

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)	210	202	8	270	270
Operating revenue (LDI)	0	8	(8)	10	0
Operating expenditure (ABS)	7,241	5,551	(1,690)	7,087	6,950
Operating expenditure (LDI)	797	943	146	1,507	1,452
Operating expenditure (LGS)	1,166	1,168	2	1,558	1,558
Net Cost of Service	8,993	7,452	(1,541)	9,872	9,690
Subsidies and grants for capital expenditure	1,541	0	1,541	0	0
Capital expenditure	3,303	2,961	(342)	3,311	7,966

\$3.3m in capital expenditure and \$9.0m net operating expenditure has been invested in the Whau local board area for the 9 months ended 31 March 2018.

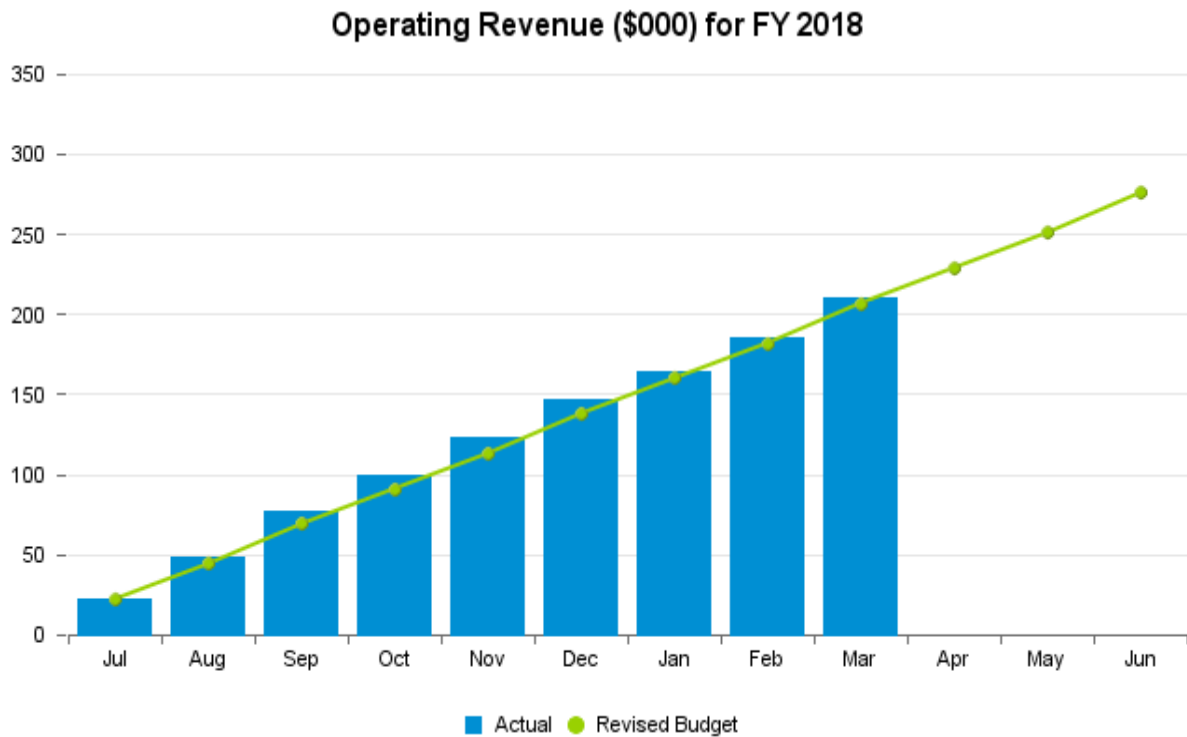
Net cost of service for the nine months ended 31 March 2018 is \$1.5m (20.7%) over budget and is explained in the following pages. The main variance relates to the higher full facility contract maintenance than planned.

The majority of the capital spend is in the Park, Sport and recreation assets of \$3.3m. Overall capital expenditure is \$0.3m above 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.

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

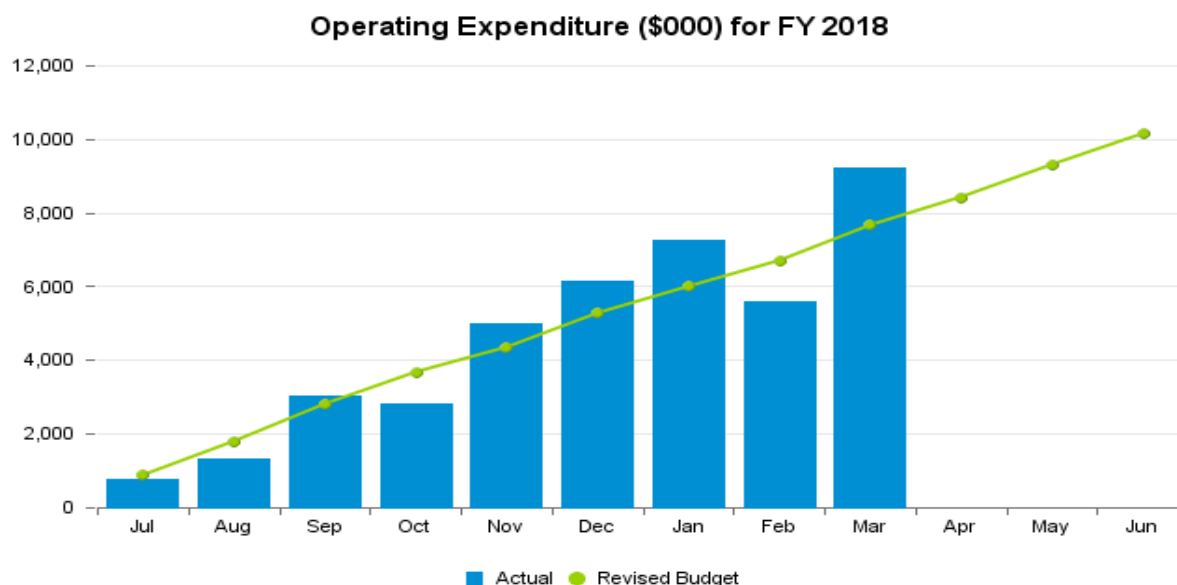
█ On Target
 █ Under Review
 █ Not Meeting Target

Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Local community services	210	210	0	280	270
Total Operating Revenue	210	210	0	280	270

Revenue is \$210k to date, as per 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

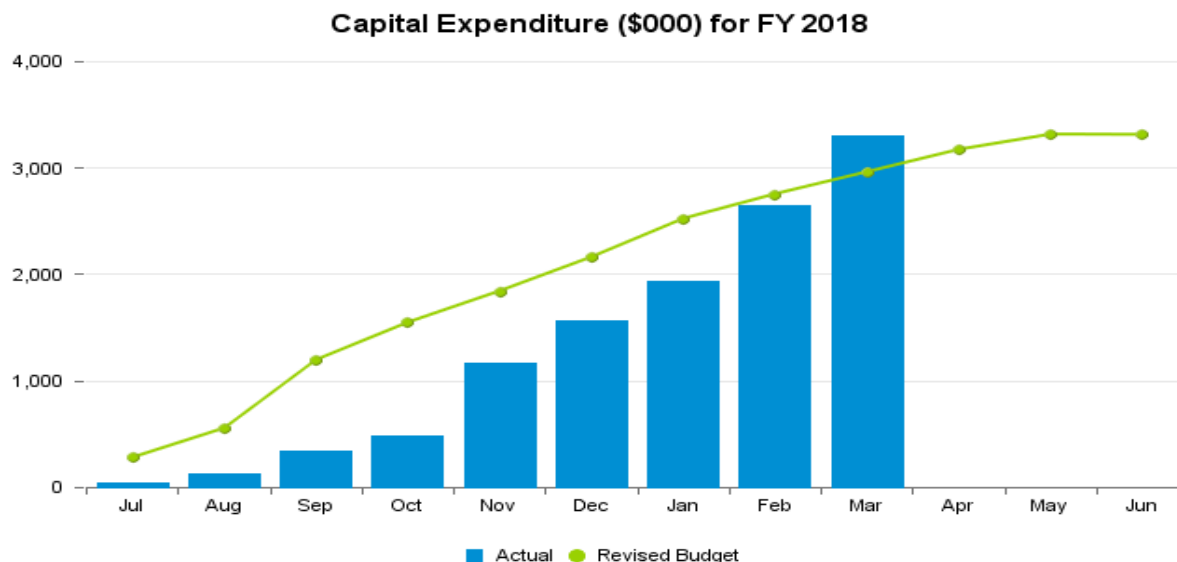
█ On Target
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Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Local community services	2,755	2,850	95	3,878	3,814
Local environmental management	115	108	(7)	208	205
Local governance	1,166	1,168	2	1,558	1,558
Local parks, sport and recreation	4,415	2,615	(1,800)	3,529	3,371
Local planning and development	752	920	168	979	1,012
Total Operating Expenditure	9,203	7,661	(1,542)	10,152	9,960

Operating expenditure is \$1.5m above budget.

This largely refers to the full facility contract maintenance where the parks, sport and recreation activity is \$1.8m above budget. The new maintenance contract continues to trend well above planned budget and until baselines at local board level are established at the end of this financial year the trend is expected continue through to the year end. The planning and development underspend refers mainly to payment of the Avondale BID grant which has been incorrectly coded regionally. This will be corrected next quarter. Locally Driven Initiatives (LDI) projects are below budget to date by \$138k. The main underspends being community placemaking initiatives \$40k, revitalisation of town centres \$41k and local events fund \$40k. Of these the scoping works for the town centre revitalisation is yet to be finalised and delivery before year end is in doubt.

Capital Expenditure



Capital Expenditure

Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Local community services	56	269	213	301	451
Local parks, sport and recreation	3,254	2,692	(562)	3,010	5,273
Local planning and development	(7)	0	7	0	2,242
Total Capital Expenditure	3,303	2,961	(342)	3,311	7,966

Capital expenditure to date is \$3.3m an over spend of \$342k to date. The majority of the capital spend in the quarter to March was in development work at Brains Park.

The overspend mainly relates to;

- a) Sand-carpeting work at Brains Park and Ken Maunder park of \$1.6m above budget
Offset by;
- b) Parks asset renewals projects delayed due to consent and tendering issues a number of which are now at delivery stage \$231k below budget
- c) Greenway and walkway development-(Te Whau Pathway) Stage 1B at tendering for physical work, Stage 2a at planning and procurement plan stage.-\$267k below budget
- d) General park restoration. Holly St to Heron Park - install walkway. Physical work started planned to complete July 2018. \$440k below budget.

LDI Expenditure – All Projects

Locally Driven Initiatives (Operating Expenditure)

Net Cost of Service	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
ACE LDI Staff allocation	141	141	0	188	188
ANZAC	0	0	0	18	18
Capacity building programme	50	38	(12)	50	50
Community Arts Programmes	85	64	(21)	85	85
Community facilities - support programme	10	7	(3)	10	10
Community placemaking initiatives	46	86	40	130	85
Extended Library hours	39	39	0	52	52
Kai Across the Whau	15	11	(4)	15	15
Local civic functions	4	0	(4)	0	0
Local community grants	69	75	6	150	195
Local events fund	33	73	40	146	146
Maori responsiveness	0	4	4	5	5
Neighbourhood development	1	0	(1)	0	0
Pacific and Ethnic voices	6	19	13	25	25
Revitalisation of town centres	0	41	41	55	0
Youth capacity building	35	26	(9)	35	35
Youth connections across Auckland	4	23	19	30	30
Total Local community services	539	647	108	994	939
Business subsidies - sustainability	0	1	1	2	2
Catchment Care	12	10	(2)	13	13
Community environmental services	79	79	0	105	95
Environmental management programmes	10	6	(4)	20	0
Ethnic Communities Engagement	5	3	(2)	5	5
Healthy homes project	7	0	(7)	25	20
Landcare report	0	0	0	25	20
Manukau Harbour Forum	0	2	2	5	5
Rental housing quality project-West	2	3	1	3	0
Sustainable Initiatives	0	5	5	5	45
Total Local environmental management	115	108	(7)	208	205

Locally Driven Initiatives (Operating Expenditure)

Net Cost of Service	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Creating a Maori identity	3	7	4	10	10
Greenways plans	38	49	11	70	50
LDI Volunteers parks	19	26	7	37	37
Park community partnerships	49	46	(3)	65	65
Recreation programmes	20	0	(20)	40	40
Total Local parks, sport and recreation	128	127	(1)	222	202
Avondale development programme co-ordination	0	12	12	16	0
Heritage protection project	12	15	3	20	20
Local Economic Development Program	0	0	0	0	30
Locally Driven Initiatives (ATEED)	1	22	21	31	0
Migrant Business Support program	2	4	2	6	0
Revitalisation of town centres	0	0	0	0	55
Young Enterprise Scheme	0	0	0	0	1
Total Local planning and development	16	53	37	73	106
Total	797	935	138	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	15	98	83	110	110
Library furniture and fitting renewals	7	66	59	73	73
Local library renewals	34	60	26	67	28
Community centre replacement (Avondale)	0	45	45	50	241
Community services (GoA)	56	269	213	301	451
Parks - Asset renewals	432	663	231	741	573
Greenway and walkway development	320	587	267	656	1,000
General park development	587	528	(59)	590	0
General park restoration (SH16/20)	30	470	440	526	525
Sport development	1,832	211	(1,621)	236	950
Play space, walkway and landscaping (Crown Lynn)	4	89	85	100	251
Locally driven initiatives (LDI Capex)	30	55	25	61	1,324
Recreation centre development	0	54	54	60	610
Parks - Sports fields renewals	8	36	28	40	40
Changing rooms (Blockhouse Bay Rec Reserve)	(8)	0	8	0	0
Sports Field Capacity	19	0	(19)	0	0
Parks sport and recreation (GoA)	3,254	2,692	(562)	3,010	5,273
Signage (New Lynn Gateway)	(8)	0	8	0	0
Stormwater pond (Crown Lynn precinct)	1	0	(1)	0	2,242
Planning (GoA)	(7)	0	7	0	2,242
Total	3,303	2,962	(341)	3,311	7,966
Subsidies and grants for capital expenditure	1,541	0	1,541	0	0

