

Appendix C - Financial Performance

Financial Summary

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)	140	127	13	521	521
Operating revenue (LDI)	0	3	(3)	10	0
Operating expenditure (ABS)	1,898	1,619	(279)	6,306	6,316
Operating expenditure (LDI)	92	217	125	1,011	960
Operating expenditure (LGS)	260	260	0	1,041	1,041
Net Cost of Service	2,111	1,968	(143)	7,827	7,796
Subsidies and grants for capital expenditure	0	0	0	0	0
Capital expenditure	397	1,289	892	3,694	3,678

\$0.4m in capital expenditure and \$2.1m net operating expenditure has been invested in the Puketapapa local board area for the 3 months ended 30 September 2017.

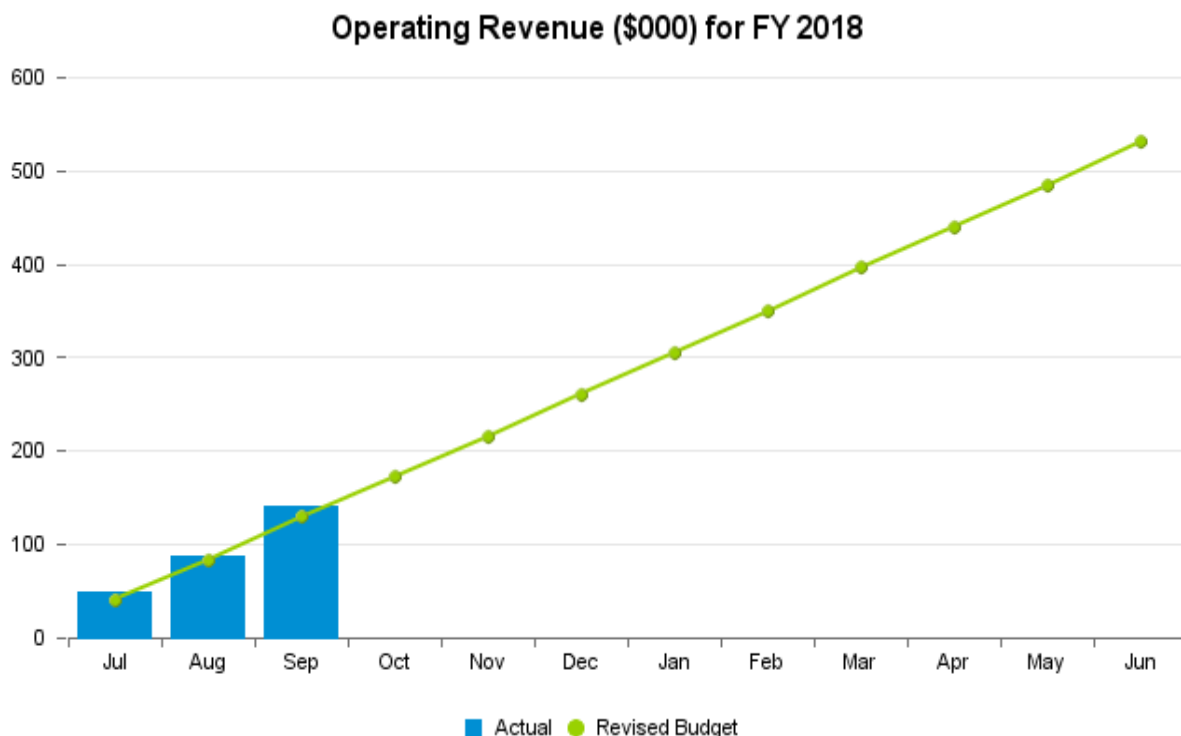
Net cost of service for the three months ended 30 September 2017 is \$143k over budget and is explained in the following pages. The main variance relates to higher parks maintenance than planned offset by timing of community grants and community programmes/events not yet delivered.

The majority of the capital expenditure was in Parks sports and recreation assets of \$0.4m. Overall this represent an under-spend of \$0.9m. Details of the specific assets are on the following pages.

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

Specific project or programme	FY18
Mt. Roskill Village revitalisation	25,000
Revitalisation of town centres	10,000
Healthy rentals in Puketapapa	6,035

Operating Revenue



Operating Revenue

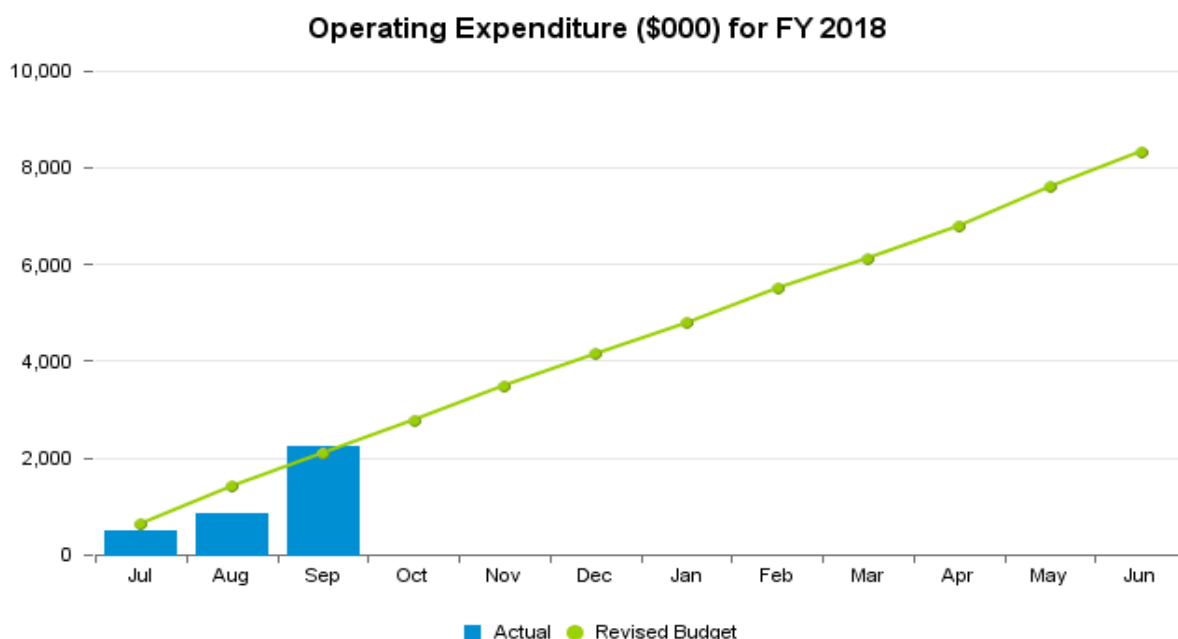
█ On Target
 █ Under Review
 █ Not Meeting Target

Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Local community services	140	124	16	497	487
Local parks, sport and recreation	0	5	(5)	34	34
Total Operating Revenue	140	129	11	531	521

Revenue is \$140k to date, \$11k above budget.

The first three months have seen higher than anticipated revenues mainly from the Wesley and Fickling community centres, offset by lower income from Pah Homestead café. It is too early to indicate whether this trend will continue. Central sportsfield charges no longer applied will result in under recovery of \$34k for the year. This is being adjusted as part of the LTP.

Operating Expenditure



Operating Expenditure

█ On Target
 █ Under Review
 █ Not Meeting Target

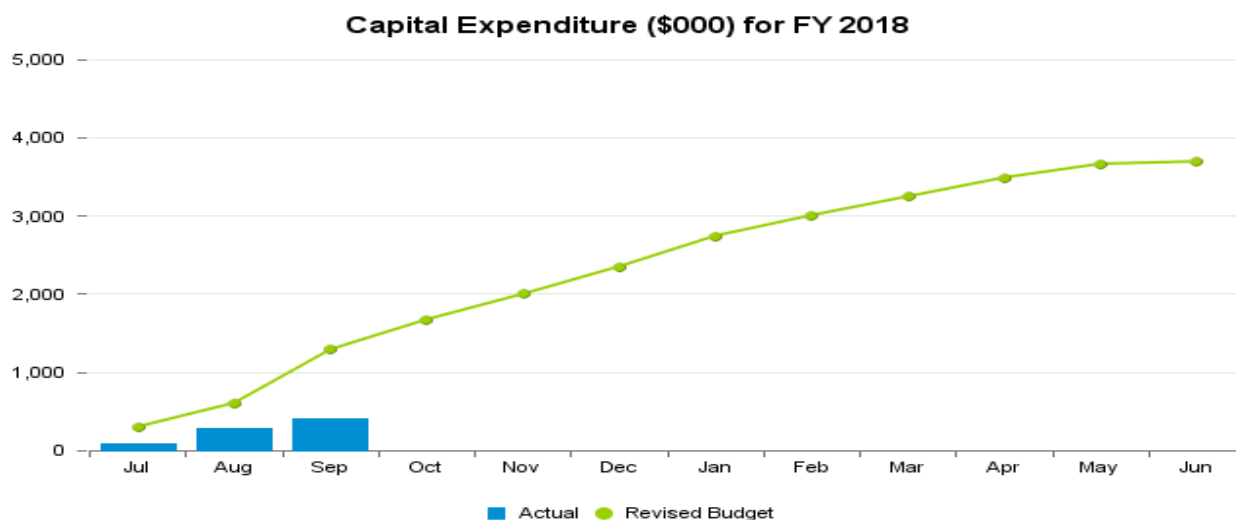
Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Local community services	650	778	128	3,104	3,094
Local environmental management	9	5	(4)	87	81
Local governance	260	260	0	1,041	1,041
Local parks, sport and recreation	1,327	1,034	(293)	4,023	4,034
Local planning and development	5	20	15	102	67
Total Operating Expenditure	2,251	2,097	(154)	8,357	8,317

***Operating expenditure** is \$2.2m to date, over budget by \$154k.

The majority of the over-spend in operating expenditure is for parks, sports and recreation which is \$293k over budget due to higher 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 variance movements are expected and will be monitored by the community facilities department. This is partly offset by lower local community services activity spend, mainly in the locally driven initiatives component (LDI) which was underspent by \$90k as a result of timing issues on community grants, capacity building programmes and events.

*Note: includes both ABS and LDI.

Capital Expenditure



Capital Expenditure

Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Local community services	47	63	16	175	1,438
Local parks, sport and recreation	350	1,226	876	3,519	1,765
Local planning and development	0	0	0	0	475
Total Capital Expenditure	397	1,289	892	3,694	3,678

Capital Expenditure of \$0.4m is \$0.9m below budget year to date.

The majority of the capital spend in the quarter was in parks renewals at Keith Hay park (sand carpet no.4), and Mt Roskill War Memorial Car Park renewal.

The under-spend relates mainly to:

- a) Streetscape improvements at (Mt Roskill/Dominion Road which is currently in preparation for consultation phase.
- b) LDI capex; Namely, renewals on Noton Road car park which is awaiting consent approval. Construction phase expected late summer 2017. Pathways at Freeland reserve on hold awaiting strategic assessments for reallocation.
- c) Car parking improvements at Harold Long and Fearon Reserve, Keith Hay Park - Noton Road. Stage one completion of this has been delayed by inclement weather and associated delays in relocation of underground services. Stage two at procurement of physical work contractor.
- d) Sportsfields improvements at Keith Hay Park and Three Kings reserve at tender stage for professional services contractor.

The revised budget accounts for phasing adjustments related to the delivery of the capital programme.

LDI Expenditure – All Projects

Locally Driven Initiatives (Operating Expenditure)

Net Cost of Service	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
ACE LDI Staff allocation	49	49	0	194	194
Capacity building programme	10	20	10	82	82
Childrens Development	(4)	0	4	0	0
Christmas events	0	0	0	25	25
Community Arts Programmes	0	3	3	11	11
Community placemaking initiatives	0	5	5	19	19
Community safety	(1)	0	1	0	0
Events Capacity Building	0	2	2	7	7
Extended Llibrary hours	0	3	3	10	10
Fees and charges subsidy	5	5	0	22	22
Inclusion and diversity	0	1	1	5	5
Local civic functions	0	3	3	12	12
Local community grants	16	52	36	174	174
Local events discretionary fund	6	14	8	46	46
Movies in parks local	0	0	0	12	12
Neighbours day events	0	1	1	2	2
Social innovation and enterprise	5	2	(3)	10	10
Wesley Market support	0	2	2	10	10
Whare restoration support	(3)	6	9	25	25
Youth connections across Auckland(net)	0	5	5	25	25
Total Local community services	83	173	90	691	691
Business subsidies - education	0	0	0	3	3
Carbon reduction initiatives	0	0	0	10	10
Healthy homes project	9	5	(4)	36	30
Local streams restoration	0	0	0	30	30
Manukau Harbour Forum	0	0	0	8	8
Total Local environmental management	9	5	(4)	87	81
Community-led initiatives - health	0	2	2	10	10
Creating a Maori identity	0	2	2	10	10
Greenways plans	(1)	0	1	0	0
Informal social recreation projects	0	1	1	4	4
LDI Volunteers parks	2	3	1	18	18
Manukau Harb/Foreshore pine tree removal	0	6	6	42	42
Native forest maintenance and restoration	0	2	2	8	8
Parks improvements	0	8	8	50	50
Total Local parks, sport and recreation	1	22	21	142	142
Business voice and networking support	0	0	0	20	20
Mt. Roskill Village revitalisation	0	12	12	50	25
Revitalisation of town centres	0	3	3	10	0
Young Enterprise Scheme	0	0	0	1	1
Total Local planning and development	0	15	15	81	46
Total	92	215	123	1,001	960

Capital Expenditure – all projects

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	44	33	(11)	91	125
Community facility renewals	0	12	12	33	0
ACE - Art facility renewals	1	7	6	21	8
Climate control system upgrade (Pah Homestead)	2	4	2	10	1,002
Library furniture and fitting renewals	0	4	4	10	10
ACE - Leases renewals	0	2	2	6	6
Functions facility (Pah Homestead)	0	2	2	5	288
Community services (GoA)	47	63	16	175	1,438
Parks - Asset renewals	202	385	183	1,068	514
Locally driven initiatives (LDI Capex)	11	178	167	494	600
Linkage improvements (Fearon Park - Harold Long Reserve)	15	173	158	480	157
Village Centre Upgrade (Mt Roskill/Dominion Road)	0	171	171	475	0
Sport development	1	140	139	387	480
Parks - Sports fields renewals	100	81	(19)	224	0
Greenway and walkway development	6	65	59	180	0
Leisure facility building renewals	15	27	12	197	13
Car park upgrades and signage	0	5	5	14	0
Parks sport and recreation (GoA)	350	1,226	876	3,519	1,765
Village Centre Upgrade (Mt Roskill/Dominion Road)	0	0	0	0	475
Planning (GoA)	0	0	0	0	475
Total	397	1,289	892	3,694	3,678
Subsidies and grants for capital expenditure	0	0	0	0	0