

Local Board Financial Performance - Whau as at September 2018

Financial Summary

Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Operating revenue (ABS)	58	58	0	224	224
Operating expenditure (ABS)	3,420	2,527	(893)	9,342	9,321
Operating expenditure (LDI)	453	461	8	1,452	1,452
Operating expenditure (LGS)	245	245	0	975	975
Net Cost of Service	4,060	3,175	(885)	11,544	11,523
Subsidies and grants for capital expenditure	0	0	0	0	0
Capital expenditure	812	1,030	218	8,347	8,347

\$4.1 million net operating expenditure and \$0.8m of capital expenditure has been invested in the Whau local board area for the three months ended 30 September 2018.

Net cost of service for the three months ended 30 September 2018 is \$4.1 million (27.9%) over budget and is explained in the following pages. The main cause of the variance is due to higher full facility contract maintenance due to prior years costs accrued regionally, while actual costs charged to local board and partly to responsive maintenance budgets held centrally and these will be allocated to local board. This will be corrected for the next report.

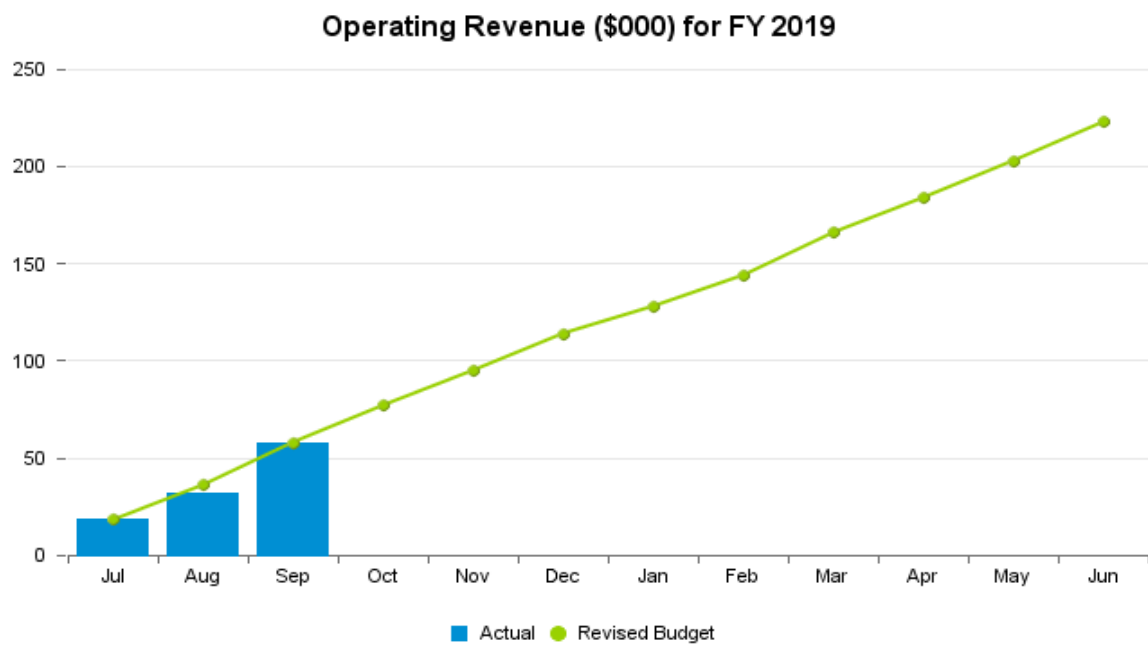
Capital investment in the quarter to September 2018 was incurred mainly on development work on Te Whau pathway and park renewals. Overall, capital expenditure is \$0.2 million below budget for the three months to September. Details of the specific assets are in the following pages.

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 17th October, these will be reflected in the next quarterly report.

Events Fund	\$5k
Revitalisation of town centres	\$55k
Youth connections	\$2k
Healthy Rentals	\$5k

Local Board Financial Performance - Whau as at September 2018

Operating Revenue



Operating Revenue

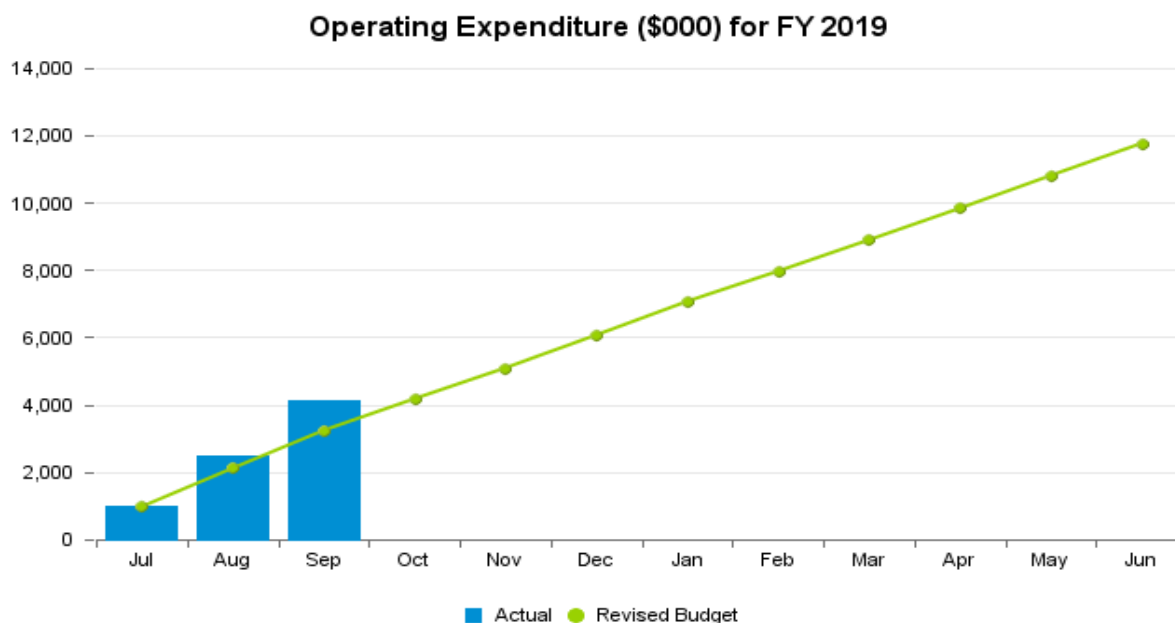
█ On Target
 █ Under Review
 █ Not Meeting Target

Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Community services	58	58	0	224	224
Total Operating Revenue	58	58	0	224	224

Revenue is \$58k to date, in line with budget.

Local Board Financial Performance - Whau as at September 2018

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	3,779	2,877	(902)	10,292	10,273
Environmental services	48	46	(2)	236	236
Governance	245	245	0	975	975
Planning	47	66	19	266	264
Total Operating Expenditure	4,119	3,234	(885)	11,769	11,748

Operating expenditure is \$4.1 million to date, \$0.9m above budget.

The overspend in asset based services expenditure refers to the full facility contract maintenance. This is due to prior years costs accrued regionally, while actual costs charged to local board and partly to responsive maintenance budget held centrally which will be allocated to local board in time for the next report. Overall LDI expenditure is in line with budget with underspends on projects at planning stage offset by earlier payment for Community Arts programmes and partnership events than planned.

Local Board Financial Performance - Whau as at September 2018

Locally Driven Initiatives (Operating Expenditure)

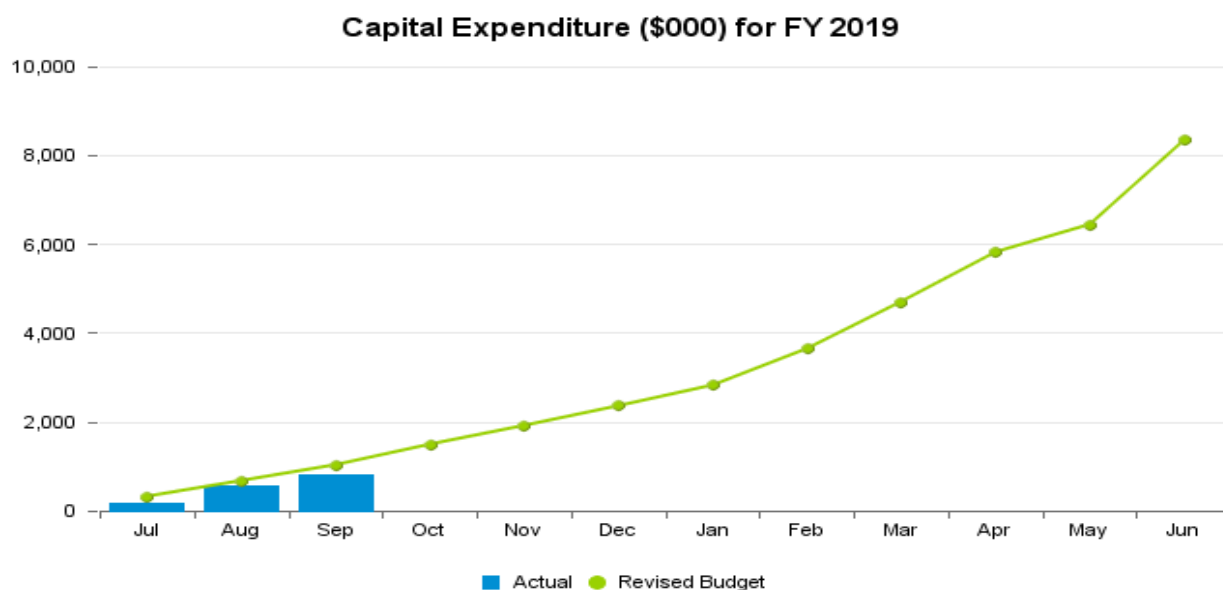
Net Cost of Service	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
ACE LDI Staff allocation	47	47	0	188	188
Additional support for volunteer libraries	0	2	2	7	7
ANZAC	0	0	0	18	18
Capacity building programme	50	50	0	50	50
Coastal walkway trust	0	3	3	20	20
Community Arts Programmes	85	43	(42)	85	85
Community facilities - support programme	10	10	0	10	10
Community placemaking initiatives	83	71	(12)	112	120
Creating a Maori identity	(4)	2	6	10	10
Ecological volunteers environmental programme	0	6	6	37	37
Extended Library hours	34	11	(23)	43	43
Kai Across the Whau	0	15	15	15	15
Local community grants	0	30	30	150	150
Local events fund	37	12	(25)	145	147
Local Park development programme opex	0	6	6	35	35
Maori responsiveness	0	4	4	15	15
Pacific and Ethnic voices	0	15	15	20	20
Park community partnerships	16	11	(5)	65	65
Recreation programmes	10	10	0	40	40
Revitalisation of town centres	0	6	6	25	25
Urban Forest (Ngahere) strategy	0	1	1	5	5
Youth capacity building	35	43	8	43	35
Youth connections across Auckland	0	8	8	30	30
Total Community services	402	404	2	1,167	1,169

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Locally Driven Initiatives (Operating Expenditure)

Net Cost of Service	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Bike Hub	3	3	0	10	10
Carbon reduction initiatives	0	0	0	8	8
Catchment Care	0	3	3	38	38
Eco City activation	4	4	0	15	15
Ecowest Festival	2	2	0	9	9
Ethnic Communities Engagement	0	1	1	5	5
Healthy homes project	6	0	(6)	25	25
Industry Pollution Prevention Programme	3	14	11	20	20
Manukau Harbour Forum	0	0	0	10	10
Project homewise - sustainability & ecology initiatives	14	3	(11)	30	30
Sustainability initiatives (PO2311615)	16	15	(1)	61	61
Total Environmental services	47	45	(2)	231	231
Heritage protection project	0	5	5	20	20
Locally Driven Initiatives (ATEED)	0	8	8	34	32
Migrant Business Support program	4	0	(4)	0	0
Total Planning	4	13	9	54	52
Total	453	461	8	1,452	1,452

Local Board Financial Performance - Whau as at September 2018



Capital Expenditure

Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Community services	805	930	125	5,797	5,797
Planning	7	100	93	2,550	2,550
Total Capital Expenditure	812	1,030	218	8,347	8,347

Capital expenditure to date is \$0.8 million, an under spend of \$0.2 million.

Most of the capital spend during the year was in development work on Te Whau pathway, Ken Maunder park fields 3 and 4 and renewals on Tony Segedin Esplanade Reserve Footpath and general park furniture.

The underspend mainly relates to;

- a) General park restoration. Holly St to Heron Park - install walkway (weather delays) Expected completion October 2018.
- b) Sport development work at Sister Rene Shadbolt Park (at procurement stage) and Ken Maunder park.

Detailed capital expenditure is provided in the following table.

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Capital Expenditure: All Projects

Project Name	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Sport development	134	279	145	1,386	1,386
General park restoration (SH16/20)	6	210	204	320	320
Locally driven initiatives (LDI Capex)	77	171	94	1,877	1,877
Parks - Asset renewals	264	151	(113)	1,114	1,114
Greenway and walkway development	262	117	(145)	500	500
Community centre replacement (Avondale)	4	2	(2)	200	200
ACE - Community house and centre renewals	1	0	(1)	0	0
General park development	2	0	(2)	0	0
Library furniture and fitting renewals	(3)	0	3	0	0
Local asset renewals programme	19	0	(19)	0	0
Local library renewals	1	0	(1)	0	0
Minor Fixed Asset	2	0	(2)	0	0
Parks - Sports fields renewals	34	0	(34)	0	0
Play space, walkway and landscaping (Crown Lynn)	3	0	(3)	50	50
Recreation centre development	0	0	0	350	350
Community services	805	930	125	5,797	5,797
Stormwater pond (Crown Lynn precinct)	7	100	93	2,550	2,550
Planning	7	100	93	2,550	2,550
Total	813	1,030	217	8,347	8,347
Subsidies and grants for capital expenditure	0	0	0	0	0