

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 transactions 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 2013/14 (\$'000)	Annual Report 2013/14 (\$'000)	Annual Plan 2014/15 (\$'000)	Annual Report 2014/15 (\$'000)
Sources of operating funding				
General rates & uniform annual general charges	2,499	2,514	2,839	2,875
Targeted rates	12,301	12,388	12,826	13,032
Subsidies & grants for operating purposes	3,263	5,353	2,822	3,277
Fees & charges	5,899	5,556	5,937	5,916
Interest & dividends from investments	11,652	10,466	11,786	11,331
Fines, infringement fees & other receipts	1,766	3,063	3,288	4,628
Total operating funding	37,380	39,340	39,498	41,059
Applications of operating funding				
Payments to staff & suppliers	36,937	35,502	35,525	34,533
Finance costs	2,377	2,846	2,979	3,080
Other operating funding applications	-	-	-	-
Total applications of operating funding	39,314	38,348	38,504	37,613
Surplus / (deficit) of operating funding	(1,934)	992	994	3,446
Sources of capital funding				
Subsidies & grants for capital purposes	1,620	23	914	-
Development & financial contributions	-	-	-	-
Increase / (decrease) in debt (See annotation below)	6,913	4,683	5,144	3,536
Gross proceeds from sale of assets	66	4,159	190	4,257
Lump sum contributions	-	-	-	-
Total sources of capital funding	8,599	8,865	6,248	7,793
Applications of capital funding				
Capital expenditure:				
- to meet additional demand	8,179	6,229	4,621	1,073
- to improve the level of service	1,785	1,590	728	832
- to replace existing assets	1,730	1,420	2,475	2,068
	11,694	9,239	7,824	3,973
Increase / (decrease) in reserves	(21,999)	(2,587)	(28,714)	1,420
Increase / (decrease) of investments	16,970	3,205	28,131	(1,046)
Total application of capital funding	6,665	9,857	7,242	4,347
Surplus / (deficit) of capital funding	1,934	(992)	(994)	3,446
Funding balance	-	-	-	-

Reconciliation to Surplus / (Deficit) before Taxation

Operating Surplus per Income Statement	201
Depreciation	2,379
Fair Value Gains/Losses	447
Gain / Loss on sale	(6)
Other Expenses	425
FIS Surplus / (deficit) of Operating Funding (above)	3,446

Funding Impact Statement: Strategic Planning			
	LTP	LTP	Annual Report
	2013/14	2014/15	2014/15
	(\$'000)	(\$'000)	(\$'000)
Sources of operating funding			
General rates & uniform annual general charges	-	-	498
Targeted rates	1,362	1,406	1,406
Subsidies & grants for operating purposes	169	173	125
Fees & charges	(1)	1	26
Internal charges & overheads recovered	2,689	2,756	2,207
Fines, infringement fees & other receipts	-	-	-
Total operating funding	4,219	4,336	4,262
Applications of operating funding			
Payments to staff & suppliers	3,550	3,627	3,601
Finance costs	-	-	6
Internal charges & overheads applied	591	627	659
Other operating funding applications	-	-	-
Total applications of operating funding	4,141	4,254	4,266
Surplus / (deficit) of operating funding	78	82	(4)
Sources of capital funding			
Subsidies & grants for capital purposes	-	-	-
Development & financial contributions	-	-	-
Increase / (decrease) in debt	(78)	(82)	190
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Total sources of capital funding	(78)	(82)	190
Applications of capital funding			
Capital expenditure:			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
	-	-	-
Increase / (decrease) in reserves	(120)	(80)	55
Increase / (decrease) of investments	120	80	131
Total application of capital funding	-	-	186
Surplus / (deficit) of capital funding	(78)	(82)	4
Funding balance	-	-	-

Funding Impact Statement: Land Drainage & River Control			
	LTP	LTP	Annual Report
	2013/14	2014/15	2014/15
	(\$'000)	(\$'000)	(\$'000)
Sources of operating funding			
General rates & uniform annual general charges	-	-	214
Targeted rates	5,992	6,274	6,399
Subsidies & grants for operating purposes	-	-	-
Fees & charges	82	137	1,016
Internal charges & overheads recovered	1,468	1,348	338
Fines, infringement fees & other receipts	187	150	231
Total operating funding	7,729	7,909	8,198
Applications of operating funding			
Payments to staff & suppliers	5,246	5,394	5,799
Finance costs	228	169	175
Internal charges & overheads applied	482	513	352
Other operating funding applications	-	-	-
Total applications of operating funding	5,956	6,076	6,326
Surplus / (deficit) of operating funding	1,773	1,833	1,872
Sources of capital funding			
Subsidies & grants for capital purposes	-	-	-
Development & financial contributions	-	-	10
Increase / (decrease) in debt	(785)	(785)	(565)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Total sources of capital funding	(785)	(785)	(555)
Applications of capital funding			
Capital expenditure:			
- to meet additional demand	-	-	-
- to improve the level of service	854	745	610
- to replace existing assets	147	191	27
	1,001	936	637
Increase / (decrease) in reserves	(13)	112	680
Increase / (decrease) of investments	-	-	-
Total application of capital funding	988	1,048	1,317
Surplus / (deficit) of capital funding	(1,773)	(1,833)	(1,872)
Funding balance	-	-	-

Funding Impact Statement: Regional Resources			
	LTP	LTP	Annual Report
	2013/14	2014/15	2014/15
	(\$'000)	(\$'000)	(\$'000)
Sources of operating funding			
General rates & uniform annual general charges	-	-	1,098
Targeted rates	583	583	620
Subsidies & grants for operating purposes	-	-	460
Fees & charges	3,309	3,599	3,327
Internal charges & overheads recovered	5,636	5,784	4,573
Fines, infringement fees & other receipts	174	184	170
Total operating funding	9,702	10,150	10,248
Applications of operating funding			
Payments to staff & suppliers	7,935	8,060	8,672
Finance costs	547	793	788
Internal charges & overheads applied	1,220	1,296	1,589
Other operating funding applications	-	-	-
Total applications of operating funding	9,702	10,149	11,049
Surplus / (deficit) of operating funding	-	1	(801)
Sources of capital funding			
Subsidies & grants for capital purposes	520	984	-
Development & financial contributions	-	-	-
Increase / (decrease) in debt	3,767	1,459	3,310
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Total sources of capital funding	4,287	2,443	3,310
Applications of capital funding			
Capital expenditure:			
- to meet additional demand	4,816	2,864	1,073
- to improve the level of service	-	-	222
- to replace existing assets	-	-	-
	4,816	2,864	1,295
Increase / (decrease) in reserves	(529)	(420)	1,214
Increase / (decrease) of investments	-	-	-
Total application of capital funding	4,287	2,444	2,509
Surplus / (deficit) of capital funding	-	(1)	801
Funding balance	-	-	-

Funding Impact Statement: Regulation			
	LTP	LTP	Annual Report
	2013/14	2014/15	2014/15
	(\$'000)	(\$'000)	(\$'000)
Sources of operating funding			
General rates & uniform annual general charges	1,753	1,802	294
Targeted rates	-	-	-
Subsidies & grants for operating purposes	-	-	-
Fees & charges	1,581	1,604	1,183
Internal charges & overheads recovered	-	-	1,302
Fines, infringement fees & other receipts	55	55	-
Total operating funding	3,389	3,461	2,779
Applications of operating funding			
Payments to staff & suppliers	2,731	2,773	2,050
Finance costs	-	-	-
Internal charges & overheads applied	658	688	692
Other operating funding applications	-	-	-
Total applications of operating funding	3,389	3,461	2,742
Surplus / (deficit) of operating funding	-	-	37
Sources of capital funding			
Targeted rates	-	-	-
Subsidies & grants for capital purposes	-	-	-
Development & financial contributions	-	-	-
Increase / (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Total sources of capital funding	-	-	-
Applications of capital funding			
Capital expenditure:			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
	-	-	-
Increase / (decrease) in reserves	-	-	37
Increase / (decrease) of investments	-	-	-
Total application of capital funding	-	-	37
Surplus / (deficit) of capital funding	-	-	(37)
Funding balance	-	-	-

Funding Impact Statement: Biosecurity			
	LTP	LTP	Annual Report
	2013/14	2014/15	2014/15
	(\$'000)	(\$'000)	(\$'000)
Sources of operating funding			
General rates & uniform annual general charges	-	-	210
Targeted rates	2,000	2,089	2,097
Subsidies & grants for operating purposes	25	25	24
Fees & charges	581	604	0
Internal charges & overheads recovered	1,254	1,276	933
Fines, infringement fees & other receipts	25	31	15
Total operating funding	3,885	4,025	3,279
Applications of operating funding			
Payments to staff & suppliers	3,430	3,540	3,008
Finance costs	-	-	-
Internal charges & overheads applied	455	485	365
Other operating funding applications	-	-	-
Total applications of operating funding	3,885	4,025	3,372
Surplus / (deficit) of operating funding	0	0	(93)
Sources of capital funding			
Targeted rates	-	-	-
Subsidies & grants for capital purposes	-	-	-
Development & financial contributions	-	-	-
Increase / (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Total sources of capital funding	-	-	-
Applications of capital funding			
Capital expenditure:			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
	-	-	-
Increase / (decrease) in reserves	-	-	(93)
Increase / (decrease) of investments	-	-	-
Total application of capital funding	-	-	(93)
Surplus / (deficit) of capital funding	-	-	93
Funding balance	-	-	-

Funding Impact Statement: Emergency Management			
	LTP	LTP	Annual Report
	2013/14	2014/15	2014/15
	(\$'000)	(\$'000)	(\$'000)
Sources of operating funding			
General rates & uniform annual general charges	-	-	122
Targeted rates	805	835	921
Subsidies & grants for operating purposes	160	162	53
Fees & charges	118	127	168
Internal charges & overheads recovered	610	634	514
Fines, infringement fees & other receipts	-	-	6
Total operating funding	1,693	1,758	1,784
Applications of operating funding			
Payments to staff & suppliers	1,372	1,411	1,328
Finance costs	10	17	27
Internal charges & overheads applied	311	330	389
Other operating funding applications	-	-	-
Total applications of operating funding	1,693	1,758	1,744
Surplus / (deficit) of operating funding	-	-	40
Sources of capital funding			
Targeted rates	-	-	-
Subsidies & grants for capital purposes	-	-	-
Development & financial contributions	-	-	-
Increase / (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Total sources of capital funding	-	-	-
Applications of capital funding			
Capital expenditure:			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
	-	-	-
Increase / (decrease) in reserves	-	-	40
Increase / (decrease) of investments	-	-	-
Total application of capital funding	-	-	40
Surplus / (deficit) of capital funding	-	-	(40)
Funding balance	-	-	-

Funding Impact Statement: Transport			
	LTP 2013/14 (\$'000)	LTP 2014/15 (\$'000)	Annual Report 2014/15 (\$'000)
Sources of operating funding			
General rates & uniform annual general charges	-	-	13
Targeted rates	1,550	1,604	1,624
Subsidies & grants for operating purposes	2,823	2,941	2,529
Fees & charges	92	92	35
Internal charges & overheads recovered	(17)	49	46
Fines, infringement fees & other receipts	10	10	(7)
Total operating funding	4,458	4,696	4,241
Applications of operating funding			
Payments to staff & suppliers	4,281	4,507	4,164
Finance costs	-	-	-
Internal charges & overheads applied	177	189	150
Other operating funding applications	-	-	-
Total applications of operating funding	4,458	4,696	4,314
Surplus / (deficit) of operating funding	-	-	(73)
Sources of capital funding			
Targeted rates	-	-	-
Subsidies & grants for capital purposes	-	-	-
Development & financial contributions	-	-	-
Increase / (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Total sources of capital funding	-	-	-
Applications of capital funding			
Capital expenditure:			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
	-	-	-
Increase / (decrease) in reserves	-	-	(73)
Increase / (decrease) of investments	-	-	-
Total application of capital funding	-	-	(73)
Surplus / (deficit) of capital funding	-	-	73
Funding balance	-	-	-

Funding Impact Statement: Governance & Community Engagement			
	LTP 2013/14 (\$'000)	LTP 2014/15 (\$'000)	Annual Report 2014/15 (\$'000)
Sources of operating funding			
General rates & uniform annual general charges	1,247	1,310	390
Targeted rates	-	-	-
Subsidies & grants for operating purposes	15	15	86
Fees & charges	111	237	161
Internal charges & overheads recovered	1,228	1,220	1,723
Fines, infringement fees & other receipts	-	-	-
Total operating funding	2,601	2,782	2,360
Applications of operating funding			
Payments to staff & suppliers	2,066	2,165	2,561
Finance costs	245	303	151
Internal charges & overheads applied	290	314	284
Other operating funding applications	-	-	-
Total applications of operating funding	2,601	2,782	2,995
Surplus / (deficit) of operating funding	-	-	(635)
Sources of capital funding			
Subsidies & grants for capital purposes	63	189	-
Development & financial contributions	-	-	-
Increase / (decrease) in debt	817	1,321	195
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Total sources of capital funding	880	1,510	195
Applications of capital funding			
Capital expenditure:			
- to meet additional demand	1,260	1,890	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
	1,260	1,890	-
Increase / (decrease) in reserves	(380)	(380)	(440)
Increase / (decrease) of investments	-	-	-
Total application of capital funding	880	1,510	(440)
Surplus / (deficit) of capital funding	-	-	635
Funding balance	-	-	-