	283	380	- 97	1,519	1,519	-
	Other Revenue	1,443	1,221	+ 222	7,496	7,496	-
Investment revenue:	Finance Revenue	1,047	912	+ 135	3,643	3,643	-
	Dividends & subvention payments	-	-	-	9,457	9,457	-
Total revenue		28,393	28,948	- 555	152,116	152,116	-
Employee expenses:	Salaries & Wages Expenses	7,875	8,529	- 654	33,757	33,757	-
	ACC expenses	35	40	- 5	157	157	-
	Other Staff expenses	436	429	+ 7	2,105	2,105	-
Other expenses:	Administration expenses	1,205	1,054	+ 152	5,484	5,484	-
	Elected reps & Mana Whenua expenses	194	195	- 2	847	847	-
	Consultancy expenses	370	476	- 107	4,368	4,368	-
	Operational expenses	5,289	5,568	- 278	35,578	35,578	-
	Utilities expenses	3,667	3,884	- 218	9,582	9,582	- 0
	Repairs & maintenance	1,319	1,464	- 145	9,087	9,087	-
	Grants & subsidies expenses	1,672	1,692	- 20	6,728	6,728	-
	Internal job cost allocation	(670)	(871)	+ 201	(5,817)	(5,817)	- 0
	Internal charges and overheads recovered	(674)	(685)	+ 11	(2,741)	(2,741)	-
	Internal charges and overheads applied	674	685	- 11	2,741	2,741	-
Finance expenses:	Finance Expenses	1,669	1,580	+ 88	6,268	6,268	-
Depreciation:	Depreciation and Amortisation	11,356	11,213	+ 143	44,517	47,038	- 2,521
Total expenses		34,415	35,254	- 839	152,661	155,182	- 2,521
Net operating surplus / (Deficit)		(6,022)	(6,306)	+ 284	(545)	(3,066)	+ 2,521

Financial Performance

Statement of Comprehensive Revenue and Expense

	Actual	Budget	Actual vs Budget Variance	Budget	Plan	Budget vs Plan Variance
	YTD	YTD	YTD	Full year	Full year	Full year
	(\$000s)	(\$000s)	(\$000s)	(\$000s)	(\$000s)	(\$000s)
Other gains/(losses)	-	-	-	1,062	1,062	-
Surplus / (deficit) before tax	(6,022)	(6,306)	+ 284	517	(2,004)	+ 2,521
Income tax expense	-	-	-	-	-	-
Surplus (deficit) after tax	(6,022)	(6,306)	+ 284	517	(2,004)	+ 2,521
Property, plant and equipment revaluation gain (loss)	-	-	-	62,785	62,785	-
Carbon credit revaluation gains/(losses)	-	-	-	-	-	-
Cash flow hedges	-	-	-	-	-	-
Total other comprehensive revenue and expense	-	-	-	62,785	62,785	-
TOTAL COMPREHENSIVE REVENUE AND EXPENSE	(6,022)	(6,306)	+ 284	63,302	60,781	+ 2,521

Statement of Comprehensive Revenue and Expense Variance

Revenue

General & Targeted rates	Rates revenue is higher than budget due to greater than expected growth above the projected rating base.
Rates penalties	Although rates penalties are tracking lower than expected, they were \$20,000 higher than for the same period last year.
Subsidies and grants for operating purposes	No NZTA subsidy claims were carried out in quarter one due to minimal work carried out on Roding and Public Transport. The first claim for the year will occur in quarter two.
Subsidies and grants for capital expenditure	No NZTA subsidy claims were carried out in quarter one due to minimal work carried out on Roding and Public Transport. The first claim for the year will occur in quarter two.
Fees & charges revenue	<p>Water revenue was under budget due to quarter one billing being booked into October, as well as revenue historically being lower in the early part of the year as many customers are still within their free allowance.</p> <p>Aquatic Centre general admissions are behind budget, this is expected to be made up over the busier periods in quarter two and three. Crematorium and cemetery are also behind budget driven by lower volumes.</p> <p>Planning and Building services building consent numbers are lower than expected as a result of the economic downturn felt nationwide.</p>
Rental revenue	In line with budget.
Fines & infringements	Although tracking below budget for quarter one, the Parking Control Bylaw 2024 has aligned parking infringement types, and volumes are expected to return to normal in quarter two.
Other Revenue	Ahead of budget with the main driver being forestry activity undertaken in quarter one.
Finance Revenue	Finance revenue is higher than budget due to higher interest rates on term deposits. This is expected to lower as maturing term deposits will roll onto lower rates with the official cash rate (OCR) projected to lower in the coming months
Dividends & subvention payments	Dividends from Invercargill City Holdings Limited are not expected until late quarter two or early quarter three

Expenses

Salaries & Wages Expenses	Variances reflect differences between actual and planned staffing levels and movements.
Other Staff expenses	Tracking on budget. Actual spend on Recruitment was \$137k, Health and Safety was \$83k, and Training was \$216k.
Administration expenses	Includes software licenses, subscriptions, legal, postage and printing expenses. The overspend was driven by a subscription relating to the whole year being booked in quarter one, this will be corrected and spread as a prepayment in future reporting.
Consultancy expenses	Variance reflects lower use of consultancy services across the Council, particularly in Roding & Planning service areas.
Operational expenses	<p>The main drivers of quarter one underspend are:</p> <p>Three Waters - Pipe Maintenance Contract claim is behind on billing due to resourcing constraint at contractor, this will be caught up in quarter two.</p> <p>Solid Waste - More recycle tonnage with less than anticipated contamination to landfill. Red bin weights slightly below annual plan predicted volumes.</p> <p>Arts and Culture - The relocation has been completed and less material and consumables are required.</p> <p>Parks and Reserves - Expenses are behind budget, although they are ahead of this time last year. This is expensed to be caught up in the next quarter.</p>
Utilities expenses	Includes insurance, electricity & rates expenses. ICC rates expenses are lower than annual plan.
Repairs & maintenance	<p>The main drivers of quarter one underspend are:</p> <p>Three Waters - Pipe Maintenance Contract claim is behind on billing due to resourcing constraint at contractor, this will be caught up in quarter two.</p> <p>Roding - Roding is under annual plan in repairs and maintenance and is offset by a similar over in Operational where some repairs and maintenance expense has been booked.</p>
Grants & subsidies expenses	The main driver of quarter one underspend is the phasing of the disbursements of the Economic Development: City Centre Coordinator grant and the Parks and Reserves grants.
Internal job cost allocation	Recovery of internal staffing costs have been fully allocated to capital projects. IS staff costed to Our Council is adverse to budget due to delays in project timelines and staff vacancies. Expected to be on budget by year end.
Finance Expenses	Finance expenses are higher than budget for the quarter due to timing of Council borrowing drawdowns and interest rates on borrowings compared to assumptions.
Depreciation and Amortisation	Depreciation for the full year is lower than plan due to variances between final positions of capital work in progress / asset values balances for 2023/2024 and the estimated position of assets within the Long-term Plan 2024-2034. This includes Property files Digitisation \$1.0 million, Our Council projects \$0.8 million and property/other projects \$0.6 million. Differences between the actual and estimate three waters asset revaluation are also included \$0.1 million.

Statement of Financial Position

As at 30 September 2024

	Actual	Budget	Plan	Budget vs Plan Variance	Annual Report
	YTD	Full Year	Full Year	Full Year	Full Year
	Sep 2024	2025	2025	2025	2024
	(\$000)	(\$000)	(\$000)	(\$000s)	(\$000)
ASSETS					
Cash and cash equivalents	9,919	2,311	2,311	-	12,373
Trade and other receivables	62,390	17,025	17,025	-	14,767
Prepayments	1,103	1,372	1,372	-	1,721
Inventories	366	619	619	-	366
Property, plant and equipment	1,172,877	1,261,291	1,261,291	-	1,178,047
Intangible assets	2,358	9,932	9,932	-	2,380
Biological assets	3,894	4,502	4,502	-	3,894
Investment property	27,486	26,815	26,815	-	27,486
Investment in subsidiaries	76,569	76,569	76,569	-	76,569
Other financial assets - other investments	59,731	44,317	44,317	-	60,002
Derivative financial instruments	365	751	751	-	365
TOTAL ASSETS	1,417,057	1,445,504	1,445,504	-	1,377,970
LIABILITIES					
Trade and other payables	62,710	19,225	19,225	-	16,925
Provisions	1,383	877	877	-	1,429
Employee benefit liabilities	2,704	3,921	3,921	-	4,434
Borrowings	153,165	181,609	181,609	-	152,146
Tax payable	32	0	0	-	2
Total liabilities	219,994	205,632	205,632	-	174,936
TOTAL EQUITY					
Retained earnings	357,531	361,211	361,211	-	363,502
Other reserves	839,532	878,661	878,661	-	839,532
Total equity	1,197,063	1,239,872	1,239,872	-	1,203,034
TOTAL LIABILITIES AND EQUITY	1,417,057	1,445,504	1,445,504	-	1,377,970

Capital Delivery Performance

Activity	Project	Actual	Budget	Actual vs Budget Variance	Budget	Plan (Delivery %)	Budget vs Plan (Delivery %)	Plan (100% Delivery)	Spend vs Budget	Full Year External Commentary
		YTD (\$000s)	YTD (\$000s)	YTD (\$000s)	Full year (\$000s)	Full year (\$000s)	Full year (\$000s)	Full year (\$000s)	Full year %	
Water	Branxholme supply main renewal	735	1,283	- 548	6,224	7,123	- 899	7,123	12%	Due to poor weather, progress has been slower than planned; this can be seen in the slight underspend for the year. We plan to complete the install in this current FY.
Water	Alternative water supply - New supply source	209	86	+ 123	1,041	515	+ 526	515	20%	Proving the Chatton Aquifer's capacity is continuing, two new bores have been installed and pump testing is progressing, due for completion by the end of November.
Water	Branxholme Duplication Manifold and pump station	-	-	-	103	103	-	103	0%	Planning underway for q4 delivery
Water	Water Pumping Stations	-	-	-	88	88	-	88	0%	Awaiting Te Puawai decision to proceed which will result in renewal work taking place.
Water	Pipe Network - Reticulation general renewals	535	336	+ 199	3,859	3,859	-	5,513	14%	Budget has been aligned to work program, expected delivery 6.5m
Water	Pipe Network - Supply general renewals	-	206	- 206	1,236	1,236	-	1,545	0%	Unrequired budget, this was superceded by the Branxholme supply main renewal project budget.
Water	Backflow protection programme	4	17	- 13	103	103	-	103	4%	Policy written & out to consultation. Acceptance by council in Dec 2024 will allow work to complete by year end.
Water	Leakage detection programme	-	-	-	103	103	-	103	0%	Work to begin in Q3 and complete by year end.
Water	New Tanker fill station at Doon St	-	-	-	515	515	-	515	0%	Work to begin in Q3 and complete by year end.
Water	Storage area for pipe spares	-	3	- 3	21	21	-	21	0%	Development of scope underway construction complete in Q4.
Stormwater	Treatment Facilities - General renewals	-	-	-	276	276	-	346	0%	Stormwater designs progressing as per SRC discharge consent, treatment devices have yet to be evaluated.
Stormwater	Pipe Network - General renewals	443	216	+ 227	4,815	4,815	-	6,878	9%	Budget has been aligned to work program, expected delivery 4.4m
Sewerage	Treatment Facilities - Clifton consent renewals	-	17	- 17	103	103	-	103	0%	Consent process ahead of schedule.
Sewerage	Treatment Facilities - Bluff consent renewals	84	60	+ 24	154	361	- 207	361	55%	Early stages of the consent process.
Sewerage	Pumping Stations - General renewals	27	9	+ 18	54	54	-	54	50%	Good early progress on renewals expect to be on target for the year.
Sewerage	Pipe Network - General renewals	367	136	+ 231	4,288	3,683	+ 605	5,262	9%	Budget has been aligned to work program, expected delivery 5.0m
Sewerage	Safety improvements around sewerage ponds	-	-	-	42	42	-	53	0%	Work expected in q3.

Capital Delivery Performance

Activity	Project	Actual	Budget	Actual vs Budget Variance	Budget	Plan (Delivery %)	Budget vs Plan (Delivery %)	Plan (100% Delivery)	Spend vs Budget	Full Year External Commentary
		YTD (\$000s)	YTD (\$000s)	YTD (\$000s)	Full year (\$000s)	Full year (\$000s)	Full year (\$000s)	Full year (\$000s)	Full year %	
Roading	CCTV - establishment (Roadmap)	441	441	-	2,152	1,087	+ 1,065	1,087	20%	Progressing well; there was a delay in onboarding the contractor and a delay in some equipment. Otherwise, tracking well. It will be completed in the current FY.
Roading	City Streets - Esk Street West (Roadmap)	(2)	741	- 743	4,680	4,447	+ 233	4,447	0%	Concept and preliminary design is undertaken for the streetscape. Councils contribution is linked physical works which have yet to commence. Clock refurbishment costs not in yet.
Roading	Safety Improvements - Road to Zero programmes	-	332	- 332	1,990	1,990	-	2,487	0%	Budget to be aligned to Waka Kotahi allocation and phased to work program for quarter two.
Roading	Safety Improvements - Minor	2	9	- 7	52	52	-	52	4%	Budget to be aligned to Waka Kotahi allocation and phased to work program for quarter two.
Roading	Unsealed Road Metalling renewals	3	29	- 26	173	173	-	216	2%	Budget to be aligned to Waka Kotahi allocation and phased to work program for quarter two.
Roading	Chipseal Resurfacing renewals	7	512	- 505	2,829	2,829	-	3,536	0%	Budget to be aligned to Waka Kotahi allocation and phased to work program for quarter two.
Roading	Asphalt Resurfacing renewals	2	439	- 437	2,635	2,635	-	3,294	0%	Budget to be aligned to Waka Kotahi allocation and phased to work program for quarter two.
Roading	Surface water channel renewals	(33)	137	- 170	819	819	-	1,024	0%	Budget to be aligned to Waka Kotahi allocation and phased to work program for quarter two.
Roading	Drainage renewals	-	16	- 16	95	95	-	118	0%	Budget to be aligned to Waka Kotahi allocation and phased to work program for quarter two.
Roading	Sump renewals	37	7	+ 30	41	41	-	52	90%	Budget to be aligned to Waka Kotahi allocation and phased to work program for quarter two.
Roading	Culvert renewals	-	7	- 7	41	41	-	52	0%	Budget to be aligned to Waka Kotahi allocation and phased to work program for quarter two.
Roading	Bridge renewals	-	78	- 78	470	470	-	587	0%	Budget to be aligned to Waka Kotahi allocation and phased to work program for quarter two.

Capital Delivery Performance

Activity	Project	Actual	Budget	Actual vs Budget Variance	Budget	Plan (Delivery %)	Budget vs Plan (Delivery %)	Plan (100% Delivery)	Spend vs Budget	Full Year External Commentary
		YTD (\$000s)	YTD (\$000s)	YTD (\$000s)	Full year (\$000s)	Full year (\$000s)	Full year (\$000s)	Full year (\$000s)	Full year %	
Roading	Traffic sign renewals	20	10	+ 10	62	62	-	77	32%	Budget to be aligned to Waka Kotahi allocation and phased to work program for quarter two.
Roading	Traffic signal renewals	-	11	- 11	66	66	-	82	0%	Budget to be aligned to Waka Kotahi allocation and phased to work program for quarter two.
Roading	Street light pole renewals	36	10	+ 26	58	58	-	72	62%	Budget to be aligned to Waka Kotahi allocation and phased to work program for quarter two.
Roading	Road marking renewals	1	34	- 33	206	206	-	258	0%	Budget to be aligned to Waka Kotahi allocation and phased to work program for quarter two.
Roading	General renewals	-	13	- 13	78	78	-	98	0%	Budget to be aligned to Waka Kotahi allocation and phased to work program for quarter two.
Roading	Footpath renewals	(52)	201	- 253	1,203	1,203	-	1,504	0%	Budget to be aligned to Waka Kotahi allocation and phased to work program for quarter two.
Roading	Demolition - 69 Don Street	-	10	- 10	62	62	-	77	0%	
Solid Waste Management	Invercargill Transfer Station - General renewals	2	14	- 12	82	82	-	103	2%	
Libraries	Library books / Digital collections	96	72	+ 24	434	434	-	434	22%	Purchases have been made early in the year and will be inline with budget in next quarters
Public Transport	General renewals	-	-	-	33	33	-	41	0%	
Parks and Reserves	Bluff Boat Ramp - Stage 1 - Jetties (Roadmap)	109	428	- 319	141	559	- 418	559	77%	Difficulties with rock on the seabed caused the team issues at the end of last year and early this year. This meant we lost our production slot for the west jetty. It was replanned to deliver in November 2024, and we are on track. There is a small underspend due to the delay. Stage 1 will be completed this FY.
Parks and Reserves	Bluff Boat Ramp - Stage 2 - Public Toilets / Car Parking Scoping (Roadmap)	-	-	-	361	361	-	361	0%	
Parks and Reserves	City Centre Masterplan Urban Play (Roadmap)	-	26	- 26	100	155	- 55	155	0%	
Parks and Reserves	General renewals	3	55	- 52	330	330	-	412	1%	This is a combination of the Organics and Renewals project.
Parks and Reserves	Organics composting area	-	74	- 74	443	443	-	554	0%	
Parks and Reserves	Bluff Hill active recreation hub carpark redevelopment	264	25	+ 239	755	149	+ 606	186	35%	Rephasing is needed
Parks and Reserves	Surrey Park grandstand renewals (Roadmap)	-	251	- 251	1,807	1,507	+ 300	1,507	0%	Contract only just signed, starts Nov 12

Capital Delivery Performance

Activity	Project	Actual	Budget	Actual vs Budget Variance	Budget	Plan (Delivery %)	Budget vs Plan (Delivery %)	Plan (100% Delivery)	Spend vs Budget	Full Year External Commentary
		YTD (\$000s)	YTD (\$000s)	YTD (\$000s)	Full year (\$000s)	Full year (\$000s)	Full year (\$000s)	Full year (\$000s)	Full year %	
Parks and Reserves	Motor vehicle renewals	105	41	+ 64	247	247	-	309	43%	
Parks and Reserves	Plant renewals	165	91	+ 74	548	548	-	685	30%	This budget is well spent and clarification of the remainder (\$250K) is going to ELT next month.
Elderly Persons Housing	Housing - replacement and new build programme	56	84	- 28	2,114	2,114	-	2,114	3%	Demolition has been completed on time, design work is underway, and we plan to be out to market early in 2025.
Elderly Persons Housing	Housing - renewals	35	88	- 53	528	528	-	660	7%	
Investments	Awarua Historic Precinct building renewal	-	34	- 34	206	206	-	258	0%	
Property Services	Te Unua (Roadmap)	543	2,388	- 1,845	23,660	23,660	-	23,660	2%	Early works on the foundation are on time and within budget. There are a few challenges with the weather, but we are making good progress. All consents are tracking to plan.
Property Services	Additional pool (Roadmap)	-	26	- 26	155	155	-	155	0%	
Property Services	Southland Aquatic Centre building - renewals	2	151	- 149	906	906	-	1,133	0%	Onboarding
Property Services	Scoping of Art Precinct	-	26	- 26	155	155	-	155	0%	
Property Services	Bluff Service Centre building - renewals	-	102	- 102	610	610	-	762	0%	Onboarding
Property Services	Civic Administration building - Redevelopment	26	25	+ 1	329	147	+ 182	147	8%	
Property Services	Civic Administration building - General renewals	-	96	- 96	577	577	-	721	0%	
Property Services	Dog Pound building - General improvements	4	3	+ 1	21	21	-	21	19%	Reserve for Capital renewals
Property Services	Library building - Archives exterior repaint & minor work renewals	12	17	- 5	103	103	-	129	12%	Awaiting feasibility reports - due November
Property Services	Car parking building - General renewals	-	16	- 16	95	95	-	118	0%	Reserve for Capital renewals
Property Services	Crematorium building - General renewals	-	150	- 150	899	899	-	899	0%	Onboarding
Property Services	Parks buildings - renewals	-	41	- 41	247	247	-	309	0%	Under review with Parks
Property Services	Rugby Park building - Main stand strengthening	536	580	- 44	1,214	1,113	+ 101	1,113	44%	The team are working around the NPC season and progressing works where they can; a small amount of work was deferred until after the season. This will be complete in the current FY.
Property Services	Bluff Senior Citizens building - General renewals	-	22	- 22	129	129	-	161	0%	Awaiting Lease clarification
Property Services	Public Toilets - Coronation Ave	149	27	+ 122	165	165	-	206	90%	Toilet Ordered
Property Services	Public Toilets - Russell Square	130	30	+ 100	181	181	-	227	72%	Toilet Ordered
Property Services	Public Toilets - Bluff Service Centre	-	34	- 34	206	206	-	258	0%	Being Ordered November
Property Services	Public Toilets - Stirling Point	-	34	- 34	206	206	-	258	0%	Being Ordered November
Property Services	Public Toilets - General renewals	5	27	- 22	165	165	-	206	3%	Prioritising next renewal currently
Corporate Services	Roadmap Programme Contingency	-	172	- 172	1,030	1,030	-	1,030	0%	No requirement yet
Corporate Services	IT - Software	-	14	- 14	82	82	-	103	0%	Tracking as per budget.

Capital Delivery Performance

Activity	Project	Actual	Budget	Actual vs Budget Variance	Budget	Plan (Delivery %)	Budget vs Plan (Delivery %) Variance	Plan (100% Delivery)	Spend vs Budget	Full Year External Commentary
		YTD (\$000s)	YTD (\$000s)	YTD (\$000s)	Full year (\$000s)	Full year (\$000s)	Full year (\$000s)	Full year (\$000s)	Full year %	
Corporate Services	IT - Hardware	228	50	+ 178	301	301	-	377	76%	Replacement of storage area network and core network infrastrucure occuring earlier in year than planned
Corporate Services	Our Council (Business Enhancement) Programme	631	586	+ 45	4,066	3,516	+ 550	3,516	16%	HRIS successfully delivered Access Management and continues in delivery phase for organisation structure and payroll modules. Organisation training is being rolled out for Microsoft Teams and a vendor has been selected for the ICC new website.
Corporate Services	Motor vehicles and plant renewals	59	117	- 58	700	700	-	876	8%	Tracking as per budget.
		6,026	11,423	- 5,397	85,068	82,479	+ 2,589	92,684	7%	

Schedule of changes to the plan (budget)

The current Long-term Plan 2024-2034 (Plan) was approved by Council on 27 June 2024. The budget for 2023/2024 was created to capture changes that are variations to the Plan. The focus of performance monitoring is on YTD financial results compared to budget and the consideration of changes between budget and Plan. The following table provides a summary view of the budget changes made to date and includes decisions made at various Council meetings. These changes are now reflected in the revised budgets.

	Net Surplus / (Deficit) (\$000)	Capital (\$000)	
Long-term Plan 2024/2025	(3,066)	82,479	
People and culture operations increase of \$265,000 to come from existing funding	0		Finance and policy report 17 September 2024
Depreciation revision	+ 2,521		An adjustment is required to the depreciation budget due to variances between final positions of capital work in progress / asset values balances for 2023/2024 and the estimated position of assets within the Long-term Plan 2024-2034. This includes Property files Digitisation \$1.0 million, Our Council projects \$0.8 million and property/other projects \$0.6 million. Differences between the actual and estimate three waters asset revaluation are also included \$0.1 million.
Capital Project changes:			
<i>Branxholme supply main renewal</i>		- 899	To maintain an unchanged total project life budget, an adjustment to the budget in this year is required for any over or under spend from the previous year. This adjustment is only done for capital projects with a set budget and lifespan i.e. Roadmap and Strategic projects .
<i>Alternative water supply - New supply source</i>		+ 526	
<i>Treatment Facilities - Bluff consent renewals</i>		- 207	
<i>City Streets - Esk Street West (Roadmap)</i>		+ 233	
<i>Bluff Boat Ramp - Stage 1 - Jetties (Roadmap)</i>		- 418	
<i>City Centre Masterplan Urban Play (Roadmap)</i>		- 55	
<i>Bluff Hill active recreation hub carpark redevelopment</i>		+ 606	
<i>Surrey Park grandstand renewals (Roadmap)</i>		+ 300	
<i>Civic Administration building - Redevelopment</i>		+ 182	
<i>Rugby Park building - Main stand strengthening</i>		+ 101	
<i>Our Council (Business Enhancement) Programme</i>		+ 550	
<i>CCTV - establishment (Roadmap)</i>		+ 1,065	Works on project are now expected to be completed in the current year instead of over three years. Total project costs remains unchanged.
<i>Pipe Network - General renewals</i>		+ 605	Mersey Street rising main pipe duplication project to be started a year ahead of plan. Total project costs remains unchanged.
Revised budget 2024/2025 as at Q1 performance reporting date	(545)	85,068	