

## Financial Impact Statements

The following information is presented for compliance with Local Government (Financial Reporting) Regulations 2011. In accordance with the regulations, the information presented is incomplete (in particular, the information presented does not include depreciation and internal transaction such as overheads) and it is not prepared in compliance with generally accepted accounting practice. It should not be relied upon for any other purpose than compliance with the Local Government (Financial Reporting) Regulations 2011.

Council Funding Impact Statement				
	Annual Plan	Annual Report	Annual Plan	Annual Report
	2012/13	2012/13	2013/14	2013/14
	(\$'000)	('000)	(\$'000)	(\$'000)
<b>Sources of operating funding</b>				
General rates & uniform annual general charges	2,602	2,617	2,499	2,514
Targeted rates	11,793	11,930	12,301	12,388
Subsidies & grants for operating purposes	4,553	4,246	3,263	5,353
Fees & charges	6,169	4,706	5,899	5,556
Interest & dividends from investments	9,959	8,240	11,652	10,466
Fines, infringement fees & other receipts	3,165	3,006	1,766	3,063
<b>Total operating funding</b>	<b>38,241</b>	<b>34,745</b>	<b>37,380</b>	<b>39,340</b>
<b>Applications of operating funding</b>				
Payments to staff & suppliers	36,261	34,270	36,937	35,502
Finance costs	1,865	931	2,377	2,846
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding</b>	<b>38,126</b>	<b>35,201</b>	<b>39,314</b>	<b>38,348</b>
<b>Surplus / (deficit) of operating funding</b>	<b>115</b>	<b>(456)</b>	<b>(1,934)</b>	<b>992</b>
<b>Sources of capital funding</b>				
Subsidies & grants for capital purposes	1,888	1,027	1,620	23
Development & financial contributions	-	-	-	-
Increase / (decrease) in debt (See annotation below)	55,702	(1,966)	6,913	4,683
Gross proceeds from sale of assets	13,222	13,405	66	4,159
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total sources of capital funding</b>	<b>70,812</b>	<b>12,466</b>	<b>8,599</b>	<b>8,865</b>
<b>Applications of capital funding</b>				
Capital expenditure:				
- to meet additional demand	7,666	4,073	8,179	6,229
- to improve the level of service	985	1,126	1,785	1,590
- to replace existing assets	2,652	61	1,730	1,420
	<b>11,303</b>	<b>5,260</b>	<b>11,694</b>	<b>9,239</b>
Increase / (decrease) in reserves	54,597	(3,843)	(21,999)	(2,587)
Increase / (decrease) of investments	5,027	10,593	16,970	3,205
<b>Total application of capital funding</b>	<b>70,927</b>	<b>12,010</b>	<b>6,665</b>	<b>9,857</b>
<b>Surplus / (deficit) of capital funding</b>	<b>(115)</b>	<b>456</b>	<b>1,934</b>	<b>(992)</b>
<b>Funding balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Annotation:**

The increase in debt in Year 1 of the LTP includes cash flows from the creation of a leasehold annuity debt instrument.

Funding Impact Statement: Strategic Planning			
	LTP	LTP	Annual Report
	2012/13	2013/14	2013/14
	(\$'000)	(\$'000)	(\$'000)
<b>Sources of operating funding</b>			
General rates & uniform annual general charges	-	-	429
Targeted rates	1,320	1,362	1,289
Subsidies & grants for operating purposes	165	169	135
Fees & charges	(7)	(1)	35
Internal charges & overheads recovered	2,712	2,689	2,045
Fines, infringement fees & other receipts	-	-	-
<b>Total operating funding</b>	<b>4,190</b>	<b>4,219</b>	<b>3,933</b>
<b>Applications of operating funding</b>			
Payments to staff & suppliers	3,584	3,550	3,465
Finance costs	-	-	-
Internal charges & overheads applied	531	591	575
Other operating funding applications	-	-	-
<b>Total applications of operating funding</b>	<b>4,115</b>	<b>4,141</b>	<b>4,040</b>
<b>Surplus / (deficit) of operating funding</b>	<b>75</b>	<b>78</b>	<b>(107)</b>
<b>Sources of capital funding</b>			
Subsidies & grants for capital purposes	-	-	-
Development & financial contributions	-	-	-
Increase / (decrease) in debt	(75)	(78)	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding</b>	<b>(75)</b>	<b>(78)</b>	<b>-</b>
<b>Applications of capital funding</b>			
Capital expenditure:			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
	-	-	-
Increase / (decrease) in reserves	(160)	(120)	(107)
Increase / (decrease) of investments	160	120	-
<b>Total application of capital funding</b>	<b>-</b>	<b>-</b>	<b>(107)</b>
<b>Surplus / (deficit) of capital funding</b>	<b>(75)</b>	<b>(78)</b>	<b>107</b>
<b>Funding balance</b>	<b>-</b>	<b>-</b>	<b>-</b>

Funding Impact Statement: Land Drainage & River Control			
	LTP	LTP	Annual Report
	2012/13	2013/14	2013/14
	(\$'000)	(\$'000)	(\$'000)
<b>Sources of operating funding</b>			
General rates & uniform annual general charges	-	-	162
Targeted rates	5,723	5,992	6,044
Subsidies & grants for operating purposes	-	-	-
Fees & charges	167	82	1,206
Internal charges & overheads recovered	1,663	1,468	216
Fines, infringement fees & other receipts	171	187	121
<b>Total operating funding</b>	<b>7,724</b>	<b>7,729</b>	<b>7,749</b>
<b>Applications of operating funding</b>			
Payments to staff & suppliers	5,177	5,246	5,679
Finance costs	288	228	232
Internal charges & overheads applied	455	482	336
Other operating funding applications	-	-	-
<b>Total applications of operating funding</b>	<b>5,920</b>	<b>5,956</b>	<b>6,247</b>
<b>Surplus / (deficit) of operating funding</b>	<b>1,804</b>	<b>1,773</b>	<b>1,502</b>
<b>Sources of capital funding</b>			
Subsidies & grants for capital purposes	-	-	-
Development & financial contributions	-	-	15
Increase / (decrease) in debt	(785)	(785)	(785)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding</b>	<b>(785)</b>	<b>(785)</b>	<b>(770)</b>
<b>Applications of capital funding</b>			
Capital expenditure:			
- to meet additional demand	-	-	-
- to improve the level of service	985	854	1,590
- to replace existing assets	77	147	30
	1,062	1,001	1,620
Increase / (decrease) in reserves	(43)	(13)	(888)
Increase / (decrease) of investments	-	-	-
<b>Total application of capital funding</b>	<b>1,019</b>	<b>988</b>	<b>732</b>
<b>Surplus / (deficit) of capital funding</b>	<b>(1,804)</b>	<b>(1,773)</b>	<b>(1,502)</b>
<b>Funding balance</b>	<b>-</b>	<b>-</b>	<b>-</b>

Funding Impact Statement: Regional Resources			
	LTP	LTP	Annual Report
	2012/13	2013/14	2013/14
	(\$'000)	(\$'000)	(\$'000)
<b>Sources of operating funding</b>			
General rates & uniform annual general charges	-	-	960
Targeted rates	583	583	609
Subsidies & grants for operating purposes	226	-	249
Fees & charges	3,091	3,309	2,771
Internal charges & overheads recovered	5,524	5,636	4,337
Fines, infringement fees & other receipts	145	174	82
<b>Total operating funding</b>	<b>9,569</b>	<b>9,702</b>	<b>9,008</b>
<b>Applications of operating funding</b>			
Payments to staff & suppliers	8,084	7,935	8,408
Finance costs	357	547	569
Internal charges & overheads applied	1,128	1,220	1,576
Other operating funding applications	-	-	-
<b>Total applications of operating funding</b>	<b>9,569</b>	<b>9,702</b>	<b>10,553</b>
<b>Surplus / (deficit) of operating funding</b>	<b>-</b>	<b>-</b>	<b>(1,545)</b>
<b>Sources of capital funding</b>			
Subsidies & grants for capital purposes	1,488	520	23
Development & financial contributions	-	-	1,951
Increase / (decrease) in debt	3,206	3,767	3,788
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding</b>	<b>4,694</b>	<b>4,287</b>	<b>5,762</b>
<b>Applications of capital funding</b>			
Capital expenditure:			
- to meet additional demand	5,701	4,816	4,204
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
	<b>5,701</b>	<b>4,816</b>	<b>4,204</b>
Increase / (decrease) in reserves	(1,007)	(529)	13
Increase / (decrease) of investments	-	-	-
<b>Total application of capital funding</b>	<b>4,694</b>	<b>4,287</b>	<b>4,217</b>
<b>Surplus / (deficit) of capital funding</b>	<b>-</b>	<b>-</b>	<b>1,545</b>
<b>Funding balance</b>	<b>-</b>	<b>-</b>	<b>-</b>

Funding Impact Statement: Regulation			
	LTP	LTP	Annual Report
	2012/13	2013/14	2013/14
	(\$'000)	(\$'000)	(\$'000)
<b>Sources of operating funding</b>			
General rates & uniform annual general charges	1,712	1,753	323
Targeted rates	-	-	-
Subsidies & grants for operating purposes	-	-	-
Fees & charges	1,518	1,581	1,069
Internal charges & overheads recovered	-	-	1,536
Fines, infringement fees & other receipts	55	55	-
<b>Total operating funding</b>	<b>3,285</b>	<b>3,389</b>	<b>2,928</b>
<b>Applications of operating funding</b>			
Payments to staff & suppliers	2,674	2,731	2,287
Finance costs	-	-	-
Internal charges & overheads applied	611	658	723
Other operating funding applications	-	-	-
<b>Total applications of operating funding</b>	<b>3,285</b>	<b>3,389</b>	<b>3,010</b>
<b>Surplus / (deficit) of operating funding</b>	<b>-</b>	<b>-</b>	<b>(82)</b>
<b>Sources of capital funding</b>			
Targeted rates	-	-	-
Subsidies & grants for capital purposes	-	-	-
Development & financial contributions	-	-	-
Increase / (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Applications of capital funding</b>			
Capital expenditure:			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>
Increase / (decrease) in reserves	-	-	(82)
Increase / (decrease) of investments	-	-	-
<b>Total application of capital funding</b>	<b>-</b>	<b>-</b>	<b>(82)</b>
<b>Surplus / (deficit) of capital funding</b>	<b>-</b>	<b>-</b>	<b>82</b>
<b>Funding balance</b>	<b>-</b>	<b>-</b>	<b>-</b>

Funding Impact Statement: Biosecurity			
	LTP	LTP	Annual Report
	2012/13	2013/14	2013/14
	(\$'000)	(\$'000)	(\$'000)
<b>Sources of operating funding</b>			
General rates & uniform annual general charges	-	-	191
Targeted rates	1,932	2,000	2,005
Subsidies & grants for operating purposes	25	25	64
Fees & charges	558	581	16
Internal charges & overheads recovered	1,129	1,254	909
Fines, infringement fees & other receipts	17	25	18
<b>Total operating funding</b>	<b>3,661</b>	<b>3,885</b>	<b>3,204</b>
<b>Applications of operating funding</b>			
Payments to staff & suppliers	3,240	3,430	2,948
Finance costs	-	-	-
Internal charges & overheads applied	421	455	377
Other operating funding applications	-	-	-
<b>Total applications of operating funding</b>	<b>3,661</b>	<b>3,885</b>	<b>3,325</b>
<b>Surplus / (deficit) of operating funding</b>	<b>0</b>	<b>0</b>	<b>(121)</b>
<b>Sources of capital funding</b>			
Targeted rates	-	-	-
Subsidies & grants for capital purposes	-	-	-
Development & financial contributions	-	-	-
Increase / (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Applications of capital funding</b>			
Capital expenditure:			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
	-	-	-
Increase / (decrease) in reserves	-	-	(121)
Increase / (decrease) of investments	-	-	-
<b>Total application of capital funding</b>	<b>-</b>	<b>-</b>	<b>(121)</b>
<b>Surplus / (deficit) of capital funding</b>	<b>-</b>	<b>-</b>	<b>121</b>
<b>Funding balance</b>	<b>-</b>	<b>-</b>	<b>-</b>

Funding Impact Statement: Emergency Management			
	LTP	LTP	Annual Report
	2012/13	2013/14	2013/14
	(\$'000)	(\$'000)	(\$'000)
<b>Sources of operating funding</b>			
General rates & uniform annual general charges	-	-	95
Targeted rates	774	805	884
Subsidies & grants for operating purposes	158	160	94
Fees & charges	107	118	211
Internal charges & overheads recovered	659	610	404
Fines, infringement fees & other receipts	-	-	2
<b>Total operating funding</b>	<b>1,698</b>	<b>1,693</b>	<b>1,690</b>
<b>Applications of operating funding</b>			
Payments to staff & suppliers	1,410	1,372	1,229
Finance costs	2	10	14
Internal charges & overheads applied	286	311	347
Other operating funding applications	-	-	-
<b>Total applications of operating funding</b>	<b>1,698</b>	<b>1,693</b>	<b>1,590</b>
<b>Surplus / (deficit) of operating funding</b>	<b>-</b>	<b>-</b>	<b>100</b>
<b>Sources of capital funding</b>			
Targeted rates	-	-	-
Subsidies & grants for capital purposes	-	-	-
Development & financial contributions	-	-	-
Increase / (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Applications of capital funding</b>			
Capital expenditure:			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
	-	-	-
Increase / (decrease) in reserves	-	-	100
Increase / (decrease) of investments	-	-	-
<b>Total application of capital funding</b>	<b>-</b>	<b>-</b>	<b>100</b>
<b>Surplus / (deficit) of capital funding</b>	<b>-</b>	<b>-</b>	<b>(100)</b>
<b>Funding balance</b>	<b>-</b>	<b>-</b>	<b>-</b>

Funding Impact Statement: Transport			
	LTP	LTP	Annual Report
	2012/13	2013/14	2013/14
	(\$'000)	(\$'000)	(\$'000)
<b>Sources of operating funding</b>			
General rates & uniform annual general charges	-	-	15
Targeted rates	1,460	1,550	1,558
Subsidies & grants for operating purposes	2,764	2,823	2,722
Fees & charges	92	92	65
Internal charges & overheads recovered	129	(17)	54
Fines, infringement fees & other receipts	9	10	(3)
<b>Total operating funding</b>	<b>4,454</b>	<b>4,458</b>	<b>4,410</b>
<b>Applications of operating funding</b>			
Payments to staff & suppliers	4,289	4,281	4,403
Finance costs	-	-	-
Internal charges & overheads applied	165	177	151
Other operating funding applications	-	-	-
<b>Total applications of operating funding</b>	<b>4,454</b>	<b>4,458</b>	<b>4,554</b>
<b>Surplus / (deficit) of operating funding</b>	<b>-</b>	<b>-</b>	<b>(144)</b>
<b>Sources of capital funding</b>			
Targeted rates	-	-	-
Subsidies & grants for capital purposes	-	-	-
Development & financial contributions	-	-	-
Increase / (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Applications of capital funding</b>			
Capital expenditure:			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>
Increase / (decrease) in reserves	-	-	(144)
Increase / (decrease) of investments	-	-	-
<b>Total application of capital funding</b>	<b>-</b>	<b>-</b>	<b>(144)</b>
<b>Surplus / (deficit) of capital funding</b>	<b>-</b>	<b>-</b>	<b>144</b>
<b>Funding balance</b>	<b>-</b>	<b>-</b>	<b>-</b>

Funding Impact Statement: Governance & Community Engagement			
	LTP	LTP	Annual Report
	2012/13	2013/14	2013/14
	(\$'000)	(\$'000)	(\$'000)
<b>Sources of operating funding</b>			
General rates & uniform annual general charges	1,249	1,247	339
Targeted rates	-	-	-
Subsidies & grants for operating purposes	15	15	67
Fees & charges	71	111	183
Internal charges & overheads recovered	1,736	1,228	1,604
Fines, infringement fees & other receipts	-	-	-
<b>Total operating funding</b>	<b>3,071</b>	<b>2,601</b>	<b>2,193</b>
<b>Applications of operating funding</b>			
Payments to staff & suppliers	2,573	2,066	4,053
Finance costs	221	245	118
Internal charges & overheads applied	277	290	255
Other operating funding applications	-	-	-
<b>Total applications of operating funding</b>	<b>3,071</b>	<b>2,601</b>	<b>4,426</b>
<b>Surplus / (deficit) of operating funding</b>	<b>-</b>	<b>-</b>	<b>(2,233)</b>
<b>Sources of capital funding</b>			
Subsidies & grants for capital purposes	-	63	-
Development & financial contributions	-	-	-
Increase / (decrease) in debt	788	817	875
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding</b>	<b>788</b>	<b>880</b>	<b>875</b>
<b>Applications of capital funding</b>			
Capital expenditure:			
- to meet additional demand	630	1,260	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
	<b>630</b>	<b>1,260</b>	<b>-</b>
Increase / (decrease) in reserves	158	(380)	(1,358)
Increase / (decrease) of investments	-	-	-
<b>Total application of capital funding</b>	<b>788</b>	<b>880</b>	<b>(1,358)</b>
<b>Surplus / (deficit) of capital funding</b>	<b>-</b>	<b>-</b>	<b>2,233</b>
<b>Funding balance</b>	<b>-</b>	<b>-</b>	<b>-</b>