

## 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)	432	389	43	521	521
Operating revenue (LDI)	0	8	(8)	10	25
Operating expenditure (ABS)	4,919	4,830	(89)	6,521	6,316
Operating expenditure (LDI)	537	642	105	1,011	935
Operating expenditure (LGS)	781	781	0	1,041	1,041
<b>Net Cost of Service</b>	<b>5,806</b>	<b>5,856</b>	<b>50</b>	<b>8,042</b>	<b>7,746</b>
<b>Subsidies and grants for capital expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital expenditure</b>	<b>1,563</b>	<b>3,247</b>	<b>1,684</b>	<b>3,694</b>	<b>3,678</b>

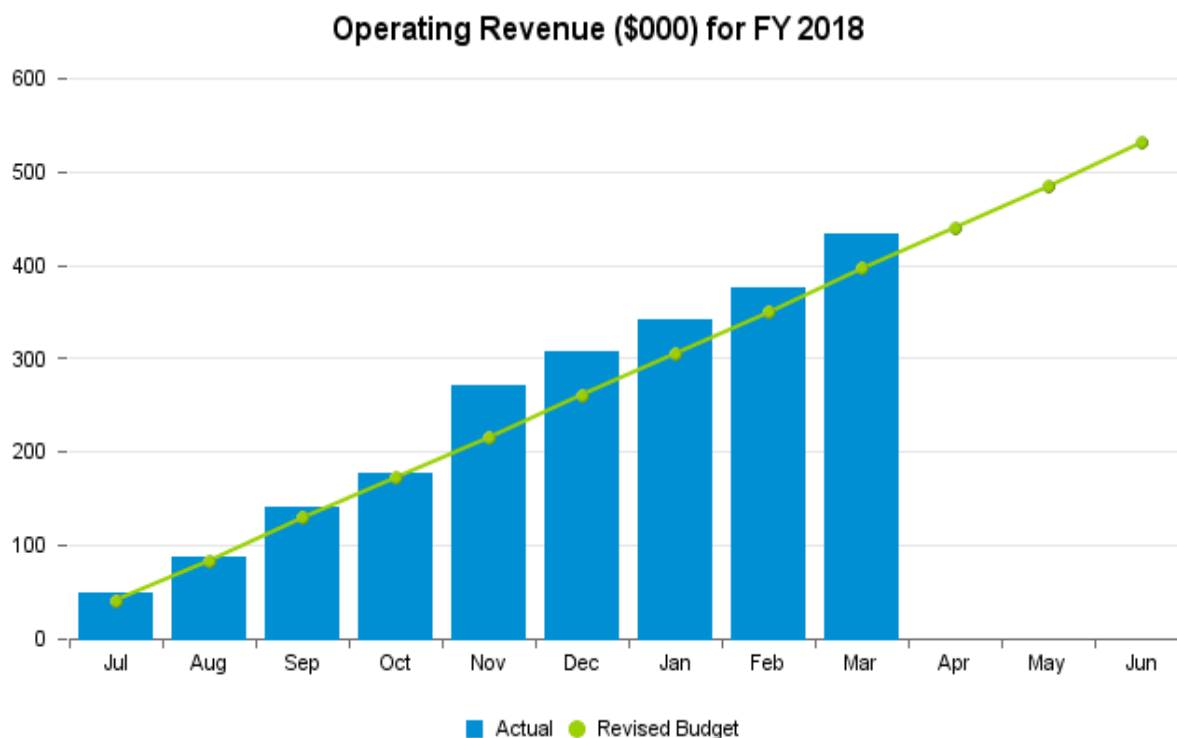
\$1.6m in capital expenditure and \$5.8m net operating expenditure has been invested in the Puketapapa local board area for the nine months ended 31 March 2018.

Net cost of service for the nine months ended 31 March 2018 is \$50k under budget and is explained in the following pages. The main variance relates to lower administrative costs at Wesley community centre /Roskill youth zone and the streetscape work at Dominion Road on hold until new government's transport policy released, offset by higher full facility contract maintenance than planned.

The majority of the capital expenditure was in Parks sports and recreation assets of \$1.4m with \$0.2m in community services. Overall this represent an under-spend of \$1.7m. Details of the specific assets are on the following pages.

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

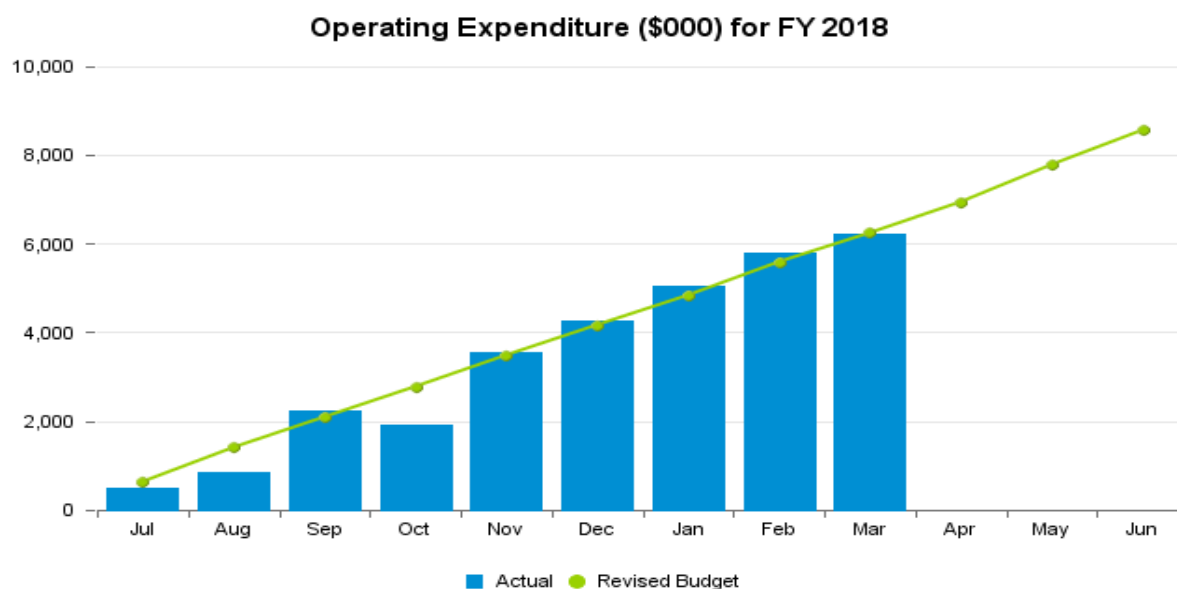
█ On Target   
 █ Under Review   
 █ Not Meeting Target

Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Local community services	431	373	58	497	512
Local parks, sport and recreation	1	24	(23)	34	34
<b>Total Operating Revenue</b>	<b>432</b>	<b>397</b>	<b>35</b>	<b>531</b>	<b>546</b>

**Revenue** is \$432k to date, \$35k above budget.

The nine month period to March 2018 have seen higher than anticipated revenues mainly from the Wesley and Fickling community centres, together with fixed income from Pah Homestead café received earlier than planned. Central sportsfield charges no longer applied will result in under recovery of \$34k for the year. This is being adjusted as part of the long term plan.

## 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	2,219	2,270	51	3,104	3,069
Local environmental management	20	28	8	87	81
Local governance	781	781	0	1,041	1,041
Local parks, sport and recreation	3,191	3,112	(79)	4,239	4,034
Local planning and development	26	62	36	102	67
<b>Total Operating Expenditure</b>	<b>6,237</b>	<b>6,253</b>	<b>16</b>	<b>8,573</b>	<b>8,292</b>

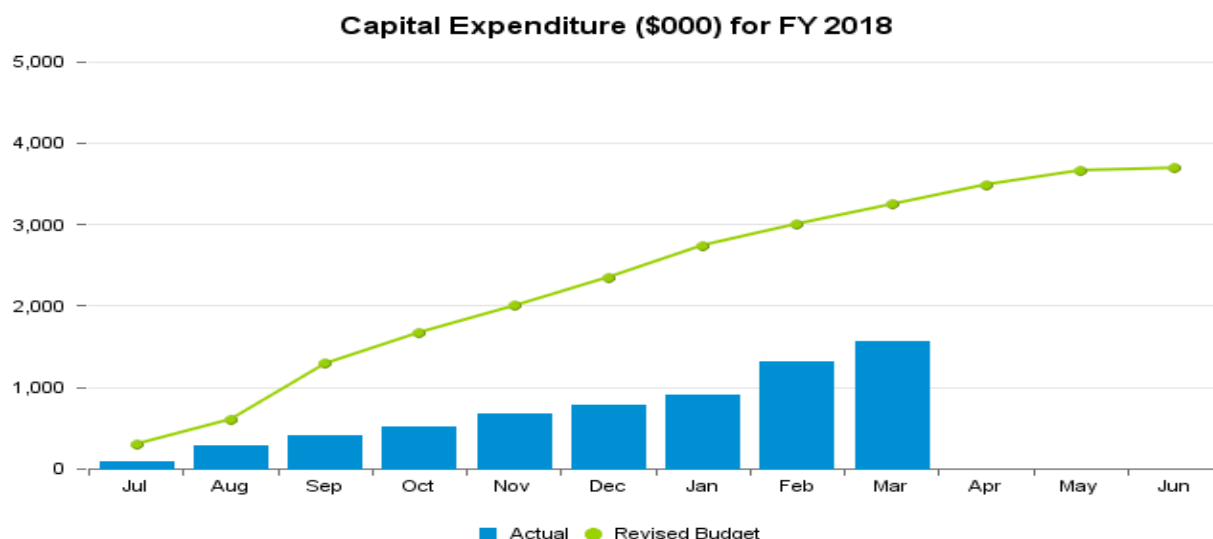
**\*Operating expenditure** is \$6.2m to date, under budget by \$16k.

Community services is under budget mainly due to lower administrative costs at Wesley community centre and Roskill youth zone. The under-spend in planning and development relates to Mt Roskill village revitalisation project where the Dominion Road streetscape upgrade project is on hold following the new government's emerging transport policy. These are partly offset by higher than anticipated full facility contract maintenance and until baselines at local board level are established at the end of this financial year the trend may continue through the year.

The carry forward of \$10k for revitalisation of town centre is currently not shown on work programme this is to be combined with Mt Roskill village revitalisation project.

\*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	153	157	4	175	1,438
Local parks, sport and recreation	1,410	3,090	1,680	3,519	1,765
Local planning and development	0	0	0	0	475
<b>Total Capital Expenditure</b>	<b>1,563</b>	<b>3,247</b>	<b>1,684</b>	<b>3,694</b>	<b>3,678</b>

**Capital Expenditure** of \$1.6m is \$1.7m below budget year to date.

The majority of the capital spend in the quarter was for sauna upgrade at Cameron Pool, hard surface renewals across a number of sites in board area and linkage improvement works at Fearon park and Harold Long reserve.

The under-spend relates mainly to:

- a) Streetscape improvements at (Mt Roskill/Dominion Road) Auckland Transport's Dominion Road streetscape upgrade project is on hold following the new government's emerging transport policy. The community liaison group has been advised of the hold, and a decision from Auckland Transport about the delivery of that lead project will be made and communicated in the next quarter.
- b) LDI capex; Namely, renewals on Noton Road car park consent now awarded. Construction phase expected late summer 2017/18. Pathways at Freeland reserve has been reallocated to construction of a toilet at Walmsley Park. Arthur Faulkner - tennis courts renewal still on hold pending the completion of concept design. Lynfield Cove Reserve - renew tracks at tender stage for physical works
- c) Car parking improvements at Harold Long and Fearon Reserve, Keith Hay Park - Noton Road. Stage one has now been completed. Physical works now underway on stage two.
- d) Sportsfields improvements: Concept for lighting and platform upgrade complete for Three Kings reserve completed, confirm options for upgrade with local board. Mt Roskill War Memorial - install lights on field 1, at detailed design stage, next stage consultation with user groups Keith Hay Park- a lighting feasibility assessment for Keith Hay Park to be completed and presented back to local board.

## 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	146	146	0	194	194
Capacity building programme	73	61	(12)	82	82
Christmas events	22	25	3	25	25
Community Arts Programmes	5	8	3	11	11
Community placemaking initiatives	11	14	3	19	19
Community safety	(1)	0	1	0	0
Events Capacity Building	0	5	5	7	7
Extended Library hours	8	8	0	10	10
Fees and charges subsidy	16	16	0	22	22
Inclusion and diversity	5	4	(1)	5	5
Local civic functions	0	9	9	12	12
Local community grants	137	87	(50)	174	174
Local events discretionary fund	24	23	(1)	46	46
Movies in parks local	0	0	0	12	12
Neighbours day events	0	2	2	2	2
Social innovation and enterprise	10	7	(3)	10	10
Wesley Market support	4	7	3	10	10
Whare restoration support	(3)	19	22	25	25
Youth connections across Auckland	15	18	3	25	(25)
<b>Total Local community services</b>	<b>471</b>	<b>460</b>	<b>(11)</b>	<b>691</b>	<b>641</b>
Business subsidies - education	0	1	1	3	3
Carbon reduction initiatives	2	4	2	10	10
Healthy homes project	13	5	(8)	36	30
Local streams restoration	5	15	10	30	30
Manukau Harbour Forum	0	4	4	8	8
<b>Total Local environmental management</b>	<b>20</b>	<b>28</b>	<b>8</b>	<b>87</b>	<b>81</b>

Net Cost of Service	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Community-led initiatives - health	0	7	7	10	10
Creating a Maori identity	3	7	4	10	10
Greenways plans	(1)	0	1	0	0
Informal social recreation projects	3	3	0	4	4
LDI Volunteers parks	9	13	4	18	18
Manukau Harb/Foreshore pine tree removal	(2)	29	31	42	42
Manukau Harbour Foreshore Weed/Pest mngt	4	0	(4)	0	0
Native forest maintenance and restoration	0	6	6	8	8
Parks improvements	20	35	15	50	50
<b>Total Local parks, sport and recreation</b>	<b>36</b>	<b>100</b>	<b>64</b>	<b>142</b>	<b>142</b>
Business voice and networking support	0	0	0	0	20
Locally Driven Initiatives (ATEED)	10	1	(9)	21	0
Mt. Roskill Village revitalisation	0	37	37	50	25
Revitalisation of town centres	0	8	8	10	0
Young Enterprise Scheme	0	0	0	0	1
<b>Total Local planning and development</b>	<b>10</b>	<b>46</b>	<b>36</b>	<b>81</b>	<b>46</b>
<b>Total</b>	<b>537</b>	<b>634</b>	<b>97</b>	<b>1,001</b>	<b>910</b>

Net Cost of Service	Year To Date (\$000)			Full Year (\$000)	
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Community-led initiatives - health	0	7	7	10	10
Creating a Maori identity	3	7	4	10	10
Greenways plans	(1)	0	1	0	0
Informal social recreation projects	3	3	0	4	4
LDI Volunteers parks	9	13	4	18	18
Manukau Harb/Foreshore pine tree removal	(2)	29	31	42	42
Manukau Harbour Foreshore Weed/Pest mngt	4	0	(4)	0	0
Native forest maintenance and restoration	0	6	6	8	8
Parks improvements	20	35	15	50	50
<b>Total Local parks, sport and recreation</b>	<b>36</b>	<b>100</b>	<b>64</b>	<b>142</b>	<b>142</b>
Business voice and networking support	0	0	0	0	20
Locally Driven Initiatives (ATEED)	10	1	(9)	21	0
Mt. Roskill Village revitalisation	0	37	37	50	25
Revitalisation of town centres	0	8	8	10	0
Young Enterprise Scheme	0	0	0	0	1
<b>Total Local planning and development</b>	<b>10</b>	<b>46</b>	<b>36</b>	<b>81</b>	<b>46</b>
<b>Total</b>	<b>537</b>	<b>634</b>	<b>97</b>	<b>1,001</b>	<b>910</b>

## 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	93	81	(12)	91	125
Community facility renewals	1	29	28	33	0
ACE - Art facility renewals	14	18	4	21	8
Climate control system upgrade (Pah Homestead)	41	9	(32)	10	1,002
Library furniture and fitting renewals	4	9	5	10	10
ACE - Leases renewals	1	6	5	6	6
Functions facility (Pah Homestead)	0	4	4	5	288
<b>Community services (GoA)</b>	<b>153</b>	<b>157</b>	<b>4</b>	<b>175</b>	<b>1,438</b>
Parks - Asset renewals	676	955	279	1,068	514
Locally driven initiatives (LDI Capex)	27	442	415	494	600
Linkage improvements (Fearon Park - Harold Long Reserve)	114	429	315	480	157
Village Centre Upgrade (Mt Roskill/Dominion Road )	0	425	425	475	0
Sport development	11	346	335	387	480
Parks - Sports fields renewals	232	200	(32)	224	0
Greenway and walkway development	24	161	137	180	0
Leisure facility building renewals	322	120	(202)	197	13
Car park upgrades and signage	1	12	11	14	0
Walkway (Manukau foreshore)	1	0	(1)	0	0
<b>Parks sport and recreation (GoA)</b>	<b>1,410</b>	<b>3,090</b>	<b>1,680</b>	<b>3,519</b>	<b>1,765</b>
Village Centre Upgrade (Mt Roskill/Dominion Road )	0	0	0	0	475
<b>Planning (GoA)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>475</b>
<b>Total</b>	<b>1,562</b>	<b>3,246</b>	<b>1,684</b>	<b>3,694</b>	<b>3,678</b>
<b>Subsidies and grants for capital expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>