

Local Authority Statistics: December 2011 quarter

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Key facts

Local authorities had a quarterly operating surplus of \$69 million in the December 2011 quarter, after adjusting for seasonal effects.

Seasonally adjusted local authority statistics for the December 2011 quarter, compared with the September 2011 quarter, show that:

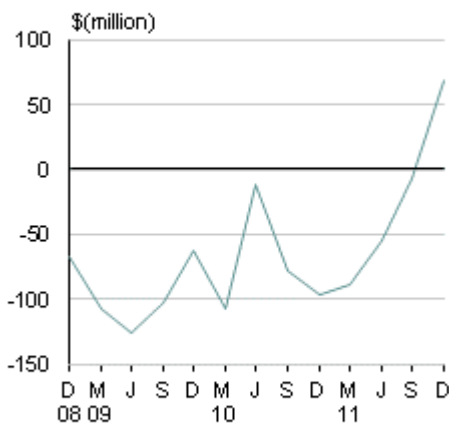
- Operating income increased \$36 million (up 1.8 percent), driven by rises in rates, and sales and other operating income.
- Operating expenditure decreased \$40 million (2.0 percent), driven by falls in purchases and other operating expenditure, and employee costs.

The surplus in the December 2011 quarter is the first since a \$14 million surplus in the December 2007 quarter. Local authorities had a \$97 million deficit in the December 2010 quarter.

Local authorities' actual (not seasonally adjusted) surplus for the December 2011 quarter was \$11 million, compared with a deficit of \$144 million in the December 2010 quarter.

Operating result

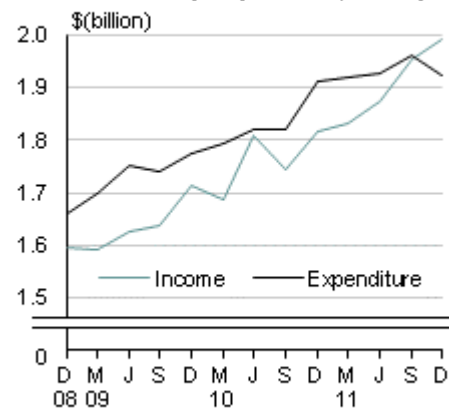
Seasonally adjusted, quarterly



Source: Statistics New Zealand

Operating income and expenditure

Seasonally adjusted, quarterly



Source: Statistics New Zealand

Geoff Bascand
Government Statistician

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Commentary

- Local authorities improve operating result
- Operating income for local authorities increases
- Operating expenditure for local authorities decreases

Local authorities improve operating result

Local authorities had a seasonally adjusted total operating surplus of \$69.2 million in the December 2011 quarter. Total operating income (funding earned for core services) of \$1,991.7 million exceeded total operating expenditure (spending on core services) of \$1,922.4 million. The surplus excludes non-operating items, such as extraordinary gains or losses, and asset revaluations.

The December 2011 quarter operating surplus is the first since a \$13.7 million surplus in the December 2007 quarter. This quarter's surplus follows three successive quarters of falling deficit levels. Local authorities' total deficit was \$7.0 million in the September 2011 quarter, \$53.7 million in the June 2011 quarter, and \$88.2 million in the March 2011 quarter.

The actual (not seasonally adjusted) surplus in the December 2011 quarter was \$11.0 million. This is a \$44.8 million improvement, when compared with the September 2011 quarter. There was an actual deficit of \$33.8 million in the September 2011 quarter.

Operating income for local authorities increases

Total operating income for the December 2011 quarter was \$1991.7 million, up \$36.1 million (1.8 percent) compared with the September 2011 quarter. Contributions to the rise came from increases in:

- rates, up \$26.4 million (2.3 percent)
- sales and other operating income, up \$24.4 million (8.5 percent)
- investment income, up \$16.5 million (32.0 percent).

These rises were partly offset by falls in:

- current grants, subsidies, and donations income, down \$24.5 million (7.0 percent)
- regulatory income and petrol tax, down \$6.6 million (6.4 percent).

Total operating income increased \$175.2 million (9.6 percent) from the December 2010 quarter to the December 2011 quarter.

Rates income

Rates income for the December 2011 quarter was \$1,190.2 million, up \$26.4 million (2.3 percent) compared with the September 2011 quarter.

Total rates income is now \$95.1 million (8.7 percent) higher than in the December 2010 quarter. Income from rates is not seasonally adjusted.

Sales and other operating income

Sales and other operating income for the December 2011 quarter was \$312.5 million, up \$24.4 million (8.5 percent) compared with the September 2011 quarter. Sales and other operating income includes items such as admission and service charges.

Sales and other operating income increased \$46.8 million (17.6 percent) from the December 2010 quarter to the December 2011 quarter.

Investment income

Investment income for the December 2011 quarter was \$68.1 million, up \$16.5 million (32.0 percent) compared with the September 2011 quarter.

An increase in revenue from dividends (up \$20.9 million) drove the rise in investment income in the December 2011 quarter. Income from dividends is not seasonally adjusted and is affected by the timing of dividend payments from council-controlled organisations such as airports and water providers.

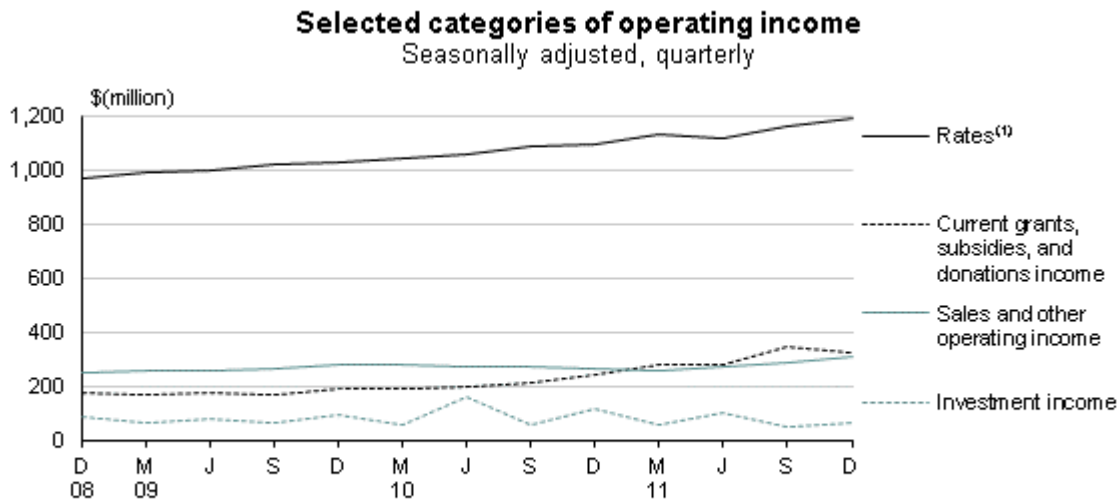
Interest income fell (down \$4.4 million) from the September 2011 quarter to the December 2011 quarter.

Investment income decreased \$48.9 million (41.8 percent) from the December 2010 quarter to the December 2011 quarter.

Current grants, subsidies, and donations income

Current grants, subsidies, and donations income for the December 2011 quarter was \$324.1 million, down \$24.5 million (7.0 percent) compared with the September 2011 quarter. Grants and subsidies contribute to local and regional infrastructure such as roading, rail, and bus services, along with civil defence, sport and recreation, and the arts.

Current grants and subsidies income increased \$79.9 million (32.7 percent) from the December 2010 quarter to the December 2011 quarter.



1. This series is not seasonally adjusted.

Source: Statistics New Zealand

Operating expenditure for local authorities decreases

Total operating expenditure for the December 2011 quarter was \$1,922.4 million, down \$40.2 million (2.0 percent) from the September 2011 quarter.

Downward contributions to the decrease in operating expenditure for the December 2011 quarter came from falls in:

- purchases and other operating expenditure, down \$36.9 million (3.6 percent)
- employee costs, down \$10.1 million (2.4 percent).

These downward contributions were partly offset by small rises in:

- depreciation and amortisation, up \$3.5 million (0.9 percent)
- interest expenditure, up \$3.4 million (2.8 percent).

Purchases and other operating expenditure

Purchases and other operating expenditure for the December 2011 quarter fell \$36.9 million (3.6 percent), to \$980.1 million, compared with the September 2011 quarter.

In the December 2011 quarter, local authorities spent \$16.6 million (1.7 percent) less on purchases and other operating expenditure than they spent in the December 2010 quarter.

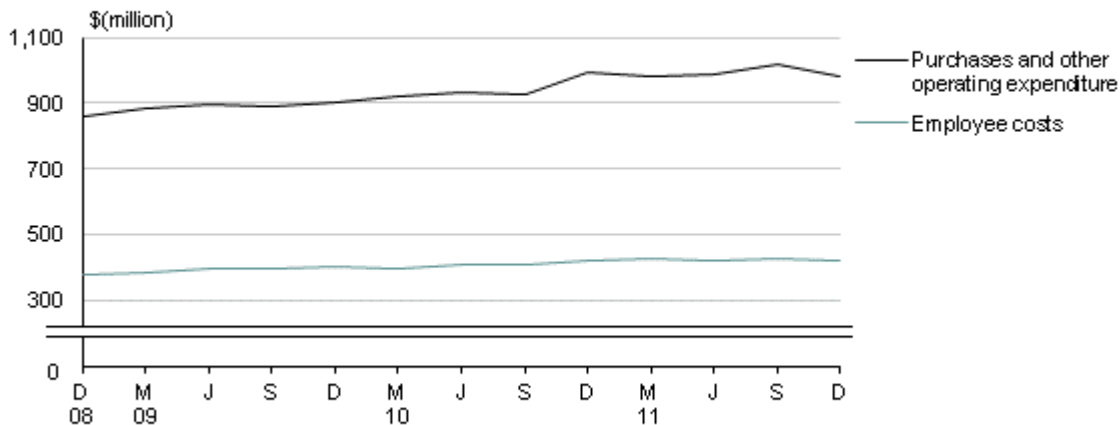
Employee costs

Employee costs fell \$10.1 million (2.4 percent) to \$420.7 million, compared with the September 2011 quarter. Employee costs are the gross earnings of all employees paid by local authorities and include severance and redundancy payments.

In the December 2011 quarter, employee costs were \$1.4 million (0.3 percent) lower than in the December 2010 quarter.

Selected categories of operating expenditure

Seasonally adjusted, quarterly



Source: Statistics New Zealand

For more detailed data see the Excel tables in the 'Downloads' box.

Definitions

About local authority statistics

Local authority statistics are quarterly accounting-based estimates of the money local authorities in New Zealand earn and spend on their core business. They provide information on non-trading activities of local authorities, such as local government administration, providing water, roading, parks and reserves, and planning and regulation. We provide national-level statistics.

More definitions

Amortisation: the gradual writing-off of the value of a non-physical asset over time. It is charged on intangible assets, such as software.

Assets: are what local authorities own. Assets represent a store of value, and can be a source of income or generate economic benefit when used.

Depreciation: the gradual writing-off over time of the value of a physical asset such as infrastructural assets, restricted assets, buildings, mobile equipment, and other plant, machinery, and office equipment.

Employee costs: the gross earnings of all employees paid by the local authority. It includes overtime, sick and holiday pay, severance and redundancy payments, levies paid to the Accident Compensation Corporation, and employer contributions to superannuation schemes.

Government grants and subsidies: include grants, subsidies, and levies from central government, and other local authorities and organisations. Grants treated as equity contributions are not included.

Interest payable: interest charged on public debt and other liabilities.

Investment income: predominantly consists of income from interest and dividends.

- Interest income includes interest earned from deposits, short-term and long-term investments, loans and other interest-bearing investments.
- Dividend income arises from council ownership of equity in council-controlled organisations and other entities, and includes councils' share of profits or losses from associates.

Purchases and all other expenditure: includes rent, insurance, fuel, postage, repairs, and maintenance. Contracts for services from separate council trading enterprises are also included.

Purchases of goods and services charged within the authority (overheads) are excluded. Also excluded are loan repayments, purchases of fixed assets, and contract payments for the construction and development of fixed or community assets.

All other expenditure includes grants and donations to other organisations, bad debts, and income tax.

Rates: includes all forms of rates (uniform annual general charges, water rates, and targeted rates). Targeted rates enable a council to apply a special purpose rate to particular properties,

such as wastewater, sewerage, or town centre rate. Rates collected on behalf of other local authorities (such as regional councils) are not included. When local authorities use water meter readings to charge for water use, this is included in sales and other operating income.

Regulatory income and petrol tax: regulatory income includes fees and fines. Examples of fees include parking fines, building consents, and dog registration. Admission and parking charges are excluded from this category as they are treated as sales of goods and services.

Sales and other income: includes admission charges, water sold by meter, and other miscellaneous operating income. It does not include sales of goods and services charged within the authority (such as overheads).

Related links

Upcoming releases

Local Authority Statistics: March 2012 quarter will be released on 13 June 2012.

The [Release calendar](#) lists all our upcoming information releases by date of release.

Past releases

See [Local Authority Statistics – information releases](#) for links to past releases.

Related information

[Local Authority Financial Statistics](#) presents annual accounting-based income, expenditure, and financial position information for each local authority in New Zealand. Income and expenditure is split into three groups: current operations, non-operating transactions, and capital transactions. It also contains a breakdown of income and expenditure from and on current operations, by activity.

Data quality

Period-specific information

This section contains data information that has changed since the last release.

- [Reference period](#)
- [How the Canterbury earthquakes affected local authority statistics](#)

General information

This section contains information that does not change between releases.

- [Data source](#)
- [Accuracy of the data](#)
- [Consistency with other periods and statistics](#)
- [How the creation of the Auckland Council affected local authority statistics](#)
- [More information](#)

Period-specific information

Reference period

The information in this release is compiled from data collected in the quarterly Local Authority Survey run in the December 2011 quarter.

How the Canterbury earthquakes affected local authority statistics

This release includes ongoing expenditure related to the 2010 and 2011 Canterbury earthquakes. It is not possible, in these quarterly statistics, to separately identify the impact of the Canterbury earthquakes. These impacts will be better reflected in the more detailed *Local Authority Financial Statistics: Year ended June 2011*. These statistics use local authorities' audited annual accounts and will be published on 24 July 2012.

General information

Data source

Statistics in this release are based on data collected in the quarterly Local Authority Survey. Since 1 November 2010, we have collected information about New Zealand's 11 regional councils and 68 territorial authorities in the quarterly Local Authority Survey. The survey covers all regional and local council responsibilities and functions.

Coverage

All local authorities are included in the quarterly Local Authority Survey as well as the annual Local Authority Census. Local authorities are city councils, district councils, unitary authorities, and regional councils. Unitary authorities are city and district councils that also perform the functions of a regional council.

Exclusions

The quarterly operating result included in this release excludes non-operating items such as extraordinary gains or losses, and asset revaluations. These items are usually identified when the annual results are released. Data about council-controlled organisations (formerly called local authority trading enterprises) is not included in this release.

Accuracy of the data

Accounting procedures vary among the local authorities and it can be challenging to produce a set of comparable statistics. However, we do not expect differences in accounting procedures to materially affect any statistics that we produce. Each quarter, revisions may be made to previously published series as new data becomes available. We generally limit changes resulting from the inclusion of new and revised annual information to once a year.

Seasonal adjustment

All series in this release except rates, dividends, and depreciation have been seasonally adjusted.

From the beginning of the series until March 1996, both interest income and dividend income were seasonally adjusted. After March 1996, dividends became volatile due to large and irregular payments of dividends to local authorities from council-controlled organisations, and seasonal patterns were no longer apparent.

Interest income continues to be seasonally adjusted and combined with actual dividends in the total investment income category.

We use the X-12-ARIMA seasonal adjustment package to seasonally adjust our statistics. This package has been used to produce the seasonally adjusted estimates in table 3 and table 4. The aim of seasonal adjustment is to eliminate the impact of irregular seasonal events on the time series and make data for adjacent periods more comparable. All seasonally adjusted figures are subject to revision each quarter.

More information about [Seasonal adjustment in Statistics New Zealand](#) is available on our website.

Consistency with other periods and statistics

Unlike the *Local Authority Financial Statistics: Year ended June 2010* release, this release does not include estimates of what local authorities earned and spent for non-operating and capital transactions. It also does not include any estimates for analysis for individual local authorities. This release also excludes income and expenditure information for council-controlled organisations such as airports and water providers.

Quarterly results are reconciled to annual values provided by the annual Local Authority Census and validated against annual reports. Each year, Statistics New Zealand publishes annual local authority financial statistics based on the Local Authority Census. Results presented in this release are provisional for recent quarters and the most recent annual result, until these annual reconciliation and validation processes are complete.

How the creation of the Auckland Council affected local authority statistics

From December 2010, Statistics NZ has been unable to report results for the eight former councils in the Auckland region and instead reported one result for the Auckland region (Auckland Council, which was established on 1 November 2010). The eight councils that were replaced by the new Auckland Council were Auckland City Council, Auckland Regional Council, Franklin District Council, Manukau District Council, North Shore City Council, Papakura District Council, Rodney District Council, and Waitakere District Council.

More information

More [information about local government statistics](#) is available on our website.

Liability

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Timing

Timed statistical releases are delivered using postal and electronic services provided by third parties. Delivery of these releases may be delayed by circumstances outside the control of Statistics NZ. Statistics NZ accepts no responsibility for any such delays.

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Contacts

For media enquiries contact:

Stephen Oakley

Wellington 04 931 4600

Email: info@stats.govt.nz

For technical information contact:

Lyll Payne

Wellington 04 931 4600

Email: info@stats.govt.nz

For general enquiries contact our Information Centre:

Phone: 0508 525 525 (toll-free in New Zealand)

+64 4 931 4600 (outside New Zealand)

Email: info@stats.govt.nz

Tables

The following tables are included with this release. They are available in Excel format from the 'Downloads' box of the *Local Authority Statistics: December 2011 quarter* release on the Statistics NZ website.

If you do not have access to Excel, you may use the [Excel file viewer](#) to view, print, and export the contents of the file.

1. Local authority statistics, seasonally adjusted income
2. Local authority statistics, seasonally adjusted income, percentage change from previous quarter
3. Local authority statistics, seasonally adjusted expenditure
4. Local authority statistics, seasonally adjusted expenditure, percentage change from previous quarter
5. Local authority statistics, seasonally adjusted income, percentage change from same quarter previous year
6. Local authority statistics, seasonally adjusted expenditure, percentage change from same quarter previous year
7. Local authority statistics, actual income
8. Local authority statistics, actual expenditure

Access more data on Infoshare

Use [Infoshare](#), a free, online database to access time-series data specific to your needs. To access the release time series on Infoshare, select the following categories from the homepage:

Subject category: **Government finance**
Group: **Local authority statistics - LAS**

Table 1

Local authority statistics
Seasonally adjusted income

Series ref: LAS	Rates ⁽¹⁾	Regulatory income and petrol tax	Current grants, subsidies, and donations income	Investment Income			Sales and other operating income	Total operating income ⁽²⁾	
				Interest income	Dividend income ⁽¹⁾	Total investment income ⁽²⁾			
	SSRABE	SSRABF	SSRACZ	SSRADA	SSRADB	SSRADZ	SSRAAZ	SSRAZZ	
\$(million)									
Quarter									
2005	Sep	740.4	80.3 R	177.0	43.5	10.5	54.0	242.9 R	1,294.6 R
	Dec	753.2	78.6 R	170.2	42.8	47.5	90.3	250.0	1,342.2
2006	Mar	771.1	76.2 R	168.6	40.6	34.1	74.7	255.4	1,346.1 R
	Jun	760.2	84.7 R	180.3	43.5	50.2	93.7	250.9	1,369.8 R
	Sep	818.1	90.8 R	193.5	44.0	12.8	56.8	240.6 R	1,399.8 R
	Dec	831.9	91.4 R	184.9	44.3	53.1	97.4	239.6 R	1,445.2
2007	Mar	853.9	100.8 R	187.6	42.4	25.5	68.0	247.1	1,457.4 R
	Jun	816.1	91.0 R	187.2	47.2	49.6	96.8	260.6 R	1,451.8 R
	Sep	879.0	97.3 R	204.7 R	41.9	22.4	64.2	245.1	1,490.3 R
	Dec	890.8	104.5 R	205.4 R	45.7 R	68.8	114.5	256.6 R	1,571.9
2008	Mar	908.2	108.0 R	201.0 R	53.2 R	28.4	81.6 R	259.6	1,558.4 R
	Jun	907.3	103.8 R	193.8	46.5	37.6	84.2	270.4 R	1,559.5 R
	Sep	948.2	105.9	180.9 R	47.0	18.8	65.9	258.5 R	1,559.3 R
	Dec	971.0	107.2 R	173.6 R	44.3 R	45.3	89.6 R	253.1 R	1,594.5 R
2009	Mar	992.8	105.9 R	170.3 R	38.7	27.9	66.6 R	256.9 R	1,592.5 R
	Jun	1,000.5	110.7 R	174.0 R	39.0 R	44.8	83.8 R	258.0 R	1,626.9 R
	Sep	1,022.2	109.0 R	170.1 R	41.7	25.5	67.2	269.0 R	1,637.5 R
	Dec	1,029.3	120.0 R	193.2 R	37.9 R	55.8	93.7 R	277.8 R	1,714.0 R
2010	Mar	1,041.7	113.3 R	191.7 R	38.8	19.7	58.5	281.1 R	1,686.4 R
	Jun	1,060.9	114.0 R	197.2 R	40.2 R	123.9	164.0 R	273.4 R	1,809.5 R
	Sep	1,091.2 P	106.7 R	213.3 R	41.3 P	14.5 P	55.8 P	276.7 R	1,743.9 R
	Dec	1,095.1 P	94.6 R	244.2 R	52.5 R	64.5 P	117.0 R	265.7 R	1,816.5 R
2011	Mar	1,137.0 P	96.2 R	282.4 R	39.6 R	19.6 P	59.2 R	257.5 R	1,832.4 R
	Jun	1,121.9 P	96.5 R	280.1 R	38.1 R	66.3 P	104.4 R	270.7 R	1,873.7 R
	Sep	1,163.8 P	103.4 R	348.6 R	35.1 R	16.5 P	51.6 R	288.1 R	1,955.6 R
	Dec	1,190.2 P	96.8 P	324.1 P	30.7 P	37.4 P	68.1 P	312.5 P	1,991.7 P

1. This series is not seasonally adjusted.

2. Individual figures may not sum to the stated totals due to rounding.

Symbols:

P provisional

R revised

Source: Statistics New Zealand

Table 2

Local authority statistics

Seasonally adjusted income

Percentage change from previous quarter⁽¹⁾

	Rates ⁽²⁾	Regulatory income and petrol tax	Current grants, subsidies, and donations income	Total investment income ⁽³⁾	Sales and other operating income	Total operating income	
Change from previous quarter							
Quarter							
2005	Sep	4.6	-6.4	3.5	-52.0	2.2	-1.6
	Dec	1.7	-2.1	-3.9	67.1	2.9	3.7
2006	Mar	2.4	-3.1	-0.9	-17.2	2.2	0.3
	Jun	-1.4	11.1	6.9	25.4	-1.8	1.8
	Sep	7.6	7.2	7.3	-39.3	-4.1	2.2
	Dec	1.7	0.6	-4.4	71.4	-0.4	3.2
2007	Mar	2.6	10.3	1.5	-30.2	3.1	0.8
	Jun	-4.4	-9.8	-0.2	42.4	5.5	-0.4
	Sep	7.7	6.9	9.3	-33.7	-6.0	2.7
	Dec	1.3	7.4	0.3	78.3	4.7	5.5
2008	Mar	1.9	3.4	-2.1	-28.8	1.2	-0.9
	Jun	-0.1	-3.9	-3.6	3.2	4.2	0.1
	Sep	4.5	2.0	-6.7	-21.8	-4.4	0
	Dec	2.4	1.3	-4.0	36.0	-2.1	2.3
2009	Mar	2.2	-1.3	-1.9	-25.7	1.5	-0.1
	Jun	0.8	4.5	2.2	25.8	0.4	2.2
	Sep	2.2	-1.5	-2.2	-19.8	4.2	0.7
	Dec	0.7	10.1	13.5	39.5	3.3	4.7
2010	Mar	1.2	-5.6	-0.8	-37.5	1.2	-1.6
	Jun	1.8	0.6	2.8	180.2	-2.7	7.3
	Sep	2.9	-6.4	8.2	-66.0	1.2	-3.6
	Dec	0.4	-11.3	14.5	109.5	-4.0	4.2
2011	Mar	3.8	1.7	15.7	-49.3	-3.1	0.9
	Jun	-1.3	0.4	-0.8	76.2	5.1	2.3
	Sep	3.7	7.1	24.4	-50.6	6.4	4.4
	Dec	2.3	-6.4	-7.0	32.0	8.5	1.8

1. Percentage changes are calculated on unrounded numbers.

2. Not seasonally adjusted.

3. Includes dividends, which are not seasonally adjusted and can be both variable and irregular, resulting in volatile percentage changes.

Source: Statistics New Zealand

Table 3

Local authority statistics
Seasonally adjusted expenditure

	Employee costs	Interest expenditure	Depreciation and amortisation ⁽¹⁾	Purchases and other operating expenditure ⁽²⁾	Total operating expenditure ⁽³⁾	Operating surplus/deficit ⁽³⁾
Series ref: LAS	SSEAAZ	SSEABZ	SSEACZ	SSEAQZ	SSEAZZ	SS1AZZ
\$(million)						
Quarter						
2005 Sep	287.1	42.3	259.5	712.4 R	1,301.3 R	-6.7 R
Dec	292.0	41.2	263.5	696.0	1,292.6 R	49.6 R
2006 Mar	296.2 R	49.0	267.8	708.3 R	1,321.3 R	24.8 R
Jun	304.1	51.1	287.4	716.1 R	1,358.6	11.2 R
Sep	312.8 R	53.7	287.0	731.9 R	1,385.4 R	14.4 R
Dec	322.2 R	58.7	285.4	737.1 R	1,403.4 R	41.8 R
2007 Mar	334.3 R	65.8	293.1	759.8 R	1,452.9 R	4.5 R
Jun	337.2	62.4	289.8	772.4 R	1,461.8 R	-10.0 R
Sep	344.7 R	76.9	311.9	797.2 R	1,530.7 R	-40.4 R
Dec	349.0 R	84.6 R	306.6	818.0 R	1,558.2 R	13.7 R
2008 Mar	365.3 R	78.2 R	316.3	818.5 R	1,578.3 R	-19.9 R
Jun	366.2 R	80.8 R	333.7	828.6 R	1,609.3 R	-49.8 R
Sep	374.2 R	83.7 R	338.5	845.6 R	1,641.9 R	-82.6 R
Dec	378.6 R	81.7 R	340.7	860.6 R	1,661.7 R	-67.3 R
2009 Mar	384.0 R	81.8 R	350.9	883.5 R	1,700.2 R	-107.7 R
Jun	396.9 R	85.3 R	369.9	899.8 R	1,752.0 R	-125.2 R
Sep	397.8 R	88.6	364.9	888.8 R	1,740.2 R	-102.7 R
Dec	405.1 R	93.8 R	372.0	905.1 R	1,776.0 R	-62.0 R
2010 Mar	398.3 R	94.2 R	376.5	923.5 R	1,792.6 R	-106.2 R
Jun	407.2 R	100.6 R	377.6	935.2 R	1,820.7 R	-11.2 R
Sep	410.9 R	102.3 P	381.0 P	926.9 R	1,821.1 R	-77.2 R
Dec	422.1 R	108.7 R	385.6 P	996.7 R	1,913.1 R	-96.6 R
2011 Mar	425.8 R	128.7 R	386.4 P	979.6 R	1,920.6 R	-88.2 R
Jun	420.0 R	127.2 R	390.3 P	989.9 R	1,927.4 R	-53.7 R
Sep	430.8 R	124.3 R	390.4 P	1,017.0 R	1,962.6 R	-7.0 R
Dec	420.7 P	127.7 P	393.9 P	980.1 P	1,922.4 P	69.2 P

1. This series is not seasonally adjusted.
2. Includes current grants, subsidies, and donations expenditure.
3. Individual figures may not sum to stated totals due to rounding.

Symbols:

P provisional
R revised

Source: Statistics New Zealand

Table 4

Local authority statistics

Seasonally adjusted expenditure

Percentage change from previous quarter⁽¹⁾

		Employee costs	Interest expenditure	Depreciation and amortisation ⁽²⁾	Purchases and other operating expenditure	Total operating expenditure
Change from previous quarter						
Quarter						
2005	Sep	0.8	-1.7	-2.2	3.9	1.8
	Dec	1.7	-2.6	1.5	-2.3	-0.7
2006	Mar	1.5	18.8	1.6	1.8	2.2
	Jun	2.7	4.4	7.3	1.1	2.8
	Sep	2.9	5.0	-0.1	2.2	2.0
	Dec	3.0	9.5	-0.6	0.7	1.3
2007	Mar	3.7	11.9	2.7	3.1	3.5
	Jun	0.9	-5.1	-1.1	1.7	0.6
	Sep	2.2	23.2	7.6	3.2	4.7
	Dec	1.2	10.1	-1.7	2.6	1.8
2008	Mar	4.7	-7.5	3.2	0.1	1.3
	Jun	0.2	3.3	5.5	1.2	2.0
	Sep	2.2	3.5	1.4	2.1	2.0
	Dec	1.2	-2.3	0.7	1.8	1.2
2009	Mar	1.4	0.1	3.0	2.7	2.3
	Jun	3.4	4.3	5.4	1.8	3.0
	Sep	0.2	3.9	-1.3	-1.2	-0.7
	Dec	1.8	5.8	1.9	1.8	2.1
2010	Mar	-1.7	0.5	1.2	2.0	0.9
	Jun	2.2	6.8	0.3	1.3	1.6
	Sep	0.9	1.7	0.9	-0.9	0
	Dec	2.7	6.3	1.2	7.5	5.1
2011	Mar	0.9	18.4	0.2	-1.7	0.4
	Jun	-1.4	-1.2	1.0	1.0	0.4
	Sep	2.6	-2.3	0	2.7	1.8
	Dec	-2.4	2.8	0.9	-3.6	-2.0

1. Percentage changes are calculated on unrounded numbers.

2. Not seasonally adjusted.

Source: Statistics New Zealand

Table 5

Local authority statistics

Seasonally adjusted income

Percentage change from same quarter previous year⁽¹⁾

	Rates ⁽²⁾	Regulatory income and petrol tax	Current grants, subsidies, and donations income	Total investment income ⁽³⁾	Sales and other operating income	Total operating income
Change from previous year						
Quarter						
2005 Sep	9.6	9.1	28.7	20.0	9.2	12.2
Dec	9.3	5.2	-8.9	44.8	8.1	7.9
2006 Mar	9.3	1.0	2.9	-14.6	11.5	6.7
Jun	7.4	-1.3	5.4	-16.8	5.6	4.2
Sep	10.5	13.0	9.3	5.2	-0.9	8.1
Dec	10.5	16.2	8.7	7.9	-4.1	7.7
2007 Mar	10.7	32.2	11.3	-9.0	-3.3	8.3
Jun	7.4	7.4	3.9	3.3	3.9	6.0
Sep	7.5	7.1	5.8	13.0	1.9	6.5
Dec	7.1	14.4	11.1	17.6	7.1	8.8
2008 Mar	6.4	7.1	7.1	20.0	5.1	6.9
Jun	11.2	14.1	3.5	-13.1	3.7	7.4
Sep	7.9	8.9	-11.7	2.6	5.5	4.6
Dec	9.0	2.6	-15.5	-21.8	-1.4	1.4
2009 Mar	9.3	-2.0	-15.3	-18.3	-1.0	2.2
Jun	10.3	6.6	-10.2	-0.5	-4.6	4.3
Sep	7.8	2.9	-5.9	2.0	4.0	5.0
Dec	6.0	11.9	11.3	4.6	9.8	7.5
2010 Mar	4.9	7.0	12.6	-12.1	9.4	5.9
Jun	6.0	3.0	13.3	95.8	6.0	11.2
Sep	6.7	-2.1	25.4	-16.9	2.9	6.5
Dec	6.4	-21.2	26.4	24.8	-4.3	6.0
2011 Mar	9.1	-15.1	47.3	1.2	-8.4	8.7
Jun	5.8	-15.3	42.1	-36.3	-1.0	3.5
Sep	6.7	-3.1	63.4	-7.6	4.1	12.1
Dec	8.7	2.3	32.7	-41.8	17.6	9.6

1. Percentage changes are calculated on unrounded numbers.

2. Not seasonally adjusted.

3. Includes dividends, which are not seasonally adjusted and can be both variable and irregular, resulting in volatile percentage changes.

Source: Statistics New Zealand

Table 6

Local authority statistics

Seasonally adjusted expenditure

Percentage change from same quarter previous year⁽¹⁾

	Employee costs	Interest expenditure	Depreciation and amortisation ⁽²⁾	Purchases and other operating expenditure	Total operating expenditure	
Change from previous year						
Quarter						
2005	Sep	5.7	15.9	10.9	18.3	13.7
	Dec	9.3	9.4	12.7	8.3	9.5
2006	Mar	6.8	21.6	17.2	6.8	9.3
	Jun	6.8	18.7	8.3	4.4	6.2
	Sep	8.9	26.8	10.6	2.7	6.5
	Dec	10.4	42.5	8.3	5.9	8.6
2007	Mar	12.8	34.3	9.4	7.3	10.0
	Jun	10.9	22.1	0.9	7.9	7.6
	Sep	10.2	43.3	8.7	8.9	10.5
	Dec	8.3	44.1	7.4	11.0	11.0
2008	Mar	9.3	19.0	7.9	7.7	8.6
	Jun	8.6	29.5	15.1	7.3	10.1
	Sep	8.5	8.8	8.5	6.1	7.3
	Dec	8.5	-3.5	11.1	5.2	6.6
2009	Mar	5.1	4.5	10.9	7.9	7.7
	Jun	8.4	5.5	10.9	8.6	8.9
	Sep	6.3	5.9	7.8	5.1	6.0
	Dec	7.0	14.7	9.2	5.2	6.9
2010	Mar	3.7	15.3	7.3	4.5	5.4
	Jun	2.6	17.9	2.1	3.9	3.9
	Sep	3.3	15.5	4.4	4.3	4.6
	Dec	4.2	16.0	3.6	10.1	7.7
2011	Mar	6.9	36.6	2.6	6.1	7.1
	Jun	3.1	26.4	3.4	5.8	5.9
	Sep	4.8	21.4	2.5	9.7	7.8
	Dec	-0.3	17.5	2.2	-1.7	0.5

1. Percentage changes are calculated on unrounded numbers.

2. Not seasonally adjusted.

Source: Statistics New Zealand

Table 7

Local authority statistics

Actual income

Series ref: LAS	Rates	Regulatory income and petrol tax	Current grants, subsidies, and donations income	Investment Income			Sales and other operating income	Total operating income ⁽¹⁾	
				Interest income	Dividend income	Total investment income ⁽¹⁾			
	SARABE	SARABF	SARACZ	SARADA	SARADB	SARADZ	SARAAZ	SARAZZ	
\$(million)									
June year									
2006	3,024.9	320.1	694.8	169.5	142.3	311.9	1,000.4	5,352.1	
2007	3,320.0	372.5	751.5	177.3	141.0	318.4	990.3	5,752.6	
2008	3,585.4	411.5	803.2	187.3	157.1	344.4	1,032.9	6,177.5	
2009	3,912.4	428.9	698.2	167.8	136.8	304.6	1,026.0	6,370.0	
2010	4,154.2	455.0	758.5	157.8	224.8	382.6	1,100.1	6,850.4	
2011	4,445.3 P	396.1 P	1,037.0 P	172.1 P	164.9 P	337.0 P	1,070.9 P	7,286.3 P	
Quarter									
2005	Sep	740.4	94.8	139.4	36.4	10.5	46.9	237.2	1,258.7
	Dec	753.2	75.4	154.7	42.4	47.5	90.0	241.6	1,314.8
2006	Mar	771.1	67.0	168.0	43.0	34.1	77.1	246.3	1,329.6
	Jun	760.2	82.9	232.7	47.7	50.2	97.9	275.3	1,449.0
	Sep	818.1	106.9	156.1	37.3	12.8	50.1	234.0	1,365.1
	Dec	831.9	88.3	168.2	45.1	53.1	98.2	231.2	1,417.8
2007	Mar	853.9	89.3	187.8	44.3	25.5	69.8	237.6	1,438.4
	Jun	816.1	88.0	239.5	50.7	49.6	100.3	287.5	1,531.4
	Sep	879.0	114.5	164.6	36.2	22.4	58.5	238.1	1,454.8
	Dec	890.8	101.2	188.4	47.7	68.8	116.5	247.5	1,544.5
2008	Mar	908.2	96.6	202.4	54.1	28.4	82.5	248.9	1,538.6
	Jun	907.3	99.2	247.7	49.3	37.6	87.0	298.3	1,639.6
	Sep	948.2	125.0	142.1	41.4	18.8	60.2	251.9	1,527.2
	Dec	971.0	103.9	161.2	46.9	45.3	92.2	244.5	1,572.7
2009	Mar	992.8	95.1	173.1	38.8	27.9	66.7	245.4	1,573.2
	Jun	1,000.5	104.8	221.8	40.6	44.8	85.4	284.2	1,696.8
	Sep	1,022.2	129.4	131.4	37.2	25.5	62.7	262.9	1,608.6
	Dec	1,029.3	116.0	180.4	40.8	55.8	96.6	269.1	1,691.4
2010	Mar	1,041.7	101.9	196.7	38.4	19.7	58.1	267.6	1,666.0
	Jun	1,060.9	107.8	250.0	41.3	123.9	165.2	300.5	1,884.4
	Sep	1,091.2 P	127.2 P	164.9 P	37.4 P	14.5 P	51.9 P	271.2 P	1,706.4 P
	Dec	1,095.1 P	91.2 P	226.8 P	56.9 P	64.5 P	121.4 P	258.1 P	1,792.5 P
2011	Mar	1,137.0 P	86.2 P	292.2 P	38.8 P	19.6 P	58.5 P	244.8 P	1,818.8 P
	Jun	1,121.9 P	91.5 P	353.1 P	38.9 P	66.3 P	105.2 P	296.8 P	1,968.6 P
	Sep	1,163.8 P	123.3 P	271.5 P	32.1 P	16.5 P	48.6 P	282.9 P	1,890.2 P
	Dec	1,190.2 P	93.1 P	298.6 P	33.4 P	37.4 P	70.8 P	303.8 P	1,956.4 P

1. Individual figures may not sum to the stated totals due to rounding.

Symbol:

P provisional

Source: Statistics New Zealand

Table 8

Local authority statistics
Actual expenditure

	Employee costs	Interest expenditure	Depreciation and amortisation	Purchases and other operating expenditure ⁽¹⁾	Total operating expenditure ⁽²⁾	Operating surplus/deficit ⁽²⁾
Series ref: LAS	SAEAAZ	SAEABZ	SAEACZ	SAEAQZ	SAEAZZ	SA1AZZ
\$(million)						
June year						
2006	1,179.6	183.8	1,078.1	2,835.8	5,277.3	74.9
2007	1,306.3	240.7	1,155.3	3,003.5	5,705.8	46.8
2008	1,424.8	320.8	1,268.4	3,262.6	6,276.6	-99.1
2009	1,533.4	332.8	1,400.0	3,487.1	6,753.3	-383.3
2010	1,608.3	377.8	1,491.1	3,656.6	7,133.8	-283.4
2011	1,678.7 P	468.0 P	1,543.3 P	3,896.2 P	7,586.2 P	-299.9 P
Quarter						
2005	Sep 282.1	42.5	259.5	697.0	1,281.1	-22.4
	Dec 299.1	40.9	263.5	693.4	1,296.8	18.1
2006	Mar 287.4	49.6	267.8	666.7	1,271.5	58.1
	Jun 311.1	50.8	287.4	778.7	1,427.9	21.1
	Sep 307.4	53.8	287.0	712.6	1,360.8	4.3
	Dec 330.0	58.1	285.4	737.3	1,410.7	7.0
2007	Mar 324.5	66.7	293.1	717.9	1,402.1	36.2
	Jun 344.5	62.1	289.8	835.8	1,532.2	-0.8
	Sep 338.9	77.0	311.9	772.3	1,500.2	-45.4
	Dec 357.8	83.6	306.6	821.7	1,569.7	-25.2
2008	Mar 354.5	79.5	316.3	774.7	1,524.9	13.7
	Jun 373.5	80.7	333.7	893.9	1,681.8	-42.2
	Sep 367.9	83.4	338.5	817.4	1,607.2	-79.9
	Dec 389.3	80.8	340.7	867.4	1,678.1	-105.4
2009	Mar 372.2	82.9	350.9	838.2	1,644.1	-70.9
	Jun 404.0	85.7	369.9	964.2	1,823.9	-127.1
	Sep 391.7	88.0	364.9	863.8	1,708.5	-99.9
	Dec 417.2	92.4	372.0	914.9	1,796.5	-105.2
2010	Mar 385.5	95.6	376.5	874.9	1,732.5	-66.5
	Jun 413.9	101.7	377.6	1,003.0	1,896.2	-11.9
	Sep 405.2 P	101.2 P	381.0 P	900.3 P	1,787.6 P	-81.2 P
	Dec 435.2 P	106.8 P	385.6 P	1,008.6 P	1,936.2 P	-143.7 P
2011	Mar 411.5 P	130.7 P	386.4 P	927.8 P	1,856.5 P	-37.7 P
	Jun 426.9 P	129.1 P	390.3 P	1,059.5 P	2,005.8 P	-37.2 P
	Sep 424.9 P	122.6 P	390.4 P	986.1 P	1,924.0 P	-33.8 P
	Dec 434.2 P	125.1 P	393.9 P	992.3 P	1,945.5 P	11.0 P

1. Includes current grants, subsidies and donations expenditure.

2. Individual figures may not sum to the stated totals due to rounding.

Symbol:

P provisional

Source: Statistics New Zealand