

# Review of Revenue and Financing Policy

## *Policy overview*

---

This is a review of the existing Revenue and Financing Policy adopted in 2018. The Revenue and Financing Policy sets out the Council's funding philosophy, describing how each of the Council's activities will be funded and why it is funded that way. This includes for example the mix of general rates, targeted rates, fees and charges and other sources.

The Council is required to have a Revenue and Financing Policy under the Local Government Act 2002. It must be included in the Council's final Long Term Plan. The review cycle is not legislatively prescribed but a three-yearly cycle in keeping with the Long Term Plan cycle is practical. The LGA requires consultation on a review of this Policy.

## *Overview of changes proposed to the Policy*

---

- The Policy has been streamlined to show the sources of activity funding in an easier-to-read table, and to reflect the new groups of activities structure
- Clarifications have been made to the definitions for Development Contributions, Financial Contributions and the Harbour Endowment Fund.



## Kōrero mai – Let's talk

### *What do you think about our proposed changes to the Revenue and Financing Policy?*

---

#### **Making a submission is easy!**

*You can make a submission online:*

<https://koreromai.whakatane.govt.nz/financial-policies>

*Or email your submission to:*

[submissions@whakatane.govt.nz](mailto:submissions@whakatane.govt.nz)

*Post your submission to:*

Whakatāne District Council, Private Bag 1002, Whakatāne 3158

*Or deliver to:*

Civic Centre, Commerce Street, Whakatāne; or  
Service Centre, Pine Drive, Murupara.

Submission forms are available from libraries, Council offices and

<https://www.whakatane.govt.nz/ltp/financial-policies>

## Key Dates

---

#### **Submissions close:**

23 May 2021

#### **Hearings:**

25 May 2021 (for those who would like to present their submission to the Council)

#### **Deliberations:**

7 – 18 June 2021 (Council meets to discuss any changes to the policy based on submissions)

#### **Adoption:**

14 July 2021

## Need more information?

---

If you have any questions about this policy, or about the process of making a submission, our website is a great place to start. You can also feel free to get in touch with one of your elected Council members or staff here at the Council.

- ▶ Website: [www.whakatane.govt.nz](http://www.whakatane.govt.nz)
- ▶ Email enquiries: [info@whakatane.govt.nz](mailto:info@whakatane.govt.nz)
- ▶ Phone enquiries: (07) 306 0500 (ask for the Strategy Team)



# Draft Revenue and Financing Policy

*Te tuhinga hukihuki mō te  
Kaupapa here o te Pūtea*



# Draft Revenue and Financing Policy

## 1.0 PURPOSE

The Local Government Act 2002 (The Act) requires the Council to manage its finances prudently and in a way that promotes the current and future interests of the community. This policy outlines the choices we have made in deciding the appropriate sources of funding for operating and capital expenditure and how we have made these choices.

## 2.0 POLICY CONSIDERATIONS

Section 101 of the Act requires local authorities to consider certain matters when determining the sources that will be used to meet funding needs. The Council has considered the following matters:

### 2.1 Community outcomes

Community Outcomes represent the Council's contribution to community wellbeing in the District. They represent the goals that the Council is aiming towards and underpin the rationale for the activities and services the Council delivers.

### 2.2 Distribution of benefits

For each activity, this consideration analyses the distribution of benefits between the community as a whole, any identifiable part of the community, and individuals.

The funding sources selected by the Council for each activity will typically, although not always, reflect who is benefiting from the activity. It will also be influenced by the other policy considerations listed in this section.

### 2.3 User pays and exacerbator pays

This consideration analyses the extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity. Examples are community facilities, water supply, solid waste, road and footpaths, health and safety. The

principle suggests that Council should recover some costs directly from those causing demand for the service.

A number of Council's activities exhibit user pays and exacerbator pays characteristics. Through the use of fees and charges (including fines), the Council will seek to recover expenditure where this situation exists. However, it is acknowledged that it can be difficult, inefficient or sometimes inappropriate, and in these circumstances activities will be funded through general rates.

### 2.4 Period over which benefits accrue

This consideration analyses the period in or over which the benefits of Council's activities are expected to accrue. This then indicates the period over which the operating and capital expenditure should be funded.

For all activities, operating costs are directly related to providing benefits in the year of expenditure. As such, they are appropriately funded on an annual basis from annual revenue.

Intergenerational equity applies to capital expenditure where assets have useful lives ranging from a few years through to many decades. One method used to spread these costs over time is loan funding. This ensures that current ratepayers do not pay for benefits received by future ratepayers. Each year's ratepayers service the debt associated with this asset. This results in infrastructural costs being spread more evenly across the life of the asset and the different ratepayers who benefit from it.

### 2.5 Costs and benefits (of separate funding)

This consideration analyses the costs and benefits of funding the activity distinctly from other activities.

There are administration costs associated with separate funding and these need to be weighed against any benefits of targeting specific beneficiaries/users of a service, including



transparency and accountability. Transparency and accountability are most evident when an activity has one defined funding source. This allows ratepayers, or payers of user charges to see exactly how much money is being raised and spent on the activity, and to assess whether or not the cost to them of the activity represents good value.

However, funding every activity this way would be extremely complex. The administrative cost and lack of significance lead Council to fund a number of activities by way of a general rate. To aid in transparency and accountability, Council separates the total general rate into reasonable activity breakdowns, when presenting the ratepayer with their rates assessment notices. This then allows the ratepayer to make some form of meaningful assessment down to activity level.

## **2.6 The overall impact of any allocation of liability for revenue needs on the community.**

This consideration complements the previous considerations listed above.

Once all the previous considerations have been taken into account, Council ensures that overall funding sources are not creating a disproportionate burden on a specific sector or part of the community.

## **3.0 FUNDING SOURCES**

Funding sources are either paying for operating costs or capital costs.

### **3.1 Funding of operating cost**

Operating expenditure pays for Council's day to day spending on services we provide. These includes contribution for maintaining existing assets, or other expenditure that does not buy or build a new asset.

Council funds operating expenditure from the following sources:

- a) General rates, including uniform annual general charges;
- b) Targeted rates, including fixed targeted rates;
- c) Fees and charges;
- d) Interest and dividends from investments;

- e) Grants and subsidies; and
- f) Other operating revenue (e.g. operating reserves).

The Council has determined the proportion of operating expenditure to be funded from each of the sources listed above, and the method for apportioning rates and other charges.

The Council may choose to not fully fund operating expenditure in any particular year, if the deficit can be funded from operating surpluses in the immediately preceding or subsequent years. An operating deficit will only be budgeted when beneficial to avoid significant fluctuations in rates, fees or charges.

The Council may choose to fund from the above sources more than necessary to meet the operating expenditure in any particular year.

The Council will have regard to forecast future debt levels when ascertaining whether it is prudent to budget for an operating surplus for debt repayment. The LGA requires Council to produce a Funding Impact Statement that provides details on the funding mechanisms to be used for each year covered, and for this Statement to be included in the Long Term Plan and Annual Plan, as appropriate. The Funding Impact Statement shows how the Council intends to implement the Revenue and Financing Policy each year. It also shows the amount of funding to be collected from each available source, including how various rates are to be applied.

### **3.2 Funding of capital cost**

Capital Expenses pays for buying or building new assets including replacing an existing asset or improving an existing one to deliver a better service.

The Council usually funds capital expenditure from borrowing, spreading repayments over several years, or from Reserves. Borrowing is managed within the framework specified in Council's Liability Management Policy. Borrowing for capital expenditure enables the Council to ensure there is intergenerational equity in terms of who funds capital expenditure – the repayments are spread over the reasonably expected average life of the asset where practicable. This means today's ratepayers are not asked to fund tomorrow's assets.

To help offset the impact of debt repayments on rate payers, we will look for funding sources for capital cost. Other funds include:

- a) Grants and Subsidies - from agencies such as the NZ Transport Agency and Ministry of Health, and Provincial Growth Fund;
- b) Development contributions and Financial Contributions;
- c) Proceeds from the sale of assets; and
- d) Lump sum contributions.

### 3.3 Definition of funding sources

This section provides some simple definitions of the different sources that are available to fund Council's activities. Activity may be funded from one or more source.

**General Rates:** General rates are used to raise revenue for activities that are of public good or where recovery from users (private good) is not efficient or possible. They include two portions. Part is set based on capital value (value of land plus improvements), and part is by a fixed amount per rating unit (Uniform Annual General Charges – (UAGC).

A stepped differential is applied for properties with a capital value over \$15m. For properties that are in this category, the portion of the property valued under \$15m will attract the full capital value general rates charges. For the portion of the property with capital value over \$15m, Council may define a percentage of the general rate charges to apply. This differential does not apply to the UAGC portion.

**Targeted rates:** Targeted rates are used to raise revenue for activities where an area of benefit can be recognised, for example a rate may be charged to the commercial sector, or to a specific ward. They are set based on the capital value or as a fixed amount per rating unit (Fixed Targeted Rate). This can be used for both private good and public good.

**Lump sum contributions:** For the recovery of specific capital expenditure, otherwise loan funded (optional for ratepayer). These must have a high component of private good as they are paid by ratepayers for capital. Our policy is to not accept lump sum contributions for targeted rates.

**Fees and charges:** Fees, charges and the recovery of fines are used to raise revenue for services or activities that have a high component of private good and where the users of the service or the exacerbators are identifiable.

**Interest and dividends from investments:** The Council has very little external investment holdings and these do not make any return of note. Any income that is received from an investment are generally used to fund activities of public good.

**Borrowing:** Loans, both short term and long term. Our policy is that borrowing is a funding tool and does not need a split between public and private good as it is only deferring the eventual charge.

**Proceeds from asset sales:** Our policy for the proceeds from the sale of assets is that the proceeds from assets sales will be applied to reduce debt either within the activity from which the sale arose or by Council allocating the proceeds to retire debt in a specific activity.

**Development contributions:** To levy these there must be a specific policy, however the revenue and financing policy must signal why these are going to be levied. This must have a high component of private good. Council generally considers development contributions as its main funding tool for development related costs.

**Financial contributions:** Council may also require a financial contribution to mitigate environmental effects of a development or subdivision. This may be in the form of money or land or a combination of both. The Resource Management Act (RMA) restricts the charging of financial contributions to only those activities that avoid, remedy or mitigate environmental effects.

**Grants and subsidies:** Our policy is that income received from an external funding entity be applied against the project for which the subsidy was acquired. These generally would be of a public good however this can depend on the purpose or source of the grant or subsidy. In some cases financial assistance relates to a specific project and the ongoing management of the infrastructure e.g. Waka Kotahi (NZ Transport Agency) subsidise both capital costs, as well as contributing towards operational costs of the Transport team.

**Council created reserves:** Council created reserves are used to fund a number of activities, usually in instances where the activity meets the purpose for which the reserve was created. Operating reserves are used for a specific purpose or activity e.g. Transport, while

depreciation reserves are used for funding asset renewals. In some instances, where it is considered appropriate by the Council and where appropriate approval is granted, reserves are used to fund items outside of their original purpose.

**Harbour fund:** The Council owns a number of harbour properties in the Whakatāne Central Business District. The income from these properties and any sale of harbour endowment assets are held as the Harbour Endowment Fund. Rules associated with the Harbour Fund have been set through legislation, and restrict income derived from leases or the sale of assets. Our LTP 2021-31 operates within these required parameters.

**Any other source:** Other funding sources may be available from time to time to fund Council activities.

#### **4.0 SIGNIFICANT ASSUMPTIONS**

Council has made a number of forecasting assumptions in preparing the 2021-31 LTP. These are further outlined in the draft Significant Forecasting Assumptions for the LTP 2021-31 document.

### 3.4 Summary of sources of funding for operational cost by activity

Activity	User charges	Grants subsidies and other	Investment income	Financial Contributions	Development Contribution	Reserve Funds	Borrowing	General Rates	Targeted Rates
Local Governance	-	-	-	-	-	-	-	80-100%	0-20%
Māori Partnership	-	-	-	-	-	-	-	80-100%	-
Community Engagement	-	-	-	-	-	-	-	80-100%	-
Community development	-	-	-	-	-	-	-	80-100%	-
Economic Development and Regeneration	20-40%	0-20%	-	-	-	20-40%	-	20-40%	20-40%
Resource Management Policy	-	-	-	-	-	-	0-20%	80-100%	-
Strategy and Policy	-	-	-	-	-	-	-	80-100%	-
Road and Footpaths	0-20%	20-40%	-	-	-	-	-	-	40-60%
Water Supply	0-20%	-	-	-	-	-	-	-	80-100%
Sewage Treatment & Disposal	0-20%	-	-	-	-	-	-	0-20%	80-100%
Stormwater Drainage	-	0-20%	-	-	-	-	-	0-20%	80-100%
Waste Management and Minimisation	20-40%	0-20%	-	-	-	-	-	20-40%	40-60%

Activity	User charges	Grants subsidies and other	Investment income	Financial Contributions	Development Contribution	Reserve Funds	Borrowing	General Rates	Targeted Rates
Health and Safety	40-60%	-	-	-	-	-	-	40-60%	-
Resource Management Consents	40-60%	-	-	-	-	-	-	40-60%	-
Building Control	40-60%	0-20%	-	-	-	-	-	40-60%	-
Road Safety	-	80-100%	-	-	-	-	-	0-20%	-
Civil Defence Emergency Management	-	-	-	-	-	-	-	80-100%	-
Recreation	0-20%	0-20%	-	-	-	0-20%	-	60-80%	-
Arts and Culture	0-20%	0-20%	-	-	-	0-20%	-	80-100%	-
Community Facilities	0-20%	-	-	-	-	0-20%	-	80-100%	-
Ports and Harbour Facilities	0-20%	-	-	-	-	80-100%	-	-	-
Whakatāne Holiday Park	60-80%	-	-	-	-	20-40%	-	-	-
Corporate and District Activities	-	-	-	-	-	-	-	80-100%	-
Whakatāne Airport	-	40-60%	-	-	-	40-60%	-	-	-



### 3.5 Activity funding tables

NATURE OF ACTIVITY	WHO BENEFITS <i>Nil, Low, Medium, High Rating</i>		WHO CONTRIBUTES TO THE NEED <i>Nil, Low, Medium, High Rating</i>		RATIONALE FOR FUNDING
	Public benefit	Private Benefit	User	Exacerbator	
Local Governance	High	Low	Nil	Nil	<p>The whole community benefits from this activity that contributes to an open, transparent and accountable democratic process for local government. This activity also provides opportunities to participate in decision making.</p> <p>Most of operational cost is allocated to the whole district as part of the general rate. Targeted rates are used to fund each of the four Community Boards of the District.</p>
Māori Partnerships	High	Low	Nil	Nil	<p>This activity supports and strengthens the relationships between the Council and iwi/Māori and therefore the wider community benefits from this activity. This activity recognises our obligations as a treaty partner. Operational costs are funded through the general rate.</p>
Community Engagement	High	Low	Nil	Nil	<p>This activity supports and strengthens the relationships between the Council and the community. Keeping the community informed and engaged on Council matters and responding to enquiries benefits the wider community. Operational costs are funded through the general rate.</p>
Community Development	High	Low	Nil	Nil	<p>This activity contributes to the current and future needs of the District and benefits the wider community.</p> <p>Organisations and groups responding to community needs will be eligible for grants or subsidised rentals. Operational costs are funded through the general rate reflecting the public good component of this activity.</p>
Economic Development and Regeneration	High	Medium	Low	Nil	<p>The wider community benefits from the promotion and support of activities and projects that contribute to a vibrant economy with strong employment pathways.</p> <p>The high public good component recognises the significant operational costs funded primarily through the general rate. Fees and charges, targeted rates and subsidies are used to reflect the private good component of this activity.</p>
Resource Management Policy	High	Low	Low	Low	<p>The wider community benefits from the development and use of land in our District that balances the need for growth and protecting our special places and community values and environment.</p> <p>Operational costs of this activity are funded entirely through general rates.</p>
Strategy and Policy	High	Low	Nil	Nil	<p>The wider community benefits from strategies, policies, plans and bylaws to address the challenges and opportunities facing our District.</p> <p>Operational costs are funded through the general rate reflecting the public good component of this activity.</p>
Road and Footpaths	Medium	Medium	Medium	Low	<p>The wider community benefits from safe, quality infrastructure to enable various modes of transport. It contributes to improve economic and social wellbeing outcomes for the District as a whole.</p> <p>Operational costs relating to the transport network are funded through a targeted rate across the District. This activity is also funded through subsidies from Waka Kotahi (the New Zealand Transport Agency).</p> <p>Operational costs relating to Parking enforcement services is primarily benefiting the community and businesses of the CBD. This activity is entirely self-funding. Costs are recovered entirely by way of fees and charges (also includes fines).</p>

NATURE OF ACTIVITY	WHO BENEFITS <i>Nil, Low, Medium, High Rating</i>		WHO CONTRIBUTES TO THE NEED <i>Nil, Low, Medium, High Rating</i>		RATIONALE FOR FUNDING
	Public benefit	Private Benefit	User	Exacerbator	
Water Supply	Nil	High	High	Low	<p>The activity benefits properties that are able to connect to water schemes within the District by providing them with potable water.</p> <p>Operational costs are funded through targeted rates (targeted to properties where connection to a scheme is possible) and through fees and charges.</p> <p>Fees and charges are used to recover costs of water use where meters exist. Where there are no meters in place the targeted rate include a charge equal to the national average level of water use.</p> <p>Most water schemes have been equalised for funding purposes, rather than each scheme paying for its own costs. This means that everyone receiving a similar service of having access to a scheme, pays the same regardless of the costs related to each individual scheme. Ruatāhuna, Murupara and the Plains water schemes have not been equalised, generally due to the higher cost for affected rate payers.</p> <p>People who are not connected to a water scheme do not contribute to the funding of the scheme. Households that have access to the schemes but don't use the service are charged half of the fixed charge.</p>
Sewage Treatment & Disposal	Nil	High	High	Low	<p>The activity benefits properties that are able to connect to a scheme within the District by providing them with a sewage disposal service.</p> <p>A user pays approach applies given that the users of this activity can be easily identified. It is also administratively efficient to apply targeted rates.</p> <p>Operational costs are funded through targeted rates (targeted to properties where connection to a scheme is possible) and fees and charges (for the trade waste component).</p> <p>The costs of sewerage schemes have been equalised for funding purposes rather than each scheme paying for its own costs. This means that everyone receiving a similar service of having access to a scheme, pays the same regardless of the costs related to each individual scheme. The exception is Murupara who has its own scheme.</p> <p>People who are not connected to a sewerage scheme do not contribute to the funding of the sewerage schemes. Households that have access to the schemes but don't use the service are charged half of the fixed charge.</p> <p>The use of general rates to fund this component of the activity is not considered to be fair and reasonable.</p>
Stormwater Drainage	Nil	High	Low	Low	<p>This activity primarily benefits individual households and businesses by protecting them from inundation.</p> <p>Operational costs of this activity are funded through targeted rates and reflects a user pays approach (targeted according to each area benefiting from a stormwater scheme).</p>

NATURE OF ACTIVITY	WHO BENEFITS <i>Nil, Low, Medium, High Rating</i>		WHO CONTRIBUTES TO THE NEED <i>Nil, Low, Medium, High Rating</i>		RATIONALE FOR FUNDING
	Public benefit	Private Benefit	User	Exacerbator	
Waste Management and Minimisation	Low	High	High	Medium	<p>Although there is some overall community benefit from the activity, the major benefit is for individual households and businesses who have access to these services.</p> <p>Operational costs are funded through a mix of targeted rates, general rates and fees and charges.</p> <p>Operational costs are predominantly paid for through targeted rates (targeted to communities where the wheelie bin, recycling bin and green waste wheelie bin collection services are available).</p> <p>The fees and charges are paid by the users of the transfer stations.</p> <p>General rates reflects that this activity contributes to the environmental well-being of the District. The Council also acknowledges that a stronger user pays approach would discourage use of the services and potentially impact on the intended outcomes of the activity.</p>
Health and Safety	Medium	Medium	Medium	Medium	<p>This activity contributes to public health and benefits the wider community. It includes licensing and regulatory functions that contribute to public health and safety, like Licensing Liquor and Gambling, Environmental Health, Regulation Monitoring, and Animal Control.</p> <p>Operational cost funded through general rates acknowledges the wider community benefit.</p> <p>Exacerbators contribute to the costs when there is the ability to recover these costs from fees and charges. This is the case mainly for Animal control and Licensing Liquor and Gambling.</p> <p>Default fees and charges for alcohol are set through the Sale and Supply of Alcohol Act 2012 and will continue to apply unless the Council changes these through a bylaw.</p>
Resource Management Consents	Medium	Medium	High	Low	<p>This activity manages subdivision and development of the District through the consent process and benefits the wider community by enabling and controlling growth in the District.</p> <p>The private good component represents the benefit to those applying for subdivision and land-use consents.</p> <p>Operational costs are funded through general rates and through fees and charges reflecting the public and private good components of the activity.</p>
Building Control	Low	High	High	Medium	<p>This activity manages the legal requirements for the construction and alteration of buildings under the Building Act 2004 and ultimately seeks to protect health and safety of the wider community.</p> <p>The private good component of this activity reflects the private benefit to those applying for building consents. Operational costs are therefore predominantly funded through fees and charges. They are also funded through general rates as this activity contributes to the economic wellbeing of the district.</p> <p>The public good component of this activity is to protect the community from unsafe buildings and ensures buildings are designed and constructed in a manner that promotes sustainable development and contribute to the health and wellbeing of the community.</p> <p>It is important for the economic wellbeing of the District not to deter development and growth through high consent costs and acknowledges the public good component of this activity.</p>

NATURE OF ACTIVITY	WHO BENEFITS <i>Nil, Low, Medium, High Rating</i>		WHO CONTRIBUTES TO THE NEED <i>Nil, Low, Medium, High Rating</i>		RATIONALE FOR FUNDING
	Public benefit	Private Benefit	User	Exacerbator	
Road Safety	High	Nil	Nil	Nil	<p>This activity benefits the whole community by delivering programmes targeting road safety.</p> <p>Most of this work is completed in partnership with other agencies and is subject to external funding.</p>
Civil Defence Emergency Management	High	Nil	Nil	Nil	<p>This activity benefits the wider community, helping the community be prepared for disasters and to be able to respond and recover from them.</p> <p>Operational costs are predominantly funded through the general rate reflecting the public good component of this activity. Grants and subsidies are also able to be sourced to support this activity.</p>
Recreation	High	Low	Low	Nil	<p>Aquatic Centres, Parks Reserves and Gardens, and Sportsfields benefit the wider community by building communities that interact with each other, are healthy, happy and well connected. They have a positive impact on the community's health and well-being.</p> <p>Users of these services also benefit from the services.</p> <p>Operational costs are predominantly funded through general rates in recognition of the public good component of this activity. Fees and charges are also used but are kept at a reasonable level to encourage users of these services.</p>
Arts and Culture	High	Low	Low	Low	<p>Libraries, Museum and Gallery contribute to improve the social and cultural wellbeing of the wider community by providing information, increasing literacy, offering exhibition space and by preserving our cultural heritage and providing research facilities.</p> <p>Operational costs are predominantly funded through general rates in recognition of the public good component of this activity. Fees and charges are also used but are kept at a reasonable level to encourage users of these services.</p>
Community Facilities	Medium	Medium	Medium	Medium	<p>Public Conveniences, cemeteries, crematorium and Halls both benefit the whole community and also specific users.</p> <p>Operational costs are predominantly funded through general rates and complemented by fees and charges.</p>
Ports and Harbour Facilities	High	Low	Medium	Low	<p>This activity manages the port, launch facilities and associated assets.</p> <p>The wider community benefit from this activity as these facilities enhance the District through recreational and commercial opportunities.</p> <p>Operational costs are funded by the harbour fund reserves, sourced from harbour property leases.</p> <p>Any income received from the harbour endowment assets is restricted in use, generally to the maintenance and development of this activity. This has an impact of offsetting any funding requirement that might otherwise be sourced from general rates.</p> <p>Fees and charges are also used. However these are generally not able to fully offset costs. The Council will continue to assess options to recover costs from private users, where this would be administratively efficient.</p>

NATURE OF ACTIVITY	WHO BENEFITS <i>Nil, Low, Medium, High Rating</i>		WHO CONTRIBUTES TO THE NEED <i>Nil, Low, Medium, High Rating</i>		RATIONALE FOR FUNDING
	Public benefit	Private Benefit	User	Exacerbator	
Whakatāne Holiday Park	Nil	High	High	Low	<p>This activity is undertaken to support economic development and tourism growth plans for the District.</p> <p>The activity is benefiting to the users of the facilities at the Holiday Park and is therefore funded through user fees and charges.</p> <p>The Holiday Park activity is separately funded in acknowledgement that there is a commercial component to this activity.</p>
Corporate and District Activities	n/a	n/a	n/a	n/a	<p>This group comprises of seven individual 'internal' activities that support the efficient and effective delivery of all Council's 'external activities'.</p> <p>The activities include Customer Services; Public Affairs; Human Resources; Finance; Corporate Information; Corporate Property; and District Income and Expenditure.</p> <p>The costs of these activities are funded by way of allocation across Council's other (external) activities.</p>
Whakatāne Airport	Low	High	High	Medium	<p>While the activity mainly benefits residents, businesses and visitors using the Whakatāne Airport, it also has an important flow on commercial and recreational benefit to the wider community.</p> <p>Operational costs are predominantly funded through fees, leasing, and grazing income reflecting the high private good component of the activity.</p>



Kōrero mai  
Let's talk

Tell us what you think by  
5pm Sunday, 23 May 2021

[whakatane.govt.nz/1tp/financial-policies](http://whakatane.govt.nz/1tp/financial-policies)



WHAKATĀNE DISTRICT COUNCIL  
Civic Centre, Commerce Street, Whakatāne  
Private Bag 1002, Whakatāne 3158  
Email: [info@whakatane.govt.nz](mailto:info@whakatane.govt.nz)  
Phone: 07 306 0500  
Website: [whakatane.govt.nz](http://whakatane.govt.nz)

SERVICE CENTRE MURUPARA  
Pine Drive, Murupara  
Phone: 07 366 5896

