

Appendix C - Financial Performance Henderson-Massey Local Board

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)	4,176	3,983	193	5,533	5,533
Operating revenue (LDI)	0	8	(8)	10	50
Operating expenditure (ABS)	16,014	16,098	84	21,291	20,343
Operating expenditure (LDI)	1,221	1,277	56	1,906	1,841
Operating expenditure (LGS)	861	861	0	1,148	1,148
Net Cost of Service	13,920	14,245	325	18,801	17,749
Subsidies and grants for capital expenditure	0	0	0	0	0
Capital expenditure	25,765	34,129	8,364	39,818	37,387

Summary

\$25.8m in capital expenditure and \$13.9m net operating expenditure has been invested in the Henderson Massey local board area for the nine months ended 31 March 2018.

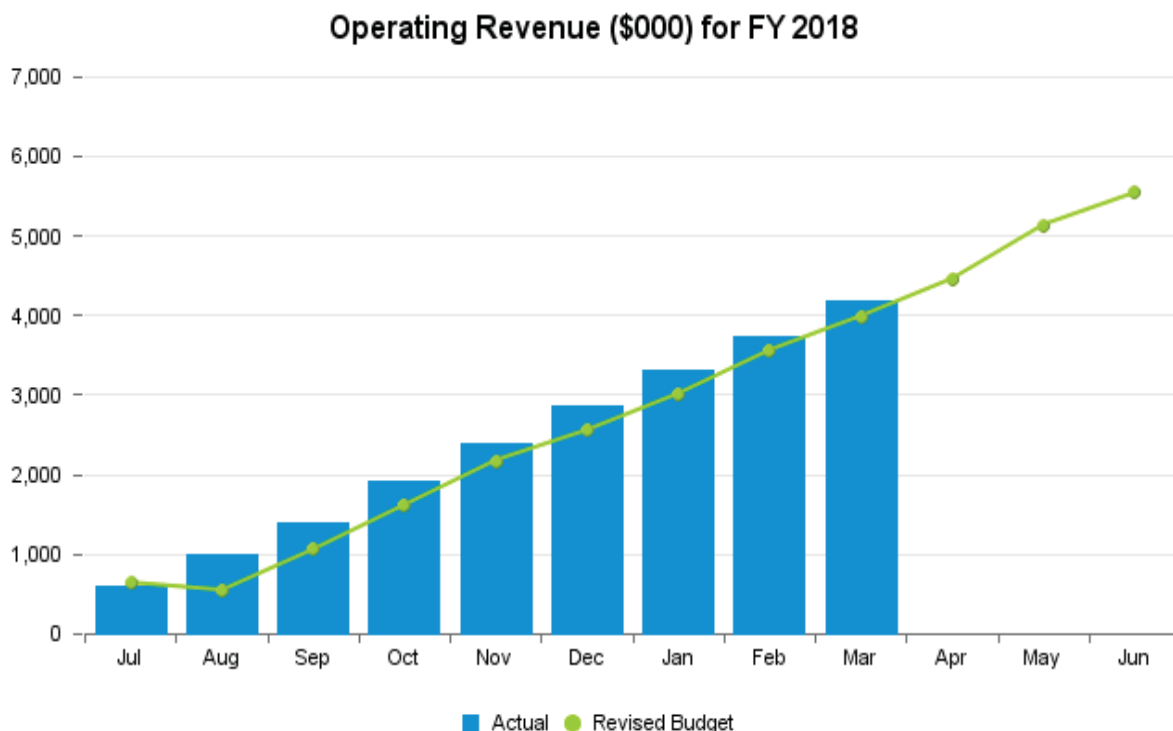
The majority of the capital expenditure was in Parks sports and recreation assets of \$20.7m with planning/development assets of \$4.5m. Overall an under-spend of \$8.4m. However, due to \$6.1m of costs for open space at Massey North being coded regionally the true under-spend is \$2.3m. Capital investment in the quarter to March 2018 was incurred mainly at the Westgate multi-purpose community facility building, sportsfield development at Massey Domain and Moire Park and development of Royal Reserve.

Details of the specific assets are on the following pages.

Net cost of service for the nine months ended 31 March 2018 is \$0.3m under budget and is explained in the following pages. The main cause of the variance is higher revenue from West Wave recreation centre and our community centres at Kelston and Te Atatu Peninsula together with lower library/community centre administrative costs and planned depreciation on stormwater assets not yet capitalised.

Any expected LDI operational projects to be carried forward to 18/19 will be incorporated into a report to the board in May 2018.

Operating Revenue



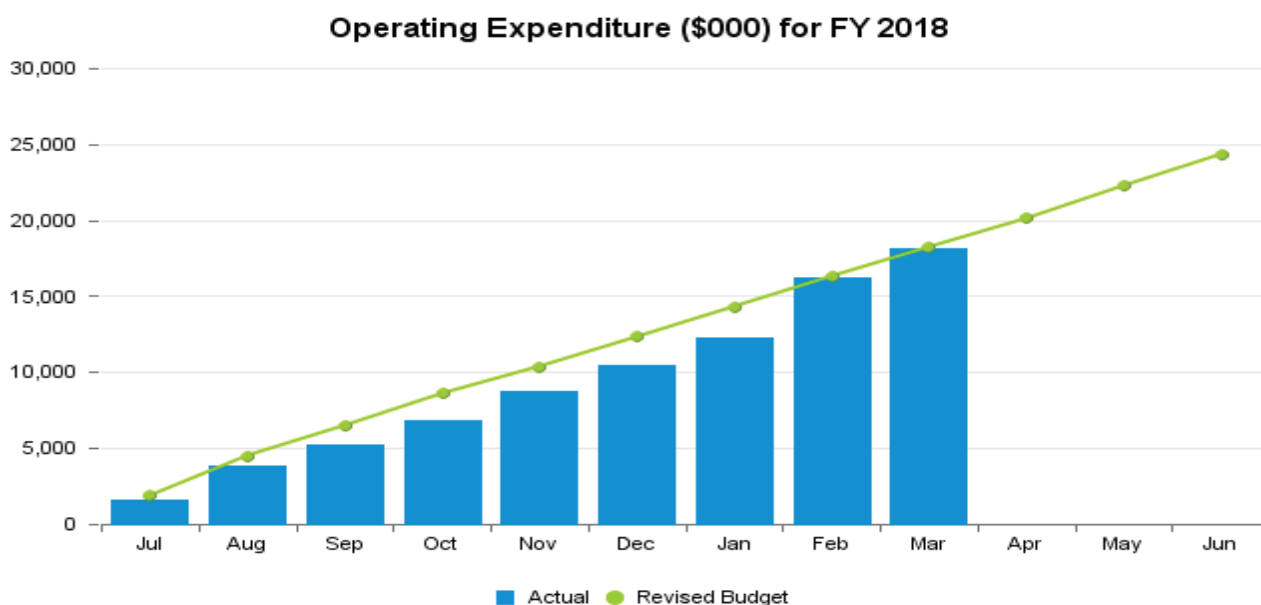
Operating Revenue

█ 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	344	262	82	350	390
Local parks, sport and recreation	3,832	3,729	103	5,193	5,193
Total Operating Revenue	4,176	3,991	185	5,543	5,583

Revenue for the nine months to March 2018 is \$0.2m (4.6%) above budget. This is due to learn to swim, after school care /recreation programmes and an increase in aquatic entrance and memberships fees ahead of target at West Wave. The increase in community services relates to improved revenue at the Kelston and Te Atatu Peninsula community centres.

Operating Expenditure



Operating Expenditure

█ On Target
 █ Under Review
 █ Not Meeting Target

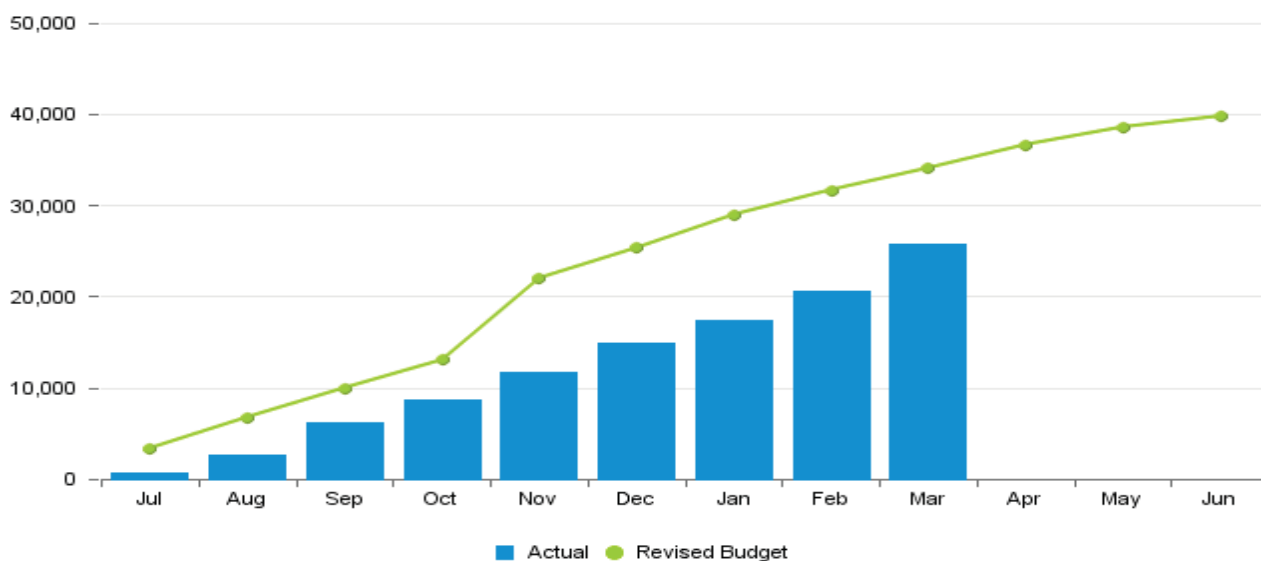
Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Local community services	5,971	6,098	127	8,255	8,032
Local environmental management	240	254	14	351	423
Local governance	861	861	0	1,148	1,148
Local parks, sport and recreation	9,973	9,848	(125)	13,031	12,173
Local planning and development	1,051	1,175	124	1,560	1,555
Total Operating Expenditure	18,096	18,236	140	24,345	23,331

Operating expenditure is \$140k below budget.

The community services underspend refers mainly to lower library/community centre administration costs, (ABS-Asset based services). Within the locally driven initiatives projects the board have \$62k of community response fund which has yet to be allocated out to specific projects, this has been workshopped and a report is coming to the board in May 2018. The under-spend in planning and development is depreciation on stormwater development at Westgate which has yet to be capitalised. These are partly offset by higher administrative costs at West Wave aquatic centre.

Capital Expenditure

Capital Expenditure (\$000) for FY 2018



Capital Expenditure

Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Local community services	530	566	36	632	64
Local parks, sport and recreation	20,703	24,120	3,417	27,294	22,143
Local planning and development	4,532	9,443	4,911	11,892	15,180
Total Capital Expenditure	25,765	34,129	8,364	39,818	37,387

Capital expenditure to date is \$25.8m which is \$8.4m below budget.

The majority of the capital spend in the quarter to March 2018 was incurred at the Westgate multi-purpose community facility building, sportsfield development at Massey Domain and Moire Park development of Royal Reserve, Stormwater ponds at Westgate and renewal of Te Pai Park Netball Court.

The under-spend is mainly due to:

- The development of Westgate multipurpose facility and town square where the physical works are progressing. The facility is anticipated to open to the public in the first quarter of 2019.(\$0.8m)
- Open spaces-Massey North (\$7.4m) \$6.1m cost to date coded regionally.
- Royal reserve physical works development continuing with delays caused by wet weather. (\$1.6m). Expected completion June/July 2018.
- Parks asset renewals are at various stages of either design, tender or construction.(\$0.7m)

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	153	153	0	204	204
ANZAC	0	0	0	15	15
Capacity building programme	336	220	(116)	293	293
Community Arts Programmes	18	14	(4)	18	18
Community placemaking initiatives	81	60	(21)	80	80
Community response operating fund	0	27	27	72	0
Community safety	13	23	10	30	30
Fees and charges subsidy	0	0	0	1	1
Local civic functions	0	7	7	10	10
Local community grants	61	62	1	124	124
Local events discretionary fund	1	0	(1)	0	0
Local events fund	175	157	(18)	270	270
Local job opportunities/skill devel	20	15	(5)	20	20
Maori responsiveness	21	23	2	30	30
Neighbourhood development	157	113	(44)	150	150
Older persons	7	7	0	10	10
West Recruitment	27	21	(6)	28	28
Youth connections across Auckland	4	38	34	50	(50)
Youth development initiatives	12	56	44	75	75
Total Local community services	1,087	995	(92)	1,480	1,308
Business subsidies - sustainability	0	1	1	2	2
Eco City activation	80	82	2	117	189
Environmental action plan	0	8	8	10	10
Nga Puna Manaaki Inanga project	12	15	3	23	23
Total Local environmental management	92	105	13	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	2	7	5	10	10
Henderson Fairy Lights	0	3	3	4	4
LDI Programme Events in local parks	1	14	13	20	20
LDI Volunteers parks	10	27	17	39	39
Recreation programmes	20	28	8	40	40
Signage plan	10	18	8	25	25
Sports and recreation investigation	0	6	6	9	9
Te Atatu South Park	0	11	11	15	15
Te Atatu Waka Ama	1	21	20	30	30
Te Rangī Hiroa nursery site	0	14	14	20	20
Whau walkway-planning and design	(5)	0	5	0	0
Total Local parks, sport and recreation	41	149	108	212	212
Henderson Urban eco centre	0	0	0	0	40
Locally Driven Initiatives (ATEED)	2	17	15	47	0
Maori enterprise	0	0	0	0	5
Planning support	0	3	3	5	0
Young Enterprise Scheme	0	0	0	0	2
Total Local planning and development	2	20	18	52	47
Total	1,221	1,269	48	1,896	1,791

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	464	412	(52)	461	18
ACE - Art facility renewals	127	112	(15)	125	0
ACE - Leases renewals	13	41	28	46	46
Library build (Ranui)	(74)	0	74	0	0
Community services (GoA)	530	566	36	632	64
Multi-purpose community facility (Westgate)	13,470	14,310	840	16,000	16,000
General park development	1,601	3,238	1,637	3,621	0
Sport development	3,043	2,681	(362)	2,998	665
Parks - Asset renewals	1,762	2,485	723	2,779	2,806
Leisure facility building renewals	505	608	103	1,004	375
Parks - Sports fields renewals	239	363	124	406	554
General park restoration (SH16/20)	9	194	185	217	292
Parks - Coastal asset renewals	6	149	143	167	19
Greenway and walkway development	3	91	88	102	102
ACE - Community house and centre renewals	2	0	(2)	0	0
ACE - Leases renewals	38	0	(38)	0	0
Leisure facility equipment renewals	8	0	(8)	0	0
Locally driven initiatives (LDI Capex)	13	0	(13)	0	1,331
Recreation centre (Te Rangi Hiroa)	3	0	(3)	0	0
Parks sport and recreation (GoA)	20,703	24,120	3,417	27,294	22,143
Open spaces (Massey North)	0	7,400	7,400	8,206	6,474
Stormwater PC15 (Totara ponds)	4,481	2,043	(2,438)	3,386	3,862
Stormwater PC14 (Waiarohia ponds)	8	0	(8)	300	4,845
Town square PC15 (Massey North)	43	0	(43)	0	0
Planning (GoA)	4,532	9,443	4,911	11,892	15,180
Total	25,764	34,127	8,363	39,818	37,387
Subsidies and grants for capital expenditure	0	0	0	0	0