

## 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)	177	163	14	478	478
Operating expenditure (ABS)	2,338	1,808	(530)	6,718	6,711
Operating expenditure (LDI)	293	156	(137)	990	990
Operating expenditure (LGS)	240	240	0	955	955
<b>Net Cost of Service</b>	<b>2,694</b>	<b>2,042</b>	<b>(652)</b>	<b>8,185</b>	<b>8,177</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>415</b>	<b>688</b>	<b>273</b>	<b>4,261</b>	<b>4,261</b>

\$0.4m in capital expenditure and \$2.7m net operating expenditure has been invested in the Puketapapa local board area for the three months ended 30 September 2018.

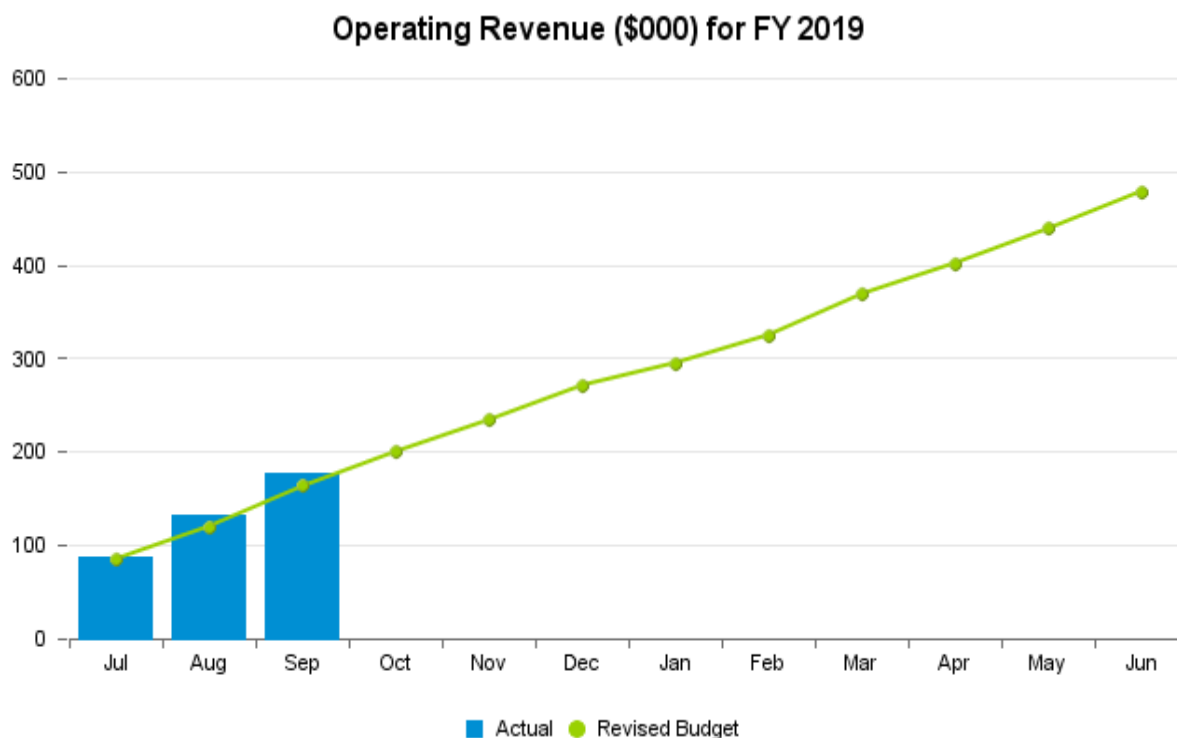
Net cost of service for the three months ended 30 September 2018 is \$652k over budget and is explained in the following pages. The main variance relates to higher full facility contract maintenance due largely to prior years costs accrued regionally, while actual costs charged to local board. This will be corrected for the next report.

Capital expenditure of \$0.4m was mainly in improvement works at Fearon park and Harold Long reserve (stage 2) and repainting and wall replacement at Wesley Community centre. Overall this represent an under-spend of \$0.3m. Details of the specific assets are on the following pages.

The revised budgets do not include L.D.I. operational expenditure carry forwards from 17/18 shown below or capital expenditure deferrals which were recently approved by the Finance and performance committee on the 17<sup>th</sup> October, these will be reflected in the next quarterly report.

Healthy homes project	\$12k
Mt. Roskill Village revitalisation	\$60k
Strategic relationship grants	\$20k
Whare restoration support	\$25k

## Operating Revenue



## Operating Revenue

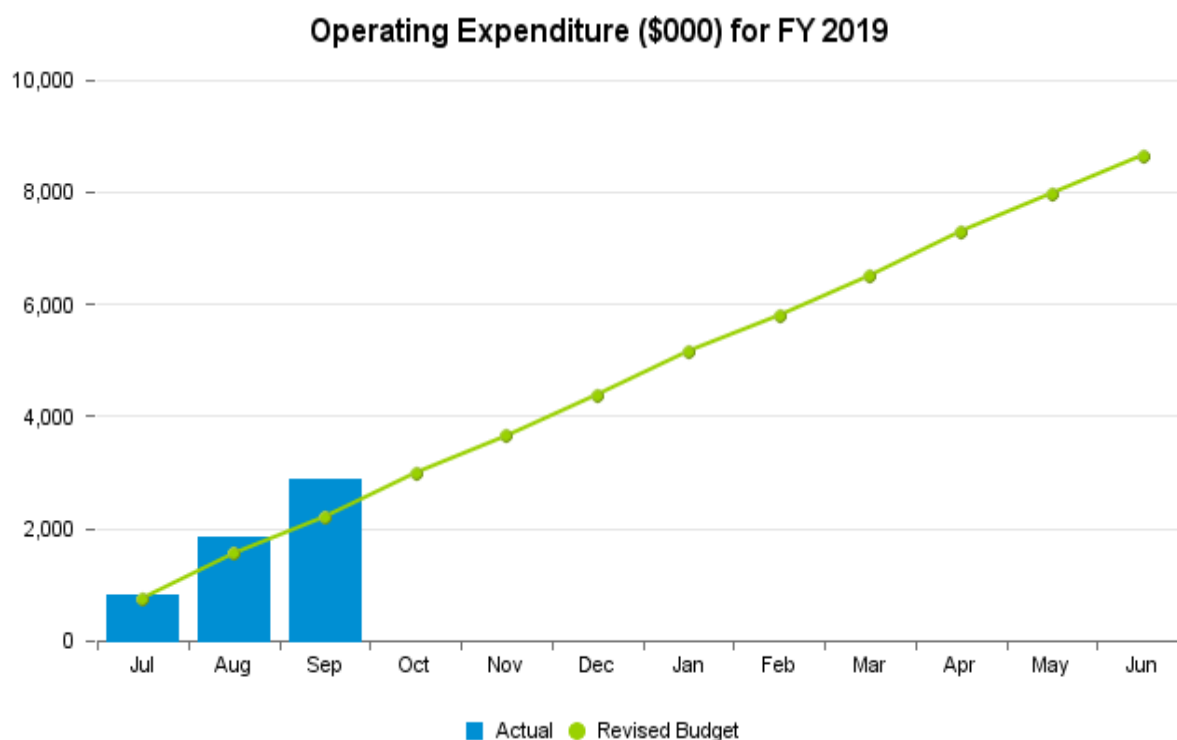
█ On Target  
 █ Under Review  
 █ Not Meeting Target

Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Community services	177	163	14	478	478
<b>Total Operating Revenue</b>	<b>177</b>	<b>163</b>	<b>14</b>	<b>478</b>	<b>478</b>

**Revenue** is \$177k to date, \$14k above budget.

The three-month period to September 2018 has seen higher than anticipated venue for hire revenues mainly from Fickling community centre and Mt Roskill War Memorial Hall, offset by reduction at Wesley Community centre which has been affected by the ongoing maintenance work.

## Operating Expenditure



## Operating Expenditure

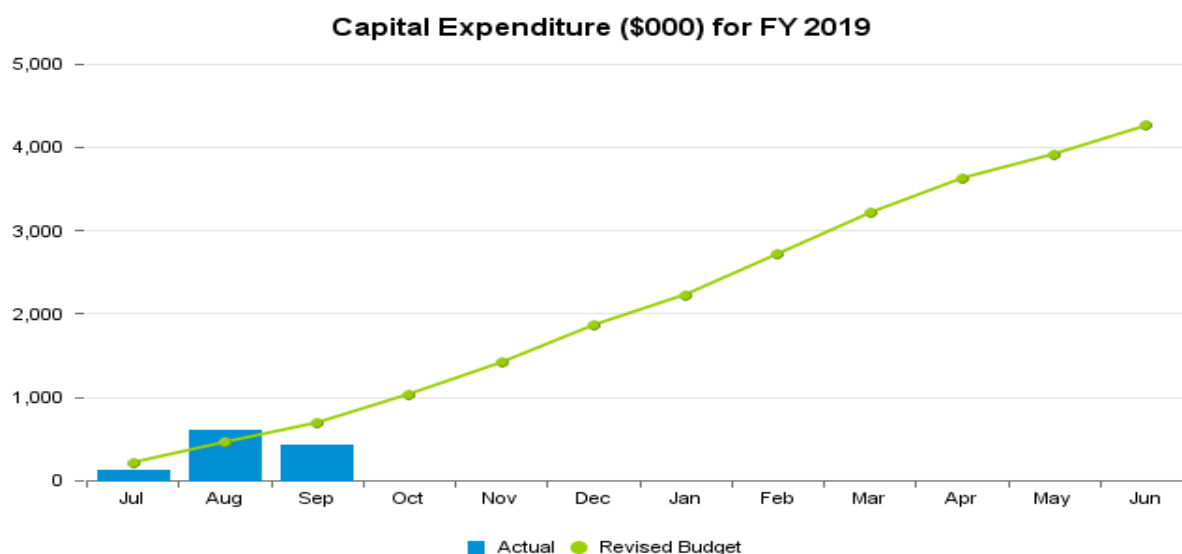
█ On Target   
 █ Under Review   
 █ Not Meeting Target

Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Community services	2,594	1,945	(649)	7,522	7,529
Environmental services	13	8	(5)	135	125
Governance	240	240	0	955	955
Planning	23	12	(11)	51	46
<b>Total Operating Expenditure</b>	<b>2,870</b>	<b>2,205</b>	<b>(665)</b>	<b>8,663</b>	<b>8,655</b>

\***Operating expenditure** is \$2.9m to date, over budget by \$0.7m.

Community services is over budget mainly due to higher full facility contract maintenance caused by prior years costs accrued regionally, while actual costs charged to local board. This process will be reviewed and corrected for the next report. Strategic relationship grants of \$129k were incurred ahead of schedule. Planning is over budget due to the timing of design consultancy costs for Mt Roskill village.

## Capital Expenditure



### Capital Expenditure

Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Community services	415	688	273	4,261	4,261
<b>Total Capital Expenditure</b>	<b>415</b>	<b>688</b>	<b>273</b>	<b>4,261</b>	<b>4,261</b>

**Capital Expenditure** of \$0.4m is \$0.3m below budget year to date.

Most of the capital spend in the quarter was for linkage improvement works at Fearon park and Harold Long reserve (stage 2) and repainting and wall replacement at Wesley Community centre.

The under-spend relates mainly to:

- a) Sport development work -External funding of \$385k from Fletcher construction for lighting work at Keith Hay park was coded incorrectly which compounded the total \$624k under-spend to date. This will be adjusted in next quarter report.  
This was offset by overspends for;
- b) repainting and wall replacement at Wesley Community centre. \$202k
- c) physical improvement works on stage 2 at Fearon park and Harold Long reserve. \$136k

Note: The revised budget has not yet been adjusted for deferrals.

## 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	49	49	0	194	194
ANZAC	1	0	(1)	4	0
Arthur Faulkner Southern courts demolition	0	1	1	2	43
Capacity building - Integrated ACE Activity	0	2	2	8	8
Capacity building programme	45	13	(32)	52	52
Christmas events	0	0	0	25	25
Creating a Maori identity	(4)	3	7	18	18
Ecological volunteers environmental programme	3	3	0	18	18
Enabling shared use of space - Integrated ACE activity.	0	2	2	10	10
Extended Library hours	2	2	0	10	10
Healthy Puketapapa action plan	0	9	9	35	35
Informal social recreation projects	0	0	0	15	15
Local civic functions	0	7	7	27	26
Local community grants	27	16	(11)	80	174
Local events discretionary fund	1	0	(1)	46	46
Local events fund	1	0	(1)	0	0
Manukau Harb/Foreshore pine tree removal	0	6	6	24	24
Movies in parks local	0	0	0	14	14
Native forest maintenance and restoration	0	2	2	8	0
Neighbours day events	0	0	0	3	3
Open space svc provision planning	0	10	10	65	60
Social innovation and enterprise	0	5	5	10	10
Strategic Relationships	129	0	(129)	102	0
Urban Forest (Ngahere) strategy	0	3	3	15	15
Youth connections across Auckland	4	6	2	25	25
<b>Total Community services</b>	<b>257</b>	<b>138</b>	<b>(119)</b>	<b>809</b>	<b>824</b>

### Locally Driven Initiatives (Operating Expenditure)

Net Cost of Service	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Carbon reduction initiatives	0	0	0	45	35
Healthy homes project	12	0	(12)	13	13
Local streams restoration	0	5	5	55	55
Manukau Harbour Forum	0	0	0	10	10
Parks maintenance - reserve planting	0	0	0	2	2
Waititiko (Meola Creek) restoration initiative	0	2	2	5	5
<b>Total Environmental services</b>	<b>12</b>	<b>7</b>	<b>(5)</b>	<b>130</b>	<b>120</b>
Locally Driven Initiatives (ATEED)	0	5	5	26	21
Mt. Roskill Village revitalisation	23	6	(17)	25	25
<b>Total Planning</b>	<b>23</b>	<b>12</b>	<b>(11)</b>	<b>51</b>	<b>46</b>
<b>Total</b>	<b>293</b>	<b>156</b>	<b>(137)</b>	<b>990</b>	<b>990</b>

## Capital Expenditure – all projects

Project Name	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Sport development	(327)	297	624	1,480	1,480
Linkage improvements (Fearon Park - Harold Long Reserve)	323	187	(136)	620	620
Parks - Asset renewals	65	138	73	1,019	1,019
Locally driven initiatives (LDI Capex)	22	37	15	402	402
Greenway and walkway development	23	23	0	100	100
Climate control system upgrade (Pah Homestead)	29	6	(23)	590	590
ACE - Art facility renewals	14	0	(14)	0	0
ACE - Community house and centre renewals	202	0	(202)	0	0
Car park upgrades and signage	3	0	(3)	0	0
Community facility renewals	1	0	(1)	0	0
Library furniture and fitting renewals	1	0	(1)	0	0
Local asset renewals programme	2	0	(2)	0	0
Minor Fixed Asset	8	0	(8)	0	0
Parks And Reserves (Keith Hay Park)	3	0	(3)	0	0
Parks - Sports fields renewals	47	0	(47)	0	0
Functions facility (Pah Homestead)	0	0	0	50	50
<b>Community services</b>	<b>415</b>	<b>688</b>	<b>273</b>	<b>4,261</b>	<b>4,261</b>
<b>Total</b>	<b>416</b>	<b>688</b>	<b>272</b>	<b>4,261</b>	<b>4,261</b>
<b>Subsidies and grants for capital expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>