

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)	133	154	(21)	154	154
Operating revenue (LDI)	0	10	(10)	10	0
Operating expenditure (ABS)	7,485	7,156	(329)	7,156	6,211
Operating expenditure (LDI)	1,267	1,379	112	1,379	1,332
Operating expenditure (LGS)	1,037	1,038	1	1,038	1,038
Net Cost of Service	9,656	9,409	(247)	9,409	8,427

Capital expenditure	2,041	2,732	691	2,732	2,446
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\$2.0m in capital expenditure and \$9.7m net operating expenditure was invested in the Waitakere Ranges local board area for the year ended 30 June 2018.

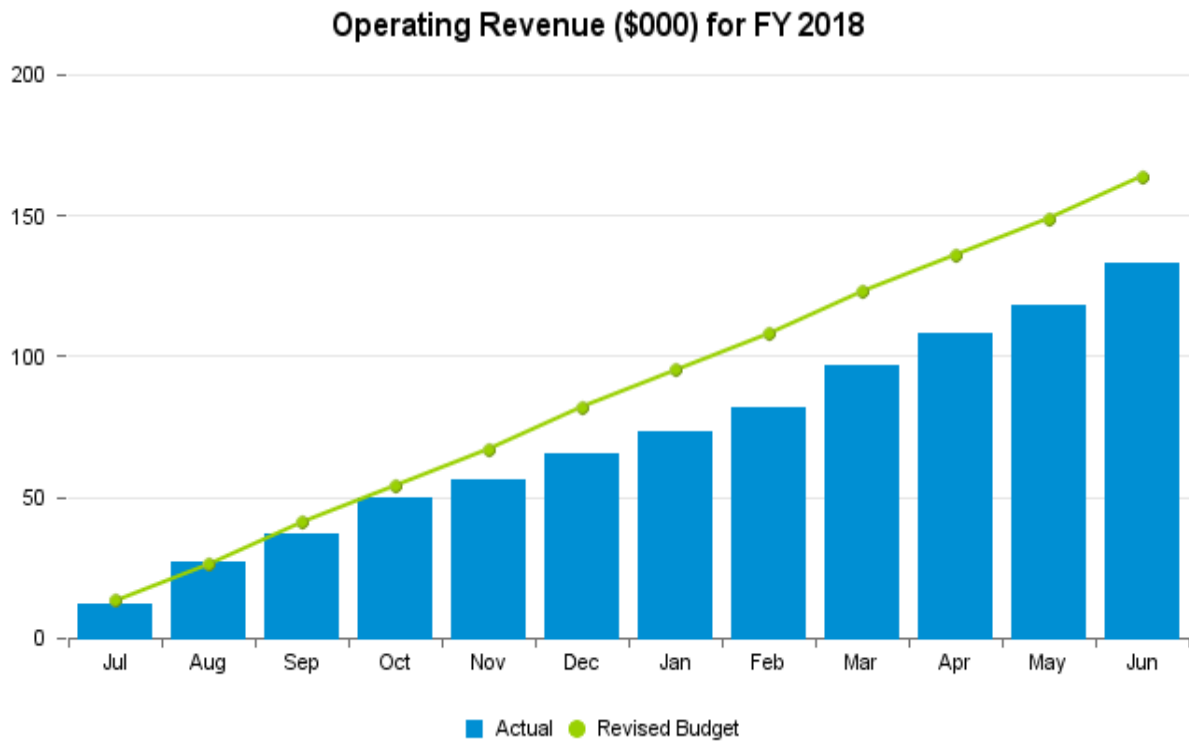
Most of the capital investment was in Parks sports and recreation assets of \$1.6m with community services assets of \$0.4m. Overall an under-spend of \$700k. Details of the specific assets are on the following pages.

Net cost of service for the year was \$247k under budget and is explained in the following pages. The major variance is in the parks activity relating to lower full facility contract maintenance than planned.

The board approved \$78k of locally driven initiatives (LDI) budget to be carried forward to next year for projects yet to be completed. A list of these projects follows:

Project	Budget
Gateway signs heritage area	\$ 40,000
WRHA Residents Pack	\$ 15,000
Implementation of the Glen Eden Prospectus	\$ 15,000
Youth Entrepreneurship Development	\$ 5,000
Youth connections	\$ 3,500
TOTAL	\$ 78,500

Operating Revenue

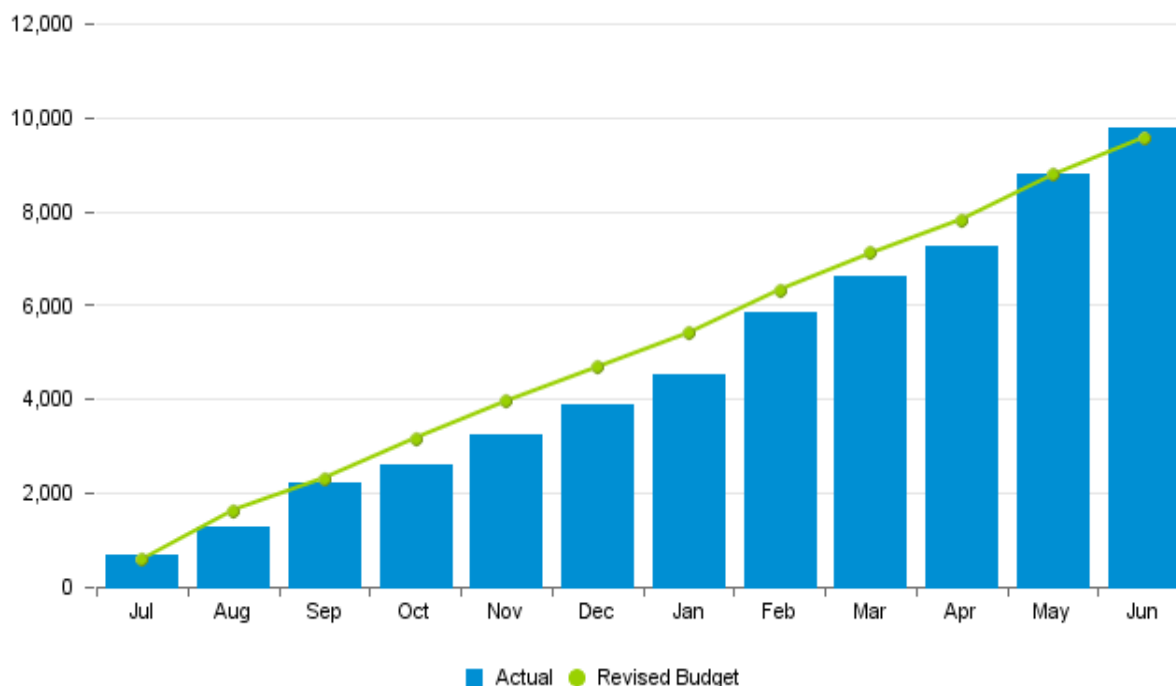


Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Local community services	123	164	(41)	164	154
Local parks, sport and recreation	10	0	10	0	0
Total Operating Revenue	133	164	(31)	164	154

Revenue was \$133k for the year, \$31k under budget and is due to lower usage of the Titirangi War Memorial Hall than planned, partly offset by unbudgeted filming revenue received.

Operating Expenditure

Operating Expenditure (\$000) for FY 2018



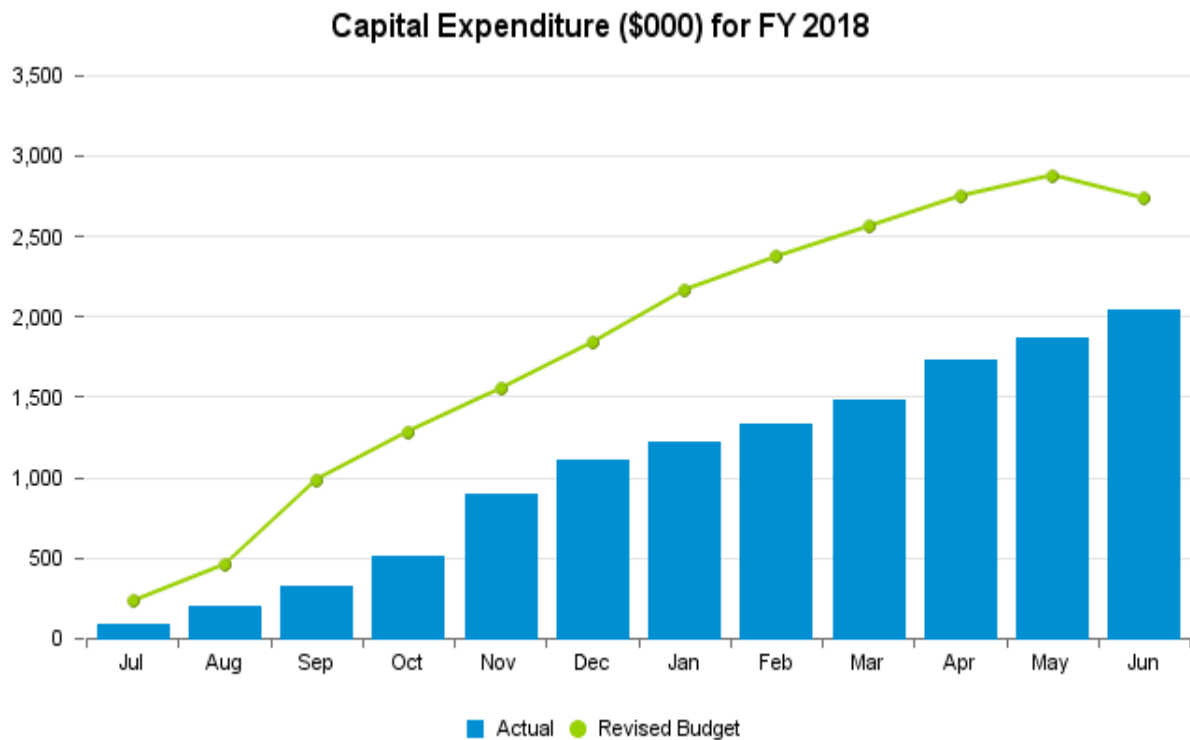
Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Local community services	3,599	3,726	127	3,726	3,645
Local environmental management	901	929	28	929	1,004
Local governance	1,037	1,038	1	1,038	1,038
Local parks, sport and recreation	3,958	3,439	(519)	3,439	2,641
Local planning and development	294	440	146	440	254
Total Operating Expenditure	9,789	9,572	(217)	9,572	8,582

Operating expenditure was \$9.8m for the year, \$217k over budget.

The majority of the operational budget overspend related to parks and facility maintenance costs. A reallocation of budgets between all local boards is required and now that baseline costs have been established this financial year they will be factored into the revised budgets

for 2019. The LDI projects carried forward are contributing to the underspend in community services and local planning activities. Community services also had lower staffing costs allocated to arts facilities under asset based services. The under-spend in the planning and development activity to relates to WRHA monitoring report, weed bins/heritage site mapping projects behind planned schedule.

Capital Expenditure



Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Local community services	416	603	187	603	424
Local parks, sport and recreation	1,625	2,129	504	2,129	2,022
Total Capital Expenditure	2,041	2,732	691	2,732	2,446

Capital expenditure for the year was \$2.0m which was \$700k below budget.

Projects completed in the quarter include Glen Eden Community & Recreation Centre War Memorial Hall refurbishment, Piha South Road Reserve toilet renewal and the Alex Jenkins

Memorial toilet renewal. The underspend in parks, sports and recreation is related to asset renewals which are still in progress and due for completion next financial year.

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	200	200	0	200	200
ANZAC	46	41	(5)	41	41
Art on the beach	12	12	0	12	12
Capacity building programme	58	58	0	58	58
Community and Iwi Engagement	18	28	10	28	28
Community Arts Programmes	40	40	0	40	40
Community halls and facilities fund	50	46	(4)	46	42
Community placemaking initiatives	7	7	0	7	7
Community response operating fund	27	6	(21)	6	14
Community safety	11	21	10	21	21
Fees and charges subsidy	2	2	0	2	0
Going West festival	60	60	0	60	60
Kauri Karnival	29	25	(4)	25	25
Local civic functions	0	3	3	3	3
Local community grants	134	160	26	160	75
Local events fund	74	88	14	88	106
Local parks design guidelines	12	17	5	17	0
Neighbourhood development	53	52	(1)	52	52
WWI commemorations and heritage	25	23	(2)	23	23
Youth connections across Auckland	17	20	3	20	20

Net Cost of Service	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Total Local community services	874	908	34	908	827
Business subsidies - sustainability	1	2	1	2	2
Coastal and marine environment	39	25	(14)	25	50
Community environmental services	103	103	0	103	103
Kauri Dieback community co-ordinator	47	48	1	48	48
Manukau Harbour Forum and Activities	7	8	1	8	8
On- site wastewater subsidy scheme	0	0	0	0	50
Weed and Pest management	102	100	(2)	100	100
Total Local environmental management	298	286	(12)	286	361
Creating a Maori identity	0	0	0	0	10
LDI Programme Events in local parks	2	3	1	3	3
LDI Volunteers parks	36	33	(3)	33	33
Local parks design guidelines	0	0	0	0	5
Parks activation initiatives	10	20	10	20	20
Te Henga cultural landscape	0	0	0	0	20
WTK Parks information project	25	35	10	35	25
Total Local parks, sport and recreation	73	91	18	91	116
Gateway signs for the heritage area	0	40	40	40	0

Net Cost of Service	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Glen Eden prospectus implementation	0	0	0	0	15
Locally Driven Initiatives (ATEED)	21	20	(1)	20	0
New WHRA residents pack	0	15	15	15	0
Thrive	0	8	8	8	8
Youth Entrepreneurial Development	0	0	0	0	5
Total Local planning and development	21	83	62	83	28
Total	1,267	1,369	102	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	32	392	360	392	239
Local library renewals	322	266	(56)	266	160
ACE - Community house and centre renewals	62	(55)	(117)	(55)	25
Community services (GoA)	416	603	187	603	424
Parks - Asset renewals	585	900	315	900	485
Parks - Coastal asset renewals	617	868	251	868	650
Greenway and walkway development	25	116	91	116	0
Walkway development	30	116	86	116	0
Programme (Waitakere ranges)	55	85	30	85	0
Parks - Sports fields renewals	19	25	6	25	25
Town centre plan (Glen Eden)	8	20	12	20	5
ACE - Community house and centre renewals	194	0	(194)	0	0
ACE - Leases renewals	93	0	(93)	0	0
Locally driven initiatives (LDI Capex)	0	0	0	0	857
Parrs Park North East Development	1	0	(1)	0	0
Parks sport and recreation (GoA)	1,625	2,129	504	2,129	2,022
Total	2,043	2,733	690	2,732	2,447