

Wednesday, 20 May 2026

*Te Hui o Te Kaunihera ā-Rohe o Heretaunga*

**Hastings District Council**

**Performance and Monitoring Committee Meeting**

*Kaupapataka*

# Agenda

*Te Rā Hui:*  
Meeting date: **Wednesday, 20 May 2026**

*Te Wā:*  
Time: **1.30pm**

*Te Wāhi:*  
Venue: **Council Chamber  
Ground Floor  
Civic Administration Building  
Lyndon Road East  
Hastings**

*Te Hoapā:*  
Contact: **Democracy and Governance Services  
P: 06 871 5000 | E: [democracy@hdc.govt.nz](mailto:democracy@hdc.govt.nz)**

*Te Āpiha Matua:*  
Responsible  
Officer: **Deputy Chief Executive - Bruce Allan and Chief Financial  
Officer - Graham Watson**

## Performance and Monitoring Committee – Terms of Reference

### Fields of Activity

The purpose of the Performance and Monitoring Committee is to ensure consolidated and complete reporting and monitoring of all financial and non-financial information and performance measures against the Annual Plan, Long-Term Plan and Council Strategies, Goals and Priorities, including relevant organisations.

### Membership

- Mayor and 15 Councillors.
- Chair appointed by Mayor or Council (at the Mayor's discretion).
- Deputy Chair appointed by Mayor or Council (at the Mayor's discretion).
- One (non-Council) member of the Rural Community Board nominated by the Board and appointed by Council.
- One (non-Council) member of the Heretaunga Takoto Noa Māori Standing Committee nominated by the HTNMSC Chair and appointed by Council.

### Quorum – 9 members

#### DELEGATED POWERS

- 1) Authority to exercise all of Council's powers, functions and authorities (except where prohibited by law or otherwise delegated to another committee) in relation to all matters detailed in the Fields of Activity.
- 2) Authority to exercise all of Council's powers, functions and authorities (except where prohibited by law) at any time when the Chief Executive certifies in a report that;
  - a. the matter is of such urgency that it requires to be dealt with; or
  - b. the matter is required to be dealt with prior to the next ordinary meeting of the Council.
- 3) Monitor the performance of Council in terms of the organisational targets set in the Long Term Plan and Annual Plan – both financial and nonfinancial.
- 4) Monitor operational performance and benchmarking.
- 5) Undertake quarterly and annual financial performance reviews.
- 6) Monitor and review the performance of Council Controlled Organisations and other organisations that Council has an interest in.
- 7) Monitor and review tender and procurement processes.
- 8) Monitor major capital projects.
- 9) Recommend to Council on matters concerning project decisions where these are identified as a result of the committee's project monitoring responsibilities.
- 10) Delegations of powers to sub-committee(s) if so established.
- 11) Writing off outstanding accounts for amounts including the remission of fees and charges where the amounts exceed the amount delegated to the Chief Executive.
- 12) Settlement of uninsured claims for compensation or damages where the amount exceeds the amounts delegated to the Chief Executive.
- 13) Guarantee loans for third parties such as local recreational organisations provided such guarantees are within the terms of Council policy.
- 14) Authority to exercise the Powers and Remedies of the General Conditions of Contract in respect of the Principal taking possession of, determining, or carrying out urgent repairs to works covered by the contract.
- 15) Review an existing lease and the conversion of terminating leases to renewable leases and the settlement of terms, except in the case of leases under the Reserves Act.
- 16) Consider and approve constitutions and any shareholder agreements for Council Controlled Organisations and other organisations that Council has an interest in.

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# Agenda

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*Koromatua*

**Chair:** Councillor Michael Fowler

*Ngā KaiKaunihera*

**Councillors:** Alwyn Corban, Siiam Daniel, Stephen Gibson, Kellie Jessup, Yvonne Lorkin, Elisha Milmine, Hana Montaperto-Hendry, Simon Nixon, Derek Nowell-Usticke, Henare O’Keefe, Nicholas Ratcliffe, Callum Ross (Deputy Chair), Heather Te Au-Skipworth and Kevin Watkins

*Mematanga:*

**Membership:**

Mayor Wendy Schollum

Hastings District Rural Community Board appointee: Isabelle Crawshaw

Heretaunga Takoto Noa Māori Standing Committee appointee: Vacancy

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*Tokamatua:*

**Quorum:** 9 members

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*Apiha Matua*

**Officers Responsible:**

Deputy Chief Executive – Bruce Allan

Chief Financial Officer - Graham Watson

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*Te Rōpū Manapori me te*

*Kāwanatanga*

**Democracy &**

**Governance Services:**

Christine Hilton (Extn 5633)



## *Te Rārangi Take*

# Order of Business

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### 1.0 Opening Prayer – *Karakia Whakatūwheratanga*

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### 2.0 Apologies & Leave of Absence – *Ngā Whakapāhatanga me te Wehenga ā-Hui*

An apology from Isabelle Crawshaw has been received.

At the close of the agenda no requests for leave of absence had been received.

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### 3.0 Conflict of Interest – *He Ngākau Kōnatunatu*

Members need to be vigilant to stand aside from decision-making when a conflict arises between their role as a Member of the Council and any private or other external interest they might have. This note is provided as a reminder to Members to scan the agenda and assess their own private interests and identify where they may have a pecuniary or other conflict of interest, or where there may be perceptions of conflict of interest.

If a Member feels they do have a conflict of interest, they should publicly declare that at the start of the relevant item of business and withdraw from participating in the meeting. If a Member thinks they may have a conflict of interest, they can seek advice from the General Counsel or the Manager: Democracy and Governance (preferably before the meeting).

It is noted that while Members can seek advice and discuss these matters, the final decision as to whether a conflict exists rests with the member.

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### 4.0 Confirmation of Minutes – *Te Whakamana i Ngā Minitī*

Minutes of the Performance & Monitoring Committee Meeting held Wednesday 18 March 2026.

*(Previously circulated)*

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### 5.0 Hawke's Bay Museums Trust Half Year Report to 31 December 2025 7

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### 6.0 Nine Months Financial Result 31 March 2026 11

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### 7.0 Performance and Monitoring Report for the quarter ended 31 March 2026 23

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**8.0** Minor Items – *Ngā Take Iti*

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**9.0** Urgent Items – *Ngā Take Whakahihiri*

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**10.0** Recommendation to Exclude the Public from Item 11 **25**

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**11.0** Heretaunga Water Storage Feasibility

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Wednesday, 20 May 2026

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*Te Hui o Te Kaunihera ā-Rohe o Heretaunga*

**Hastings District Council: Performance & Monitoring Committee Meeting**

*Te Rārangi Take*

# Report to Performance and Monitoring Committee

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**Nā:**  
**From:** **Bruce Allan, Deputy Chief Executive**

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**Te Take:** **Hawke's Bay Museums Trust Half Year Report to 31 December**  
**Subject:** **2025**

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## **1.0 Purpose and summary - *Te Kaupapa Me Te Whakarāpopototanga***

- 1.1 The purpose of this report is to provide the Performance and Monitoring Committee with the half year financial report from the Hawke's Bay Museums Trust (HBMT).
- 1.2 The Trust's Chair, Dr Richard Grant, will attend this meeting to answer any questions from members of the Committee.
- 1.3 The Trust is a Council Controlled Organisation with most of its funding provided by the Napier City and Hastings District Councils.
- 1.4 The Hastings District Council's appointment to the Trust is Mr George Lyons who was appointed to the Trust by Council in November 2013. This appointment is normally addressed through the appointment process following the triennial elections and Mr Lyons was reappointed in 2025.
- 1.5 The current trustees of the Hawke's Bay Museums Trust are:
  - Dr Richard Grant (Chair)
  - Tania Wright (NCC)
  - George Lyons (HDC)
  - Jeanette Kelly
  - Thompson Hokianga
- 1.6 As required under the Local Government Act 2002, the Trust is to provide a draft Statement of Intent for comment by 1 March each year and a half-year report within 60 days of the end of the first six months.

- 1.7 The objectives of the Trust, amongst other things, are to hold, protect and manage the regional collection for the people of Hawke's Bay including overseeing the collection development through acquisition and disposal of collection items. The Trust Board governs on a high-level strategic direction basis to ensure the objectives of the Trust are being met and have a Management Agreement with Napier City Council for the care and management of the regional collection.
- 1.8 The 2025/26 financial year has been a year of transition for the trust and the collection with the completion of the new Museum storage, research and archive centre Amokura and the relocation of all 90,000 items in the collection. During this time there have been some duplication of costs as the relocation took place and the Trust operated from multiple buildings.

### Half-Year Report

- 1.9 The Trust's financial statements for the six months to 31 December 2025 are attached (**Attachment 1**). There was a sizable increase in Council support for the Trust in 2025/26 to cover transition costs associated with the relocation of the collection to Amokura.
- 1.10 Note 12 to the accounts provides a comparison to the current year's Statement of Intent budget. The half-year accounts show an operational cost allowance for the new building which aligns directly to the budget. NCC finance staff will reconcile this to actual costs prior to year end so that it reflects actual costs not just the allowance provided for in the SOI. The Council grants have largely covered the Trust's operations.

### Statement of Intent

- 1.11 The draft HBMT 2026-2028 Statement of Intent (SOI) is yet to be finalised with agreement not yet reached between the two funding councils on the allocation of costs between the MTG/Kahukura and the role the Trust plays in caring for the collection. The SOI contains the performance indicators and targets which would largely remain unchanged and have previously been set for the key result areas of:
- **Protection** – including storage, security and records management;
  - **Quality** – including conservation, accessioning and de-accessioning;
  - **Access** – including ensuring the collection is available for exhibitions, research and archives; and
  - **Development** – including fundraising, reserves management and stakeholder relations.
- 1.12 Once the SOI has been finalised and approved by the HBMT Board it will be presented to Council, likely to be 20 June 2026.

## 2.0 Recommendations - Ngā Tūtohunga

- A) That the Performance and Monitoring Committee receive the report titled Hawke's Bay Museums Trust Half Year Report to 31 December 2025 dated 20 May 2026.
- B) That the Committee receive the Hawke's Bay Museums Trust Half Year Report to 31 December 2025.

### Attachments:

- |     |   |                |       |
|-----|---|----------------|-------|
| 1 ⇨ | Hawke's Bay Museums Trust - Half Year Financial Report SIGNED | CG-18-04-00030 | Vol 1 |
|-----|---|----------------|-------|





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Wednesday, 20 May 2026

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*Te Hui o Te Kaunihera ā-Rohe o Heretaunga*

**Hastings District Council: Performance & Monitoring Committee Meeting**

*Te Rārangi Take*

# Report to Performance and Monitoring Committee

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*Nā:*  
From: **Aaron Wilson, Financial Controller**

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*Te Take:*  
Subject: **Nine Months Financial Result 31 March 2026**

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## 1.0 Purpose and summary - Te Kaupapa Me Te Whakarāpopototanga

- 1.1 The purpose of this report is to present the financial results for the nine months ended 31 March 2026.
- 1.2 The results are consistent with those reported in previous quarters, with no significant changes in the financial trend over the past three months.

The summary of the results is as follows:

- **Revenue:** Council revenue of \$239.3m is **\$19.5m unfavourable to budget**.
  - Of this Capital Subsidies and grants are **\$17.8m unfavourable** due to lower capital expenditure resulting in lower claims made to funding partners.
  - Operational Revenue is **\$0.4m favourable to budget** with the main drivers being:
    - Operating subsidies favourable to budget by **\$3m** driven by timing of funding of \$2.1m received for Cyclone Gabrielle, along with \$0.9m of Community Grants.
    - Fees & Charges unfavourable to budget by \$2.9m driven by lower volumes in Landfill and Waste.
- **Total Operational Expenditure:** Expenditure of \$175.4m is **\$7.6m favourable to budget**, largely due to timing differences in expenditure during the first nine months of the year.
- **Depreciation:** Non-cash depreciation at \$51.7m is **unfavourable to budget at \$3.0m**

- **Capital Expenditure:** Actual capital spend is **\$135.9m** against a budget of **\$168.5m** (including cyclone recovery projects). The latest capital forecast reflects a \$30m reduction to the Annual Plan of \$264.2m.
- **Net Debt Position:** Council has not borrowed any additional debt in the third quarter. The net debt position is **\$461.7m**.
- **Forecast:** Officers have reforecast both revenue and operating expenditure for the year. Revenue is expected to come in below budget mainly due to lower subsidies and grants linked to reduced capital delivery, as well as decreased fees and charges mainly from reduced waste volumes. Offsetting this, total operating spend is forecast to be under budget, driven by lower personnel and operational costs. This position is in line with expected trends and reflects performance to date.

\*Please note the above differences will be explained in more detail below.

## 2.0 Recommendations - *Ngā Tūtohunga*

That the Performance and Monitoring Committee receive the report titled Nine Months Financial Result 31 March 2026.

## 3.0 Background – *Te Horopaki*

- 3.1 The financial result is reported quarterly during the year. The result is compared to the Annual Plan adopted by Council. The forecast commentary reviews year-to-date trends and provides an indication of the expected year-end position, supporting informed decision-making.
- 3.2 Attached to supplement this report is **Attachment 1** – Whole of Council Dashboard Summary of Financial Performance, including revenue, operational costs and capital expenditure.
- 3.3 Financial commentary on the individual activities is now reported as part of the operational Performance and Monitoring report. This provides a more complete picture of the activity with the financial commentary complimenting the update of the operational performance.
- 3.4 If Councillors require clarification on any points, please contact the writer, or Chief Financial Officer, prior to the meeting to ensure complete answers can be given at the meeting on the detail in these reports.

## 4.0 Discussion – *Te Matapakitanga*

- 4.1 The following provides a summary of the overall Council's financial performance for the nine months ended 31 March 2026.

#### 4.2 Revenue:

Revenue: 31 March 2026	Actual Ytd (\$m)	Budget Ytd (\$m)	Variance Ytd (\$m)
Rates	115.1	114.8	0.3
Fees, charges & other operating	37.1	40.0	-2.9
Operating Subsidies	10.0	7.0	3.0
Capital Subsidies & Grants	74.2	92.0	-17.8
Other Capital Revenue	2.9	5.0	-2.1
<b>Total Revenue</b>	<b>239.3</b>	<b>258.8</b>	<b>-19.5</b>

4.3 Council revenue is **\$19.5m unfavourable to budget**, made up of:

- **Rates**, the annual rates charge is recorded as revenue equally throughout the year.
- **Fees and charges** are \$2.9m unfavourable. Driven by lower volumes at the Transfer station and at the landfill (\$3.1m unfavourable). Volumes are not expected to recover through the remaining three months of the financial year, with the forecast reflective of this.
  - Trade Waste favourable to budget by \$0.3m.
  - Parking \$0.3m favourable to budget in carpark revenue and infringements.
  - Large number of smaller variances across many activities.
- **Operating subsidies** received are \$3m favourable due to the timing of received payments for Cyclone Gabrielle. Operational subsidies and grants of \$0.9m favourable were received and cover several community/social grants for programmes. The subsidies received are to offset the costs of running those programmes.
- **Capital subsidies and grants** are \$17.8m unfavourable due to lower capital expenditure and claims made to funding partners in the nine months of the year.
- **Other capital revenue** is mainly driven by Development Contributions which are \$2.1m unfavourable. Although DC revenue remains unfavourable, there was a large portion of DC revenue recognised in March from one development. Development Contribution revenues are irregular and are driven by developer activity and project schedules. There are a wide range of developments in terms of size and at different stages.

#### 4.4 Operational Expenditure:

Expenditure: 31 March 2026	Actual Ytd (\$m)	Budget Ytd (\$m)	Variance Ytd (\$m)
Personnel Costs	41.0	42.6	1.6
Finance Costs	16.5	16.7	0.2
Other Operating Costs	66.2	75.0	8.8
Depreciation	51.7	48.7	-3.0
<b>Total Operational Spend</b>	<b>175.4</b>	<b>183.0</b>	<b>7.6</b>

4.5 Operational expenditure is **favourable to budget by \$7.6m** and is made up of:

- **Other Operational costs** through the first nine months of the year are \$8.8m favourable to budget. There are several drivers due to timing of spend, along with business decisions which has meant a change from when the budget was set.

Key drivers include:

- Project Genesis is a project migrating the Council's ERP system to a cloud platform. Operational spend excluding personnel costs is \$1m favourable to budget, which will not be spent in the current financial year. The total remaining budget in the current financial year is \$1.3m and will be budgeted into future years. This is loan funded and there is no rating impact.
- Blackbridge Grant to HB Regional Council (HBRC), is \$1.1m favourable. Whilst a cultural assessment is underway; the work will not be completed in the current financial year. This project comes under HB Regional Council's programme of work. The total budget in the current financial year is \$1.5m and will be budgeted in 2026/27 once HBRC confirm their work schedule. This is loan funded so there is no rating impact.
- Contracted Services is \$0.9m favourable to budget. Whilst there were costs that have come through from the January rain event for Transport this has been offset by lower spend in water maintenance and a wide range of other areas across Council.
- Landfill and Waste management costs are favourable from lower volumes including external plant hire is \$0.5m favourable.
- ETS Carbon Credits is \$2.4m favourable to date. This is due to a change of accounting process. The Landfill Committee approved a change to the ETS process after the 2026 annual plan was finalised to a once-a-year transaction at year end.
- **Personnel costs** are \$1.6m favourable to budget. Splash Planet temporary staff costs have been closely managed on rain affected days through the summer season and is \$0.7m favourable. Across other activities there are a number of vacancies, and savings in personnel costs.
- **Finance costs** are \$0.2m favourable with some impact being seen from the improved (lower) net debt position that has continued through the financial year.
- **Depreciation** is unfavourable by \$3m and is driven by higher external valuations in infrastructure and parks, received at the end of the previous year, after the Annual plan and budgets were adopted. To minimise the risk of similar situations in future years Council has planned to have the valuations completed earlier in the year.

## 5.0 Forecast

5.1 Financial forecasts to year end have been undertaken by officers based on the year-to-date actuals to end of February 2026 and projections for the remaining 4 months. The purpose of the forecast is to give Council an indication of year-end financial position to support informed decision making.

5.2 Revenue is forecast to be lower than Annual plan by \$10.4m and is driven by:

- Lower forecasted capital subsidies and grants funding due to lower forecasted capex spend.
  - Lower forecasted fees and charges driven by lower volumes in the Transfer station / Landfill, along with lower insurance reimbursement for bridges.
- 5.3 Operational expenditure is forecast to be lower than Annual Plan by \$2.3m and is mainly driven by:
- Lower forecasted personnel costs of \$0.8m, whilst this is lower than the favourable \$1.6m to budget Year to Date, this is reflective of a combination of vacancies, timing of budget and training.
  - External plant hire in Landfill is forecast to be favourable and is on track with Year-to-Date trend at \$0.2m.
  - Project Genesis operational costs excluding personnel is forecast to be \$1.4 million favourable to budget with spend budgeted into future years.
  - Blackbridge grant is forecast to be \$1.5m favourable to budget, as this HBRC project did not get fully underway, this will be rebudgeted in 26/27.
  - Depreciation is forecasted to be \$3.9m unfavourable to budget, this is on track with year-to-date trend.
  - Fuel related costs: The impact of the fuel cost movements for the last quarter of the financial year for fuel costs is estimated at \$0.2m.

## 6.0 Approved Unbudgeted Expenditure

- 6.1 There is additional prioritised expenditure has been approved across Council activities that were not in the 25/26 Annual Plan. These form part of the variances against budget reflected in the result to-date and in the forecast end year result.
- 6.2 This expenditure is driven by work related to property issues/settlements. The total amount Year to Date is \$0.3m and will be funded by debt.

## 7.0 Capital Expenditure

- 7.1 Council's total adopted capital budget (including renewals, new works, and growth projects) for both Business as Usual (BAU) and Cyclone Gabrielle 2025/26 is \$264.2m.
- 7.2 BAU capital spend is \$76.9m for the first nine months, this is favourable to the Ytd budget of \$117m. The main area of underspend remains within infrastructure, across growth, transport and 3 waters areas.
- 7.3 Cyclone Gabrielle capital spend for the first nine months, is ahead of budget with a spend of \$59m against a budget of \$51.5m due to projects completed ahead of time. Should be noted expenditure on a couple of bridges have been moved into future years.
- 7.4 The lower spend to BAU budget variance Year to Date is largely due to timing factors, including delayed construction starts, procurement sequencing, and the phasing of cashflow and budgets.
- 7.5 Across the wider capital programme there has been rephasing of projects with some of that expenditure moved into the 26/27 year. This represents \$30m of reprioritised projects into next year, with final details currently being worked through.

- 7.6 Infrastructure investment is the main driver of Council’s capital expenditure. The programme has historically underspent. Finance and the Programme Delivery Office (PDO) are working together to continuously improve the outcomes.
- 7.7 The table below shows a breakdown of capex by spend type and by areas within those types.

## Summary of Capital Spend as at 31 March 2026

	YTD Actuals (\$m)	YTD Budgets (\$m)	YTD Variance (\$m)	Annual Plan (\$m)
<b>COUNCIL CAPITAL</b>				
Renewals	34.8	52.1	17.3	71.1
New Works	28.5	37.4	8.9	53.6
Growth	13.6	27.5	13.9	37.6
<b>CAPITAL SPEND excl CYCLONE</b>	76.9	117.0	40.1	162.3
Cyclone Gabrielle	59.0	51.5	(7.5)	101.9
<b>TOTAL CAPITAL SPEND</b>	135.9	168.5	32.6	264.2
	YTD Actuals (\$m)	YTD Budgets (\$m)	YTD Variance (\$m)	Annual Plan (\$m)
<b>SUMMARY</b>				
<b>RENEWALS</b>				
Transportation	12.5	16.1	3.6	17.3
Wastewater	9.0	15.4	6.4	23.4
Water Supply	7.1	12.0	4.9	17.0
Building & Property Management	1.3	2.6	1.3	3.8
Information Systems	1.3	1.2	(0.1)	2.1
Parks & Reserves	1.2	1.7	0.5	2.4
Solid Waste	0.8	0.7	(0.1)	1.0
Rest of Council - Renewals	1.6	2.4	0.8	4.1
<b>TOTAL RENEWALS</b>	34.8	52.1	17.3	71.1
<b>NEW WORKS</b>				
Housing for the Elderly	9.5	8.4	(1.1)	11.4
Stormwater	6.2	9.9	3.7	13.3
Parks & Reserves	2.4	3.9	1.5	5.4
Water Supply	2.1	2.9	0.8	4.4
Solid Waste	1.7	3.7	2.0	4.9
Transportation	1.7	0.5	(1.2)	2.7
Building & Property Management	1.5	2.0	0.5	2.7
Rest of Council - New Works	3.4	6.1	2.7	8.8
<b>TOTAL NEW WORKS</b>	28.5	37.4	8.9	53.6
<b>GROWTH</b>				
Wastewater	9.5	17.9	8.4	22.3
Stormwater	2.1	5.0	2.9	8.9
Transportation	1.0	1.4	0.4	1.8
Water Supply	1.0	2.4	1.4	3.8
Rest of Council - Growth	-	0.8	0.8	0.8
<b>TOTAL GROWTH</b>	13.6	27.5	13.9	37.6
<b>CYCLONE GABRIELLE</b>				
Cyclone Gabrielle	59.0	51.5	(7.5)	101.9
<b>TOTAL CYCLONE</b>	59.0	51.5	(7.5)	101.9
<b>TOTAL CAPITAL</b>	135.9	168.5	32.6	264.2

## 8.0 Cash and Treasury

- 8.1 External debt of Council as at 31<sup>st</sup> March was \$493.7m. Cash holdings in March were \$32m leading to a net debt position of \$461.7m. Council has a liquidity position of 115%. This indicates that Council has available funds to cover its known financial obligations as they fall due.
- 8.2 There is a continued focus on ensuring timely invoicing for large capital projects to our key funding partners (NIFF/NZTA) to manage and maintain control over cashflows.
- 8.3 Latest year-end forecast for external debt is \$507.7m against an annual plan of \$549m. The lower forecast external debt is due the lower forecasted capex spends and the continued focus on cash management through this financial year.
- 8.4 Council remains compliant with its Treasury Management Policy limits. The Risk and Assurance Committee reviews and monitors Council's treasury performance and policy on a quarterly basis with advice from Bancorp Treasury Services.

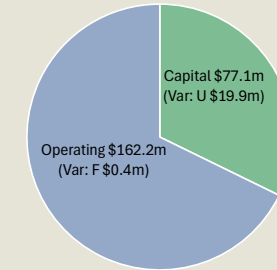
### Attachments:

1 [↓](#) March 2026 Quarterly Dashboard

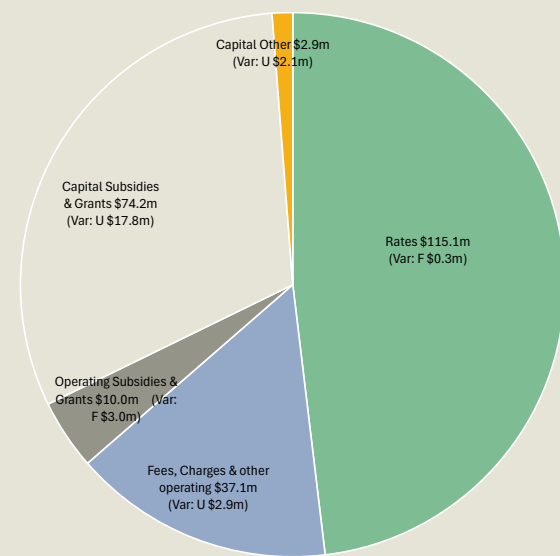
FIN-09-01-26-234

Whole of Council Quarterly Dashboard YTD March 2026

Whole of Council Revenue YTD March 2026



Actual Revenue by Revenue Type YTD March 2026

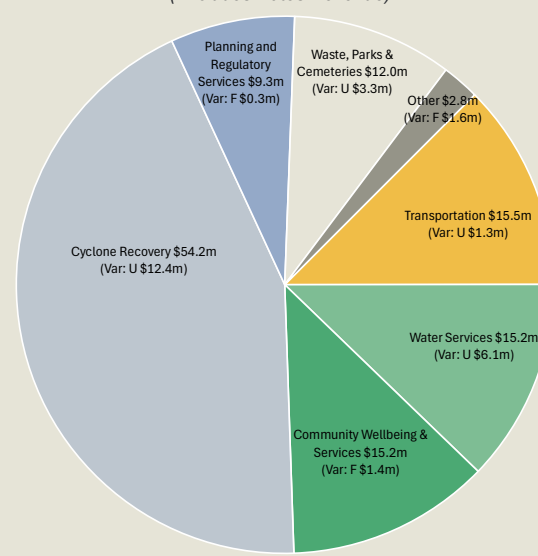


F = Favourable  
 U = Unfavourable

Revenue by Type YTD	Actual \$m	Budget \$m	Variance \$m
Rates	115.1	114.8	0.3
Fees, Charges & other operating	37.1	40.0	(2.9)
Operating Subsidies & Grants	10.0	7.0	3.0
Capital Subsidies & Grants	74.2	92.0	(17.8)
Capital Other	2.9	5.0	(2.1)
<b>Total Revenue</b>	<b>239.3</b>	<b>258.8</b>	<b>(19.5)</b>

Actual Revenue by Group YTD March 2026

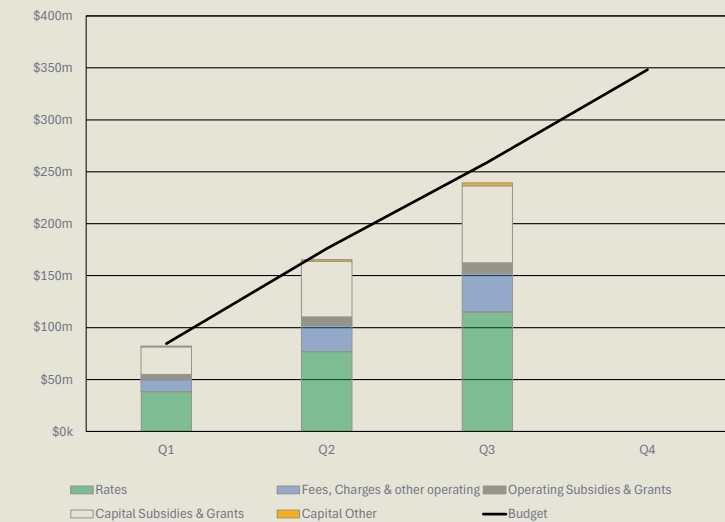
(Excludes Rates Revenue)



F = Favourable  
 U = Unfavourable

Revenue by group YTD	Actual \$m	Budget \$m	Variance \$m
Transportation	15.5	16.8	(1.3)
Water Services	15.2	21.3	(6.1)
Community Wellbeing & Services	15.2	13.8	1.4
Cyclone Recovery	54.2	66.6	(12.4)
Planning and Regulatory Services	9.3	9.0	0.3
Waste, Parks & Cemeteries	12.0	15.3	(3.3)
Other	2.8	1.2	1.6
<b>Revenue by type</b>	<b>124.2</b>	<b>144.0</b>	<b>(19.8)</b>
Plus Rates	115.1	114.8	0.3
<b>Total Revenue</b>	<b>239.3</b>	<b>258.8</b>	<b>(19.5)</b>

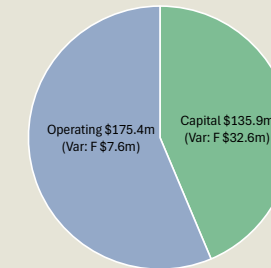
Actual Revenue by Quarter YTD March 2026



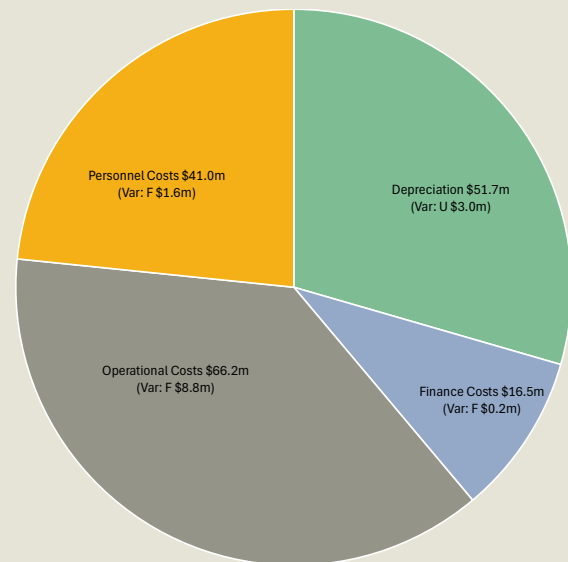
Legend: Rates (Green), Fees, Charges & other operating (Blue), Operating Subsidies & Grants (Grey), Capital Subsidies & Grants (White), Capital Other (Yellow), Budget (Black line)

Revenue by Type Full Year Budget	Full Year Budget \$m	Actuals YTD % of Full Year
Rates	153.1	75.2%
Fees, Charges & other operating	52.6	70.5%
Operating Subsidies & Grants	8.9	112.4%
Capital Subsidies & Grants	127.0	58.4%
Capital Other	6.6	43.9%
<b>Total Revenue</b>	<b>348.2</b>	<b>68.7%</b>

Whole of Council Expenditure YTD March 2026



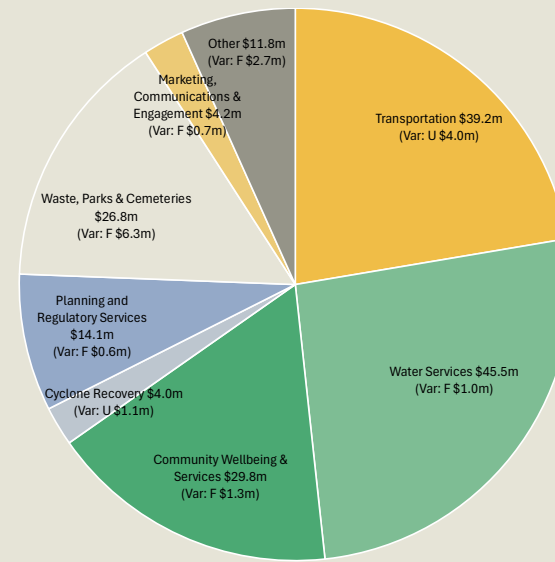
Actual Operating Expenditure by Type YTD March 2026



F = Favourable  
 U = Unfavourable

Operational Expenditure by Type YTD	Actual \$m	Budget \$m	Variance \$m
Depreciation	51.7	48.7	(3.0)
Finance Costs	16.5	16.7	0.2
Operational Costs	66.2	75.0	8.8
Personnel Costs	41.0	42.6	1.6
<b>Total Expenditure</b>	<b>175.4</b>	<b>183.0</b>	<b>7.6</b>

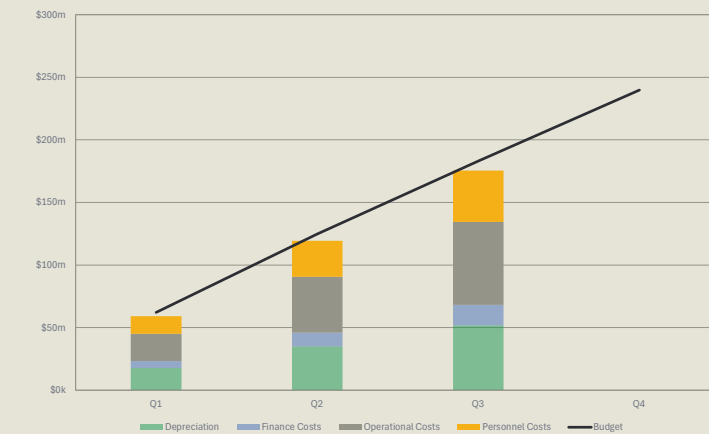
Actual Operating Expenditure by Group YTD March 2026



F = Favourable  
 U = Unfavourable

Operational Expenditure by group YTD	Actual \$m	Budget \$m	Variance \$m
Transportation	39.2	35.2	(4.0)
Water Services	45.5	46.5	1.0
Community Wellbeing & Services	29.8	31.1	1.3
Cyclone Recovery	4.0	2.9	(1.1)
Planning and Regulatory Services	14.1	14.7	0.6
Waste, Parks & Cemeteries	26.8	33.1	6.3
Marketing, Communications & Engagement	4.2	4.9	0.7
Other	11.8	14.6	2.8
<b>Total Expenditure</b>	<b>175.4</b>	<b>183.0</b>	<b>7.6</b>

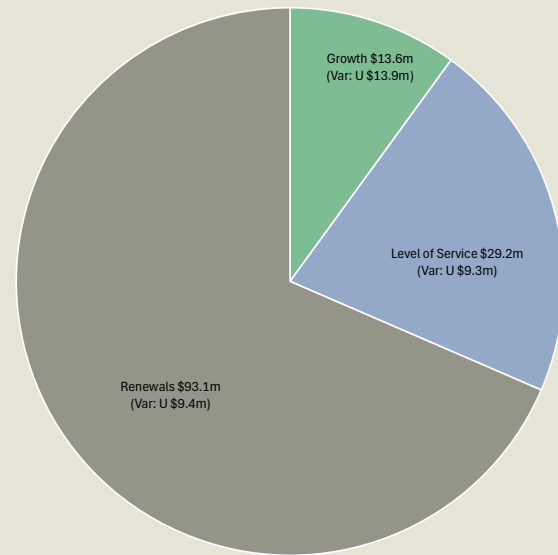
Actual Expenditure by Quarter YTD March 2026



Expenditure by Type Full Year Budget	Full Year Budget \$m	Actuals YTD % of Full Year
Depreciation	64.9	79.7%
Finance Costs	22.0	75.0%
Operational Costs	97.7	67.8%
Personnel Costs	55.1	74.4%
<b>Total Expenditure</b>	<b>240.0</b>	<b>73.1%</b>

### Whole of Council Capital Expenditure YTD March 2026

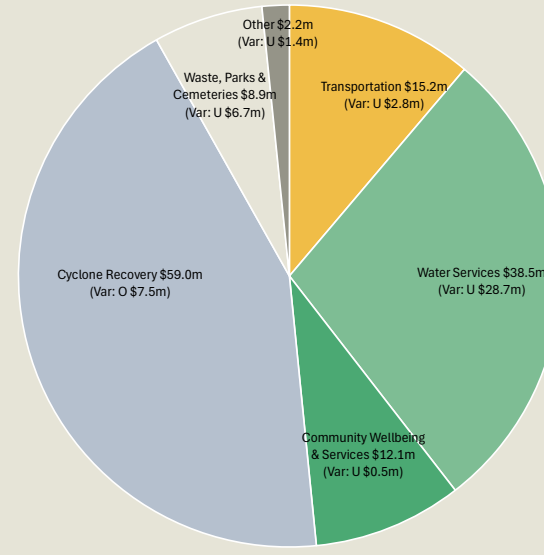
Actual Capital Expenditure by Type YTD March 2026



U = Underspend  
 O = Overspend

Capital Expenditure by Type YTD	Actual \$m	Budget \$m	Variance \$m
Growth	13.6	27.5	13.9
Level of Service	29.2	38.5	9.3
Renewals	93.1	102.5	9.4
<b>Total Capital Expenditure</b>	<b>135.9</b>	<b>168.5</b>	<b>32.6</b>

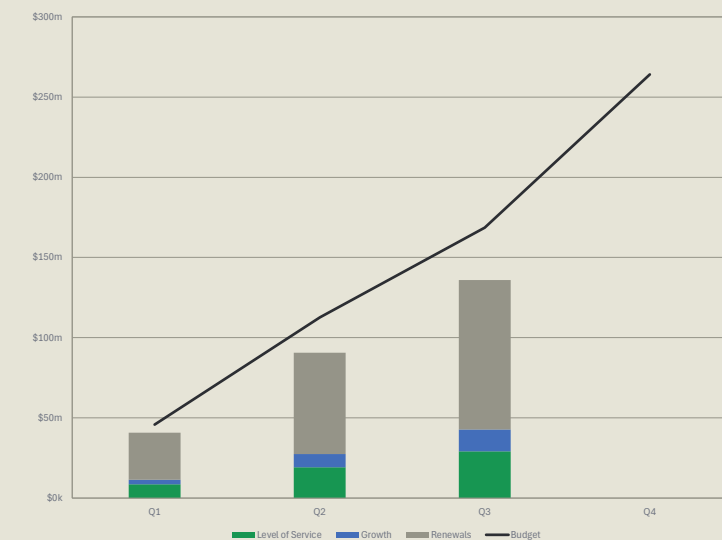
Actual Capital Expenditure by Group YTD March 2026



U = Underspend  
 O = Overspend

Capital Expenditure by group YTD	Actual \$m	Budget \$m	Variance \$m
Transportation	15.2	18.0	2.8
Water Services	38.5	67.2	28.7
Community Wellbeing & Services	12.1	12.6	0.5
Cyclone Recovery	59.0	51.5	(7.5)
Waste, Parks & Cemeteries	8.9	15.6	6.7
Other	2.2	3.6	1.4
<b>Total Capital Expenditure</b>	<b>135.9</b>	<b>168.5</b>	<b>32.6</b>

Actual Capital Expenditure by Quarter YTD March 2026



Capital Expenditure by Type	Full Year Budget \$m	Actuals YTD % of Full Year
Level of Service	55.2	24.6%
Growth	37.6	77.7%
Renewals	171.4	54.3%
<b>Total Capital Expenditure</b>	<b>264.2</b>	<b>51.4%</b>

### Debt, Liquidity & Operational Result

**Current Borrowings**  
 Actual \$493.7m  
 (Full year Budget \$549m)

**Liquidity**  
 115%  
 (Full year Budget 115%)

**Operational Surplus**  
*(to fund capital)*  
 Actual \$63.9m  
 (Full year Budget \$75.8m)



Wednesday, 20 May 2026

*Te Hui o Te Kaunihera ā-Rohe o Heretaunga*

**Hastings District Council: Performance & Monitoring Committee Meeting**

*Te Rārangi Take*

# Report to Performance and Monitoring Committee

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**Nā:**  
**From:** Bruce Allan, Deputy Chief Executive

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**Te Take:** Performance and Monitoring Report for the quarter ended 31  
**Subject:** March 2026

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## **1.0 Purpose and summary - Te Kaupapa Me Te Whakarāpopototanga**

- 1.1 The purpose of this report is to present the Performance and Monitoring Report to the Committee for the third quarter ending 31 March 2026.
- 1.2 The Performance and Monitoring Report and appendices are attached (**Attachment 1**) and provide a comprehensive overview of Council's activities. Additional information has been included in this quarters report including a very high level financial summary of each activity.

## **2.0 Recommendations - Ngā Tūtohunga**

That the Performance and Monitoring Committee receive the report titled Performance and Monitoring Report for the quarter ended 31 March 2026 dated 20 May 2026.

### **Attachments:**

[1](#) Attachment for quarter ended 31 March 2026 CG-17-74 Vol 2



# HASTINGS DISTRICT COUNCIL

## PERFORMANCE AND MONITORING COMMITTEE MEETING

WEDNESDAY, 20 MAY 2026

Item 10

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### RECOMMENDATION TO EXCLUDE THE PUBLIC

#### SECTION 48, LOCAL GOVERNMENT OFFICIAL INFORMATION AND MEETINGS ACT 1987

THAT the public now be excluded from the following part of the meeting, namely:

#### **11 Heretaunga Water Storage Feasibility**

The general subject of the matter to be considered while the public is excluded, the reason for passing this Resolution in relation to the matter and the specific grounds under Section 48 (1) of the Local Government Official Information and Meetings Act 1987 for the passing of this Resolution is as follows:

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<i>GENERAL SUBJECT OF EACH MATTER TO BE CONSIDERED</i>	<i>REASON FOR PASSING THIS RESOLUTION IN RELATION TO EACH MATTER, AND PARTICULAR INTERESTS PROTECTED</i>	<i>GROUND(S) UNDER SECTION 48(1) FOR THE PASSING OF EACH RESOLUTION</i>
<b>11 Heretaunga Water Storage Feasibility</b>	<b>Section 7 (2) (h)</b> The withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities. As confidential information will be discussed in regard to this item.	<b>Section 48(1)(a)(i)</b> Where the Local Authority is named or specified in the First Schedule to this Act under Section 6 or 7 (except Section 7(2)(f)(i)) of this Act.