

## Appendix C – Manurewa Local Board Financial Performance

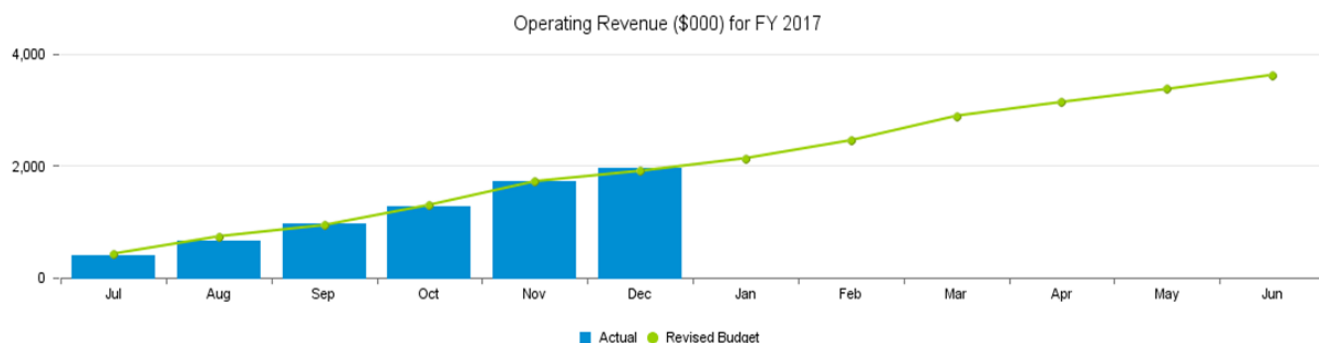
### Financial Summary

Account	Year to Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Operating revenue (ABS)	1,958	1,909	49	3,628	3,628
Operating expenditure (ABS)	6,189	5,823	(366)	11,737	11,710
Operating expenditure (LDI)	362	484	122	1,531	1,466
Operating expenditure (LGS)	533	533	0	1,067	1,067
<b>Net Cost of Service</b>	<b>5,126</b>	<b>4,932</b>	<b>(194)</b>	<b>10,707</b>	<b>10,614</b>

Capital expenditure	1,134	1,459	325	3,643	2,539
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**Net cost of service** year to date ending December 2016 was \$5.13m, which is \$194k overspent when compared with budget of \$4.93m. In Asset Based Services this is mostly in the Parks and Leisure areas. In Locally Driven Initiative expenditure some Community Services projects have not yet commenced

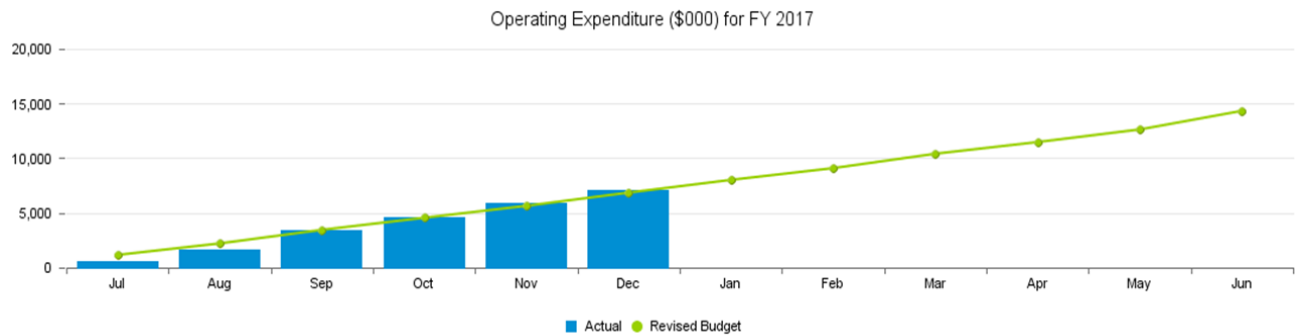
## Operating Revenue



Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Local community services	286	255	31	536	536
Local parks, sport and recreation	1,672	1,654	18	3,091	3,091
<b>Total Operating Revenue</b>	<b>1,958</b>	<b>1,909</b>	<b>49</b>	<b>3,627</b>	<b>3,627</b>

**Revenue** was favourable overall by \$49k continuing to improve since the last quarter. In community services revenue including Nathan Homestead, Wiri Hall and Weymouth Hall which have all exceeded budget. Early Childhood Education (ECE) funds and the Clendon Breakaway Programme have both benefitted from MSD funding exceeding budgets. However in the leisure space, general aquatic revenues and fitness centre revenues continue to struggle and are down 10% and 15% respectively.

## Operating Expenditure



Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Local community services	2,127	2,300	173	4,732	4,667
Local environmental management	0	8	8	38	38
Local governance	533	533	0	1,067	1,067
Local parks, sport and recreation	4,124	3,730	(394)	7,940	7,912
Local planning and development	300	269	(31)	559	559
<b>Total Operating Expenditure</b>	<b>7,084</b>	<b>6,840</b>	<b>(244)</b>	<b>14,336</b>	<b>14,243</b>

**Operating Expenditure** year to date to December was \$244k (3.6%) over budget.

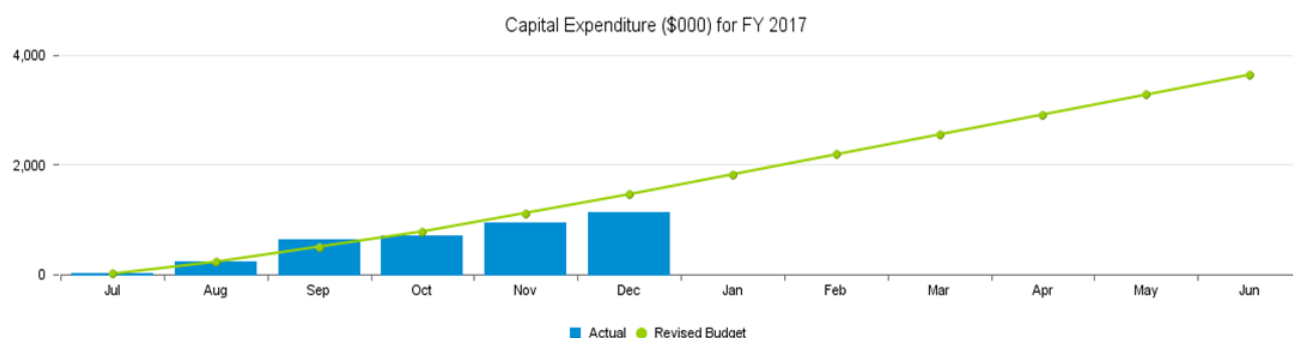
In Community Services there has been \$70k overspend as payment of a funding agreement occurred earlier than the budget. Some Locally Driven Initiatives projects have not yet commenced affecting a \$240k underspend.

In Parks, the full facility contract, especially in the response maintenance area have exceeded budget by \$120k while in Recreation, the aquatics and leisure expenses have exceeded budgets by \$47k and 126k respectively, of which most is in wages. In Parks Locally Driven Initiative expenditure, parks events are ahead of budget.

## LDI Expenditure – All Projects

Net Cost of Service	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
ACE LDI Staff allocation	91	91	0	183	183
ANZAC	0	0	0	18	18
CCTV and town centre safety initiatives	21	59	38	119	119
Civil defence community support	(8)	5	13	10	10
Community Arts Programmes	0	50	50	60	10
Community placemaking initiatives	0	28	28	56	56
Community response operating fund	(20)	9	29	18	18
Community volunteer awards	4	0	(4)	0	0
Empowered communities	5	0	(5)	0	0
Local civic functions	3	5	2	9	9
Local community grants	8	89	81	224	224
Local events fund	106	79	(27)	158	158
Manurewa community advice	2	0	(2)	0	0
Maori responsiveness	0	31	31	47	32
Youth connection programme	0	20	20	40	40
Youth Council	21	0	(21)	21	21
Youth leadership scholarships	0	10	10	20	20
<b>Total Local community services</b>	<b>234</b>	<b>476</b>	<b>242</b>	<b>982</b>	<b>917</b>
Industry Pollution Prevention Programme	0	4	4	20	15
Manukau Harbour - Improvement projects (PO2311592)	1	0	(1)	8	8
Sustainability and Resilience	(1)	4	5	10	15
<b>Total Local environmental management</b>	<b>0</b>	<b>8</b>	<b>8</b>	<b>38</b>	<b>38</b>
Facility Partnership Programme	5	0	(5)	0	0
Greenways plans	7	0	(7)	25	25
LDI Manurewa community facilities charitable trust (MCFCT)	0	0	0	50	50
LDI Programme Events in local parks	75	0	(75)	91	91
LDI Volunteers parks	3	0	(3)	40	40
Mangrove management and removal	7	0	(7)	50	50
Parks teaching gardens	0	0	0	20	20
Skatepark Guardians	0	0	0	35	35
<b>Total Local parks, sport and recreation</b>	<b>97</b>	<b>0</b>	<b>(97)</b>	<b>311</b>	<b>311</b>
LED BID grants Manurewa	30	0	(30)	60	60
Local economic develop planning initiati	0	0	0	26	26
Revitalisation of town centres	1	0	(1)	114	114
<b>Total Local planning and development</b>	<b>31</b>	<b>0</b>	<b>(31)</b>	<b>200</b>	<b>200</b>
<b>TOTAL</b>	<b>362</b>	<b>484</b>	<b>122</b>	<b>1,531</b>	<b>1,466</b>

## Capital Expenditure



Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Local community services	482	426	(56)	892	638
Local parks, sport and recreation	652	1,033	381	2,751	1,901
<b>Total Capital Expenditure</b>	<b>1,134</b>	<b>1,459</b>	<b>325</b>	<b>3,643</b>	<b>2,539</b>

**Capital Expenditure** of \$1.13m is \$325k behind delivery year to date. Capital projects show both renewals programmes and new development are behind schedule financially but most have no known issues and progress updates are provided for each project in the work programme. As part of the Maritime Recreational Fund, staged work on the continuous coastal walkway from Browns Road to Wattle Downs is in progress. Renovations to David Nathan Homestead are the focus of some of the Locally Driven Initiative Capex funding for this year plus capital renewals funding, and work overall is well ahead of schedule. Development of Growth Funded Waimahia reserve and walkway will shortly be up for tender. There is \$729k of Locally Driven Initiative Capex funding still to be allocated by the local board and projects will need to be factored into the Y18 work programmes going forward.

## Capital Expenditure – all projects

Project Name	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
ACE - Art facility renewals	407	242	(165)	431	184
Local library renewals	57	156	99	391	391
ACE - Leases renewals	6	25	19	63	63
ACE - Community house and centre renewals	8	3	(5)	7	0
Library furniture and fitting renewals	4	0	(4)	0	0
<b>Total Local community services</b>	<b>482</b>	<b>426</b>	<b>(56)</b>	<b>892</b>	<b>638</b>
Parks - Asset renewals	141	351	210	794	655
Maritime recreational fund development	74	265	191	600	600
Playscape development	233	243	10	786	0
Locally driven initiatives (LDI Capex)	39	62	23	293	550
Netball complex, community and events centre	0	37	37	93	0
Parks - Coastal asset renewals	1	30	29	74	74
Leisure facility building renewals	84	29	(55)	72	0
Parks - Sports fields renewals	1	9	8	22	22
Recreational facilities equipment renewals	5	7	2	16	0
Commercial development fund	16	0	(16)	0	0
General park development	28	0	(28)	0	0
Riverton Park Reserve	30	0	(30)	0	0
Sport development	1	0	(1)	0	0
<b>Total Local parks, sport and recreation</b>	<b>653</b>	<b>1,033</b>	<b>380</b>	<b>2,750</b>	<b>1,901</b>
<b>TOTAL</b>	<b>1,135</b>	<b>1,459</b>	<b>324</b>	<b>3,642</b>	<b>2,539</b>

**Funding Impact Statement**  
**Manurewa**  
**For the year ended 31 December 2016**

\$000	Notes	Actual 2017	Revised Budget 2017	Annual Plan 2017	Long Term Plan 2016
<b>Sources of operating funding:</b>					
General rates, UAGC, rates penalties		12,527	12,530	12,530	11,716
Targeted rates		359	359	359	335
Subsidies and grants for operating purposes		604	530	865	1,006
Fees and charges		1,168	1,213	2,443	2,387
Local authorities fuel tax, fines, infringement fees and other receipts		185	166	319	594
<b>Total operating funding</b>		<b>14,843</b>	<b>14,798</b>	<b>16,516</b>	<b>16,038</b>
<b>Applications of operating funding:</b>					
Payment to staff and suppliers		6,513	6,298	13,096	12,744
Finance costs		498	498	1,056	881
Internal charges and overheads applied		1,155	1,155	2,310	2,293
Other operating funding applications		-	-	-	-
<b>Total applications of operating funding</b>		<b>8,166</b>	<b>7,951</b>	<b>16,462</b>	<b>15,918</b>
<b>Surplus (deficit) of operating funding</b>		<b>6,677</b>	<b>6,847</b>	<b>54</b>	<b>120</b>
<b>Sources of capital funding:</b>					
Subsidies and grants for capital expenditure		-	-	-	-
Development and financial contributions		-	-	-	-
Increase (decrease) in debt		(5,543)	(5,388)	2,485	2,798
Gross proceeds from sale of assets		-	-	-	-
Lump sum contributions		-	-	-	-
Other dedicated capital funding		-	-	-	-
<b>Total sources of capital funding</b>		<b>(5,543)</b>	<b>(5,388)</b>	<b>2,485</b>	<b>2,798</b>
<b>Applications of capital funding:</b>					
Capital expenditure:					
- to meet additional demand		306	379	300	178
- to improve the level of service		60	166	300	1,021
- to replace existing assets		768	914	1,939	1,719
Increase (decrease) in reserves		-	-	-	-
Increase (decrease) in investments		-	-	-	-
<b>Total applications of capital funding</b>		<b>1,134</b>	<b>1,459</b>	<b>2,539</b>	<b>2,918</b>
<b>Surplus (deficit) of capital funding</b>		<b>(6,677)</b>	<b>(6,847)</b>	<b>(54)</b>	<b>(120)</b>
<b>Funding balance</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>