8 June 2026

Andrew Gavriel
s7(2)(a)
[redacted]

Tēnā koe Andrew,

Request for Information – Local Government Official Information and Meetings Act (LGOIMA) 1987

We refer to your official information request dated 14 May 2026, seeking detailed financial information on Council's parking activities, including revenue, costs, and overall financial performance. Specifically, you requested:

1. *Full Parking Profit & Loss Statement For each of the last three financial years (or the most recent years available), please provide a complete profit and loss statement for all parking related activities in Lower Hutt, including:*
    - *Total revenue from parking fees*
    - *Total revenue from parking infringements*
    - *Total revenue from permits, leases, or other parking related charges*
    - *Direct operating costs (staffing, enforcement, transaction fees, maintenance, technology, depreciation)*
    - *Indirect or allocated costs (overheads, corporate services, IT, property, management time)*
    - *Any internal cost allocation methodology used*
    - *Resulting net surplus or deficit for parking services*

2. *Activity Level Breakdown Please provide the above information separately for:*
   - *On street parking*
   - *Off street council owned parking*
   - *Parking enforcement*
   - *Parking technology and systems*

3. *Supporting Documents Please provide copies of any internal reports, financial summaries, dashboards, or analysis documents that present or discuss the profitability, cost recovery, or financial performance of parking services.*

4. *Clarification of Accounting Treatment Please provide:*
   - *The basis on which overheads are allocated to parking services*
   - *Any changes to accounting treatment or cost allocation in the last five years*

I request the information in electronic form USING the excel file attached for items 1-3

Answer:

Before responding to your request, it is important to note that while the LGOIMA provides a right to request official information, it does not require Council to create new information or to compile or analyse information where this is not already held.

In this case, Council is unable to provide a full parking profit and loss statement in the format requested, or to populate the attached spreadsheet. This is because financial information relating to parking activities is not recorded at the level of detail sought, including separate reporting across on-street parking, off-street parking, enforcement, and technology, or in a way that aligns with the requested categories of direct and indirect costs. Providing this level of detail would require further analysis and allocation of costs to create new information.

The closest available information has been compiled from Council's existing financial records. Please refer to **Table 1** below, which presents the closest available information drawn from Council's existing financial reporting, aligned to the categories used in Council's public accountability documents (such as the **Annual Plan and Annual Report**).

Parking-related financial information is recorded across two areas of Council activity. Transport is responsible for revenue from on-street and off-street parking. Parking Services is responsible for parking enforcement activities, including associated costs, and receives revenue from parking infringements. The information provided reflects this structure.

Costs shown in Table 1 include those directly recorded against parking activities, as well as overheads where these are allocated. Overheads relating to Parking Services are allocated using internal drivers such as staff time, resourcing, and activity levels. Overheads are not allocated to Transport at a level that enables further breakdown for parking activities.

Council does not prepare or hold specific reports, dashboards, or analysis documents that assess the profitability or cost recovery of parking services. Financial performance is instead monitored through organisation-wide forecasting processes, and the information provided reflects the outputs of that reporting.

Overhead allocation practices have been applied consistently, using internal drivers such as full-time equivalent staff, time, and resources. There have been no material changes to the approach taken over the past five years.

To the extent that your request seeks information in a form or level of detail that is not held, it is refused under section 17(g) of the LGOIMA.

You have the right to seek an investigation and review by the Ombudsman of this response. Information about how to make a complaint is available at: **Office of the Ombudsman - Complaints**, or freephone 0800 802 602.

Please note that this response to your information request may be published on Hutt City Council's website: **Proactive releases - Hutt City Council**.

Ngā mihi nui

Rebekah van der Splinter

Senior Advisor, Official Information and Privacy

Table 1: Summary of Parking-Related Revenue and Expenditure

Category	2022-23 Actual	2023-24 Actual	2024-25 Actual
Revenue			
User charges (parking fees and infringements)	4,653,098	$5,187,936	$7,135,134
Other revenue	-	$43,017	$9,110
Total revenue	**$4,653,098**	**$5,230,953**	**$7,255,710**
Expenditure			
Employee costs	$768,017	$800,917	$827,484
Operating costs	$1,749,277	$1,005,141	$2,172,959
Support costs / internal charges	$615,135	$550,061	$295,779
Depreciation	$361,304	$404,122	$476,727
Total Expenditure	**$3,493,733**	**$2,760,241**	**$3,772,949**
Surplus/(deficit)	$1,159,364	$2,470,712	$3,482,751

23 June 2026

Andrew Gavriel
[redacted]

Tēnā koe Andrew,

Request for Information – Local Government Official Information and Meetings Act (LGOIMA) 1987

We also refer to your follow-up email of 8 June 2026, in which you sought clarification regarding the treatment of parking fee revenue and parking infringement revenue. Specifically, you requested:

1. *Provide the separate Parking Revenue and Infringement Revenue figures for 2024/25.*
2. *Explain why the separate figures previously released by Council for 2022/23 and 2023/24 were not included in the 8 June 2026 response despite being expressly requested.*
3. *Confirm whether Council continues to record parking fee revenue and infringement revenue as separate accounting categories and, if so, whether equivalent figures exist for 2024/25.*
4. *Confirm whether the aggregation of these figures into a single "User Charges" category occurred solely for the purposes of responding to my request, or whether Council no longer maintains separate records of parking fees and infringement revenue.*

This response addresses those additional matters as part of a supplementary request under LGOIMA.

In your request of 14 May 2026, you sought the following information:

1. *Full Parking Profit & Loss Statement For each of the last three financial years (or the most recent years available), please provide a complete profit and loss statement for all parking related activities in Lower Hutt, including:*
    - *Total revenue from parking fees*
    - *Total revenue from parking infringements*
    - *Total revenue from permits, leases, or other parking related charges*
    - *Direct operating costs (staffing, enforcement, transaction fees, maintenance, technology, depreciation)*
    - *Indirect or allocated costs (overheads, corporate services, IT, property, management time)*
    - *Any internal cost allocation methodology used*
    - *Resulting net surplus or deficit for parking services*

2. *Activity Level Breakdown Please provide the above information separately for:*
    - *On street parking*
    - *Off street council owned parking*
    - *Parking enforcement*
    - *Parking technology and systems*

3. *Supporting Documents Please provide copies of any internal reports, financial summaries, dashboards, or analysis documents that present or discuss the profitability, cost recovery, or financial performance of parking services.*

4. *Clarification of Accounting Treatment Please provide:*
    - *The basis on which overheads are allocated to parking services*
    - *Any changes to accounting treatment or cost allocation in the last five years*

I request the information in electronic form USING the excel file attached for items 1-3

Our response of 8 June 2026 advised that Council does not hold a full parking profit and loss statement in the format requested and provided the closest available information based on Council's standard financial reporting.

We remain unable to provide a full parking profit and loss statement in the format requested, or to populate the attached spreadsheet. As previously advised, this is because financial information relating to parking activities is not recorded at the level of detail sought, including separate reporting across on-street parking, off-street parking, enforcement, and technology, or in a way that aligns with the requested categories of direct and indirect costs. Providing this level of detail would require further analysis and allocation of costs to create new information.

In relation to the treatment of parking fee revenue and infringement revenue, Council does hold underlying transactional information for both revenue streams, which relate to different operational activities. However, these are not reported as separate revenue lines within Council's standard financial reporting, where they are aggregated under broader categories such as "user charges". This is why separate figures were not included in the response of 8 June 2026.

Noting that separate figures were provided in response to a previous request for the 2022/23 and 2023/24 financial years, Council has undertaken further work to extract a comparable breakdown for the 2024/25 financial year from underlying financial data.

The resulting figures are set out in **Table 1** below.

When considering the data below, please note that these figures have been compiled from underlying transactional data and are not drawn from a routinely produced report.

For completeness, the aggregation of parking fee revenue and infringement revenue into a single "user charges" category reflects Council's standard financial reporting approach, rather than a change in how the underlying information is recorded.

All other aspects of your request are addressed in Council's response dated 8 June 2026. To the extent that your request seeks information in a form or level of detail that is not held, it remains refused under section 17(g) of the LGOIMA.

You have the right to seek an investigation and review by the Ombudsman of this response. Information about how to make a complaint is available at: **Office of the Ombudsman - Complaints**, or freephone 0800 802 602.

Please note that this response to your information request may be published on Hutt City Council's website: **Proactive releases - Hutt City Council**.

Ngā mihi nui

Rebekah van der Splinter
Senior Advisor, Official Information and Privacy

Table 1: Summary of Parking-Related Revenue and Expenditure

Category	2022-23 Actual	2023-24 Actual	2024-25 Actual
Revenue			
Infringement notices and fees issued by HCC – revenue	$2,810,920	$2,972,301	$3,669,170
Meter fees - revenue	$1,728,769	$2,086,804	$3,465,964
Off-street parking – revenue	$113,408	$128,831	$111,45
Other - revenue	-	$43,017	$9,110
Total Revenue	**$4,653,098**	**$5,230,953**	**$7,255,70**
Expenditure			
Employee costs	$768,017	$800,917	$827,484
Operating costs	$1,749,277	$1,005,141	$2,172,959
Support costs/Internal charges	$615,135	$550,061	$295,779
Depreciation and amortisation	$361,304	$404,122	$476,727
Total Expenditure	**$3,493,733**	**$2,760,241**	**$3,772,949**
Net Operating Position	$1,159,364	$2,470,712	$3,482,751