

Rodney Local Board Financial Performance to 31 March 2018

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)	144	178	(34)	237	237
Operating expenditure (ABS)	5,894	7,551	1,657	10,101	8,637
Operating expenditure (LDI)	544	954	410	1,739	1,622
Operating expenditure (LGS)	850	850	0	1,134	1,134
Net Cost of Service	7,145	9,177	2,032	12,737	11,156
Subsidies and grants for capital expenditure	0	0	0	0	0
Capital expenditure	5,077	10,236	5,159	11,445	6,379

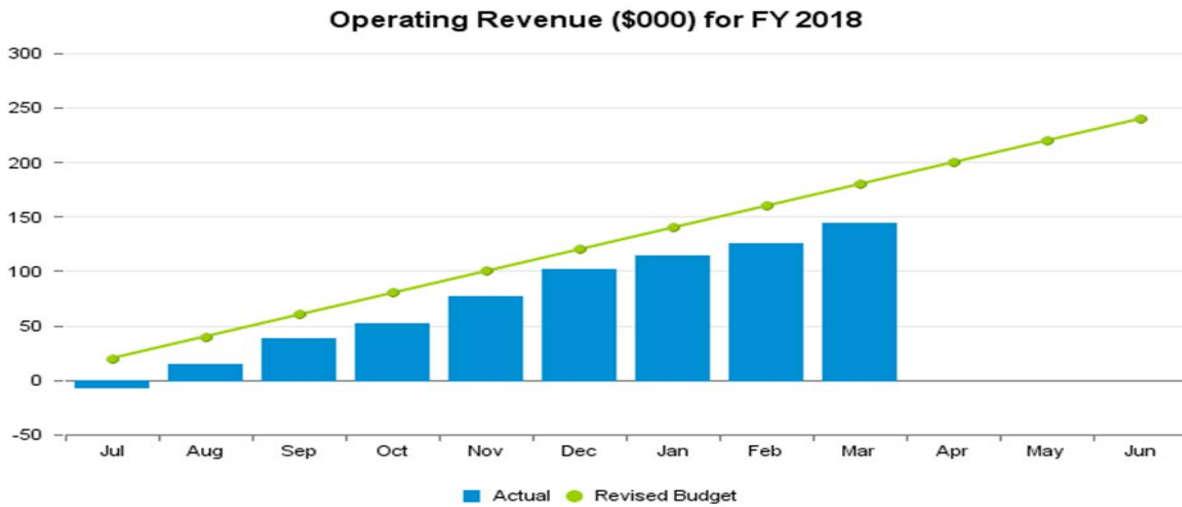
The Rodney Local Board has invested \$5.1m in capital expenditure and \$7.1m in net operating expenditure for the year to date at 31 March 2018.

Net cost of service is \$2.0m below budget for the year. The underspend in asset based services expenditure of \$1.7m relates to projects in the Parks, Sports and Recreation activity. From the local boards' Locally Driven Initiatives (LDI) funding, the majority of projects have now commenced and projects with some risk to delivery are identified in the operating expenditure section.

Revenue is slightly behind budget for the year to date and is likely to be on target for the full financial year.

The majority of the capital investment so far this financial year has occurred in the Parks, Sport and Recreation activity (\$4.9m). There have been a number of projects identified with a risk to delivery in 2017/18 and these are highlighted in the work programme update to 31 March 2018.

Operating Revenue



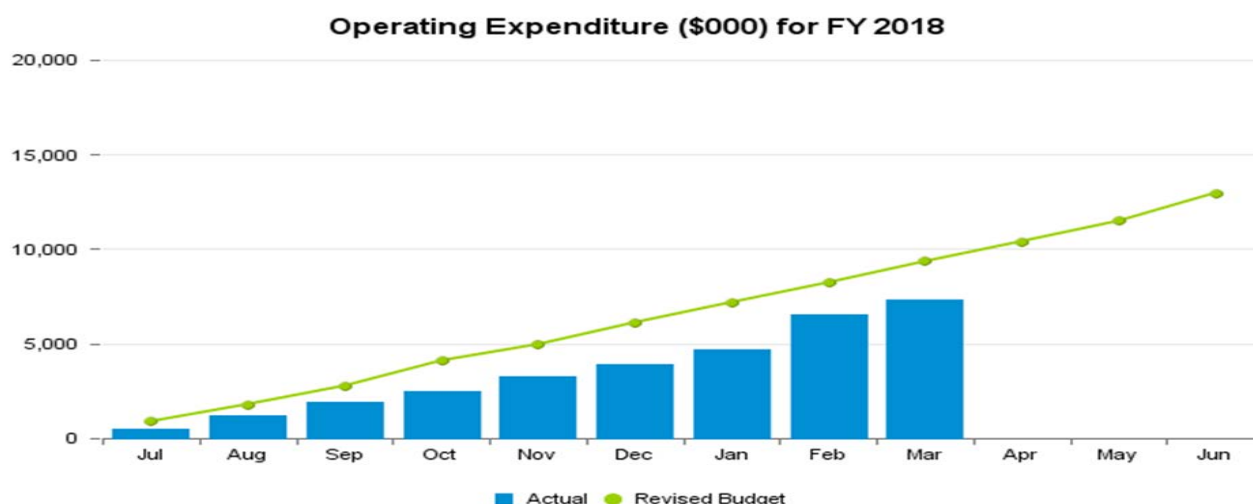
Operating Revenue

█ 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	142	178	(36)	237	237
Local parks, sport and recreation	2	0	2	0	0
Total Operating Revenue	144	178	(34)	237	237

Operating revenue is slightly behind budget for the year to date. There are small unders/overs at various community facilities and libraries across the local board area.

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	2,433	2,817	384	3,794	3,430
Local environmental management	67	89	22	362	362
Local governance	850	850	0	1,134	1,134
Local parks, sport and recreation	3,740	5,399	1,659	7,478	6,187
Local planning and development	199	199	0	205	280
Total Operating Expenditure	7,289	9,354	2,065	12,973	11,393

The overall operating expenditure variance is \$2.1m below budget for the year to date.

Locally driven initiative funded projects are \$410k below budget. The majority of LDI projects are underway and there are no major risks to overall delivery of these projects, however there are a few projects which may need to be considered for deferral to the 2018/19 delivery year due to timing issues. These include the feasibility study for a swimming pool, greenways plans, the parks strategic fund and revitalisation of town centres. In February, the local board also reallocated \$50k of funding from Community Parks Playspaces to commence the Green Road masterplan.

The underspend in operating expenditure is mainly due to projects in asset based services in the Parks, Sport and Recreation activity. There was an expectation of budget variances under the new Project 17 full facility maintenance contracts until baselines at local board level are established at the end of this financial year. The trend may continue through the year and will be monitored by the community facilities department for any budget movements that are required.

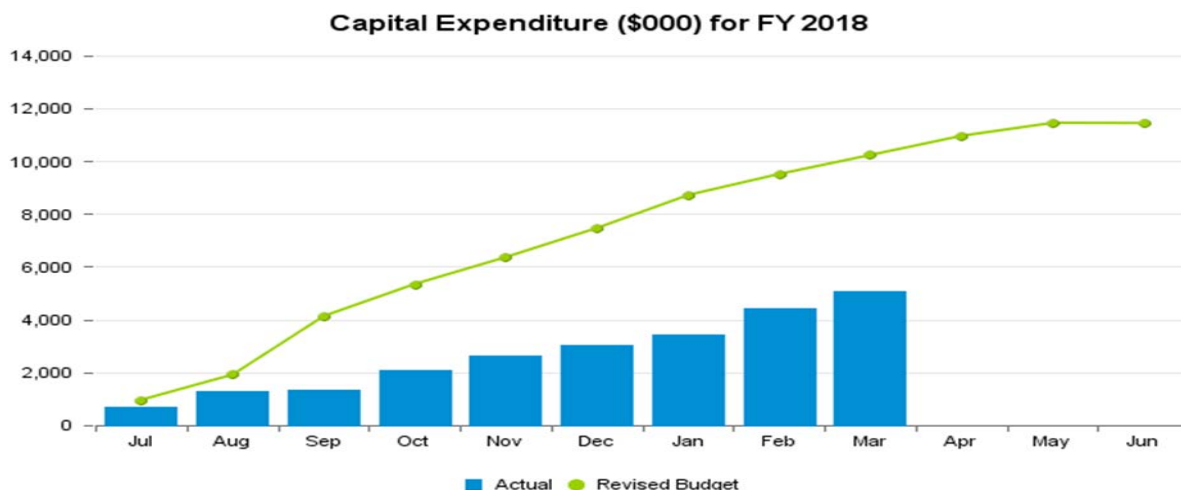
The detailed LDI expenditure by project for the period to 31 March 2018 is reflected in the following schedule.

Locally Driven Initiatives 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	133	133	0	178	178
Additional volunteer libraries support	0	2	2	2	2
ANZAC	0	0	0	18	18
Arts facility grants	60	45	(15)	60	60
Community engagement	0	11	11	15	15
Community placemaking initiatives	2	15	13	20	20
Community response operating fund	3	7	4	10	10
Feasibility study - Kumeu arts centre	6	16	10	16	0
Fees and charges subsidy	15	11	(4)	15	15
Local civic functions	1	14	13	18	18
Local community grants	(5)	0	5	0	0
Local events fund	6	15	9	30	30
Total Local community services	221	269	48	382	366
Ecological Health	47	30	(17)	290	250
Environmental Grants administrator	0	0	0	0	40
Mahurangi river dredging	20	20	0	20	20
Total Local environmental management	67	50	(17)	310	310
Arboriculture improvements	0	27	27	40	0
Coastal environmental improvements	3	14	11	20	20
Community Parks Playspaces	0	35	35	50	50
Consequential opex for depreciation and maintenance re grants (Rodney)	23	22	(1)	31	31
Construct footpaths (AT)	150	0	(150)	150	150
Consultation re indoor sports Kumeu/Huapai/Helensville	0	21	21	30	30
Create challenging Playgrounds	0	7	7	10	10
Feasibility study for swimming pool	3	40	37	57	0
Greenways plans	13	217	204	310	310
LDI Volunteers parks	22	70	48	100	100

Net Cost of Service	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Parks response fund	0	5	5	5	45
Parks strategic fund	27	70	43	100	100
Partner with community to design the upgrade of indoor facilities (Rodney)	16	14	(2)	20	0
Total Local parks, sport and recreation	256	542	285	923	846
Locally Driven Initiatives (ATEED)	0	19	19	25	0
Revitalisation of town centres	0	75	75	100	100
Total Local planning and development	0	94	94	125	100
Total	544	954	410	1,739	1,622

Capital Expenditure



Capital Expenditure

Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Local community services	207	661	454	739	417
Local parks, sport and recreation	4,868	9,575	4,708	10,706	5,962
Total Capital Expenditure	5,077	10,236	5,159	11,445	6,379

The Rodney Local Board capital delivery is 44% to date against an \$11.4m total budget for the 2017/2018 year. Capital projects underway/complete include the Shelly Beach Seawall, Omaha Groyne Stage 3 and various other coastal asset renewals, fields 1 and 2 and netball lighting at Warkworth Showgrounds, Rautawhiri Park court renewals, Riverhead War Memorial sand field renewals, Huapai Domain sandfield renewals, Kowhai Park toilet renewal and a playground renewal at William Fraser Reserve.

As there is still a large portion of the 3 year LDI Capex funding unspent, and any remaining balance can be carried forward into 2018/19 if projects are not completed by 30 June.

There have been a number of projects identified with a risk to delivery in 2017/18 and these are highlighted in the work programme update appendix to this report. Projects include the Kowhai Park Reserve walkway, various seawall renewals, park furniture renewals, town centre improvements, Warkworth public toilet renewal and various walkways renewals.

The detailed capital expenditure by project for the period to 31 March 2018 is reflected in the following schedule.

Capital Expenditure – all projects

Project Name	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Local library renewals	79	342	263	382	240
Town Hall Upgrade (Warkworth)	67	134	67	150	0
ACE - Community house and centre renewals	60	114	54	127	97
Library furniture and fitting renewals	2	58	56	65	65
ACE - Leases renewals	(1)	13	14	15	15
Community services	207	661	454	739	417
Parks - Asset renewals	1,583	3,442	1,859	3,849	2,279
Parks - Coastal asset renewals	959	2,408	1,449	2,692	1,736
Locally driven initiatives (LDI Capex)	37	1,098	1,061	1,227	932
Sport development	1,205	960	(245)	1,073	495
Parks - Sports fields renewals	611	817	206	914	20
LDI funded local board initiatives	11	471	460	526	500
Greenway and walkway development	244	213	(31)	238	0
Showgrounds (Warkworth)	168	139	(29)	155	0
Mainstreet toilet upgrade	34	28	(6)	31	0
Major sportsfield renewals (Huapai)	16	0	(16)	0	0
Parks sport and recreation	4,868	9,575	4,708	10,706	5,962
Total	5,075	10,237	5,162	11,445	6,379
Subsidies and grants	0	0	0	0	0