

Appendix C - Financial Performance

Financial Summary

Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Operating revenue (ABS)	76	67	9	270	270
Operating revenue (LDI)	0	3	(3)	10	0
Operating expenditure (ABS)	2,443	2,083	(360)	6,966	6,950
Operating expenditure (LDI)	201	331	130	1,507	1,452
Operating expenditure (LGS)	389	389	0	1,558	1,558
Net Cost of Service	2,956	2,733	(223)	9,751	9,690
Subsidies and grants for capital expenditure	1,541	0	1,541	0	0
Capital expenditure	344	1,194	850	3,311	7,966

\$0.4m in capital expenditure and \$3.0m net operating expenditure has been invested in the Whau local board area for the 3 months ended 30 September 2017.

Net cost of service for the three months ended 30 September 2017 is \$0.2m (8%) over budget and is explained in the following pages. The main variance relates to the higher parks maintenance than planned.

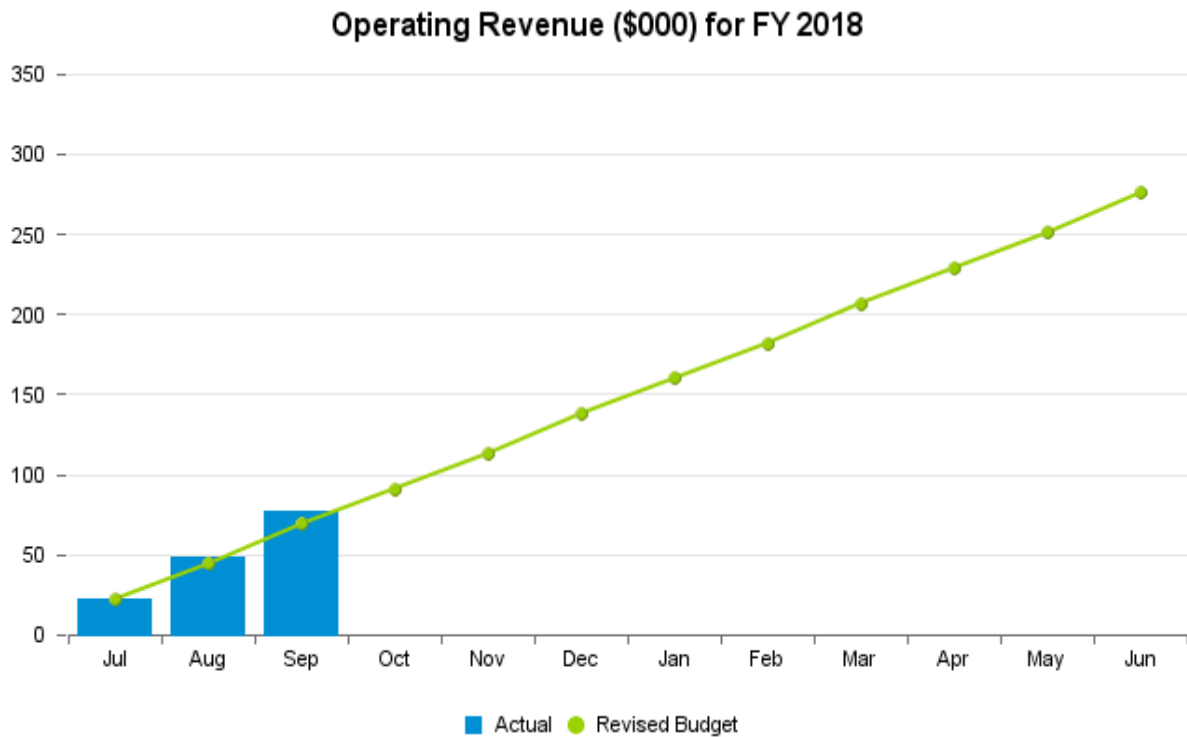
The majority of the capital spend is in the Park, Sport and recreation assets of \$0.4m. Overall capital expenditure is \$0.9m below budget. Details of the specific assets are the following pages.

Capital expenditure subsidies refer to contribution received for the Te Whau Pathway from the Whau Coastal Walkway Environmental Trust.

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

Specific project or programme FY18	
Avondale development	16,000
Migrant Business support	5,825
Rental Housing Quality project	3,051
Greenways plan	20,000

Operating Revenue



Operating Revenue

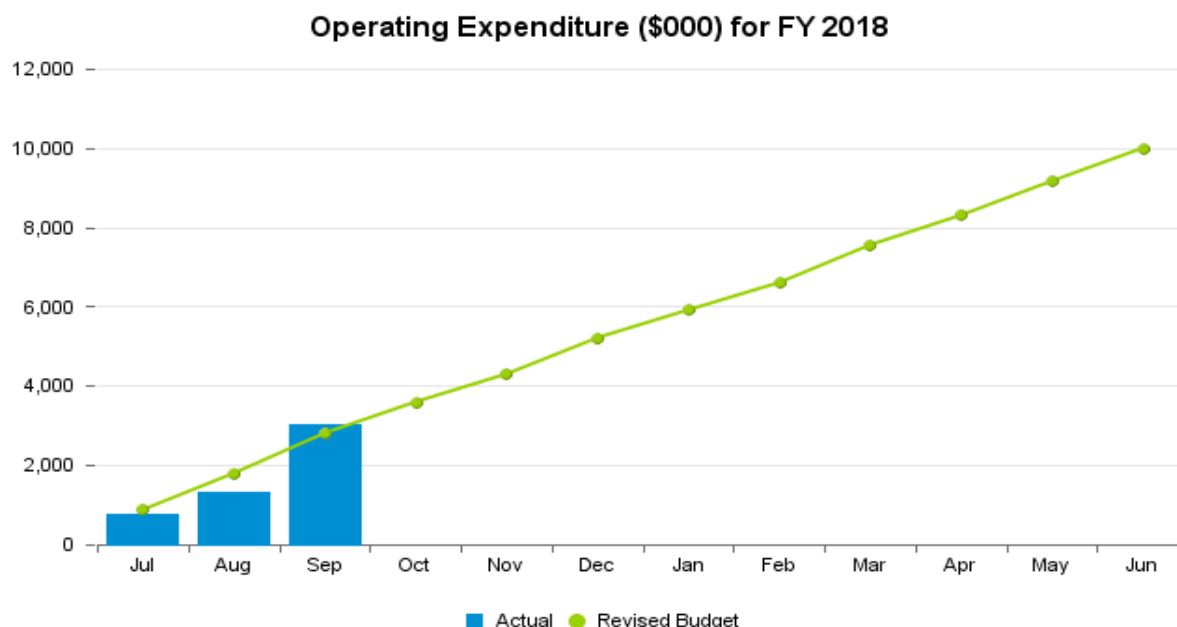
█ On Target
 █ Under Review
 █ Not Meeting Target

Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Local community services	76	70	6 █	280	270
Total Operating Revenue	76	70	6 █	280	270

Revenue is \$76k to date, \$6k (8%) above budget.

This mainly refers to increased utilisation of New Lynn community centre offset by lower than expected revenue from Avondale community centre.

Operating Expenditure



Operating Expenditure

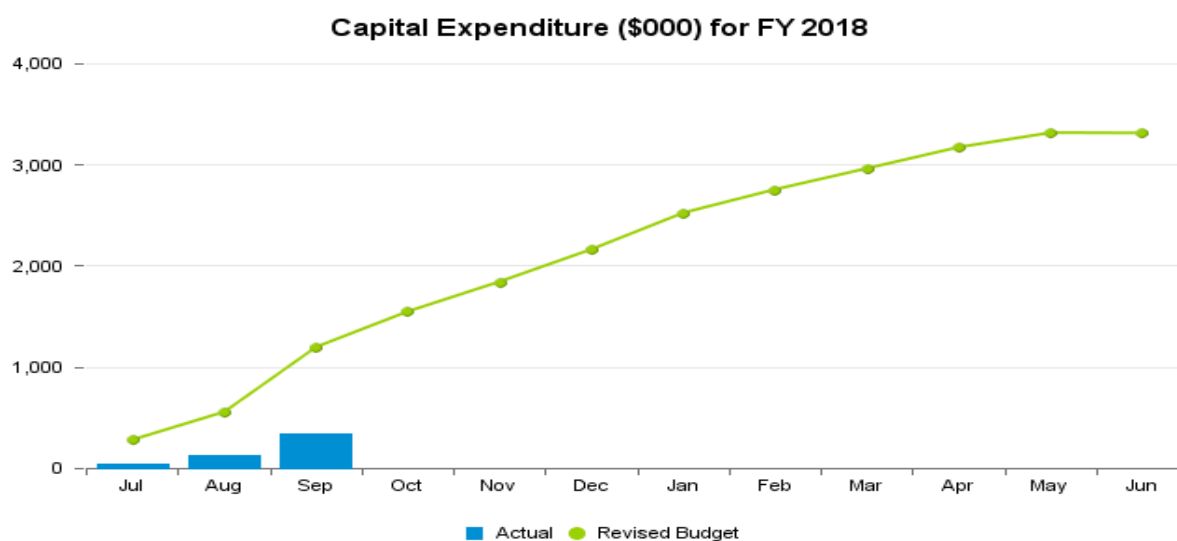
█ On Target
 █ Under Review
 █ Not Meeting Target

Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Local community services	994	1,121	127	3,824	3,814
Local environmental management	30	30	0	208	205
Local governance	389	389	0	1,558	1,558
Local parks, sport and recreation	1,281	824	(457)	3,407	3,371
Local planning and development	339	438	99	1,034	1,012
Total Operating Expenditure	3,033	2,802	(231)	10,031	9,960

Operating expenditure is \$0.2m above budget.

The operational budget of parks, sport and recreation is \$457k above budget to date and refers largely to 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 and timing of community place making/building programmes and local events not yet delivered.

Capital Expenditure



Capital Expenditure

Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Local community services	9	108	99	301	451
Local parks, sport and recreation	335	1,086	751	3,010	5,273
Local planning and development	0	0	0	0	2,242
Total Capital Expenditure	344	1,194	850	3,311	7,966

Capital expenditure to date is \$344k an under-spend of \$850k to date. The majority of the capital spend in the quarter to September was in development work at Craigavon Park and on the Te Whau pathway projects.

The underspend mainly relates to;

- Parks asset renewals projects delayed due to consent and tendering issues which at various stages of progress \$238k.
- Greenway and walkway development-(Te Whau Pathway) resource consents lodged and currently in tendering process for services.\$185k
- General park development (Holly St to Heron Park walkway)-resource consent granted September, next steps to tender for physical works. \$174k

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

In the current financial year there is a \$4.6m decrease in the total capital budget. The main movements relate to stormwater pond (Crown Lynn precinct),LDI capex, recreation centre 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	47	47	0	188	188
ANZAC	0	0	0	18	18
Capacity building programme	0	13	13	50	50
Community Arts Programmes	15	21	6	85	85
Community facilities - support programme	10	2	(8)	10	10
Community placemaking initiatives	0	21	21	130	85
Extended Library hours	0	13	13	52	52
Kai Across the Whau	0	4	4	15	15
Local civic functions	1	0	(1)	0	0
Local community grants	64	59	(5)	150	195
Local events fund	10	44	34	146	146
Maori responsiveness	0	1	1	5	5
Neighbourhood development	1	0	(1)	0	0
Pacific and Ethnic voices	0	6	6	25	25
Youth capacity building	2	9	7	35	35
Youth connections across Auckland	0	8	8	30	30
Total Local community services	150	247	97	939	939
Business subsidies - sustainability	0	0	0	2	2
Catchment Care	0	0	0	13	13
Community environmental services	26	26	0	105	95
Environmental management programmes	0	0	0	20	0
Ethnic Communities Engagement	0	0	0	5	5
Healthy homes project	2	0	(2)	25	20
Landcare report	0	0	0	25	20
Manukau Harbour Forum	0	0	0	5	5
Rental housing quality project- West	1	3	2	3	0
Sustainable Initiatives	0	1	1	5	45
Total Local environmental management	30	30	0	208	205

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
Greenways plans	0	10	10	70	50
LDI Volunteers parks	2	6	4	37	37
Park community partnerships	16	10	(6)	65	65
Recreation programmes	0	0	0	40	40
Total Local parks, sport and recreation	19	26	7	222	202
Avondale development programme co-ordination	0	4	4	16	0
Heritage protection project	2	5	3	20	20
Local Economic Development Program	0	0	0	30	30
Migrant Business Support program	0	1	1	6	0
Revitalisation of town centres	0	14	14	55	55
Young Enterprise Scheme	0	0	0	1	1
Total Local planning and development	2	24	22	128	106
Total	201	328	127	1,497	1,452

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	8	40	32	110	110
Library furniture and fitting renewals	1	26	25	73	73
Local library renewals	1	24	23	67	28
Community centre replacement (Avondale)	0	18	18	50	241
Community services (GoA)	9	108	99	301	451
Parks - Asset renewals	29	267	238	741	573
Greenway and walkway development	52	237	185	656	1,000
General park development	182	213	31	590	0
General park restoration (SH16/20)	16	190	174	526	525
Sport development	34	85	51	236	950
Play space, walkway and landscaping (Crown Lynn)	2	36	34	100	251
Locally driven initiatives (LDI Capex)	1	22	21	61	1,324
Recreation centre development	0	22	22	60	610
Parks - Sports fields renewals	(2)	14	16	40	40
Sports Field Capacity	19	0	(19)	0	0
Parks sport and recreation (GoA)	335	1,086	751	3,010	5,273
Stormwater pond (Crown Lynn precinct)	0	0	0	0	2,242
Planning (GoA)	0	0	0	0	2,242
Total	343	1,194	851	3,311	7,966
Subsidies and grants for capital expenditure	1,541	0	1,541	0	0