

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)	63	77	(14)	154	154
Operating revenue (LDI)	0	5	(5)	10	0
Operating expenditure (ABS)	2,761	3,570	809	7,166	6,211
Operating expenditure (LDI)	608	597	(11)	1,379	1,332
Operating expenditure (LGS)	519	519	0	1,038	1,038
Net Cost of Service	3,825	4,604	779	9,419	8,427
Subsidies and grants for capital expenditure	0	0	0	0	0
Capital expenditure	1,105	1,839	734	2,732	2,446

\$1.1m in capital expenditure and \$3.8m net operating expenditure has been invested in the Waitakere Ranges local board area for the six months ended 31 December 2017.

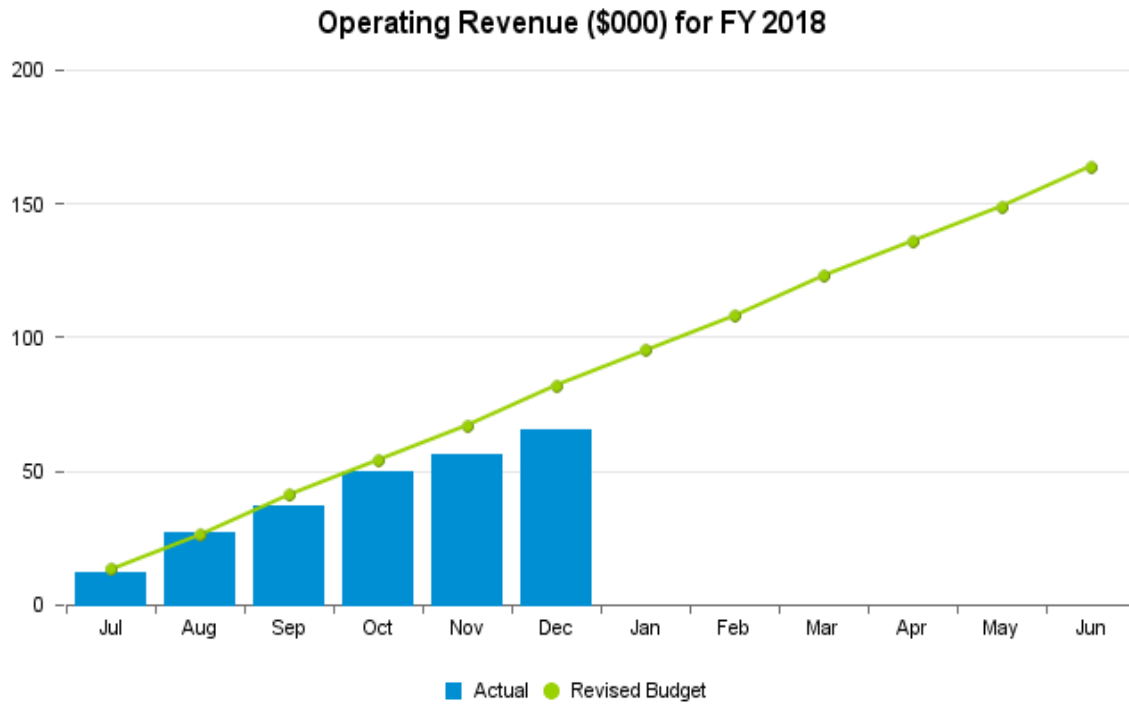
The majority of the capital expenditure was in Parks sports and recreation assets of \$0.8m with community services assets of \$0.3m. Overall an under-spend of \$0.7m. Details of the specific assets are on the following pages.

Net cost of service for the six months ended 31 December 2017 is \$779k 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



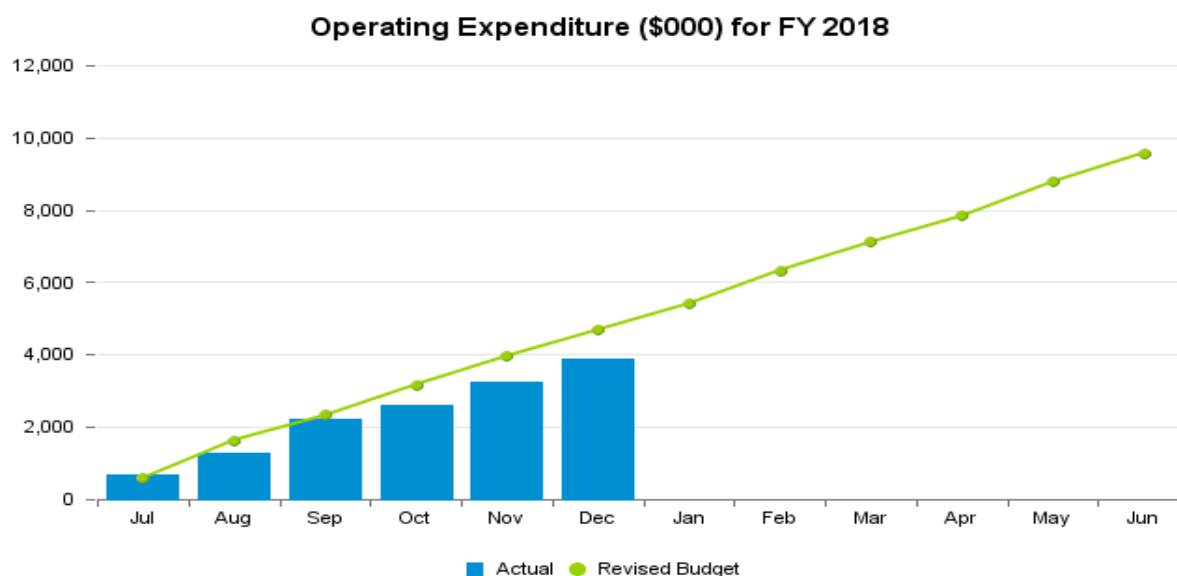
Operating Revenue

█ 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	58	82	(24)	164	154
Local parks, sport and recreation	6	0	6	0	0
Total Operating Revenue	64	82	(18)	164	154

Revenue is \$64k to date, \$18k 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

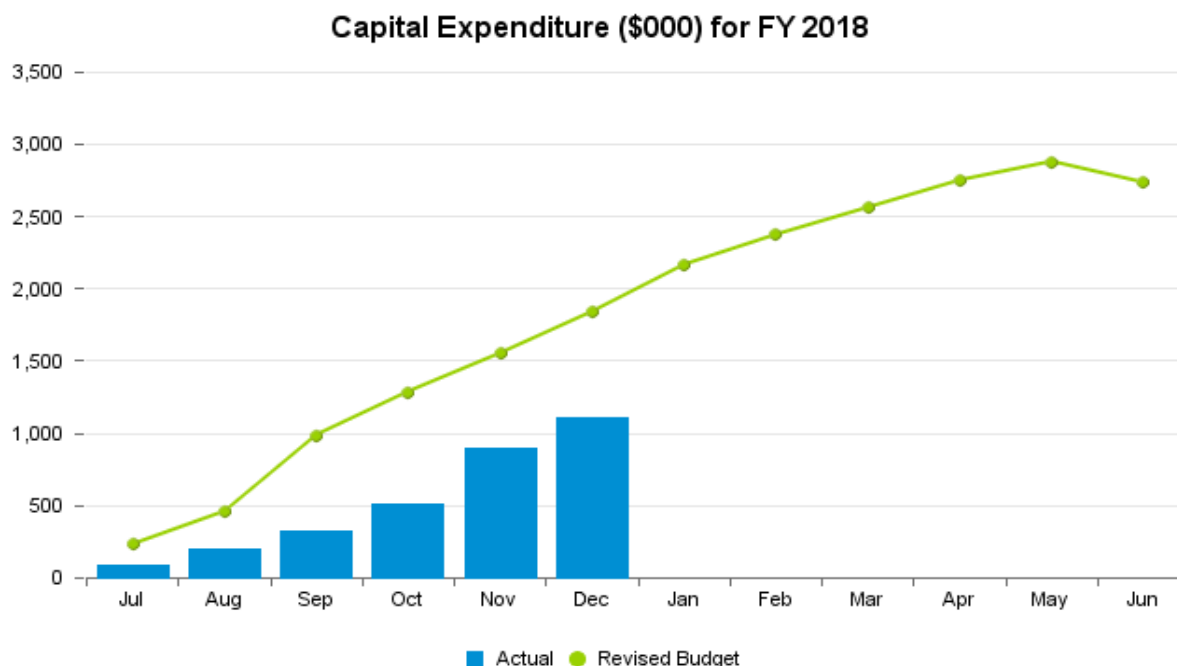
█ On Target
 █ Under Review
 █ Not Meeting Target

Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Local community services	2,092	1,911	(181)	3,702	3,645
Local environmental management	414	441	27	974	1,004
Local governance	519	519	0	1,038	1,038
Local parks, sport and recreation	745	1,597	852	3,429	2,641
Local planning and development	119	218	99	440	254
Total Operating Expenditure	3,889	4,686	797	9,583	8,582

Operating expenditure is \$3.9m to date, \$797k under budget.

The majority of the operational budget underspend is in local parks, sports and recreation activity and relates largely to parks maintenance work. There was an expectation under the new full facility maintenance contract of budget variances until baselines at local board level are established at the end of this financial year and the trend may continue through the year. This will be monitored by the community facilities department for any budget movements that are required. Community services overspend mainly relates to timing of third quarter grant to Te Uru gallery, allocation of the community halls fund, neighbourhood development funding and issue of community grants ahead of planned expenditure. The underspend in the planning and development activity to date relates to WRHA monitoring report yet to be finalised, heritage site mapping and weed free buffer zone projects behind planned schedule.

Capital Expenditure



Capital Expenditure

Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Local community services	333	449	116	603	424
Local parks, sport and recreation	772	1,390	618	2,129	2,022
Total Capital Expenditure	1,105	1,839	734	2,732	2,446

Capital expenditure to date is \$1.1m which is \$0.7m below budget to date.

The majority of the capital spend in the quarter was on Huia Domain Seawall 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 (\$173k)
- b) Various parks asset renewals at differing stages of progress, (\$333k) -design, tender, contract negotiations and physical works. E.g. contract negotiations on Piha South Road Reserve and Piha Domain toilet blocks.
- c) Laingholm Hall refurbishment of roof, cladding and disability access to main entrance. Re-scoping of project is required.

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

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	100	100	0	200	200
ANZAC	0	0	0	41	41
Art on the beach	0	6	6	12	12
Capacity building programme	48	29	(19)	58	58
Community and Iwi Engagement	1	14	13	28	28
Community Arts Programmes	25	20	(5)	40	40
Community halls and facilities fund	42	21	(21)	46	42
Community placemaking initiatives	7	3	(4)	7	7
Community response operating fund	0	6	6	56	14
Community safety	0	11	11	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	2	2	3	3
Local community grants	54	38	(16)	75	75
Local events fund	44	44	0	88	106
Local parks design guidelines	7	7	0	17	0
Neighbourhood development	53	26	(27)	52	52
WWI commemorations and heritage	22	12	(10)	23	23
Youth connections across Auckland	4	10	6	20	20
Total Local community services	468	408	(60)	873	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	10	10	50	50
Community environmental services	52	52	0	103	103
Kauri Dieback community co-ordinator	23	24	1	48	48
Manukau Harbour Forum and Activities	0	2	2	8	8
On- site wastewater subsidy scheme	0	0	0	20	50
Weed and Pest management	51	32	(19)	100	100
Total Local environmental management	125	120	(5)	331	361
Creating a Maori identity	0	0	0	0	10
LDI Programme Events in local parks	(1)	1	2	3	3
LDI Volunteers parks	6	13	7	33	33
Local parks design guidelines	0	0	0	0	5
Parks activation initiatives	10	8	(2)	20	20
Te Henga cultural landscape	0	0	0	0	20
WTK Parks information project	0	10	10	25	25
Total Local parks, sport and recreation	14	32	18	81	116
Gateway signs for the heritage area	0	20	20	40	0
Glen Eden prospectus implementation	0	0	0	0	15
Locally Driven Initiatives (ATEED)	1	0	(1)	20	0
New WHRA residents pack	0	8	8	15	0
Thrive	0	4	4	8	8
Youth Entrepreneurial Development	0	0	0	0	5
Total Local planning and development	1	32	31	83	28
Total	608	592	(16)	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
ACE - Leases renewals	6	219	213	392	239
Local library renewals	322	174	(148)	266	160
ACE - Community house and centre renewals	5	57	52	(55)	25
Community services (GoA)	333	449	116	603	424
Parks - Asset renewals	254	587	333	900	485
Parks - Coastal asset renewals	393	566	173	868	650
Walkway development	29	76	47	116	0
Greenway and walkway development	20	75	55	116	0
Programme (Waitakere ranges)	52	56	4	85	0
Parks - Sports fields renewals	7	16	9	25	25
Town centre plan (Glen Eden)	7	13	6	20	5
ACE - Community house and centre renewals	2	0	(2)	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)	772	1,390	618	2,129	2,022
Total	1,106	1,839	733	2,732	2,447
Subsidies and grants for capital expenditure	0	0	0	0	0

