

# Hibiscus and Bays Local Board Financial Performance to 30 September 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)	921	888	33	3,454	3,037
Operating expenditure (ABS)	3,733	3,433	(300)	13,049	12,665
Operating expenditure (LDI)	237	318	81	1,598	1,579
Operating expenditure (LGS)	258	258	0	1,027	1,027
<b>Net Cost of Service</b>	<b>3,307</b>	<b>3,122</b>	<b>(185)</b>	<b>12,220</b>	<b>12,235</b>
<b>Capital expenditure</b>	<b>1,470</b>	<b>1,679</b>	<b>209</b>	<b>10,048</b>	<b>10,048</b>

The Hibiscus and Bays Local Board has invested \$1.5 million in capital expenditure and \$3.3 million in net operating expenditure for the year to date at 30 September 2018.

Net cost of service is \$185,000 above budget for this period. The overspend in asset based services expenditure of \$300,000 relates to projects in the Community Services activity.

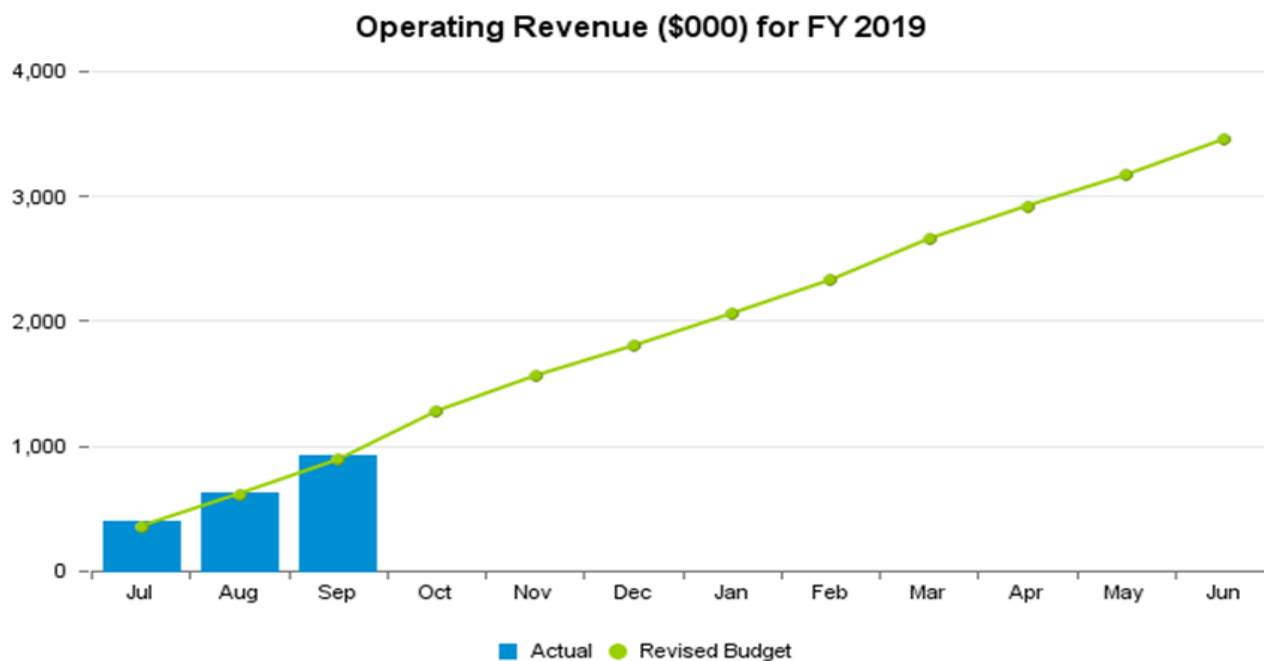
From the local boards' Locally Driven Initiatives (LDI) funding, the majority of projects are underway and on track to be completed during the year. In the first quarter, the board allocated \$4,000 from their community grants fund and has \$690,000 remaining to allocate for the rest of the financial year.

Revenue is favourable to budget for the year to date and is likely to be on target for the full financial year. This relates to various facilities across the local board area.

The capital expenditure programme has started well in the first quarter and there have been no major risks to the delivery of projects identified to 30 September 2018.

Operating and capital projects that have been carried forward from 2017/2018 will be added to the revised budget in October and will be monitored closely to ensure they are completed in 2018/2019.

## Operating Revenue



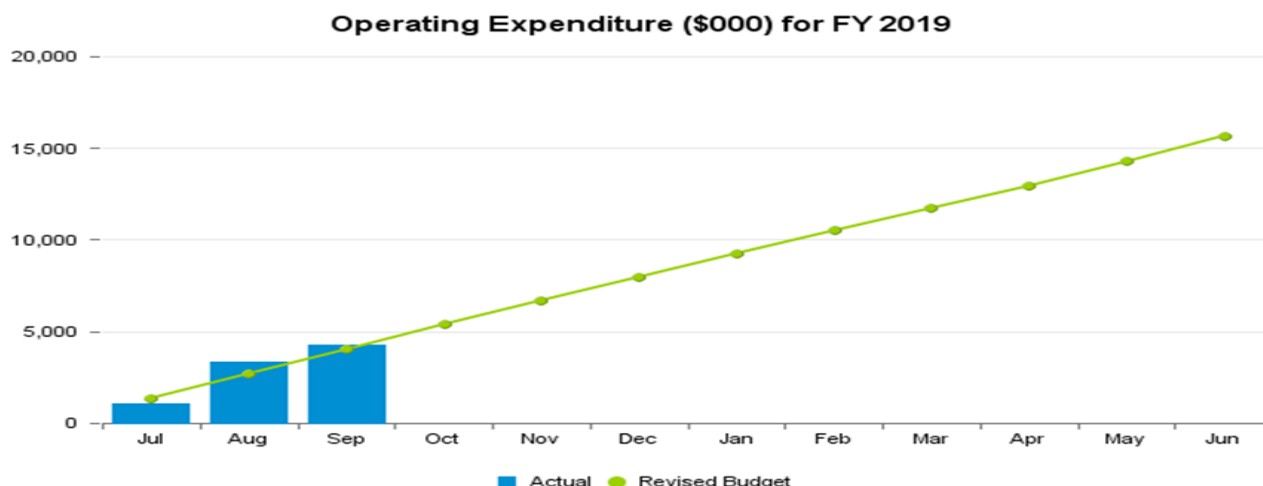
## Operating Revenue

█ 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	921	888	33	3,454	3,037
<b>Total Operating Revenue</b>	<b>921</b>	<b>888</b>	<b>33</b>	<b>3,454</b>	<b>3,037</b>

Operating revenue is slightly above budget for the year to date. The main contributors to this positive variance are the Orewa Community Centre, Silverdale Hall, Orewa Library and Stanmore Bay Pool and Leisure Centre.

## 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	3,956	3,717	(239)	14,407	14,024
Environmental services	11	21	10	171	171
Governance	258	258	0	1,027	1,027
Planning	3	13	10	69	50
<b>Total Operating Expenditure</b>	<b>4,228</b>	<b>4,009</b>	<b>(219)</b>	<b>15,674</b>	<b>15,272</b>

The overall operating expenditure variance is \$219,000 unfavourable to budget for the year to date.

Locally driven initiative funded projects are \$81,000 below budget with the majority of projects underway and on track to be completed during the year. Events funding, arts facility grants and various planning projects have all progressed well in the first 3 months.

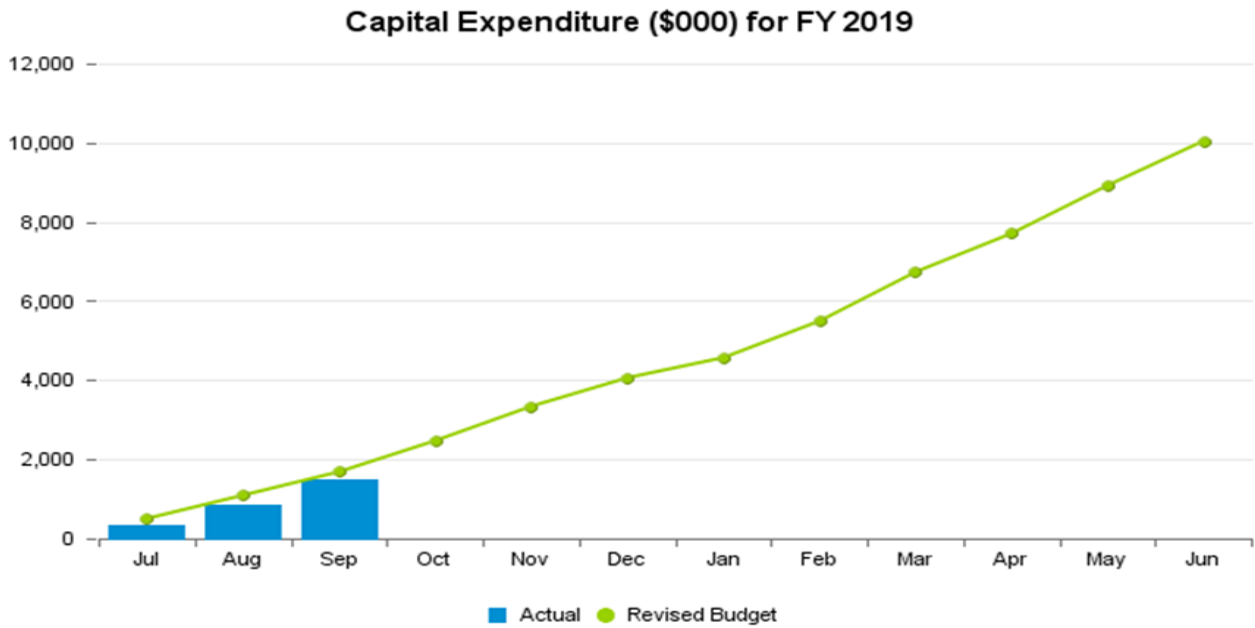
The slight overspend in operating expenditure is due to projects in asset based services in the community services activity. These relate to elements of the full facility maintenance contracts and will be monitored by the community facilities department to ensure all community outcomes of the contract are met.

**The detailed LDI expenditure by project for the period to 30 September 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	34	34	0	136	136
Actions from centre plans	13	20	7	80	80
ANZAC	0	0	0	15	15
Capacity building programme	0	0	0	131	131
Centennial Park Volunteers	0	2	2	10	10
Community Library programs	0	0	0	2	2
Creating a Maori identity	0	4	4	23	23
Dog exercise service assessment	0	1	1	5	5
Estuary Arts top up	50	50	0	50	50
Event partnership	56	11	(45)	88	88
Greenways plans	3	0	(3)	0	0
Inclusion and diversity	0	8	8	30	30
Interpretive signage service assessment	0	1	1	5	5
LDI Volunteers parks	21	13	(8)	80	80
Local civic functions	0	5	5	20	20
Local community grants	9	100	91	499	499
Local events fund	22	0	(22)	30	30
Mairangi Bay RMP Implementation	5	0	(5)	0	0
Open Space management	8	14	6	50	50
Orewa Rsv svc provision and community	0	7	7	40	40
Reserve management plans opex	(2)	0	2	0	0
Response to needs assessments	0	9	9	35	35
Silverdale Bowling Club Feasibility Study	8	0	(8)	0	0
Urban Forest (Ngahere) strategy	0	3	3	15	15
Youth Panels Initiatives	0	5	5	20	20
<b>Total Community services</b>	<b>228</b>	<b>286</b>	<b>58</b>	<b>1,363</b>	<b>1,363</b>
Environmental Project Ambassador	0	0	0	20	20
Northwest Wildlink	10	20	10	106	106
Waste reduction education and awareness	0	0	0	20	20
Water Quality projects	0	0	0	20	20
<b>Total Environmental services</b>	<b>10</b>	<b>20</b>	<b>10</b>	<b>166</b>	<b>166</b>
Eco-tourism Strategy	0	13	13	69	50
<b>Total Planning</b>	<b>0</b>	<b>13</b>	<b>13</b>	<b>69</b>	<b>50</b>
<b>Total</b>	<b>237</b>	<b>318</b>	<b>81</b>	<b>1,598</b>	<b>1,579</b>

## Capital Expenditure



## Capital Expenditure

Activity	Year To Date (\$000)			Full Year (\$000)	
	Actual	Revised Budget	Variance	Revised Budget	Annual Plan
Community services	1,470	1,679	209	10,048	10,048
<b>Total Capital Expenditure</b>	<b>1,470</b>	<b>1,679</b>	<b>209</b>	<b>10,048</b>	<b>10,048</b>

The Hibiscus and Bays Local Board capital delivery is 15 percent to date against a \$10.0 million total budget for the 2018/2019 year. Capital projects underway include Metro Park East walkway development, Red Beach and Metro Park East toilet development, Deep Creek Reserve development and Amorino Park path renewal.

From the LDI Capex fund, there has been progress on the following projects: Sun smart playgrounds, Sherwood toilets and Playground improvements.

**The detailed capital expenditure by project for the period to 30 September 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
Parks - Asset renewals	348	557	209	4,116	4,116
Sport development	544	379	(165)	1,886	1,886
General park development	6	340	334	2,460	2,460
Parks - Coastal asset renewals	68	211	143	745	745
Access coastal protection (Orewa beach)	81	133	52	100	100
Locally driven initiatives (LDI Capex)	132	59	(73)	641	641
ACE - Art facility renewals	37	0	(37)	0	0
ACE - Community house and centre renewals	3	0	(3)	0	0
Greenway and walkway development	208	0	(208)	0	0
Leisure facility equipment renewals	4	0	(4)	0	0
Local asset renewals programme	2	0	(2)	0	0
Parks - Sports fields renewals	(3)	0	3	0	0
Playscape development	45	0	(45)	0	0
Sportsfield (Metropark)	(5)	0	5	0	0
One Local Board Initiative (OLI)	0	0	0	100	100
<b>Community services (Act)</b>	<b>1,470</b>	<b>1,679</b>	<b>209</b>	<b>10,048</b>	<b>10,048</b>
<b>Total</b>	<b>1,470</b>	<b>1,679</b>	<b>209</b>	<b>10,048</b>	<b>10,048</b>