



I, Matthew Lawson, Tumu Whakarae | Chief Executive, hereby give notice that Assurance, Risk & Infrastructure Committee Meeting will be held on:

Date: Wednesday, 24 June 2026
Time: 1:00 pm
Location: Council Chamber, Wairoa District Council,
Coronation Square, Wairoa

AGENDA

Assurance, Risk & Infrastructure Committee Meeting

24 June 2026

MEMBERSHIP: His Worship the Mayor Craig Little, Cr Benita Cairns, Cr Jeremy Harker, Cr Roslyn Thomas, Cr Michelle Tahuri, Cr Trevor Waikawa, Cr Sara Bird, Mr Philip Jones

The agenda and associated papers are also available on our website: www.wairoadc.govt.nz

For further information please contact us 06 838 7309 or by email info@wairoadc.govt.nz

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1 KARAKIA**2 APOLOGIES FOR ABSENCE****3 DECLARATIONS OF CONFLICT OF INTEREST**

Members need 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 review the matters of the agenda and assess and identify where they may have a pecuniary or other conflict of interest, or where there may be a perception of a conflict of interest.

If a member feels they do have a conflict of interest, they should publicly declare that at the start of the meeting, or at the relevant item of business, and refrain from participating in the discussion or voting on that item.

If a member thinks they may have a conflict of interest, they can seek advice from the Chief Executive or the Chief Operations Officer (preferably before the meeting). It is noted that while members can seek advice, the final decision as to whether a conflict exists rests with the member.

4 CHAIRPERSON'S ANNOUNCEMENTS**5 LATE ITEMS OF URGENT BUSINESS****6 PUBLIC PARTICIPATION**

A maximum of 30 minutes has been set aside for members of the public to speak on any item on the agenda. Up to 5 minutes per person is allowed. As per Standing Order 15.1 requests to speak must be made to the Chief Executive Officer at least one clear day before the meeting; however this requirement may be waived by the Chairperson. Requests should also outline the matters that will be addressed by the speaker(s).

7 MINUTES OF THE PREVIOUS MEETING

8 GENERAL ITEMS

8.1 MAY 2026 FINANCIAL REPORT

Author: Martin Bacon, Senior Accountant

Authoriser: Gary Borg, Group Manager - Finance and Corporate Support

Appendices: 1. Financial Report May 2026 [↓](#)

1. PURPOSE

- 1.1 This report provides full year forecasted information on Council's operating financial performance as at 31 May 2026.
- 1.2 This is an information report because it provides an update on Council's progress against objectives established and decisions previously made in the Long-term Plan 2024-27 and the Annual Plan for the year ending 30 June 2026.

RECOMMENDATION

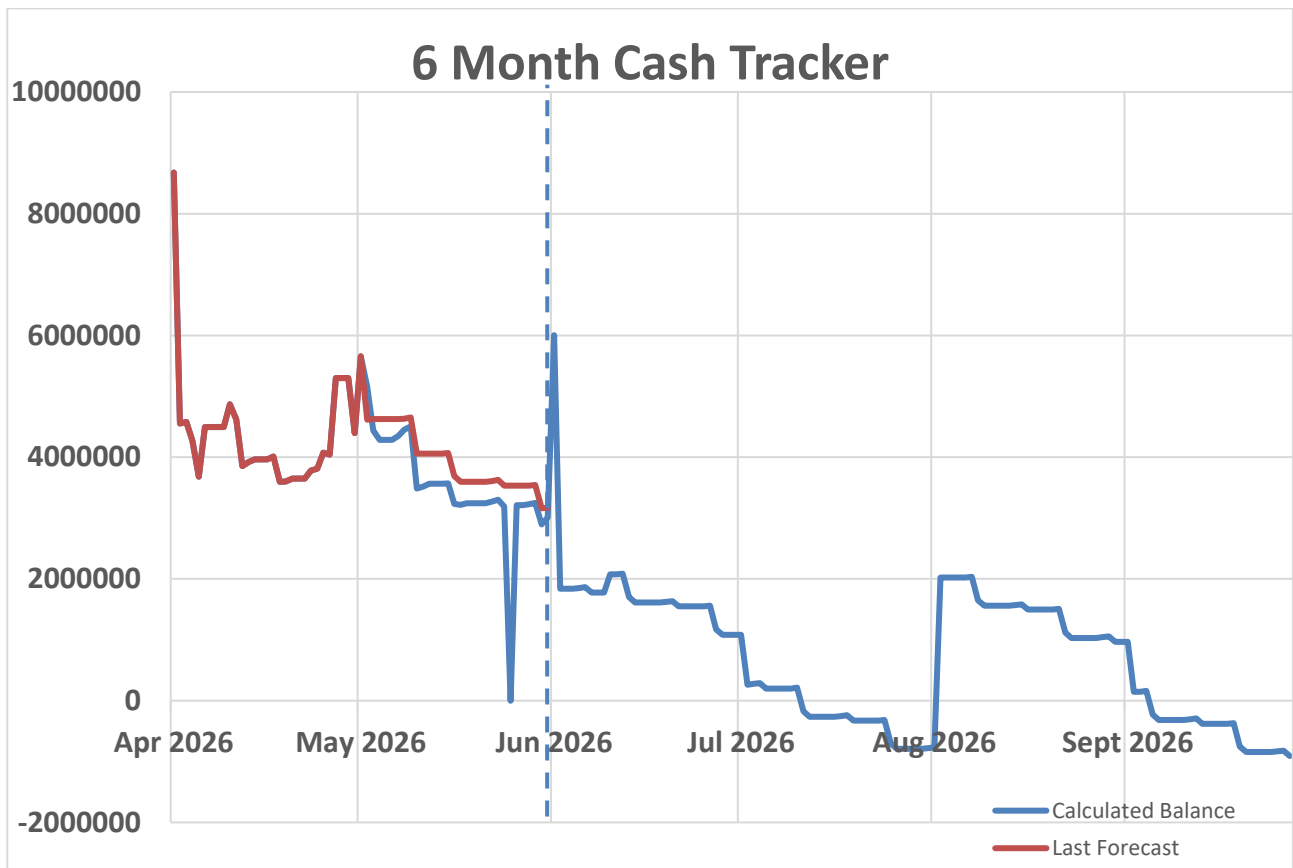
The Senior Accountant RECOMMENDS that Committee receive the report.

2. BACKGROUND

- 2.1 Council's minimum statutory obligations regarding reporting, public accountability and financial management are contained in Part 6 of the Local Government Act 2002. Monitoring financial performance is integral to this.
- 2.2 Beyond this, regular performance reporting is good practice, keeping Council and the community informed of its financial performance and position.
- 2.3 In addition, full year forecasting provides the opportunity for timely corrective actions and informs the decision-making process for each subsequent Annual Plan and Long-term Plan.

3. REPORTING UPDATES

Below is the monthly cashflow graph which shows the previous 60 days actuals and the forecast for the next 120 days. We are expecting to require more borrowing in July to fund forecast capital expenditure.





Te Kaunihera o
Te
WAIROA
District Council

Monthly Report

May 2026

This report covers the period 1 July 2025 through 31 May 2026

Te Matapae Whiwhinga Pūtea me te Utu Whakahaere

Income and Expense Statement

	Whole of Council							
	Year to Date				Full Year			
	Actual \$000	Budget \$000	Variance \$	Variance %	Forecast \$000	Budget \$000	Variance \$	Variance %
Revenue								
Rates	24,425	23,530	895	4%	24,510	23,437	1,073	5%
Operational Subsidies and grants	21,741	32,373	(10,632)	-33%	25,089	35,315	(10,226)	-29%
Capital Subsidies and grants	18,893	25,598	(6,705)	-26%	19,417	27,925	(8,508)	-30%
Other Income	4,124	3,552	572	16%	4,412	3,814	598	16%
Total revenue	69,183	85,053	(15,870)	-19%	73,428	90,491	(17,063)	-19%
Expense								
Consultancy	1,790	2,007	217	11%	1,944	2,189	245	11%
Depreciation and Amortisation	10,027	9,378	(649)	-7%	10,934	10,231	(703)	-7%
Electricity	416	372	(44)	-12%	451	405	(46)	-11%
Staff Costs	8,276	9,531	1,255	13%	9,013	10,514	1,501	14%
Finance Costs	421	877	456	52%	460	957	497	52%
Grants	960	551	(409)	-74%	988	612	(376)	-61%
Insurance	783	851	68	8%	783	851	68	8%
Legal	41	87	46	53%	41	95	54	57%
Operating Expenses	5,502	5,951	449	8%	6,104	6,440	336	5%
Other Expenses	1,368	1,290	(78)	-6%	1,453	1,422	so	0%
Recovery Office	1,042	255	(787)	-309%	1,057	278	(779)	-280%
Repairs and Maintenance	23,622	34,098	10,476	31%	27,146	37,198	10,052	27%
Internal Recoveries	(9,085)	(8,117)	(968)	12%	(9,907)	(8,855)	(1,052)	12%
Internal Charges	9,080	6,926	(2,154)	-31%	9,904	7,547	(2,357)	-31%
Total expense	54,243	64,057	7,878	12%	60,371	69,884	7,440	11%
Net surplus / (deficit)	14,940	20,996	(6,056)	-29%	13,057	20,607	(7,550)	-37%
Work in Progress	24,711	44,615	19,904	45%	26,116	49,060	22,944	47%
Net surplus / (deficit) Less WIP	(9,771)	(23,619)	(13,848)	59%	(13,059)	(28,453)	(15,394)	54%

Finance costs are under budget due to lower than budgeted borrowing.

Grants are over budget mainly due to the mayors taskforce for jobs not being budgeted for but is fully subsidised.

Recovery office is mostly unbudgeted work but is all fully subsidised.

Work in progress is forecast to be below budget with details shown on the project tracker on the following pages.

Repairs and Maintenance is \$10.4m below budget due to delays in emergency roading work. \$1m of this is due to wet weather and \$9.4m of work yet to commence. Plans are in place to carry this forward to next financial year. The updated tender processes will enable more this work to be completed during the upcoming construction season. This has also resulted in operational subsidies being below budget.

Te Aroturuki Kaupapa Project Tracker

Project Name	WIP b/f	Cost to Date	Forecast Cost	Adjusted Budget	Remaining Budget		Project Status	Risk				Comment
					\$	%		Scope	Schedule	Budget	Overall	
Carry Forward Recycling Centre Upgrade	0	85,536	242,536	2,546,191	2,303,655	90%	Design	2	3	1	3	Council has approved design, consenting issues need to be managed so there may be a change in scope.
Carry Forward Marine Parade Replacement Main	0	0	0	1,900,000	1,900,000	100%	Procurement	2	3	1	3	Plans being updated due to change in scope. This will start in the 2026/27 financial year.
Sewerage Wairoa Ponds	0	76,089	77,546	1,352,000	1,274,454	94%	Investigation	1	2	1	2	Land irrigation designed IWI and Consent requires discharge to land. Feasibility study for UV proposal is underway.
Dog Pound Renewal	28,611	11,168	12,728	1,227,600	1,214,873	99%	Design	1	2	1	2	Designs approved. Going out to tender in May 2026 and expected to be completed in April 2027.
Te Reinga Bridge	5,042,047	8,784,396	9,184,396	9,700,000*	515,604	5%	Construction	1	1	1	1	Opened April 2026. Bailey bridge removal scheduled for May.
Mortuary Waste	4,081	30,518	33,853	130,000	96,147	74%	Construction	1	1	1	1	Work at the undertakers is yet to start, work at the cemetery is in procurement and the trailer is in construction.
Stormwater Drainage Prior Year	1,667	184,418	184,418	0	-184,418	-100%	Complete	1	1	3	3	Prior year costs have been recorded in July 2025 but relate to works done in June 2025.
Stormwater Piping open drains	0	105,584	105,584	0	-105,584	-100%	Complete	1	1	3	3	Relates to the Mclean St Piping. Commenced 2024/25. Will be bringing carry forward request to council.
Kerbside Expansion	0	0	0	481,230	481,230	100%	Investigation	3	3	1	3	Tied to roadside Bins. Council considering a change in scope which may mean no longer eligible for funding from WMF.
Camping Grounds	-231	0	335	35,000	34,665	99%	Hold	2	3	1	3	Project placed on hold due to insufficient budget. Plans are being developed to reroof the toilet.
Community Centre Building	0	4,999	4,999	0	-4,999	-100%	Investigation	1	1	3	3	Carry forward is required. 24 hour gym access for new operator.
Community Centre Building External Funding	0	0	0	572,880	572,880	100%	Hold	3	3	1	3	This project is on hold as the cost to complete is higher than available funding.
Community Centre Gym Equipment	59,117	16,383	16,383	0	-16,383	-100%	Investigation	1	1	3	3	Carry forward is required. This equipment was needed for the new operator to take over.
Information Services	3	105,334	106,334	53,299	-53,035	-100%	Construction	1	1	3	3	Project over budget due to new staff members requiring equipment.
Recovery 24	0	12,790	12,790	670,065	657,275	98%	Hold	0	3	1	3	Climate change resilience project for \$511,500 is dependent on external funding which has not been sourced at this time.
Carry Forward Archives Building	0	0	0	50,000	50,000	100%	Investigation	2	2	1	2	Working on new pricing below A&I and also setting up a meeting with the Museum.
Carry Forward Mahia Beach Wastewater System	19,817	345,652	425,652	2,576,449	2,150,797	83%	Construction	1	2	1	2	Work has commenced but will continue into the next financial year on irrigation and telemetry.
Carry Forward New Stormwater	109,845	343,983	343,983	1,950,155	1,606,172	82%	Design	2	2	1	2	Change in scope after plans presented. Updating Plans in light of new instructions.
Carry Forward Playground Renewals	0	0	0	225,000	225,000	100%	Procurement	1	2	1	2	Procurement completed about to start on McLean St Park. North Clyde playground will start next year.
Carry Forward Stadium Floor Refurbishment	0	0	0	100,000	100,000	100%	Investigation	1	2	1	2	Awaiting Insurance response. Assessor was on site 24 April 2026.
Water Treatment Tuai Chlorination	0	15,494	15,494	214,644	199,150	93%	Procurement	1	2	1	2	Put out to tender on 10 April.
Stormwater Drainage	4,628	30,908	30,908	587,600	556,692	95%	Construction	1	2	1	2	Scope change to include New world carpark. Upsizing pipesize on Paul St. Investigating Carol street works.
Landfill Closure	0	0	0	309,785	309,785	100%	Consultation	2	2	1	2	Intermediate Cap created Nov/Dec 26. Some residual waste going to landfill that isn't transported out of the District.
Infrastructural Business Unit	0	561	561	9,216	8,655	94%	Construction	1	2	1	2	linked to new cadets which are currently being recruited.
Nuhaka Opoutama Coastal Erosion Protection	173,535	395,319	400,084	2,068,752	1,668,668	81%	Construction	1	2	1	2	Project expected to roll over to 2027. Funding to be secured.
Parks and Reserves	236,013	108,790	110,872	519,985	409,113	79%	Hold	1	2	1	2	Riverbank enhancement project on hold until the flood mitigation plan is confirmed.
Property Corporate	13,055	88,606	91,153	233,799	142,646	61%	Construction	1	2	1	2	Consists of four projects including seismic assessments. Opus completed report on compliance.
Cemeteries	40,444	2,759	4,498	82,888	78,390	95%	Hold	1	2	1	2	Wairoa Cemetery work tied in with Mortuary Waste project.
Gaiety Theatre	0	0	0	10,752	10,752	100%	Consultation	1	2	1	2	CCTV and Panic button requested. Discussions underway with property owner.

*Budget adjustment.

Project Name	WIP b/f	Cost to Date	Forecast Cost	Adjusted Budget	Remaining Budget		Project Status	Risk				Comment
					\$	%		Scope	Schedule	Budget	Overall	
Carry Forward Purchase Vehicles	0	120,088	120,088	120,088*	0	0%	Complete	1	1	1	1	Project Completed.
Carry Forward Pensioner Housing Fence Renewal	0	6,380	6,380	25,000	18,620	74%	Construction	1	1	1	1	Work will start after ANZAC weekend.
Carry Forward Refurbish - Exit of iSite	31,478	13,138	13,138	28,522	15,384	54%	Construction	1	1	1	1	80% delivered to date. On track for Delivery by 30 June 2026.
Carry Forward Wastewater Pump Stations	0	420,612	452,034	611,515	159,481	26%	Construction	1	1	1	1	On Track for delivery by year end.
Carry Forward Water Treatment Plant Upgrade	0	20,122	20,122	22,187	2,065	9%	Complete	1	1	1	1	Final Report received.
Water Reticulation System	141,319	184,576	634,576	3,478,800	2,844,224	82%	Procurement	1	1	1	1	Lahore St in construction. Kitchener St, Carole St and Frasertown Pumping Main are in design phase.
Water Treatment Plant	0	39,214	39,214	104,684	65,470	63%	Construction	1	1	1	1	BAU works on track.
Wastewater	59,776	130,960	161,131	347,360	186,229	54%	Construction	1	1	1	1	Waiting for final cost from SH2 and North Clyde Pump stations before looking to next stage.
Mahia Recycling Centre	43,298	113,947	113,947	203,450	89,503	44%	Construction	1	1	1	1	Landscapping.and final checks underway.
Road 38**	0	102,600	102,600	103,000*	400	0%	Construction	1	1	1	1	BAU works on track.
Roading Subsidised**	0	4,780,948	4,910,711	6,905,674	1,994,963	29%	Construction	1	1	1	1	Most BAU work on track. Structural works are out to market but no tenders have been received yet.
Roading Emergency	0	4,175,703	4,204,348	4,776,951	572,603	12%	Construction	1	1	1	1	Discussions with NZTA to transfer utilised budgets to cover overspend.
Parking	0	17,191	17,191	18,615	1,424	8%	Complete	1	1	1	1	Project complete.
Roading Blacks Beach Blowhole	1,079,104	3,416,998	3,489,275	3,581,784	92,509	3%	Construction	1	1	1	1	Project will be completed by the end of May. This is fully funded by NZTA and BOF (88% & 12%).
Wairoa Airport	350,447	12,225	12,225	1,982,550	1,970,325	99%	Investigation	1	1	1	1	Contract with MBIE is signed.
Economic Development**	0	29,800	29,800	102,300	72,500	71%	Construction	1	1	1	1	The rubbish compund at Ahi Komau has been completed and the CBD enhancement is yet to start.
Library	0	38,437	42,657	51,200	8,543	17%	Construction	1	1	1	1	Ongoing purchase of library books.
New Isite Building	2,985,871	51,745	51,745	74,000	22,255	30%	Construction	1	1	1	1	Final works being completed.
Pensioner Housing Upgrades	0	35,527	38,112	50,000	11,888	24%	Construction	1	1	1	1	One unit completed and the next one started in April.
Vehicle Purchases	0	128,778	128,778	458,640	329,862	72%	Construction	1	1	1	1	Vehicles have been ordered. Waiting on delivery and invoicing.
Gabrielle Extreme Weather Events Recovery Contract	728,793	100,494	100,885	100,885*	0	0%	Complete	1	1	1	1	Project complete.
Commercial Properties	0	0	0	44,880	44,880	100%	Hold	1	1	1	1	Not required at this stage. Spend is on an as needed basis.
Community Centre Renewals	0	22,371	22,711	137,381	114,670	83%	Investigation	1	1	1	1	Pool renewals and Remedial works are spent on an as needed basis.

Total	11,152,719	24,711,138	26,116,773	50,936,756	24,819,983
Less Budget Adjustment*				-1,877,133	-1,877,133
Totals Per Financial Reports	11,152,719	24,711,138	26,116,773	49,059,623	22,942,850

*Budget adjustment.
** Risk Change.

								Previous month	
Significant issues	60,556	515,044	673,380	6,258,665	5,585,285	89%	11	13	
Potential issues	625,948	1,419,328	1,513,479	11,518,625	10,005,146	87%	16	17	
On track	10,466,215	22,776,765	23,929,915	33,159,466	9,229,551	28%	25	22	

Te Matapae Aroā Whiwhinga Pūtea me te Utu Whakahaere

Statement Of Comprehensive Revenue And Expense

For the period ended 31 May 2026

	YTD Actual \$000	YTD Annual Plan \$000	Variance			2026 Forecast \$000	2026 Annual Plan \$000
			\$000	%			
Revenue							
Rates	24,425	23,530	895	4%		24,510	23,437
Subsidies and grants	40,634	57,970	(17,336)	-30%	A	44,506	63,241
Petrol tax	62	75	(13)	-17%		82	82
Fees and charges	3,520	2,876	644	22%		3,771	3,112
Investment revenue	526	601	(75)	-12%		543	620
Miscellaneous Revenue	16	-	16	0%		16	-
Total revenue	69,183	85,052	(15,869)	-19%		73,428	90,492
Expense							
Water Supply	3,364	3,031	(333)	-11%		3,608	3,493
Stormwater	978	822	(156)	-19%		1,056	1,072
Wastewater	3,177	3,171	(6)	0%		3,433	3,824
Solid Waste	2,753	2,873	120	4%		2,954	3,169
Transport	31,131	41,367	10,236	25%	A	35,569	45,417
Community Facilities	3,928	3,443	(485)	-14%	B	4,252	3,618
Planning and Regulatory	4,559	4,152	(407)	-10%	C	4,877	4,715
Governance & Community	3,410	3,110	(300)	-10%		3,637	3,507
Corporate Services	943	2,089	1,146	55%	D	985	1,066
Total expense	54,243	64,058	9,815	15%		60,371	69,881
Net surplus / (deficit) for the year	14,940	20,994	6,054	29%		13,057	20,611

A. Subsidies and Grants and Transport:

Subsidies and Grants are below budget due to emergency operational work not able to progress much due to the wet weather (\$1m) and contracts not yet in construction (\$9.4m) which is shown as a variance in the Transport department.

B. Community Facilities:

Community facilities is mainly over budget due to higher costs for reserve upkeep.

C. Planning and Regulatory:

Planning and regulatory is over budget due to recovery works which were fully subsidised.

D. Corporate Services:

Corporate services is under budget due to lower interest expenses and vacancies.

Te Matapae Pūtea

Statement of Financial Position

As at 31 May 2026

	YTD Actual \$000	YTD Annual Plan \$000	Variance		2026 Forecast \$000	2026 Annual Plan \$000
			\$000	%		
Current assets						
Cash and cash equivalents	3,401	17,836	(14,435)	-81%	442	21,344
Inventories	60	51	9	18%	60	51
Trade and other receivables	7,140	7,794	(654)	-8%	7,170	7,794
Total current assets	10,601	25,681	(15,080)	-59%	7,672	29,189
Current liabilities						
Trade and other payables	11,059	9,800	(1,259)	-13%	10,510	9,800
Staff Costs	842	610	(232)	-38%	842	610
Borrowings	-	-	-	0%	-	(173)
Total current liabilities	11,901	10,410	(1,491)	-14%	11,352	10,237
Working capital	(1,300)	15,271	16,571	109%	E (3,680)	18,952
Non-current assets						
Property, plant and equipment	491,820	484,785	7,035	1%	491,820	481,821
Work in progress	21,214	44,615	(23,401)	-52%	22,620	49,060
Investment in subsidiary	1,250	1,250	-	0%	1,250	1,250
Loan to Subsidiary	985	1,026	(41)	-4%	985	1,026
Investment property	11,038	8,235	2,803	34%	10,130	8,234
Biological asset - forestry	927	1,038	(111)	-11%	927	1,046
Total non-current assets	527,234	540,949	(13,715)	-3%	527,732	542,437
Non-current liabilities						
Trade and other payables	56	56	-	0%	56	56
Landfill aftercare	3,432	2,032	(1,400)	-69%	3,432	2,032
Borrowings	9,526	19,659	10,133	52%	F 9,526	21,710
Total non-current liabilities	13,014	21,747	8,733	40%	4,611	23,798
Net assets	512,920	534,473	21,553	4%	519,441	537,591

E. Working Capital:

Negative working capital relates to income received in advance for recovery projects yet to commence, along with retentions that will be payable in the coming months. The negative amount indicates the maximum amount of borrowing that might be required to cover these, depending on when the cash flows happen.

F. Borrowings:

Total borrowings are \$10m below the levels expected from the annual plan due to a delays in capital works.

Ngā Matapae Kapewhiti

Statement of Cashflows

For the period ended 31 May 2026

	YTD Actual \$000	YTD Annual Plan \$000	Variance			2026 Forecast \$000	2026 Annual Plan \$000
			\$000	%			
Cash flows from operating activities							
Receipts from rates revenue	24,113	23,530	583	2%	25,427	23,437	
Other revenue received	3,499	2,951	548	19%	3,768	3,193	
Subsidies and grants received	45,314	57,970	(12,656)	-22%	48,466	63,241	
Investment Income	526	601	(75)	-12%	543	620	
Payments to suppliers and employees	(49,874)	(37,215)	(12,659)	34%	(55,231)	(40,905)	
Interest Paid	(421)	(877)	456	-52%	(460)	(957)	
Net cash flows from operating activities	23,157	46,960	(23,803)	-51%	22,513	48,629	
Cash flows from investing activities							
Insurance Proceeds	16	-	16	0%	16	-	
Purchase of property, plant and equipment	(21,698)	(39,503)	17,805	-45%	(24,012)	(41,846)	
Net cash flows used in investing activities	(21,682)	(39,503)	17,821	-45%	(23,996)	(41,846)	
Cash flows from financing activities							
Loans raised/(repaid)	(55)	6,525	(6,580)	-101%	(55)	8,404	
Net cash flows (used in) from financing activities	(55)	6,525	(6,580)	-101%	(55)	10,808	
Net increase/(decrease) in cash and cash equivalents	1,420	13,982	(12,562)	-90%	(1,538)	17,591	
Cash and cash equivalents at beginning of year	1,981	3,853	(1,872)	-49%	1,981	3,853	
Cash and cash equivalents at end of year	3,401	17,835	(14,434)	-81%	443	21,444	
Made up of:							
Cash	3,401	17,836	(14,435)	-81%	443	21,444	
Cash and cash equivalents at end of year	3,401	17,836	(14,435)	-81%	443	21,444	



Getting in Touch

Your feedback plays a big role in making our district a better place to live, work and play. We are keen to hear from you, and welcome your ideas and comments.

Here's how you can get in touch:

- www.wairoadc.govt.nz
- [facebook.com/wairoadistrictcouncil](https://www.facebook.com/wairoadistrictcouncil)
- info@wairoadc.govt.nz
- (06) 838 7309
- 97-103 Queen Street, Wairoa 4108
- Wairoa District Council, P.O. Box 54, Wairoa 4160

9 PUBLIC EXCLUDED ITEMS**RESOLUTION TO EXCLUDE THE PUBLIC****RECOMMENDATION**

That the public be excluded from the following parts of the proceedings of this meeting.

The general subject matter of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under section 48 of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48 for the passing of this resolution
9.1 - PX-Assets & Infrastructure Update	<p>s7(2)(b)(ii) - the withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information</p> <p>s7(2)(h) - the withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities</p>	<p>s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7</p>