

Appendix C Financial Performance - Maungakiekie-Tāmaki Local Board

Financial Summary

█ On Target
 █ Under Review
 █ Not Meeting Target

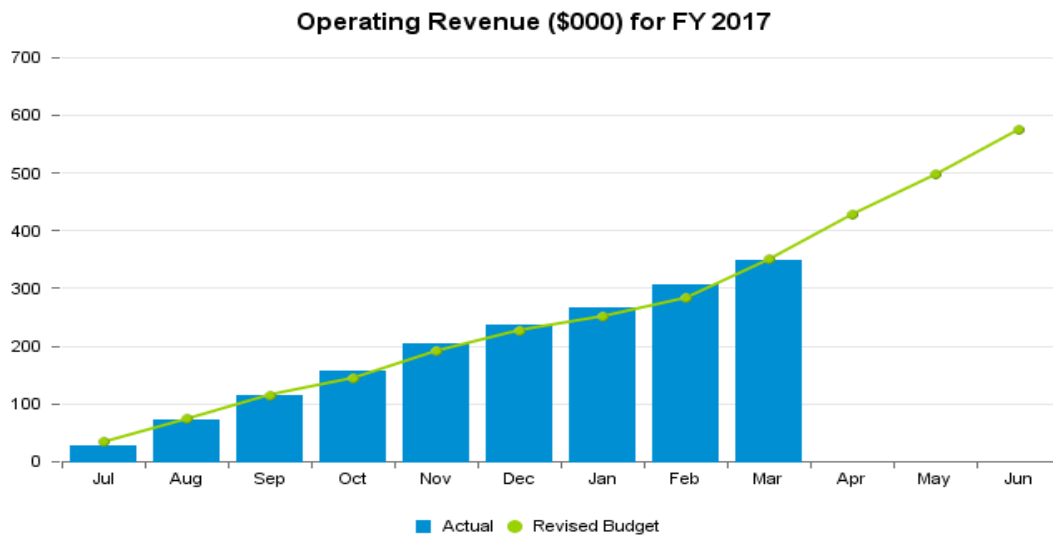
Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Operating revenue (ABS)	353	336	17	556	556
Operating revenue (LDI)	(5)	15	(20)	20	20
Operating expenditure (ABS)	8,241	8,200	(41)	10,922	11,576
Operating expenditure (LDI)	671	817	146	1,460	1,307
Operating expenditure (LGS)	829	829	0	1,108	1,108
Net Cost of Service	9,393	9,495	102	12,914	13,416
Capital expenditure	3,355	5,994	2,639	8,755	3,910

Maungakiekie-Tamaki Local Board has invested \$3.3m in capital projects and \$9.4m in operating expenditure for the nine months ended 31 March 2017.

Net cost of service is near target at 99% and is explained in the following pages. The main cause of the variance is in operating expenditure - locally driven initiatives programmes in community services is lagging behind phased budget.

The capital expenditure performance is at 56% and is below budget by \$2,6m as planning is in progress for development projects.

Operating Revenue

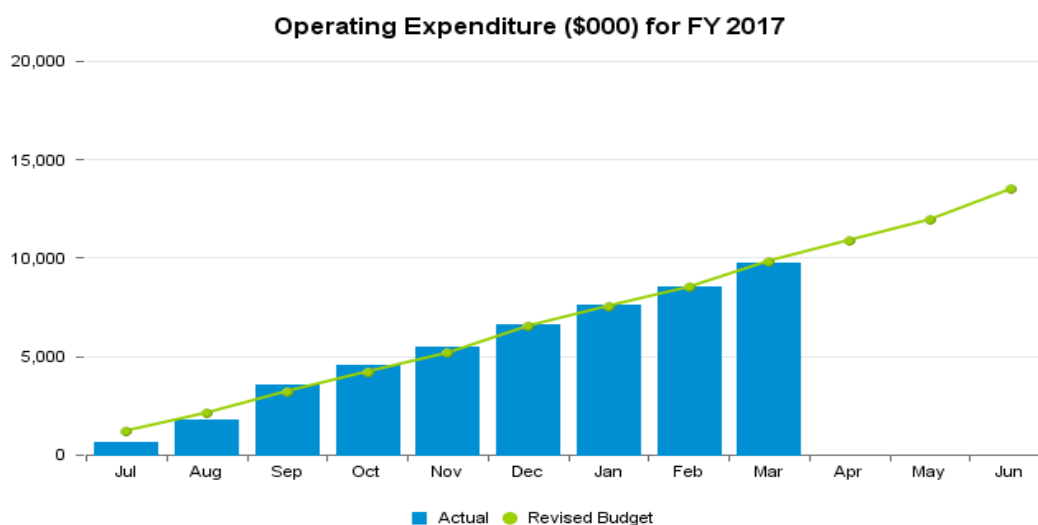


█ On Target
 █ Under Review
 █ Not Meeting Target

Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Local community services	347	325	22 █	543	543
Local parks, sport and recreation	0	26	(26) █	32	32
Total Operating Revenue	347	351	(4) █	575	575

Revenue is near to phased budget. Higher revenue in community centers and community halls is due to increase utilization. There is no revenue in local parks, sports and recreation as sports field charges were waived.

Operating Expenditure



█ On Target
 █ Under Review
 █ Not Meeting Target

Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Local community services	3,200	3,323	123	4,620	4,467
Local environmental management	42	73	31	120	120
Local governance	829	829	0	1,108	1,108
Local parks, sport and recreation	4,652	4,603	(49)	6,616	7,270
Local planning and development	1,017	1,017	0	1,026	1,026
Total Operating Expenditure	9,740	9,845	105	13,490	13,991

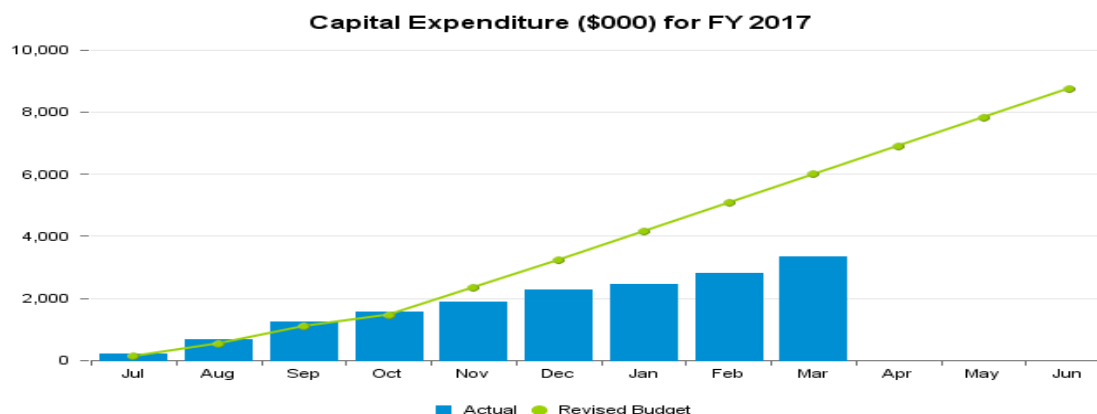
The operating expenditure is near to phased budget with variations between local community services and local parks, sport and recreation activities.

In locally driven initiatives, some programmes in community services are in progress although lagging behind budget. In discretionary community grants, \$19k was awarded in August 2016 and a balance of \$61k is available for the next community grant round in April 2017.

Operational Expenditure - Locally Driven Initiatives

Net Cost of Service	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
ACE LDI Staff allocation	137	137	0	182	182
Art in public places	4	34	30	49	30
Capacity building programme	0	30	30	45	30
Community Gardens	5	3	(2)	5	5
Community partnership fund	224	88	(136)	175	175
Community Places programme LDI top up	0	15	15	29	29
Community response operating fund	(92)	46	138	66	66
Community safety	2	55	53	55	0
Housing Quality Improvement Project (HQIP)	(11)	0	11	20	20
Implement safety and alcohol harm reduction plans	51	23	(28)	45	45
Local civic functions	4	11	7	15	15
Local community grants	11	48	37	80	80
Local events discretionary fund	5	0	(5)	0	0
Local events fund	86	79	(7)	105	105
Neighbourhood development	5	5	0	5	0
Panmure hall activation	48	56	8	75	75
Ruapotaka Marae support projects	25	25	0	25	0
Youth connections across Auckland	61	71	10	84	50
Youth panel grant	5	5	0	10	10
Total Local community services	569	729	160	1,070	917
Manukau Harbour water quality impr	22	34	12	43	50
Plastic bag reduction (Tamaki WRAP)	20	14	(6)	20	20
Tamaki Est/Panmure Basin water qual impr	0	25	25	57	50
Total Local environmental management	42	73	31	120	120
LDI Volunteers parks	4	0	(4)	20	20
Parks Environmental projects	61	0	(61)	200	200
Sport participatican project	0	0	0	30	30
Total Local parks, sport and recreation	66	0	(66)	250	250
Total	676	802	126	1,440	1,287

Capital Expenditure



Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Local community services	491	544	53	731	212
Local governance	3	80	77	113	0
Local parks, sport and recreation	2,763	5,311	2,548	7,852	3,698
Local planning and development	98	59	(39)	59	0
Total Capital Expenditure	3,355	5,994	2,639	8,755	3,910

Capital performance delivery for the nine months is behind the phased budget by \$2.6m.

- Parks asset renewals – the overall programme of works are on track. Ireland road carpark renewal is complete and Jellicoe Park & Onehunga War memorial pools playspace renewal is underway and physical completion is expected by April 2017.
- Projects which attracted growth funding such as The Tamaki Estuary Coastal Walkway and Jubilee bridge upgrade is in progress with consultation and concept design. Procurement for professional services contract is being finalised for the Panmure Basin open space development.
- Waikaraka Park sports park development are on hold due to new east/west link and storm water dependencies while Sir Woolf Fisher Park Development- toilet is completed.
- In locally driven initiatives (LDI capex) projects – the reconfiguration of community spaces in Pilkington road and the Glen Innes Hall refurbishment are underway and physical works are due to be completed at end of June 2017. There is a balance of \$0.465m in LDI capital budget which is available to be allocated to projects.

Further status commentary is available in the work programme report for each department.

Capital Expenditure – all projects

Project Name	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
ACE - Community house and centre renewals	309	410	101	545	88
ACE - Leases renewals	12	58	46	81	81
Community facility renewals	2	43	41	61	0
Local library renewals	5	33	28	45	44
Canopy and street toilet renewals	161	0	(161)	0	0
Glen Innes Music and Arts Centre for Youth	3	0	(3)	0	0
Community services (GoA)	491	544	53	731	212
Local Board Discretionary Fund Project	3	80	77	113	0
Governance (GoA)	3	80	77	113	0
Greenway and walkway development	365	1,331	966	2,130	0
Parks - Asset renewals	891	1,053	162	1,417	1,079
Stage one development (Sir Woolf Fisher Park)	470	605	135	864	799
Sport development	217	506	289	808	0
Parks - Coastal asset renewals	112	444	332	613	740
General park development	1	438	437	675	0
Leisure facility building renewals	505	318	(187)	425	343
Locally driven initiatives (LDI Capex)	93	267	174	442	538
Playscape development	27	117	90	179	0
Upgrade (Jubilee bridge)	39	101	62	141	105
Sportspark Development (Waikaraka Park)	3	67	64	95	95
Foreshore upgrade (Onehunga Bay)	41	64	23	64	0
Parks sport and recreation (GoA)	2,764	5,311	2,547	7,853	3,699
Upgrade (Upper Onehunga Mall)	98	59	(39)	59	0
Planning (GoA)	98	59	(39)	59	0
Total	3,357	5,994	2,637	8,756	3,911

Funding Impact Statement
Maungakiekie-Tamaki
For the year ended 31 March 2017

\$000	Notes				
		Actual 2017	Revised Budget 2017	Annual Plan 2017	Long Term Plan 2016
Sources of operating funding:					
General rates, UAGC, rates penalties		14,714	14,570	14,570	16,086
Targeted rates		994	994	994	994
Subsidies and grants for operating purposes		9	29	39	19
Fees and charges		261	255	448	405
Local authorities fuel tax, fines, infringement fees and other receipts		78	67	89	178
Total operating funding		16,056	15,915	16,140	17,682
Applications of operating funding:					
Payment to staff and suppliers		8,737	8,830	12,590	13,181
Finance costs		987	987	1,362	1,615
Internal charges and overheads applied		1,629	1,629	2,172	2,180
Other operating funding applications		-	-	-	-
Total applications of operating funding		11,353	11,446	16,124	16,976
Surplus (deficit) of operating funding		4,703	4,469	16	706
Sources of capital funding:					
Subsidies and grants for capital expenditure		-	-	-	-
Development and financial contributions		-	-	-	-
Increase (decrease) in debt		(1,348)	1,525	3,895	6,877
Gross proceeds from sale of assets		-	-	-	-
Lump sum contributions		-	-	-	-
Other dedicated capital funding		-	-	-	-
Total sources of capital funding		(1,348)	1,525	3,895	6,877
Applications of capital funding:					
Capital expenditure:					
- to meet additional demand		995	3,128	894	2,510
- to improve the level of service		229	59	-	2,030
- to replace existing assets		2,131	2,807	3,017	3,043
Increase (decrease) in reserves		-	-	-	-
Increase (decrease) in investments		-	-	-	-
Total applications of capital funding		3,355	5,994	3,911	7,583
Surplus (deficit) of capital funding		(4,703)	(4,469)	(16)	(706)
Funding balance		-	-	-	-