

Appendix C - Financial Performance Henderson-Massey Local Board

Financial Summary

Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Operating revenue (ABS)	1,395	1,051	344	5,533	5,533
Operating revenue (LDI)	0	3	(3)	10	0
Operating expenditure (ABS)	4,505	5,792	1,287	21,661	20,343
Operating expenditure (LDI)	417	437	20	1,896	1,891
Operating expenditure (LGS)	287	287	0	1,148	1,148
Net Cost of Service	3,814	5,462	1,648	30,248	28,915
Subsidies and grants for capital expenditure	0	0	0	0	0
Capital expenditure	6,163	9,994	3,831	39,818	37,387

\$6.2m in capital expenditure and \$3.8m net operating expenditure has been invested in the Henderson Massey local board area for the three months ended 30 September 2017.

The majority of the capital expenditure was in Parks sports and recreation assets of \$3.2m with planning/development assets of \$2.8m. Overall an under-spend of \$3.8m. The bulk of the capital investment in the quarter to September was incurred at the Westgate multi- purpose community facility building and Totara stormwater ponds. Details of the specific assets are on the following pages.

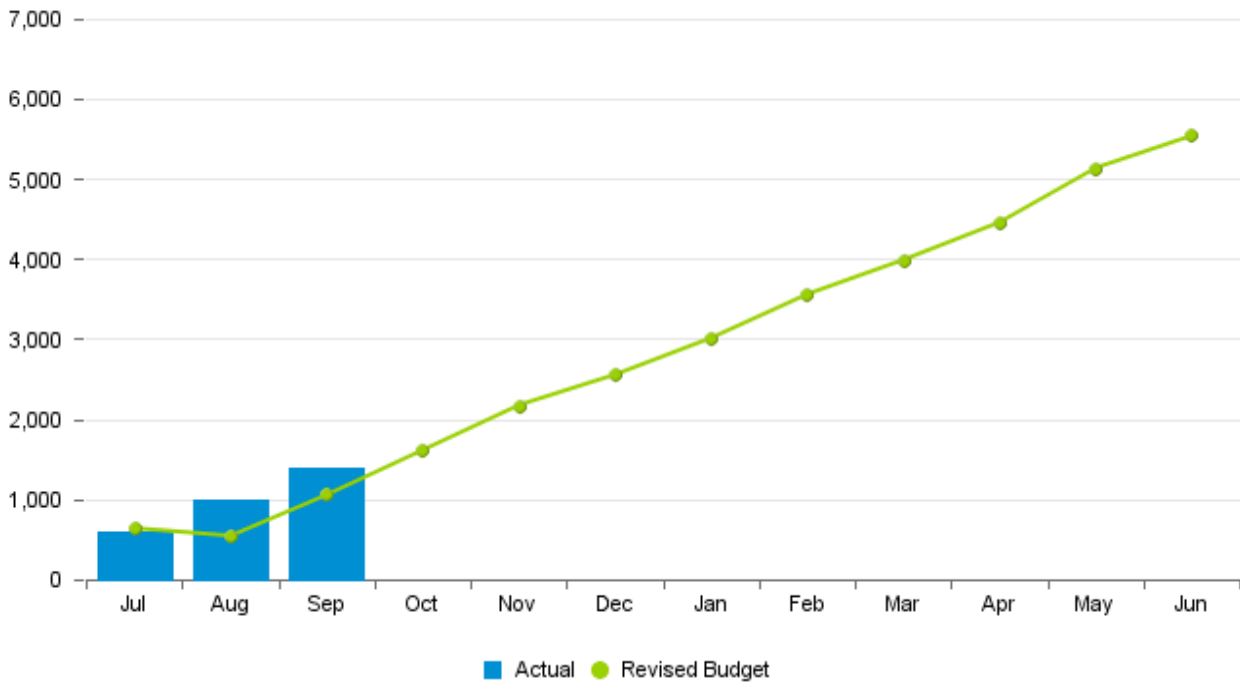
Net cost of service for the three months ended 30 September 2017 is \$1.6m under budget and is explained in the following pages. The main cause of the variance is lower parks maintenance than planned.

The following LDI opex budgets were carried forward from the previous financial year.

Specific project or programme	FY18
Migrant Business support	4,500

Operating Revenue

Operating Revenue (\$000) for FY 2018



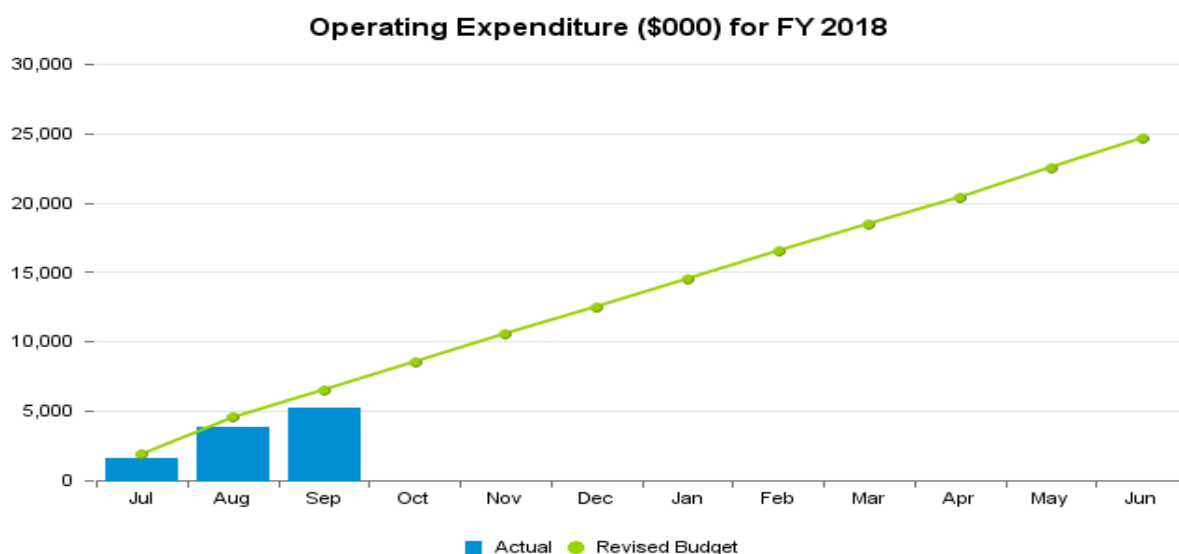
Operating Revenue

█ 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	132	87	45	350	340
Local parks, sport and recreation	1,263	966	297	5,193	5,193
Total Operating Revenue	1,395	1,053	342	5,543	5,533

Revenue for the three months is \$1.4m (32% above budget.) This is mainly due to learn to swim and recreation revenue (after school care) being ahead of target. Whether this trend will continue is being monitored. The increase in community services relates to improved revenue at the Te Atatu Peninsula community centre.

Operating Expenditure



Operating Expenditure

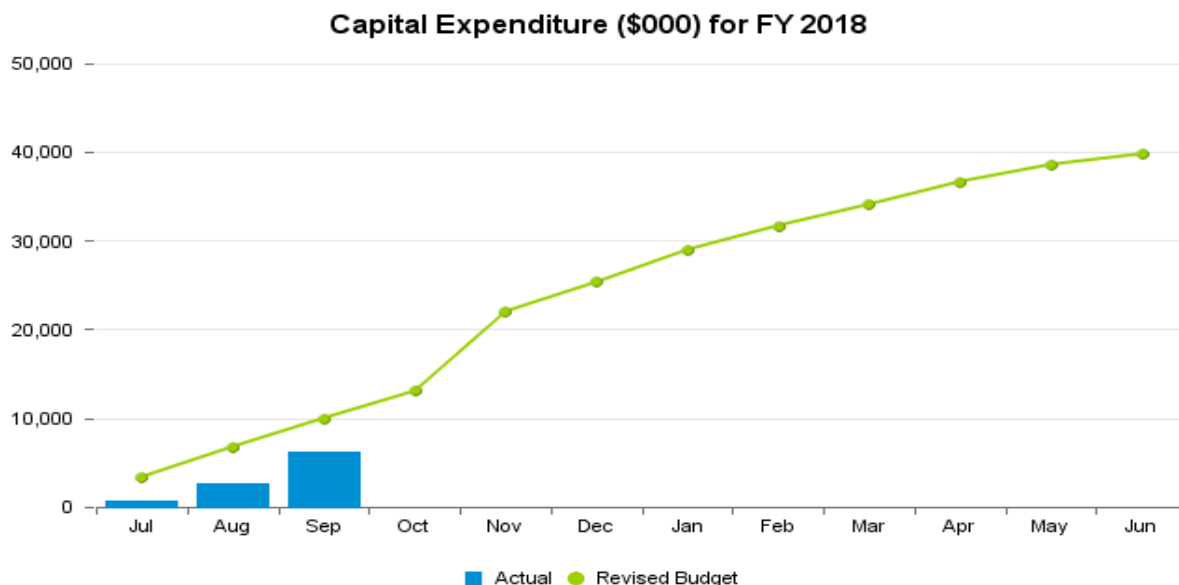
█ On Target
 █ Under Review
 █ Not Meeting Target

Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Local community services	2,235	2,373	138	8,255	8,032
Local environmental management	77	81	4	351	423
Local governance	287	287	0	1,148	1,148
Local parks, sport and recreation	2,245	3,374	1,129	13,401	12,173
Local planning and development	365	401	36	1,560	1,555
Total Operating Expenditure	5,209	6,516	1,307	24,715	23,331

Operating expenditure is \$1.3m below budget.

The majority of the operational budget underspend is in parks, sport and recreation activity area and is due to lower than anticipated parks maintenance. The new maintenance contract is still bedding in and until baselines at local board level are established at the end of this financial year. The trend may continue through the year and will be monitored by the community facilities department for any budget movements that are required. The community services underspend refers to lower library/community centre administration costs.

Capital Expenditure



Capital Expenditure

Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Local community services	157	228	71	632	64
Local parks, sport and recreation	3,240	9,623	6,383	27,294	22,143
Local planning and development	2,766	143	(2,623)	11,892	15,180
Total Capital Expenditure	6,163	9,994	3,831	39,818	37,387

Capital expenditure for the three months ended 30 September 2017 is \$6.2m which is \$3.8m below budget.

The majority of the capital spend in the quarter to September was incurred at the Westgate multi-purpose community facility building and Totara stormwater ponds (pond 4 nearing completion).

The under-spend is mainly due to:

- The development of Westgate multipurpose facility and town square where the physical works is underway.(\$3.4m)
- Royal reserve physical works development in progress with slight delays caused by wet weather (\$1.1m)
- Sports development at Massey Domain which is underway, Moire park sandfield and lighting installation where physical works are now out for tender and Te Pai Park Netball courts – (increase light capacity) in procurement stage.(\$0.8m)
- Parks asset renewals are at various stages of either design, tender or construction.(\$0.7m)

The revised budget takes account of any phasing related to the status of capital projects.

In the current financial year there is a \$2.4m increase in the total capital budget. The main movements relate to General park and sports development.

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	51	51	0	204	204
ANZAC	0	0	0	15	15
Capacity building programme	192	73	(119)	293	293
Community Arts Programmes	5	5	0	18	18
Community placemaking initiatives	15	20	5	80	80
Community response operating fund	0	9	9	72	0
Community safety	9	8	(1)	30	30
Fees and charges subsidy	0	0	0	1	1
Local civic functions	0	2	2	10	10
Local community grants	24	37	13	124	124
Local events fund	62	75	13	270	270
Local job opportunities/skill devel	10	5	(5)	20	20
Maori responsiveness	0	8	8	30	30
Neighbourhood development	41	38	(3)	150	150
Older persons	0	2	2	10	10
West Recruitment	(15)	7	22	28	28
Youth connections across Auckland	0	13	13	50	50
Youth development initiatives	0	19	19	75	75
Total Local community services	393	371	(22)	1,480	1,408
Business subsidies - sustainability	0	0	0	2	2
Eco City activation	27	29	2	117	189
Environmental action plan	0	3	3	10	10
Nga Puna Manaaki Inanga project	0	0	0	23	23
Total Local environmental management	27	31	4	152	224

Net Cost of Service	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Creating a Maori identity	0	2	2	10	10
Henderson Fairy Lights	0	1	1	4	4
LDI Programme Events in local parks	0	3	3	20	20
LDI Volunteers parks	5	6	1	39	39
Recreation programmes	0	6	6	40	40
Signage plan	0	4	4	25	25
Sports and recreation investigation	0	1	1	9	9
Te Atatu South Park	0	2	2	15	15
Te Atatu Waka Ama	0	5	5	30	30
Te Rangi Hiroa nursery site	0	3	3	20	20
Whau walkway-planning and design	(8)	0	8	0	0
Total Local parks, sport and recreation	(3)	32	35	212	212
Henderson Urban eco centre	0	0	0	40	40
Maori enterprise	0	0	0	5	5
Planning support	0	1	1	5	0
Young Enterprise Scheme	0	0	0	2	2
Total Local planning and development	0	1	1	52	47
Total	417	435	18	1,896	1,891

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	19	166	147	461	18
ACE - Art facility renewals	127	45	(82)	125	0
ACE - Leases renewals	10	17	7	46	46
Community services (GoA)	157	228	71	632	64
Multi-purpose community facility (Westgate)	2,330	5,772	3,442	16,000	16,000
General park development	242	1,306	1,064	3,621	0
Sport development	308	1,081	773	2,998	665
Parks - Asset renewals	245	1,002	757	2,779	2,806
Parks - Sports fields renewals	6	146	140	406	554
Leisure facility building renewals	90	140	50	1,004	375
General park restoration (SH16/20)	1	78	77	217	292
Parks - Coastal asset renewals	3	60	57	167	19
Greenway and walkway development	1	37	36	102	102
ACE - Leases renewals	1	0	(1)	0	0
Locally driven initiatives (LDI Capex)	13	0	(13)	0	1,331
Parks sport and recreation (GoA)	3,240	9,623	6,383	27,294	22,143
Open spaces (Massey North)	0	100	100	8,206	6,474
Stormwater PC15 (Totara ponds)	2,743	43	(2,700)	3,386	3,862
Stormwater PC14 (Waiarohia ponds)	0	0	0	300	4,845
Town square PC15 (Massey North)	23	0	(23)	0	0
Planning (GoA)	2,766	143	(2,623)	11,892	15,180
Total	6,162	9,993	3,831	39,818	37,387
Subsidies and grants for capital	0	0	0	0	0

