

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) | 36 | 38 | (2) | 154 | 154 |
| Operating revenue (LDI) | 0 | 3 | (3) | 10 | 0 |
| Operating expenditure (ABS) | 1,687 | 1,740 | 53 | 6,860 | 6,211 |
| Operating expenditure (LDI) | 268 | 320 | 52 | 1,379 | 1,332 |
| Operating expenditure (LGS) | 259 | 259 | 0 | 1,038 | 1,038 |
| Net Cost of Service | 2,178 | 2,278 | 100 | 9,113 | 8,427 |
| Subsidies and grants for capital expenditure | 0 | 0 | 0 | 0 | 0 |
| Capital expenditure | 324 | 986 | 662 | 2,732 | 2,446 |

\$0.3m in capital expenditure and \$2.2m net operating expenditure has been invested in the Waitakere Ranges local board area for the three months ended 30 September 2017.

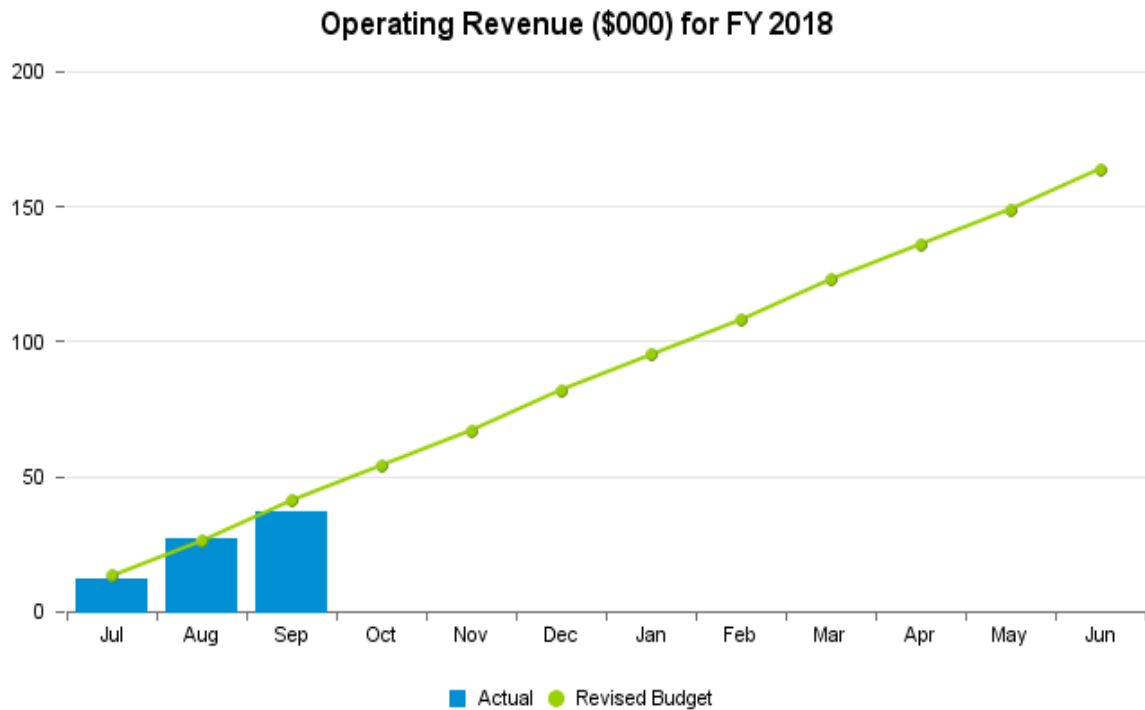
The majority of the capital expenditure was in Parks sports and recreation assets of \$0.2m with community services assets of \$0.1m. Overall an under-spend of \$0.7m. Details of the specific assets are on the following pages.

Net cost of service for the three months ended 30 September 2017 is \$100k under budget and is explained in the following pages. The major variance is in the parks activity relating to lower parks maintenance than planned.

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

| Specific project or programme | FY18 |
|-------------------------------|--------|
| Gateway Signs | 40,000 |
| WRHA residents pack | 15,000 |
| Local Parks design guidelines | 11,585 |

Operating Revenue



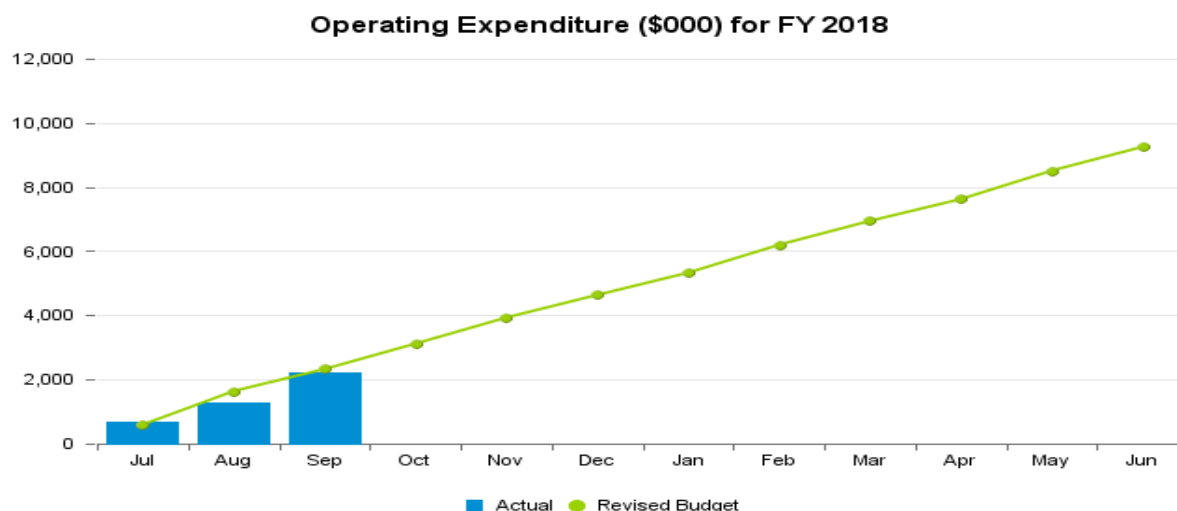
Operating Revenue

█ 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 | 33 | 41 | (8) | 164 | 154 |
| Local parks, sport and recreation | 3 | 0 | 3 | 0 | 0 |
| Total Operating Revenue | 36 | 41 | (5) | 164 | 154 |

Revenue is \$36k to date, \$5k under budget due to lower usage of the Titirangi War Memorial Hall than planned, partly offset by unbudgeted filming revenue received.

Operating Expenditure



Operating Expenditure

█ On Target
 █ Under Review
 █ Not Meeting Target

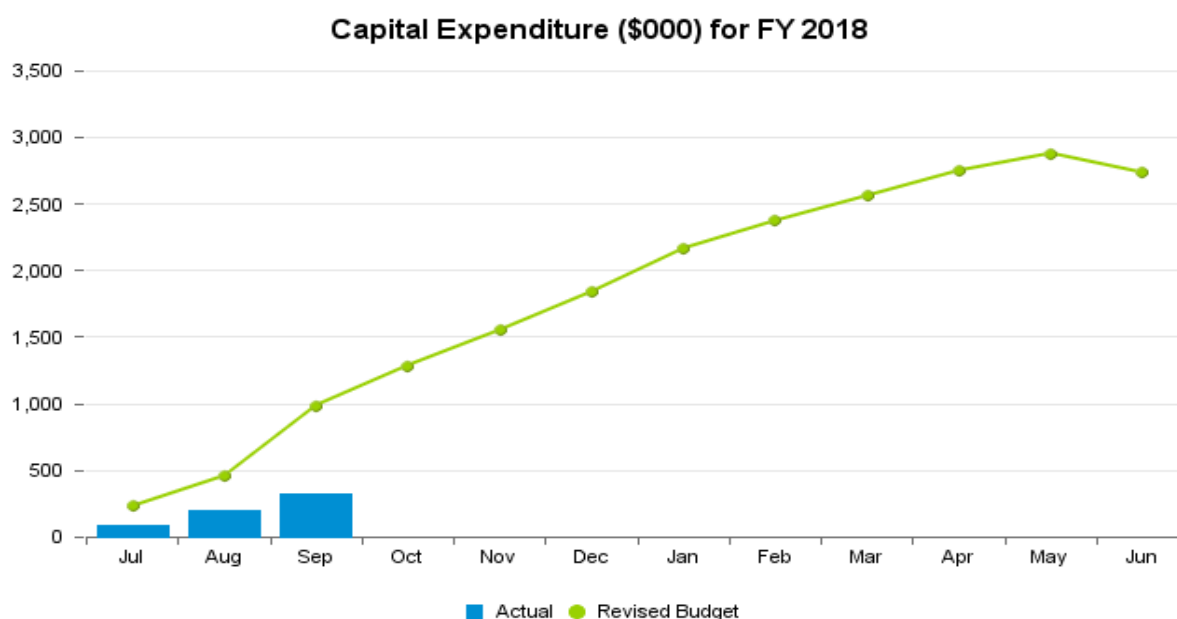
| Activity | Year To Date (\$000) | | | Full Year (\$000) | |
|------------------------------------|----------------------|----------------|------------|-------------------|--------------|
| | Actual | Revised Budget | Variance | Revised Budget | Annual Plan |
| Local community services | 1,228 | 1,097 | (131) | 3,672 | 3,645 |
| Local environmental management | 207 | 204 | (3) | 974 | 1,004 |
| Local governance | 259 | 259 | 0 | 1,038 | 1,038 |
| Local parks, sport and recreation | 451 | 637 | 186 | 3,153 | 2,641 |
| Local planning and development | 69 | 121 | 52 | 420 | 254 |
| Total Operating Expenditure | 2,214 | 2,318 | 104 | 9,257 | 8,582 |

Operating expenditure is \$2.2m to date, \$104k under budget.

The majority of the operational budget underspend is in local parks, sports and recreation activity and relates largely to parks maintenance work. 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. Community services overspend relates to timing of second quarter grant to Te Uru gallery. Final allocation in September of the Waitakere Ranges Heritage Area programme caused the underspend in the planning and development activity to date.

Note: Budgets reflect transfer of \$30k from online wastewater subsidy to Waitakere Ranges Heritage Area programme-(community weed bins project). The Locally driven initiatives budget (LDI) lines for "creating a Maori identity" of \$10k and 'Te Henga cultural landscape' of \$20k require amendment as these were not approved and are available for redistribution

Capital Expenditure



Capital Expenditure

| Activity | Year To Date (\$000) | | | Full Year (\$000) | |
|-----------------------------------|----------------------|----------------|------------|-------------------|--------------|
| | Actual | Revised Budget | Variance | Revised Budget | Annual Plan |
| Local community services | 94 | 218 | 124 | 603 | 424 |
| Local parks, sport and recreation | 230 | 768 | 538 | 2,129 | 2,022 |
| Total Capital Expenditure | 324 | 986 | 662 | 2,732 | 2,446 |

Capital expenditure to date is \$0.3m which is \$0.7m below budget to date.

The majority of the capital spend in the quarter was on Parrs Park toilet block renewal and Titirangi Library ceiling lighting renewal. Parks activity capital projects mainly contributing to the underspend to date are;

- a) Huia Domain Retaining Wall –physical works are now underway (\$294k)
- b) Various parks asset renewals at differing stages of progress, -design, tender and physical works. e.g. Parrs park toilet renewal expected completion in October 2017.
- c) Laingholm Hall refurbishment of roof, cladding and disability access to main entrance. Engaging contractor to start physical works.

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

In the current financial year there is a \$0.3m increase in the total capital budget. The main movements relate to parks coastal and asset renewals.

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 | 50 | 50 | 0 | 200 | 200 |
| ANZAC | 0 | 0 | 0 | 41 | 41 |
| Art on the beach | 0 | 3 | 3 | 12 | 12 |
| Capacity building programme | 0 | 14 | 14 | 58 | 58 |
| Community and Iwi Engagement | 0 | 7 | 7 | 28 | 28 |
| Community Arts Programmes | 10 | 10 | 0 | 40 | 40 |
| Community halls and facilities fund | 3 | 11 | 8 | 42 | 42 |
| Community placemaking initiatives | 0 | 2 | 2 | 7 | 7 |
| Community response operating fund | 0 | 3 | 3 | 12 | 14 |
| Community safety | 0 | 5 | 5 | 21 | 21 |
| Fees and charges subsidy | 1 | 1 | 0 | 2 | 0 |
| Going West festival | 60 | 60 | 0 | 60 | 60 |
| Kauri Karnival | 0 | 0 | 0 | 25 | 25 |
| Local civic functions | 0 | 1 | 1 | 3 | 3 |
| Local community grants | 37 | 23 | (14) | 75 | 75 |
| Local events fund | 41 | 26 | (15) | 106 | 106 |
| Local parks design guidelines | 0 | 0 | 0 | 17 | 0 |
| Neighbourhood development | 4 | 13 | 9 | 52 | 52 |
| WWI commemorations and heritage | 7 | 6 | (1) | 23 | 23 |
| Youth connections across Auckland | 0 | 5 | 5 | 20 | 20 |
| Total Local community services | 212 | 239 | 27 | 843 | 827 |

| Net Cost of Service | Year To Date (\$000) | | | Full Year (\$000) | |
|--|----------------------|----------------|------------|-------------------|--------------|
| | Actual | Revised Budget | Variance | Revised Budget | Annual Plan |
| Business subsidies - sustainability | 0 | 0 | 0 | 2 | 2 |
| Coastal and marine environment | 0 | 0 | 0 | 50 | 50 |
| Community environmental services | 26 | 26 | 0 | 103 | 103 |
| Kauri Dieback community co-ordinator | 12 | 12 | 0 | 48 | 48 |
| Manukau Harbour Forum and Activities | 0 | 0 | 0 | 8 | 8 |
| On- site wastewater subsidy scheme | 0 | 0 | 0 | 20 | 50 |
| Weed and Pest management | 10 | 6 | (4) | 100 | 100 |
| Total Local environmental management | 48 | 44 | (4) | 331 | 361 |
| Creating a Maori identity | 0 | 2 | 2 | 10 | 10 |
| LDI Programme Events in local parks | (2) | 0 | 2 | 3 | 3 |
| LDI Volunteers parks | 4 | 5 | 1 | 33 | 33 |
| Local parks design guidelines | 6 | 2 | (4) | 0 | 5 |
| Parks activation initiatives | 0 | 3 | 3 | 20 | 20 |
| Te Henga cultural landscape | 0 | 3 | 3 | 20 | 20 |
| WTK Parks information project | 0 | 4 | 4 | 25 | 25 |
| Total Local parks, sport and recreation | 8 | 19 | 11 | 111 | 116 |
| Gateway signs for the heritage area | 0 | 10 | 10 | 40 | 0 |
| Glen Eden prospectus implementation | 0 | 0 | 0 | 15 | 15 |
| New WHRA residents pack | 0 | 4 | 4 | 15 | 0 |
| Thrive | 0 | 2 | 2 | 8 | 8 |
| Youth Entrepreneurial Development | 0 | 0 | 0 | 5 | 5 |
| Total Local planning and development | 0 | 16 | 16 | 83 | 28 |
| Total | 268 | 317 | 49 | 1,369 | 1,332 |

Capital Expenditure – all projects

| Project Name | Year To Date (\$000) | | | Full Year (\$000) | |
|---|----------------------|----------------|------------|-------------------|--------------|
| | Actual | Revised Budget | Variance | Revised Budget | Annual Plan |
| Local library renewals | 94 | 96 | 2 | 266 | 160 |
| ACE - Leases renewals | 1 | 122 | 121 | 337 | 264 |
| Community services (GoA) | 94 | 218 | 124 | 603 | 424 |
| Parks - Asset renewals | 118 | 325 | 207 | 900 | 485 |
| Parks - Coastal asset renewals | 19 | 313 | 294 | 868 | 650 |
| Greenway and walkway development | 19 | 42 | 23 | 116 | 0 |
| Walkway development | 29 | 42 | 13 | 116 | 0 |
| Programme (Waitakere ranges) | 35 | 31 | (4) | 85 | 0 |
| Parks - Sports fields renewals | 0 | 9 | 9 | 25 | 25 |
| Town centre plan (Glen Eden) | 2 | 7 | 5 | 20 | 5 |
| ACE - Community house and centre renewals | 1 | 0 | (1) | 0 | 0 |
| ACE - Leases renewals | 9 | 0 | (9) | 0 | 0 |
| Locally driven initiatives (LDI Capex) | 0 | 0 | 0 | 0 | 857 |
| Parks sport and recreation (GoA) | 230 | 768 | 538 | 2,129 | 2,022 |
| Total | 327 | 987 | 660 | 2,732 | 2,447 |
| Subsidies and grants for capital expenditure | 0 | 0 | 0 | 0 | 0 |

