

Annual Plan

Te Mahere ā-tau

2022/23



Our Annual Plan 2022/23 is the budget and work programme for year two of the 2021-31 Long-Term Plan. It outlines how Council will fund projects, activities and services in the upcoming financial year.

It's a 'pulse check' so to speak. An opportunity for us to reflect and see if there are any changes we need to make to address what's happening in our communities. It also allows us to look at the external factors we might be facing which could impact our plan.

The Annual Plan 2022/23 doesn't provide an exhaustive list of all Council's projects for the year however, it does provide an overview of our key priorities and projects.



PLANNING CYCLE

Te porotaka whakamahere mā mātou

LONG-TERM PLAN

NGĀ MAHERE ROANGA

Our 2021-31 Long-Term Plan was adopted in July 2021. It sets out our strategic direction, priorities, and work programme for the coming 10 years.

The Long-Term Plan responds to opportunities and challenges facing our District, outlines the services we will provide, the projects we will undertake, the cost of doing this work, how it will be paid for and how we will measure our performance along the way.

The issues we face and the context within which we work are continuously evolving, this is why a Long-Term Plan is produced every three years. It's a plan that focuses on the wellbeing of communities in the Whakatāne District.

ANNUAL PLAN

TE MAHERE Ā-TAU

Annual Plans are required in the years between the adoption of a Long-Term Plan. An Annual Plan provides an opportunity to make any necessary refinements to what we had planned for the next year.

Unless significant changes are being proposed, there is no legal requirement to consult with the community as part of developing the Annual Plan.

ANNUAL REPORT

PŪRONGO Ā-TAU

Annual Reports are produced every year. It lets you know whether Council did what it said it was going to do.



CONTENTS

Rārangi Upoko

FROM MAYOR JUDY TURNER	4
YOUR COUNCILLORS	5
YOUR COMMUNITY BOARD MEMBERS.....	6
YOUR DISTRICT	7
OUR VISION AND PRIORITIES	9
DELIVERING ON OUR LONG-TERM PLAN	10
Navigating the reforms	10
Delivering our services	10
Maintaining our Long-Term Plan rates commitment.....	12
CHANGES TO OUR LONG-TERM PLAN WORK PROGRAMME	13
FEE AND CHARGES CHANGES	15
HIGHLIGHTS FOR 2022/23.....	16
APPENDIX 1: MAIN CHANGES TO FEES AND CHARGES	21
FUNDING IMPACT STATEMENT - WHOLE OF COUNCIL	22
RATES FOR 2022/23.....	23
Funding impact statement - rating.....	25
Indicative rating examples for 2022-23	28
ANNUAL BUDGET IN DETAIL.....	29
Prospective financial statements.....	30
Key capital expenditure projects	37
Statement of reserve balances.....	41
Statement of accounting policies	46
Annual Plan disclosure statement.....	56

FROM MAYOR JUDY TURNER

Mai i te Kahika a Judy Turner



*E ngā mana, e ngā whānau, hapū, ngā iwi, hapori tēnā koutou.
Ngā mate o te wā haere koutou. Tātau te hunga ora. Tēnā koutou, Tēnā tatau katoa.*

Tēnā koutou katoa

I'm delighted to highlight some of the key aspects of year two of our current Long-Term Plan which is centred on the wellbeing of communities. I offer a wholehearted 'thank you' for taking the time to learn more about what's planned for the next year.

This Council has done what it said it would – ensure certainty and consistency for ratepayers by maintaining a smoothed rates approach. To keep our 6.93% rates promise we had to find a way to cover unbudgeted costs brought about largely by COVID-19 global influences, including increasing inflation and interest rates. The same challenges that we know many household budgets are currently living within.

By using the tools, we have, we can continue to deliver to our communities as outlined in our Long-Term Plan.

We are in a time of huge change brought about by central government reforms. This year we will continue to strive to influence, where we can, ensuring that our District is in the best possible position for the future. Developing a spatial plan in preparation for growth is part of that picture.

I'm immensely proud to be leading a Council that voted unanimously to introduce Māori wards, and come the local body elections in October, three Māori Ward Councillors will be elected by those enrolled to vote on the Māori Electoral Roll.

I am excited to see the impact around the Council table of increased matauranga Māori (Māori knowledge), Te Ao Māori (Māori world view), and diversity of lived experience.

Nāku noa, nā

Judy Turner

MAYOR
MANUKURA



YOUR COUNCILLORS

Ngā Kaikaunihera

(AS AT 30 JUNE 2022)

Your elected representatives are made up of the mayor (elected by the District at large), and ten councillors elected from four wards: Rangitāiki, Galatea-Murupara, Tāneatua-Waimana and Whakatāne-Ōhope. Councillors are elected every three years, with the most recent Local Body Election held in October 2019. Council and Committees of Council meet regularly to provide direction and make decisions. Meetings are generally open to the public. Information about [meetings and agendas can be found on our website](#).

Steph O’Sullivan
Chief Executive
P 07 306 0500
E steph.o’sullivan@whakatane.govt.nz

Gerard van Beek
Councillor
Rangitāiki Ward
M 027 444 4940
E gerard.vanbeek@whakatane.govt.nz

Wilson James
Councillor
Rangitāiki Ward
M 027 498 1854
E wilson.james@whakatane.govt.nz

Gavin Dennis
Councillor
Rangitāiki Ward
M 027 327 0597
E gavin.dennis@whakatane.govt.nz

Dr Victor Luca
Councillor
Whakatāne - Ōhope Ward
M 027 749 8888
E victor.luca@whakatane.govt.nz

John Pullar
Councillor
Whakatāne - Ōhope Ward
M 027 308 5002
E john.pullar@whakatane.govt.nz



Lesley Immink
Councillor
Whakatāne - Ōhope Ward
M 021 024 97854
E lesley.immink@whakatane.govt.nz

Julie Jukes
Councillor
Whakatāne - Ōhope Ward
M 027 412 1025
E julie.jukes@whakatane.govt.nz

Judy Turner
Mayor
Whakatāne District
M 021 309 803
E judy.turner@whakatane.govt.nz

Andrew Iles
Deputy Mayor
Tāneatua - Waimana Ward
M 027 294 1849
E andrew.iles@whakatane.govt.nz

Alison Silcock
Councillor
Galatea - Murupara Ward
M 027 451 2087
E alison.silcock@whakatane.govt.nz

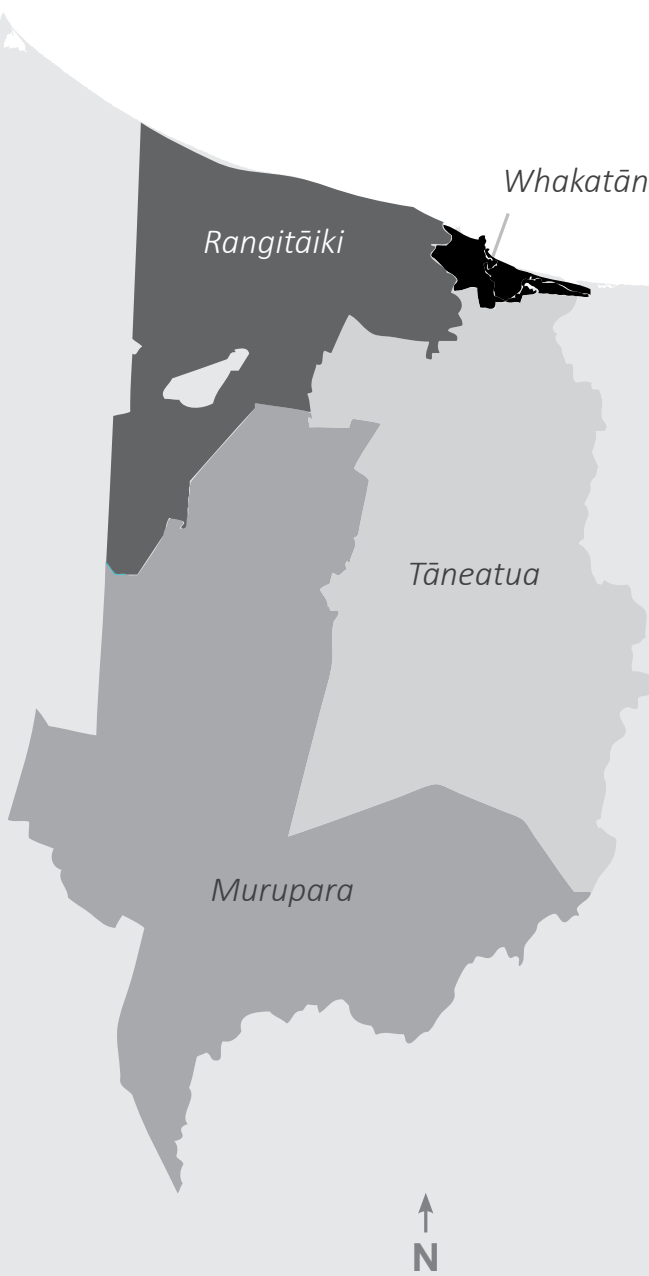
Nándor Tánzos
Councillor
Whakatāne - Ōhope Ward
M 021 887 011
E nandor.tanczos@whakatane.govt.nz

YOUR COMMUNITY BOARD MEMBERS

Ngā mema o ngā poari

Council has community boards covering the entire District. Each board is made up of members elected from within the four wards and an appointed councillor (except for Whakatāne-Ōhope which has two councillors) from the same area. Community boards provide an important link between council and the community.

OUR FOUR WARDS



COMMUNITY BOARD AREAS AND MEMBERS AS AT 30 JUNE 2022

WHAKATĀNE-ŌHOPE COMMUNITY BOARD

Moira Hanna - *Chair*
Jennifer Manning - *Deputy Chair*
Lesley Immink - *Councillor*
John Pullar - *Councillor*
Carolyn Hamill
Christopher Howard
Cindy Lee
Linda Bonne
Mark Inman
Tony Hall

MURUPARA COMMUNITY BOARD

Jackie Te Amo - *Chair*
Ormond Hynes - *Deputy Chair*
Alison Silcock - *Councillor*
April Wairangi O'Brien
Mem Jenner
Ngapera Rangiaho
Ken Bannan

RANGITĀIKI COMMUNITY BOARD

Kris Byrne - *Chair*
Leeann Waaka - *Deputy Chair*
Gavin Dennis - *Councillor*
Alison Clark
Evan Harvey
Graeme Bourk
Pouroto Ngaporo

TĀNEATUA COMMUNITY BOARD

Diane Yalden - *Chair*
Toni Boynton - *Deputy Chair*
Andrew Iles - *Councillor*
Les Knowles
Luke Ruiterman
Mary Falkner
Yvonne LeSueur

YOUR DISTRICT

Tō rohe



The Whakatāne District has a rich history, a strong cultural identity and beautiful natural landscapes. Extending from Ōtamarākau and Matatā in the west to Ōhiwa Harbour in the east, and inland to communities including Murupara, Minginui and Ruatāhuna, your District is a place of great diversity.

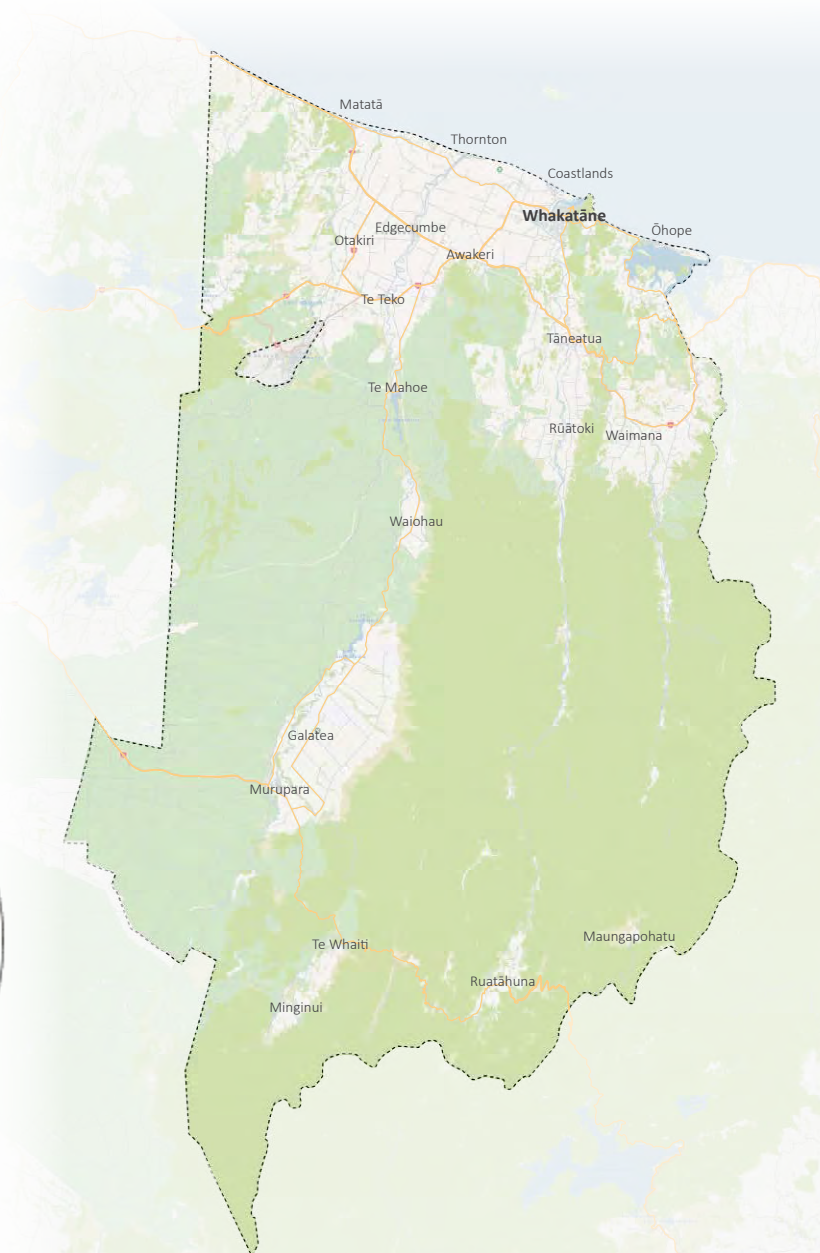
Sandy beaches are predominant along the 54 kilometres of coastline to the north. These are popular with locals and holidaymakers for fishing, swimming, surfing and other recreational activities. Ōhope has twice been voted New Zealand's most loved beach, and we are regularly a contender for sunshine capital of Aotearoa New Zealand.

Te Urewera and Whirinaki Te Pua-a-Tāne in the south form part of the largest remaining indigenous forest tract left in the North Island, and produce a rich array of flora and fauna. There are plenty of opportunities for tramping, mountain biking, hunting and outdoor adventures in this area.

Fertile and highly-productive farming areas include the lowland Rangitāiki Plains, which borders the coast, and the Galatea Valley. Alongside agriculture and horticulture, large parts of our district are covered by commercial plantation forest.

The Whakatāne District is home to around 38,200 people (as at June 2020), and that population is growing. Seven iwi are represented in the Whakatāne District- Ngāti Awa, Ngāi Tūhoe, Ngāti Manawa, Ngāti Whare, Ngāti Tūwharetora ki Kawerau Ngāti Rangitihī and Ngāti Mākinō. The largest urban centre, Whakatāne town, includes Ōhope and Coastlands, and makes up just less than half the total population. The remaining is shared between the rural areas of the district, and several smaller towns and settlements. The largest of these is with a Murupara population of 1,970, followed by Edgecumbe with 1,790 residents.

Locals and visitors recognise the Whakatāne District offers a fantastic quality of life.



WHAKATĀNE DISTRICT



38,200



TOTAL POPULATION

Population distribution

20,040

WHAKATĀNE/
ŌHOPE AND
COASTLANDS

18,160

OTHER TOWNS
AND RURAL
COMMUNITIES

We're diverse

PEOPLE IN OUR
DISTRICT IDENTIFY
THEMSELVES AS

- 63.2% EUROPEAN
- 46.8% MĀORI
- 3.0% PACIFIC
- 3.4% ASIAN

14,283

Total dwellings

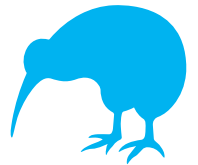


4,457KM²

District area

**KIWI
CAPITAL**

of the world



Seven iwi in the Whakatāne District

- NGĀTI AWA
- NGĀTI MANAWA
- NGĀTI RANGITIHI
- NGĀI TŪHOE
- NGĀTI WHARE
- NGĀTI MĀKINO
- NGĀTI TŪWHARETOA KI KAWERAU



**WHAKATĀNE
TOWNS AND CITIES
SUPREME
WINNER**

BEAUTIFUL AWARDS 2021

WHAKATĀNE



45-minute flight
FROM AUCKLAND



60-minute drive
FROM TAURANGA
AND ROTORUA



48% OF THE DISTRICT
IS COVERED BY
INDIGENOUS FOREST

Discover the spectacular scenery and pristine lakes of
Whirinaki Te Pua-a-Tāne Conservation Park and Te Urewera



Whakatāne Sunshine Capital 2020

2,704

SUNSHINE HOURS
IN 2020

2 x voted NZ's favourite beach



OUR VISION AND PRIORITIES

Ngā moemoeā me ngā mātāpono

Our vision and community outcomes set out the high-level direction and goals Council will work towards to support and enhance the social, cultural, economic and environmental wellbeing of our communities.

Our vision statement recognises the Whakatāne District offers a great quality of life. It also embraces Council's role in supporting our communities to flourish, fulfil their potential and live life to its fullest. A strong, resilient, and enabled Council organisation will help ensure we can achieve the things that are important to us all.



Strong, resilient Council organisation focused on continuous improvement

There are eight strategic priorities in the 2021-31 Long-Term Plan which Council has identified as contributing towards our vision of 'More life in life'. Each priority is supported by significant strategies, programmes of work and key projects.



STRENGTHENING WHĀNAU, HAPŪ AND IWI PARTNERSHIPS



ENHANCING THE ENVIRONMENTAL OUTCOMES OF OUR ACTIVITIES



BUILDING CLIMATE CHANGE AND NATURAL HAZARD RESILIENCE



PREPARING FOR POPULATION GROWTH AND HOUSING DEMAND



IMPROVING THE SAFETY, SECURITY AND RESILIENCE OF INFRASTRUCTURE



ENHANCING THE VIBRANCY OF OUR COMMUNITIES



FACILITATING ECONOMIC REGENERATION AND EMPLOYMENT OPPORTUNITIES



ENSURING COUNCIL IS ENABLED AND FIT FOR THE FUTURE

DELIVERING ON OUR LONG-TERM PLAN

Te Whakatinana i te māhere Pae Tawhiti



Navigating the reforms

While there is still a certain level of uncertainty around what the reforms (Three Waters, Resource Management Act and Future for Local Government review) might mean for us in terms of work and resources, we are slowly getting an overall picture.

The reforms are each moving at a different pace with Three Waters being the most advanced and in the coming year we will be responding to changes for Council. We will be continuing our engagement in the Resource Management Act and Future for Local Government reviews and be monitoring the progress of other reforms, such as health and education, and ensuring the community gets the most from them.

What we do know is, we will need to work closely with iwi, our communities, central government, neighbouring councils, and other stakeholders to navigate the reforms and ensure they place our communities in a better position for the future.

Delivering our services

Council has an important role to play in ensuring the wellbeing and hauora of our communities and District because a lot of what we do impacts people's lives on a day-to-day basis. We build and maintain the roads you drive on, and footpaths you walk on. We lay and maintain the pipes that deliver your safe drinking water and take away your wastewater. We make sure waste can be disposed of safely and keep the streets and parks in your neighbourhood clean and tidy. We provide our communities with facilities like the Whakatāne Aquatic and Fitness Centre and Te Kōputu a te Whanga a Toi- Whakatāne Library and Gallery. We also need to look at how our District grows and lock in plans which future-proof us not only now but for 20, 30 even 100 years' time.

Through this Annual Plan we are not proposing any significant changes to our Long-Term Plan priorities and deliverables. We intend to continue to deliver world class services, facilities, and projects for our communities by adding value and improvements where we can within the existing budgets.



Every year, Council delivers 36 different services and facilities across the district, including...

DRINKING WATER

YOUR TRANSPORTATION NETWORK



ROADS
FOOTPATHS
STREETLIGHTS
BRIDGES



SWIMMING POOLS



PLAYGROUNDS AND SKATEPARKS



your PARKS AND RESERVES

— YOUR —

Museum & EXHIBITION SPACES

— YOUR —

Libraries

Your Water, Stormwater and Sewerage — SERVICES —



your ANIMAL CONTROL SERVICES



CEMETERIES AND CREMATORIUM



VISITOR CENTRE



ECONOMIC DEVELOPMENT



EMERGENCY MANAGEMENT



Your PORT

BOAT RAMPS AND HARBOUR ACCESS



YOUR SOLID WASTE SERVICES

Kerbside rubbish and recyclables collection and disposal

Kerbside green waste collection and disposal

and much more...


Maintaining our Long-Term Plan rates commitment.

MANAGING THE COST IMPACT OF INFLATION, INTEREST RATES AND COVID-19

Cost pressures on Council will have a financial impact on next year's budget. COVID-19, unavoidable new projects, rising interest rates, and inflation will impact Council's budget for 2022/23.

When developing this budget, the total impact on rates from inflation, interest rate forecasts, COVID-19 expenses and new business activities would mean a 2.2% increase in rates for the 2022/23 financial year. This would be over and above the current 6.93% increase approved in the 2021-31 Long-Term Plan.

We have made efforts to avoid adding further financial pressure to the community while maintaining a strong programme of work.



Council has committed to not increase rates on top of what was already planned in the Long-Term Plan.

KEEPING OUR 6.93% RATES COMMITMENT

The 2021-31 Long-Term Plan included a three-year rate smoothing approach. This means in the first three years of the Long-Term Plan the rate increase would equate to 6.93 % each year which provides certainty and consistency to ratepayers.

An increase on top of what was included in our Long-Term Plan would not only be financially challenging for some of our community but would go against our financial strategy which promotes a disciplined smoothing approach.

Council used other tools to prevent a further increase in rates for the coming year.

To ensure we stick to the approved rate increase of 6.93% in the Long-Term Plan, but still cope with cost increases we are:

- Increasing some user-pay fees and charges.
- Using some reserve funding.
- Using some Central Government Better Off Funding.

By using these mechanisms, we can cover the additional budget costs from inflation, interest rate forecasts, COVID-19 expenses and unavoidable new projects.

CHANGES TO OUR LONG-TERM PLAN WORK PROGRAMME

Ngā whakarerekētanga ki te māhere Pae Tawhit

Through the Annual Plan process we identified new activities that were not planned for in our Long-Term Plan. This process provided an opportunity to refine the timing of projects originally signalled for subsequent years in the 2021-31 Long-Term Plan.

These new activities have been reviewed by staff and councillors and are considered unavoidable for the 2022/2023 financial year. They are summarised in the below table.

PROPOSED INFRASTRUCTURE EXPENDITURE VARIANCES

INFRASTRUCTURE	ACTIVITY - OPERATING EXPENDITURES - OPEX	VARIANCE TO LTP FOR 22/23	FUNDING
Three Waters	Development of Water Strategy for Whakatāne/Plains to explore options to link Plains/Otumahi water supply with Whakatāne.	\$150,000	Loan 100%
Three Waters	Essential maintenance programme on pumps and mechanical equipment.	\$200,000	Rates 100%
Three Waters	Water sampling costs to meet new drinking water standards.	\$48,508	
Transport	Plant pest management work required by legislation.	\$50,000 per annum year	Waka Kotahi NZ Transport Agency subsidy 63%, rates 37%
Transport	Western Drain Road maintenance. Temporary maintenance until renewal work completed.	\$200,000	Waka Kotahi NZ Transport Agency subsidy 63% recovery from BOPRC 37%
Transport	Network/asset management. 100% Waka Kotahi NZ Transport Agency funding.	\$108,979	100% Waka Kotahi NZ Transport Agency Subsidy
Transport	Minor events. 100% Waka Kotahi NZ Transport Agency funding.	\$(19,690)	

INFRASTRUCTURE	ACTIVITY – CAPITAL EXPENDITURES (CAPEX)	VARIANCE TO LTP FOR 22/23	FUNDING
Three Waters	Water resilience Braemar final design (Arsenic). Approved by Council.	\$1,286,000	Loan 100%
Three Waters	Matatā. Replace connections and install water meters/backflow preventors.	\$200,000	Loan 50%, renewal 50%
Three Waters	Renewal of rising main on James Street causing overflow in wet weather. Brought forward from 2026/27.	\$576,000	Renewal 100%
Transport	New bus shelters on the network.	\$25,000	Waka Kotahi NZ Transport Agency subsidy 63%, loan 37%
Transport	Keepa Road Improvements- brought forward from year four (2025) of 2021 - 2031 Long-Term Plan.	\$3,394,762	
Transport	Blueberry Curves Road Safety- moved to year one of next Long-Term Plan.	\$(3,326,007)	
Transport	Renewing pavement - Te Whaiti and Waikaremoana Roads.	\$135,000	100% Waka Kotahi NZ Transport Agency subsidy
Transport	Mimiha stream bridge renewal and upgrade on Ruatāhuna Road.	\$5,053,000	

PROPOSED COMMUNITY EXPERIENCE EXPENDITURE VARIANCES

COMMUNITY EXPERIENCE	ACTIVITY - OPERATING EXPENDITURES - OPEX	VARIANCE TO LTP FOR 22/23	FUNDING
Park and reserves	Stopbank remediation/encroachment work in partnership with Bay of Plenty Regional Council.	\$60,000	Rates 100%
COMMUNITY EXPERIENCE	ACTIVITY – CAPITAL EXPENDITURES (CAPEX)	IMPACT ON BUDGET	
Cemetery	Purchase of land for new cemetery. Timing bought forward from Long-Term Plan (2027).	\$813,545	Loan 100%
Aquatic Centre	Whakatāne plant essential renewal required to replace sand filters.	\$450,000	Renewal 100%

FEE AND CHARGES CHANGES

Ngā utu



User fees and charges are one of the ways Council can recover some costs of delivering an activity or service directly from those who use, and therefore benefit, from the activity or service. Many of Council's fees and charges have a user pays component and a rates subsidy.

Some of our fees and charges are at the low end or below the user pays band set by Council in the Revenue and Finance Policy. By adjusting those fees and charges so the user pays a greater portion for the service they receive, we were able to increase Council's forecast revenue.

Main changes

Following consultation with our community, Council approved and adopted an increase of fees and charges for specific activities including:

- Building consents.
- Land Information Memorandums (LIMs).
- Entry into the Whakatāne Transfer Station.

This option improves cost recovery for targeted activities and avoids placing further financial stress on the community as the country continues to manage the impact and uncertainty of COVID-19.

These changes are described in more details in **Appendix 1** of this document.

Other fees and charges changes

We have approved other fees and charges changes to water supply relating to thrusting and traffic management fees. This now means Council will be charging actual costs for these (thrusting and traffic management) activities. We have removed charges for the renewal of backflow devices **Full schedule of fees and charges** is available on our website.

2022/23 HIGHLIGHTS

Ngā hua mo 2022/23



Inclusion of Māori wards for the 2022 Local Body Election

This year will see the inclusion of Māori Wards in Council’s governance structure. Māori Ward councillors are elected by those enrolled to vote on the Māori Electoral Roll.

Electors will also be able to vote for the mayor, ward councillors and community board members.

THERE WILL BE 10 COUNCILLORS ELECTED FROM SIX WARDS:

TWO

RANGITĀIKI GENERAL
COUNCILLORS

FOUR

WHAKATĀNE-ŌHOPE
GENERAL COUNCILLORS

ONE

TE UREWERA
GENERAL COUNCILLOR

ONE

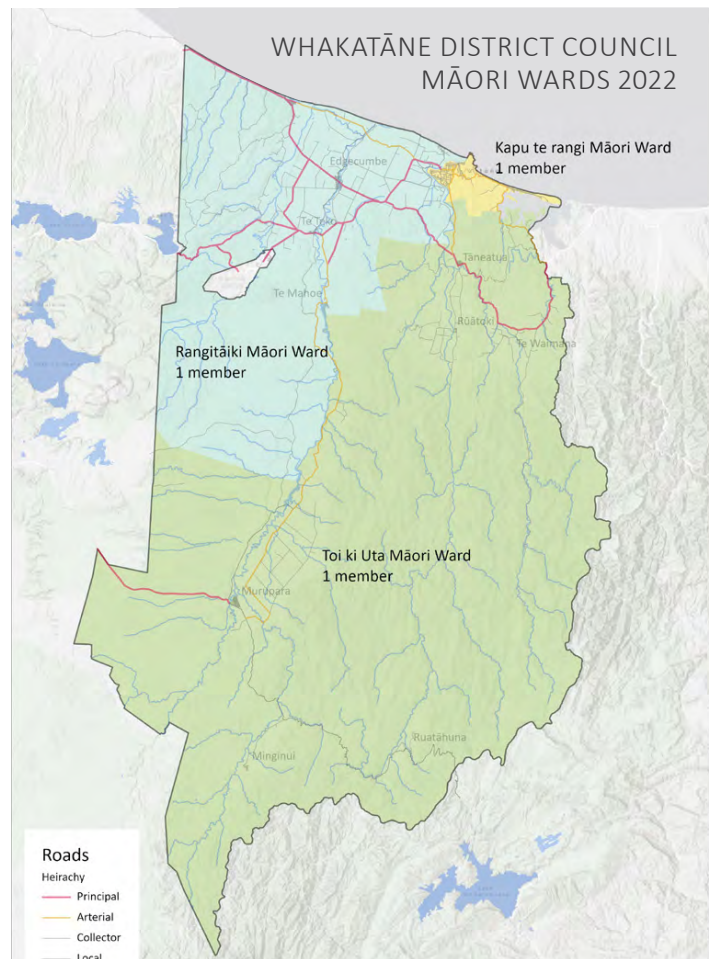
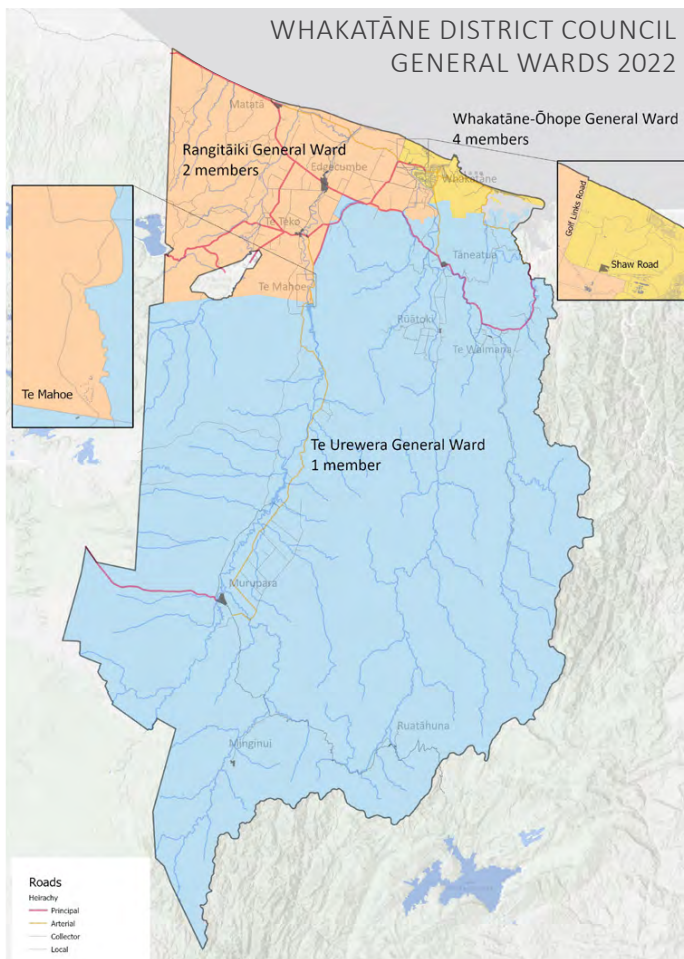
RANGITĀIKI
MĀORI COUNCILLOR

ONE

KAPU TE RANGI
MĀORI COUNCILLOR

ONE

TOI KI UTA
MĀORI COUNCILLOR





Implementing our Māori Responsiveness Strategy

This Strategy provides organisational guidelines on how we can effectively and efficiently work together better with whānau, hapū and iwi to deliver our responsibilities in preparation for the reform changes coming up. It focusses on the changes we need to make around our people, policy, or processes.

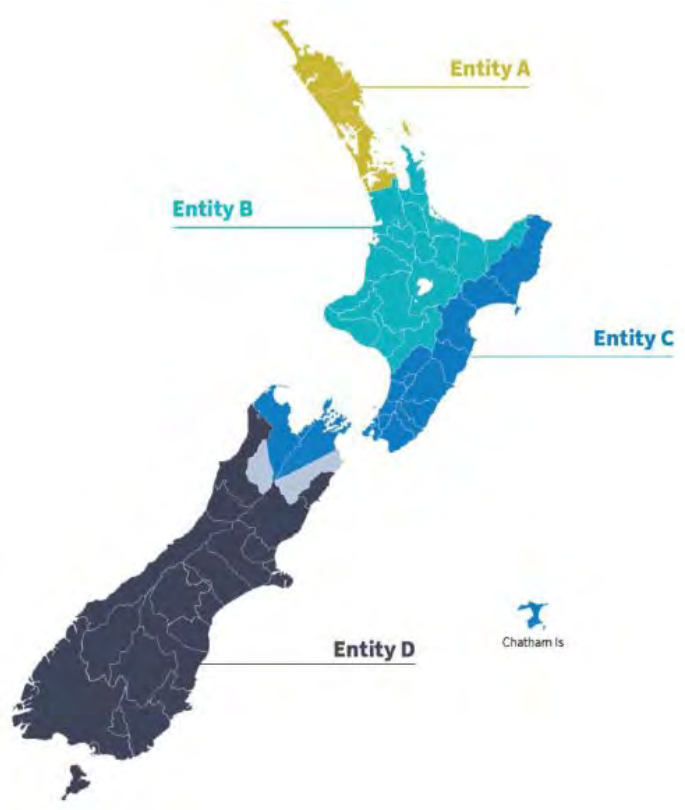
We are currently working on Council's cultural competency and developing coordinated partnership work programme with iwi partners. We have started Noho Marae (overnight marae stay) training for staff and dedicated workshops for executive members and councillors to develop their capability and understanding of tikanga Māori.

Transitioning Three Waters activities

The Three Waters Reform Programme is a central government initiative led by the Minister of Local Government. In anticipation the Reform will go ahead, our focus will be on working with central government to transition our Three Water activities and services across to the new water entity in preparation for July 2024 (when the new publicly owned water service entities will come into effect).

Over this Annual Plan, and beyond, Council will work with the National Transition Unit to support our Three Waters services and community through the change. The transition process will require a substantial amount of additional work over and above our business-as-usual workload as we transfer substantial amounts of information, processes and systems, and support into the new entity.

Alongside the need to transition Three Waters, we remain focused on the key priorities for Three Waters set out through our last Long-Term Plan. For example, we will be working through a process to consent four existing wastewater treatment plants and seven water take consents that all expire in 2026. Our overall aim is to establish a strategic direction for our Three Waters services and advance key projects, so our District's assets are handed over with clear path forward for success within the new entity.





Matatā Wastewater Project

Matatā currently does not have a reticulated wastewater network, which means individual landowners are reliant on their own septic tank system. Cultural, technical and environmental studies are currently being undertaken to support consideration of future options to manage wastewater in Matatā.

The 2022/23 year is focused on working together and using a co-design framework with local iwi and hapū on specific options for a wastewater solution in Matatā. This work will guide decisions on the resource consenting processes which, if required, will be done in 2023.

Whakatāne Kawerau Spatial Plan

The Spatial Plan will shape how and where we grow, what we want future development to look like and what kinds of services and facilities are needed to support that growth. Council is committed to working with its partners to develop a Spatial Plan which will benefit both Whakatāne and Kawerau.

The first stage of the project included forming a project group and getting project planning underway. The project group includes both local and central government partners and iwi and hapū. Ōpōtiki District Council have also been invited to participate in the project.

In the 2022/23 financial year the team is focused on developing 'growth scenarios' for the area. This means we look at different options of where growth could happen and the pros and cons around each scenario. This allows Council to determine where and how best to manage increased growth including what infrastructure we might need to ensure we are creating attractive and sustainable communities. It will also guide the development of Council's next Long-Term Plan and Infrastructure Strategy.



Civic Centre Council Building Redevelopment Project

Community Wellbeing Project

The Community Wellbeing Project is a sector-led initiative which aims to achieve better social outcomes for the people of our District. While the kaupapa is facilitated by Council, as part of its commitment to improving community wellbeing, it will ultimately be driven by the social sector and local communities. An action-oriented project, the team will confirm the issues the community identifies as high priority and look at these from a collective approach and develop action plans regarding those issues.

The current Council office building was constructed in 1989. In the years since, there have been only minor changes to the building. This has meant some critical health and safety upgrades were needed, including seismic strengthening work to meet the higher earthquake standards which are now in place.

On top of this, the building is used as an Emergency Operation Centre (when an emergency is activated), technology has changed the way we work, the workforce has increased, and standards for workplaces have changed. Taking all these points into consideration prompted a rethink around future-proofing the building and taking a 'do it once, do it right' approach with the project.

Work is now underway to strengthen and upgrade the building including moving public meeting rooms and the Council Chambers downstairs making it more accessible and inviting for the public to participate in the democratic process. The project is scheduled for completion in May 2023.



APPENDIX 1:

Main changes to fees and charges

DESCRIPTION OF CHANGES	2021-31 LONG-TERM PLAN	PROPOSED ANNUAL PLAN 2022/23																																																				
<p>Building consent application fee and charges</p>	<p>Charge-out rates for Council Building Officer is between \$85 to \$200 per hour</p> <p>Additional inspections: \$160</p> <p>Certificate: \$150</p> <p>Land Information Memorandum</p> <p>a) Residential property/rural property used predominantly for farming or rural purposes: \$225</p> <p>b) Business/rural property used for a commercial or industrial use: \$335</p> <p>Registration/revocation of registration of section 36 or 37 Building Act 1991 or section 72 or 75 Building Act 2004 notification: \$235</p>	<p>Charge-out rates for Council Building Officer is between \$100 to \$250 per hour</p> <p>Additional inspections \$175</p> <p>Certificate: \$160</p> <p>Land Information Memorandum</p> <p>a) Residential Property / Rural Property used predominantly for farming or rural purposes: \$255</p> <p>b) Business/rural property used for a commercial or industrial use: \$365</p> <p>Registration/revocation of registration of section 36 or 37 Building Act 1991 or section 72 or 75 Building Act 2004 notification: \$255</p>																																																				
<p>Whakatāne Transfer Station</p>	<table border="1" data-bbox="357 1227 896 1496"> <thead> <tr> <th colspan="3">Individual tyres:</th> </tr> <tr> <th></th> <th>Tyres on rims</th> <th>Tyres only</th> </tr> </thead> <tbody> <tr> <td>a) Farm bike, motorcycle</td> <td>\$7 each</td> <td>\$5 each</td> </tr> <tr> <td>b) Passenger car and 4X4</td> <td>\$13 each</td> <td>\$11 each</td> </tr> <tr> <td>c) Truck tyres</td> <td>\$36 each</td> <td>\$31 each</td> </tr> <tr> <td>d) Agricultural</td> <td>\$86 each</td> <td>\$76 each</td> </tr> </tbody> </table> <table border="1" data-bbox="357 1541 896 1706"> <tbody> <tr> <td>Refuse bag (60 litre bag max)</td> <td>\$4</td> </tr> <tr> <td>Car or station wagon</td> <td>\$39</td> </tr> <tr> <td>Ute, van, single axle trailer (up to 200Kg)</td> <td>\$56</td> </tr> <tr> <td>All other loads over weighbridge</td> <td>\$282 per tonne</td> </tr> </tbody> </table>	Individual tyres:				Tyres on rims	Tyres only	a) Farm bike, motorcycle	\$7 each	\$5 each	b) Passenger car and 4X4	\$13 each	\$11 each	c) Truck tyres	\$36 each	\$31 each	d) Agricultural	\$86 each	\$76 each	Refuse bag (60 litre bag max)	\$4	Car or station wagon	\$39	Ute, van, single axle trailer (up to 200Kg)	\$56	All other loads over weighbridge	\$282 per tonne	<table border="1" data-bbox="935 1227 1465 1496"> <thead> <tr> <th colspan="3">Individual tyres:</th> </tr> <tr> <th></th> <th>Tyres on rims</th> <th>Tyres only</th> </tr> </thead> <tbody> <tr> <td>a) Farm bike, motorcycle</td> <td>\$9 each</td> <td>\$6 each</td> </tr> <tr> <td>b) Passenger car and 4X4</td> <td>\$15 each</td> <td>\$12 each</td> </tr> <tr> <td>c) Truck tyres</td> <td>\$38 each</td> <td>\$32 each</td> </tr> <tr> <td>d) Agricultural</td> <td>\$88 each</td> <td>\$77 each</td> </tr> </tbody> </table> <table border="1" data-bbox="935 1541 1465 1706"> <tbody> <tr> <td>Refuse bag (60 litre bag max)</td> <td>\$5</td> </tr> <tr> <td>Car or station wagon</td> <td>\$40</td> </tr> <tr> <td>Ute, van, single axle trailer (up to 200Kg)</td> <td>\$57</td> </tr> <tr> <td>All other loads over weighbridge</td> <td>\$296 per tonne</td> </tr> </tbody> </table>	Individual tyres:				Tyres on rims	Tyres only	a) Farm bike, motorcycle	\$9 each	\$6 each	b) Passenger car and 4X4	\$15 each	\$12 each	c) Truck tyres	\$38 each	\$32 each	d) Agricultural	\$88 each	\$77 each	Refuse bag (60 litre bag max)	\$5	Car or station wagon	\$40	Ute, van, single axle trailer (up to 200Kg)	\$57	All other loads over weighbridge	\$296 per tonne
Individual tyres:																																																						
	Tyres on rims	Tyres only																																																				
a) Farm bike, motorcycle	\$7 each	\$5 each																																																				
b) Passenger car and 4X4	\$13 each	\$11 each																																																				
c) Truck tyres	\$36 each	\$31 each																																																				
d) Agricultural	\$86 each	\$76 each																																																				
Refuse bag (60 litre bag max)	\$4																																																					
Car or station wagon	\$39																																																					
Ute, van, single axle trailer (up to 200Kg)	\$56																																																					
All other loads over weighbridge	\$282 per tonne																																																					
Individual tyres:																																																						
	Tyres on rims	Tyres only																																																				
a) Farm bike, motorcycle	\$9 each	\$6 each																																																				
b) Passenger car and 4X4	\$15 each	\$12 each																																																				
c) Truck tyres	\$38 each	\$32 each																																																				
d) Agricultural	\$88 each	\$77 each																																																				
Refuse bag (60 litre bag max)	\$5																																																					
Car or station wagon	\$40																																																					
Ute, van, single axle trailer (up to 200Kg)	\$57																																																					
All other loads over weighbridge	\$296 per tonne																																																					

FUNDING IMPACT STATEMENT

WHOLE OF COUNCIL

The 'Indicative Funding Impact Statement' (FIS) table on the next page provides an overview of what it costs to provide Council services and activities and how they will be funded. The FIS breaks down costs and funds at 'operational' and 'capital' levels. Operational costs include the ongoing maintenance and delivery of our services, while capital costs relate to constructing new assets or extending or renewing existing assets. Capital expenditure is generally 'one-off' in nature, whereas operational costs are ongoing. Taking all this information into account, we can then see how much will be received, how much will be spent, and whether or not we will have a surplus or deficit at the end of the year. An explanation of the categories in this FIS can be found in the Long Term Plan 2021-31.

AP 2021/22 \$000		LTP 2022/23 \$000	AP 2022/23 \$000	VARIANCE 2022/23 \$000
OPERATIONAL				
Sources of operating funding				
25,426	General rates, uniform annual general charges, rates penalties	27,438	27,232	(206)
26,599	Targeted Rates	28,155	28,364	209
8,368	Subsidies and grants for operating purposes	6,062	6,974	912
11,373	Fees and Charges	11,402	10,351	(1,050)
45	Interest and dividends from investments	46	46	-
2,380	Local authorities fuel tax, fines, infringement fees, and other	2,357	2,253	(104)
74,191	Total Sources of operating funding (A)	75,460	75,220	(239)
Applications of operating funding				
55,675	Payments to staff and suppliers	56,141	57,153	1,012
1,847	Finance costs	2,606	2,606	-
1,525	Other operating funding applications	1,533	1,531	(2)
59,047	Total Applications of operating funding (B)	60,280	61,290	1,010
15,144	Surplus (deficit) of operating funding (A-B)	15,180	13,930	(1,249)
CAPITAL				
Sources of capital funding				
14,745	Subsidies and grants for capital expenditure	10,520	15,823	5,302
384	Development and financial contributions	395	394	(2)
1,014	Increase (decrease) in debt	23,772	26,263	2,491
2,025	Gross proceeds from sale of assets	2,225	2,225	-
-	Lump Sum Contributions	-	-	-
-	Other dedicated capital funding	-	-	-
18,167	Total Total Sources of capital funding (C)	36,913	44,704	7,792
APPLICATIONS OF CAPITAL FUNDING				
Capital expenditure				
12,039	- to meet additional demand	12,835	12,811	(24)
12,107	- to improve level of service	20,175	28,009	7,833
11,557	- to replace existing assets	15,082	15,748	666
-	Increase (decrease) of investments	5,488	5,488	-
(2,392)	Increase (decrease) in reserves	(1,488)	(3,421)	(1,933)
33,311	Total Applications of capital funding (D)	52,092	58,635	6,542
(15,144)	Surplus (deficit) of capital funding (C-D)	(15,180)	(13,930)	1,249
-	Funding Balance ((A-B) + (C-D))	-	-	-

RATES FOR 2022/23

Ngā Tāke Kaunihera 2022/23



RATEABLE PROPERTIES IN OUR DISTRICT

Council’s rating requirement (the amount we need to collect from rates) is divided among the available ‘rateable properties’ in the district plus a notional allowance for growth properties. Certain types of properties, like schools, churches, and recreation reserves are not rateable. The table below shows the number of rateable properties in our district as at 31 May 2022. Properties are valued every three years by an independent valuer, and were last valued in September 2019. The next review will take place in September 2022.

	NUMBER OF RATEABLE UNITS	RATEABLE CAPITAL VALUE (\$ MILLION)	LAND VALUE (\$ MILLION)
Whakatāne Commercial	528	1,081,887,700	325,813,700
Edgcumbe	638	242,965,000	72,602,000
Matatā	333	114,755,000	62,370,500
Murupara	773	81,031,300	19,789,500
Ōhope	1,885	1,527,280,500	856,345,000
Ōtarawairere	38	42,375,000	23,025,000
Rural	5,208	4,499,055,750	3,128,364,400
Tāneatua	285	52,561,000	15,155,000
Te Teko	276	58,380,700	25,794,500
Whakatāne Urban	6,002	2,956,848,500	1,339,036,300
Total	15,966	10,657,140,450	5,868,295,900

RATES DUES DATES

INSTALMENT	DUE DATE	PENALTY DATE
Instalment 1	Friday, 26 August 2022	Wednesday, 31 August 2022
Instalment 2	Friday, 25 November 2022	Wednesday, 30 November 2022
Instalment 3	Friday, 24 February 2023	Wednesday, 1 March 2023
Instalment 4	Friday, 26 May 2023	Wednesday, 31 May 2023



WATER RATES DUE DATES

INSTALMENT	SCHEME	DUE DATE	PENALTY DATE
1st Reading	Plains	Friday, 21 October 2022	Wednesday, 26 October 2022
2nd Reading	All metered schemes	Friday, 20 January 2023	Wednesday, 25 January 2023
3rd Reading	Plains	Friday, 21 April 2023	Wednesday, 26 April 2023
4th Reading	All metered schemes	Friday, 21 July 2023	Wednesday, 26 July 2023

HOW TO PAY YOUR RATES

You can pay your property and water rates in a variety of ways:

- **Direct debit** - with weekly, fortnightly, monthly, per quarterly instalment or annually payment options available. Visit [whakatane.govt.nz/direct-debit](https://www.whakatane.govt.nz/direct-debit) for more information.
- **Automatic payments**
- **Do it online** - pay by credit card or account-to-account transfer with zero additional fees.
- **Cash, EFTPOS or credit card at Council service centres**
- **Internet and phone banking**

Please contact Customer Services on 07 306 0500 or 0800 306 0500 or visit [whakatane.govt.nz](https://www.whakatane.govt.nz) for further information.

DISCOUNTS FOR PROMPT PAYMENTS

Council offers a discount for ratepayers who pay their total annual rates assessment by the due date for the first instalment. The discount rate for 2022/23 is 2.5%.

RATES RELIEF IN SPECIAL CIRCUMSTANCES

Council provides for the remission and postponement of rates in some special circumstances, as defined in our Rates Remissions and Postponement Policies (available from Council offices or online at [whakatane.govt.nz](https://www.whakatane.govt.nz)).

PAYMENT PENALTIES

A 10% penalty will apply if any rates payments remain outstanding after each of the instalment due dates. A further 10% penalty will be added on 1 October 2023 to any rates that were set prior to 1 July 2023 which are unpaid at 1 July 2023 and which remain unpaid at 30 September 2023, as provided in Section 58(1)(b)(i) of the Local Government (Rating) Act 2002.

A 10% penalty will apply if any water rates payments remain outstanding after each of the above water rates due dates.

FUNDING IMPACT STATEMENT - RATING

The 'Funding Impact Statement- Rating' sets out the detail behind each of the various rating categories. You will find that this information is very similar to that which appears on the back of your rates invoice. Rating units defined as 'Commercial and Industrial' are any properties zoned or used for commercial industrial purposes. 'Rural' is defined as all rural zoned land, except commercial and industrial properties as defined above. Note: All figures in this table are GST exclusive. GST will apply at the current rate of 15%.

	2022/23	2022/23
		\$

GENERAL RATES

Total amount required **26,410,933**

Council sets a general rate on the capital value (CV) of each applicable rating unit in the District on a stepped differential basis (per CV\$)

	per CV\$	
District wide rating units with capital value less than \$15 million (step 1)	0.00146290	15,036,498
District wide rating units with capital value greater than \$15 million (step 2)*	0.00109718	508,382
Uniform Annual General Charge on all rating units in the District	709.27	10,866,053

*Council uses a differential for all rating units with capital value over \$15 million to reduce the total rate those 20 rating units are charged.

ROADING RATES

Total amount required **6,322,394**

Council sets the roading rate on the capital value of each applicable rating unit in the District (cents per CV\$).

	per CV\$	
District wide rating units (per CV\$)	0.00053163	5,690,154
Fixed targeted rate on all rating units in the District	41.27	632,239

COMMUNITY BOARD RATES

Total amount required **390,586**

The Community Board rate funds the Governance activity. The Community Board rate is set to fund the costs of the five Community Boards. Council sets the targeted rate on rating units within each of the following locations.

	Rate \$	
Whakatāne/Ōhope	23.21	200,088
Rangitāiki	18.22	76,022
Tāneatua	39.29	50,727
Murupara	50.24	63,749

STORMWATER RATES

Total amount required **4,123,412**

Council sets a fixed targeted rate for stormwater on rating units per scheme and a rate on the capital value differentially per scheme as follows.

	Differential	Fixed targeted rate per rateable unit \$	per CV\$	
Whakatāne Urban	1.0	115.18	0.00051839	2,370,488
Whakatāne Commercial and Industrial*	2.2	115.18	0.00114047	704,015
Matatā	1.0	60.16	0.00051839	71,468
Ōhope	1.0	75.42	0.00027395	569,259
Edgecumbe	1.0	131.04	0.00074251	328,651
Tāneatua	1.0	22.46	0.00034619	24,262
Murupara	1.0	13.55	0.00043170	39,458
Te Mahoe Land Drainage	1.0	71.20	0.00126110	6,835
Te Teko Land Drainage	1.0	17.53	0.00037227	8,976

* A differential targeted rate calculated on capital value is charged for Whakatāne Commercial and Industrial rating units, due to the greater level of impermeable surfaces putting greater pressure on stormwater systems.

2022/23

2022/23
\$**DISTRICT GROWTH RATES****Total amount required** 905,032

The District Growth rate funds the Economic Development Activity.

Council sets a fixed targeted rate per commercial and industrial rating unit within the District		369.70	226,258
Total amount required from per CV\$	Differential	per CV\$	678,774
Council sets a targeted rate on the capital value for all commercial and industrial rating units outside the Whakatāne urban area (per CV\$).	1.0	0.00052167	99,075
Council sets a targeted rate on the capital value for all commercial and industrial rating units within the Whakatāne urban area (per CV\$).	2.0	0.00104333	579,699

REFUSE REMOVAL RATES**Total amount required** 3,633,832

The Refuse Removal rate funds the Waste Group of Activities. Council sets a targeted rate to fund the collection and disposal of the Council approved refuse and recycling bins. This targeted rate is set as a fixed amount where a service is available to the rating unit. A rating unit can apply for more than one service and will be charged accordingly.

The service applicable to each category is: Residential- refuse, recycling and green waste Rural and Commercial- refuse and recycling.

Residential- per service	264.35	2,228,209
Rural/commercial- per service	228.47	919,360
Ōhope residential* - per service	267.10	475,164
Ōhope commercial - per service	231.22	11,098

*Council provides an additional three recycling collections during the summer holiday period for Ōhope.

WATER RATES**Total amount required** 7,644,343

Council sets water rates on a differential based on provision of service, land use and location.

Connected - any rating unit that is connected directly or indirectly to a Council operated waterworks.**Available**- any rating unit that is not connected to a Council operated waterworks but is within 100 metres of such waterwork**Note:** All water by meter consumption that is invoiced during the current rating year will be calculated on the charges detailed below

	Per connection \$	Rate \$	Total \$
Ruatāhuna			
Connected	-	-	-
Connected- commercial	-	-	-
Plains and Awakeri Extension	-	-	-
Connected- metered	301.63	-	573,707
Water by meter	-	0.36	609,414
Excess water by meter*	-	0.93	251,146
Murupara	-	-	-
Connected- metered	166.33	-	6,154
Connected- non metered	406.88	-	271,386
Available- not connected	166.33	-	16,965
Water by meter	-	1.09	40,644
All Other Schemes	-	-	-
Connected - metered	215.46	-	2,143,780
Connected - non metered	576.59	-	340,188
Available - not connected	215.46	-	79,072
Water by meter	-	1.64	3,311,886

*The council sets an additional targeted rate for any excess water consumed that is over and above the purchased entitlement for each rating unit connected to these water supplies. An overuse targeted rate is set for the excess volume consumed over and above the purchased entitlement. Note: Where rating units meet the definition of being contiguous either under legislation or Council Policy, the entitlements for such properties will be aggregated prior to an imposition of the overuse penalty.

2022/23

2022/23

\$

SEWERAGE RATES**Total amount required****5,262,343**

Council sets sewerage rates on land use and provision of service. Land use is residential, rural or commercial / industrial. For residential and rural rating units, Council sets fixed targeted rates per separately used or inhabited part of a rating unit* to fund sewage disposal.

Commercial / industrial properties are charged per pan.

Connected - any rating unit that is connected to a public sewerage drain.

Available - any rating unit that is not connected to a public sewerage drain but is within 30 metres of such a drain.

	Rate \$	
Available - all schemes	210.59	75,812
Connected - all schemes	421.18	4,875,530
Available - Murupara	201.69	16,538
Connected - Murupara	403.37	294,463

* Any part of a rating unit that is, or is able to be, separately used or inhabited by the ratepayer, or by any other person or body having a right to use or inhabit that part by virtue of a tenancy, lease, licence, or other agreement.

EPIC RATES

\$

Total amount required**82,080**

A targeted rate has been set to fund EPIC (Events Promotions Initiatives Community). This rate is based on the capital value of the rateable units identified as the Whakatāne Central Business District in the Whakatāne District Plan.

Fixed charge	-
Number of rateable urban properties	102
CV rate \$	0.00064722

PERCENTAGE OF RATES THAT ARE FIXED CHARGES

Under the Local Government Rating Act (LGRA), a maximum of 30% of total rates income can come from fixed rates, such as targeted rates or uniform annual charges. The following table shows the fixed rates set by Council for the 2022/23 financial years and the percentage of the total rates that these represent.

REPORT ON 30% CAP (SECTION 21 LGRA)**\$ EXCL. GST**

Targeted rates that are set on a uniform basis and calculated in accordance with section 18(2) or clause 7 of Schedule 3

Uniform Annual General Charge	10,866,053
Roading	632,239
Community Boards	390,586
Stormwater	1,030,853
District Growth	226,258
Total Uniform Annual General Charge and targeted rates	13,145,989
Total rates excluding GST	54,774,955
Uniform rates as a percentage of total rates	24%

Targeted rates than are set on a differential uniform basis, not included in the 30% cap

Refuse Removal Rate	3,633,832
---------------------	-----------



INDICATIVE RATING EXAMPLES FOR 2022-23

Overall, the total rates increase for 2022/23 is 6.93% but this will differ for specific properties around the District. The table below models a number of example properties. It shows what your rates might look like for the 2022/23 year.

2023 Annual Plan 24% Cap	Whakatāne Urban Low	Whakatāne Urban Average	Whakatāne Urban high	Whakatāne Commercial Low	Whakatāne Commercial average	Edgcumbe Average	Matatā Average	Matatā High	Murupara Urban	Murupara Lifestyle	Te Teko	Otarawairere	Ōhope Low	Ōhope Average	Ōhope High	Tāneatua	Rural Low	Rural - Horticultural	Rural - Pastoral	District Wide - Commercial/ Industrial (10 pans)	High Value Commercial/ Industrial, Non-Urban, Contiguous	
Capital Value	245,000	500,000	1,458,000	420,000	790,000	376,000	410,000	860,000	101,000	285,000	150,000	1,075,000	670,000	864,000	1,586,000	194,000	90,500	1,475,000	3,350,000	16,850,000	38,000,000	
General Rate	358.41	731.45	2,132.91	614.42	1,155.69	550.05	599.79	1,258.10	147.75	416.93	219.44	1,572.62	980.14	1,263.95	2,320.16	283.80	132.39	2,157.78	4,900.72	23,973.30	47,178.58	
Uniform Annual General Charge	709.27	709.27	709.27	709.27	709.27	709.27	709.27	709.27	709.27	709.27	709.27	709.27	709.27	709.27	709.27	709.27	709.27	709.27	709.27	709.27	-	
Roading CV	130.25	265.81	775.11	223.28	419.99	199.89	217.97	457.20	53.69	151.51	79.74	571.50	356.19	459.33	843.16	103.14	48.11	784.15	1,780.95	8,957.93	20,201.85	
Roading Fixed Targeted Rate	41.27	41.27	41.27	41.27	41.27	41.27	41.27	41.27	41.27	41.27	41.27	41.27	41.27	41.27	41.27	41.27	41.27	41.27	41.27	41.27	-	
Community Boards	23.21	23.21	23.21	23.21	23.21	18.22	18.22	18.22	50.24	50.24	18.22	23.21	23.21	23.21	23.21	39.29	18.22	18.22	18.22	23.21	-	
Stormwater Fixed Targeted Rate	115.18	115.18	115.18	115.18	115.18	131.04	60.16	60.16	13.55	-	17.53	75.42	75.42	75.42	75.42	22.46	-	-	-	115.18	-	
Stormwater CV	127.01	259.20	755.82	479.00	900.97	279.18	212.54	445.82	43.60	-	55.84	294.50	183.55	236.69	434.49	67.16	-	-	-	19,216.90	-	
District Growth	-	-	-	807.90	1,193.93	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,949.85	19,823.31
Refuse Removal	264.35	264.35	264.35	228.47	264.35	264.35	264.35	264.35	264.35	228.47	264.35	264.35	267.10	267.10	267.10	264.35	228.47	228.47	228.47	228.47	-	
Water	576.59	576.59	576.59	576.59	576.59	576.59	576.59	576.59	406.88	-	380.86	576.59	576.59	576.59	576.59	576.59	380.86	380.86	380.86	576.59	-	
Sewerage	421.18	421.18	421.18	421.18	421.18	421.18	-	-	403.37	-	-	421.18	421.18	421.18	421.18	421.18	-	-	-	4,211.76	-	
Total	2,766.72	3,407.51	5,814.89	4,239.77	5,821.63	3,191.04	2,700.16	3,830.98	2,133.97	1,597.69	1,786.52	4,549.91	3,633.92	4,074.01	5,711.85	2,528.51	1,558.59	4,320.02	8,059.76	76,003.73	87,203.74	
Plus GST at 15%	415.01	511.13	872.23	635.97	873.24	478.66	405.02	574.65	320.10	239.65	267.98	682.49	545.09	611.10	856.78	379.28	233.79	648.00	1,208.96	11,400.56	13,080.56	
2022/23 Total indicative rates including GST	\$3,181.73	\$3,918.64	\$6,687.12	\$4,875.74	\$6,694.87	\$3,669.70	\$3,105.18	\$4,405.63	\$2,454.07	\$1,837.34	\$2,054.50	\$5,232.40	\$4,179.01	\$4,685.11	\$6,568.63	\$2,907.79	\$1,792.38	\$4,968.02	\$9,268.72	\$87,404.28	\$100,284.30	

ANNUAL BUDGET IN DETAIL

Taipitopito o Te Mahere Pūtea ā-Tau



PROSPECTIVE FINANCIAL STATEMENTS

Ngā matapae tauākī pūtea

The following Prospective Financial Statements are provided to give you an indication of councils predicted financial position during the 2022/23 year.

CAUTIONARY NOTE

The information in the Prospective Financial Statements is uncertain and its preparation requires the exercise of judgement. Actual financial results are likely to vary from the information presented and variations may be material. Events and circumstances may not occur as expected and may or may not have been predicted or council may subsequently take actions that differ from the proposed course of action on which the prospective financial statements are based. Due to rounding, numbers presented throughout these statements may not add up precisely to the totals provided.

PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENDITURE

This provides information on the surplus or deficit arising from the Annual Plan operating budgets. It is a summary of the sources of revenue, expenses and prospective losses and gains for the year.

PROSPECTIVE STATEMENT OF CHANGES IN EQUITY

Also known as net worth, equity is measured as the difference between the total value of assets and total liabilities. Accumulated equity represents the communities' investment in publicly owned assets resulting from past surpluses.

PROSPECTIVE STATEMENT OF FINANCIAL POSITION

This presents information about the economic resources controlled by Council. It shows the expected assets, liabilities and equity of the council at the end of the 2023 year. The information is useful in assessing Council's ability to generate cash, provide services and for assessing future borrowing needs.

PROSPECTIVE STATEMENT OF CASH FLOWS

Cash means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments the council invests in as part of its day to day cash management. It provides information about cash generation through council activities, to repay debt or to reinvest to maintain operating capacity.

STATEMENT OF RESERVE BALANCES

This identifies the reserve funds that we operate and expected value of these funds including how much is in each fund at the start of the 2022/23 financial year, how much we expect to come in or out of each fund during the year, and then what the balance of each fund is expected to be at the end of the year.

STATEMENT CONCERNING BALANCING THE BUDGET

Under legislation, Council is required to disclose its planned performance in relation to a balanced budget benchmark. Performance is measured as the percentage of operating revenue to operating expenses; a local authority meets the balanced budget benchmark if its operating revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property, plant and equipment) exceeds its operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant and equipment). Council plans to meet the balanced budget benchmark in 2022/23. See also the financial disclosures note at the end of the financial reports.

PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

Annual Plan 2021 \$000	Actual 2021 \$000	LTP 2022 \$000		LTP 2023 \$000	Annual Plan 2023 \$000	Variance 2023 \$000
REVENUE						
48,144	48,416	51,475	Rates	55,033	55,036	3
28,790	34,366	23,584	Subsidies and Grants	17,069	23,280	6,211
127	278	384	Development and Financial Contributions	395	394	(1)
7,648	8,416	9,429	Fees and Charges	9,317	8,734	(583)
45	79	45	Interest Revenue	46	46	-
3,972	4,147	3,867	Other Revenue	4,149	3,559	(590)
500	11,647	611	Gains	658	191	(467)
89,226	107,349	89,395	Total Revenue	86,667	91,240	4,573
EXPENSES						
21,050	20,816	22,268	Personnel Costs	22,509	22,795	(286)
16,594	17,340	19,381	Depreciation and Amortisation Expense	20,154	17,948	2,206
2,599	2,319	1,847	Finance Costs	2,606	2,606	-
43,700	45,047	34,232	Other Expenses	34,449	34,738	(289)
900	3,340	-	Future loss on sale- investment property	-	-	-
84,843	88,862	77,728	Total Expenses	79,718	78,087	1,631
-	(315)	(258)	Share of joint venture surplus / (deficit)	(279)	(300)	(21)
4,383	18,172	11,409	Surplus (Deficit) Before Tax	6,670	12,853	6,183
-	(881)	-	Income Tax Expense (Benefit)	-	-	-
4,383	19,053	11,409	Surplus (Deficit) After Tax	6,670	12,853	6,183
OTHER COMPREHENSIVE REVENUE AND EXPENSE						
20,000	106,913	18,071	Gains (Loss) on Property, Plant and Equipment Revaluations	10,455	10,455	-
-	-	-	Gains (Loss) on Property, Plant and Equipment Impairments	-	-	-
-	-	-	Tax on Revaluation Surplus	-	-	-
24,383	125,966	29,480	Total Comprehensive Revenue and Expense	17,125	23,308	6,183

NOTE 1 - GENERAL RATES BY ACTIVITY

LTP 2022 \$000		LTP 2023 \$000	Annual Plan 2023 \$000	Variance 2023 \$000
3,150	Leadership and Community	3,230	3,399	169
4,851	Strategy and Futures	5,065	5,145	80
(31)	Roads and Footpaths	(31)	(32)	(1)
-	Water Supply	-	-	-
417	Sewage Treatment and Disposal	442	496	54
324	Stormwater Drainage	322	341	19
1,629	Waste Management and Minimisation	1,676	1,407	(270)
3,922	Community Safety	4,033	3,993	(41)
11,703	Community Experience	12,033	12,071	38
(1,339)	Corporate and District Activities	(149)	(408)	(259)
24,626	Total General Rates	26,622	26,411	(211)
800	Add Rates Penalties	816	821	5
(550)	Less rates remissions	(560)	(560)	-
24,876	General Rates Levied	26,878	26,672	(206)

NOTE 2 -TARGETED RATES BY ACTIVITY

LTP 2022 \$000		LTP 2023 \$000	Annual Plan 2023 \$000	Variance 2023 \$000
369	Leadership and Community	376	391	15
972	Strategy and Futures	991	987	(4)
5,985	Roads and Footpaths	6,492	6,322	(169)
7,065	Water Supply	7,549	7,644	96
5,101	Sewage Treatment and Disposal	5,306	5,262	(44)
3,822	Stormwater Drainage	3,959	4,123	164
3,287	Waste Management and Minimisation	3,483	3,634	151
26,599	Total Targeted Rates	28,155	28,364	209

NOTE 3 -DEPRECIATION AND AMORTISATION

LTP 2022 \$000		LTP 2023 \$000	Annual Plan 2023 \$000	Variance 2023 \$000
15	Leadership and Community	16	18	(2)
105	Strategy and Futures	107	112	(4)
8,570	Roads and Footpaths	8,893	9,254	(360)
2,441	Water Supply	2,554	1,997	556
1,818	Sewage Treatment and Disposal	1,907	1,000	907
1,493	Stormwater Drainage	1,548	924	624
52	Waste Management and Minimisation	53	55	(1)
10	Community Safety	10	10	-
3,627	Community Experience	3,730	3,199	531
1,250	Corporate and District Activities	1,335	1,379	(44)
19,381	Total Depreciation and Amortisation	20,154	17,948	2,205

PROSPECTIVE STATEMENT OF CHANGES IN EQUITY

Annual Plan 2021 \$000	Actual 2021 \$000	LTP 2022 \$000		LTP 2023 \$000	Annual Plan 2023 \$000	Variance 2023 \$000
471,879	449,292	447,054	Accumulated Funds at the start of the year	458,465	479,754	21,289
4,383	19,053	11,409	Net Surplus for the year	6,670	12,853	6,183
476,262	468,345	458,463	Accumulated Funds at the end of the year	465,135	492,607	27,472
205,958	203,969	207,837	Asset Revaluation Reserve at the start of the year	225,908	328,953	103,045
20,000	106,913	18,071	Revaluation of Assets	10,455	10,455	-
225,958	310,882	225,908	Asset Revaluation Reserve at the end of the year	236,363	339,408	103,045
702,220	779,227	684,371	Equity at the end of the year	701,498	832,015	130,517

NET INVESTMENT IN COUNCIL CONTROLLED ORGANISATIONS

Annual Plan 2021 \$000	Actual 2021 \$000	LTP 2022 \$000		LTP 2023 \$000	Annual Plan 2023 \$000	Variance 2023 \$000
50	50	50	Shares- Civic Financial Services Ltd	50	50	-
9	9	9	Shares- Bay of Plenty Local Authority Shared Services Ltd	9	9	-
100	100	100	Shares- Local Government Funding Agency	100	100	-
1,394	1,395	1,748	Borrower Notes- Local Government Funding Agency	2,515	2,020	(495)
-	6,557	5,881	Whakatāne Airport	5,602	5,957	355
-	350	-	Loan to Air Chathams	-	350	350
-	-	-	Contribution to Boat Harbour	5,500	5,500	-
1,553	8,461	7,788		13,776	13,986	210

PROSPECTIVE STATEMENT OF FINANCIAL POSITION

Annual Plan 2021 \$000	Actual 2021 \$000	LTP 2022 \$000		LTP 2023 \$000	Annual Plan 2023 \$000	Variance 2023 \$000
EQUITY						
461,505	453,492	446,003	Accumulated Funds	453,412	482,027	28,615
14,758	14,853	12,460	Restricted Equity	11,723	10,580	(1,143)
225,958	310,882	225,908	Asset Revaluation Reserves	236,363	339,408	103,045
702,221	779,227	684,371	TOTAL EQUITY	701,498	832,015	130,517
ASSETS						
Current Assets						
5,198	5,304	4,096	Cash and Cash Equivalents	481	9,071	8,590
16,882	17,940	18,265	Receivables	17,674	12,724	(4,950)
-	920	-	Goods and Services Tax	-	51	51
283	257	263	Inventory	269	283	14
3,908	1,000	3,057	Non-current Assets Held for Sale	5,282	1,000	(4,282)
26,271	25,421	25,681	Total Current Assets	23,706	23,129	(577)
Non-Current Assets						
5,478	11,528	5,969	Non-current Assets Held for Sale	3,744	12,710	8,966
-	848	-	Derivative Financial Instruments	-	848	848
1,553	8,461	7,237	Investment in CCOs and other similar entities	12,946	13,986	1,040
96,963	89,293	90,870	Operational Assets	93,368	98,458	5,090
586,762	655,850	573,867	Infrastructural Assets	608,718	713,711	104,993
1,229	786	1,104	Intangible Assets	2,024	2,026	2
236	247	234	Forestry Assets	238	272	34
38,748	40,419	36,645	Investment Property	37,404	46,144	8,740
40,152	46,259	46,038	Restricted Assets	46,038	46,261	223
16,345	14,111	9,748	Work in Progress	11,842	12,011	169
787,466	867,802	771,712	Total Non-Current Assets	816,322	946,426	130,104
813,737	893,222	797,392	TOTAL ASSETS	840,028	969,555	129,527
LIABILITIES						
Current Liabilities						
9,889	26,598	25,101	Payables and Deferred Revenue	29,686	24,884	(4,802)
403	121	233	Derivatives Financial Instruments	233	-	(233)
5,000	5,000	9,000	Borrowings and Other Financial Liabilities	10,000	10,000	-
2,795	2,596	2,576	Employee Entitlements	2,622	3,141	519
26	36	35	Provisions	36	40	4
18,113	34,351	36,945	Total Current Liabilities	42,577	38,065	(4,512)
Non-Current Liabilities						
6,890	2,997	6,669	Derivative Financial Instruments	7,521	-	(7,521)
85,215	72,000	68,000	Borrowings and Other Financial Liabilities LT	87,000	92,000	5,000
669	541	558	Employee Entitlements LT	568	655	87
596	4,106	848	Provisions LT	863	6,788	5,925
33	-	1	Deferred Tax Liability	1	33	32
93,403	79,644	76,076	Total Non-Current Liabilities	95,953	99,475	3,522
111,516	113,995	113,021	TOTAL LIABILITIES	138,530	137,540	(990)
702,221	779,227	684,371	NET ASSETS (Assets minus Liabilities)	701,498	832,015	130,517

PROSPECTIVE STATEMENT OF CASH FLOWS

Annual Plan 2021 \$000	Actual 2021 \$000	LTP 2022 \$000		LTP 2023 \$000	Annual Plan 2023 \$000	Variance 2023 \$000
CASH FLOWS FROM OPERATING ACTIVITIES						
60,218	60,299	63,475	Receipts from Rates Revenue	67,033	55,036	(11,997)
25,575	24,908	23,584	Subsidies and Grants Received	17,069	24,677	7,608
11,747	9,868	13,665	Fees and Charges and Other Revenue received	13,667	8,297	(5,370)
45	79	45	Interest Received	46	46	-
6	3	-	Dividends Received	-	-	-
(64,750)	(59,533)	(56,816)	Payments to Suppliers and Employees	(57,277)	(54,198)	3,079
(12,074)	(9,593)	(12,000)	Payments to Agencies	(12,000)	-	12,000
(2,599)	(2,319)	(1,847)	Interest paid	(2,606)	(2,606)	-
-	(409)	-	GST (Net)	-	(500)	(500)
18,168	23,303	30,106	Net Cash Flow from Operating Activities	25,932	30,751	4,819
CASH FLOWS FROM INVESTING ACTIVITIES						
-	422	2,057	Receipts from Sale of Property, Plant and Equipment	-	-	-
(33,264)	(35,892)	(27,185)	Purchase of Property, Plant and Equipment	(44,054)	(39,397)	4,657
(160)	(798)	(333)	Acquisition of Investments	(6,324)	(6,379)	(55)
(33,424)	(36,268)	(25,461)	Net Cash Flows from Investing Activities	(50,378)	(45,776)	4,602
CASH FLOWS FROM FINANCING ACTIVITIES						
23,000	18,680	5,822	Proceeds from Borrowings	29,830	29,000	(830)
(8,000)	(13,000)	(5,000)	Repayment of Borrowings	(9,000)	(9,000)	-
15,000	5,680	822	Net Cash Flow from Financing Activities	20,830	20,000	(830)
(256)	(7,285)	5,467	Net Increase (Decrease) in Cash, Cash Equivalents and Bank Overdrafts	(3,616)	4,975	8,591
5,454	12,589	(1,372)	Cash, Cash Equivalents and Bank Overdrafts at the Beginning of the year	4,096	4,096	-
5,198	5,304	4,095	Cash, Cash Equivalents and Bank Overdrafts at the End of the Year	480	9,071	8,591
Represented by:						
5,198	5,304	4,096	Cash at Bank	480	9,071	8,591

KEY CAPITAL EXPENDITURE PROJECTS

The table on the following pages sets out the key capital expenditure projects which are planned for the period of this Annual Plan. This may include portions of projects which span multiple years. For more information on project timing and total costs, refer to Capital Projects List on page 273 of the Long Term Plan 2021-31.

KEY CAPITAL EXPENDITURE PROJECTS	2023 LTP \$	2023 AP \$	DEPRECIATION	LOANS	DEV. CONTRIB.	SUBSIDIES/ GRANTS	RESTRICTED	OTHER RESERVES	FEES AND CHARGES	TARGETED RATES	GENERAL RATES
Harbour Owned Building	67,226	67,622	-	-	-	-	67,622	-	-	-	-
Strategic and Investment Property	42,403	42,653	-	-	-	-	-	-	-	-	42,653
Total District Growth	109,630	110,274	-	-	-	-	67,622	-	-	-	42,653
Library Mixed Collection Renewal	122,400	123,120	112,860	10,260	-	-	-	-	-	-	-
Sullivan Lake Footpath and Retaining Walls	5,095	5,105	-	-	-	-	5,105	-	-	-	-
Playground and Reserves Renewals	10,657	712,052	712,052	-	-	-	-	-	-	-	-
Playground Shade Sails	40,760	40,840	-	40,840	-	-	-	-	-	-	-
Whakatāne Escarpment Mitigation	20,380	20,420	-	20,420	-	-	-	-	-	-	-
Significant Sites	50,950	51,050	51,050	-	-	-	-	-	-	-	-
Walking and Cycling Projects	484,025	484,975	-	408,400	-	-	76,575	-	-	-	-
Christmas Lights	40,760	40,840	-	-	-	-	-	-	-	-	40,840
Sportsfields Facilities	95,450	95,637	95,637	-	-	-	-	-	-	-	-
Cemetery Expansion	509,500	1,327,300	-	1,327,300	-	-	-	-	-	-	-
Cemetery Berms	10,190	10,210	-	-	1,123	-	-	-	9,087	-	-
Cemetery Renewals	27,004	27,057	27,057	-	-	-	-	-	-	-	-
Public Conveniences Renewals	137,402	137,672	137,672	-	-	-	-	-	-	-	-
Aquatic Centre - Renewals	356,650	816,800	762,891	53,909	-	-	-	-	-	-	-
Port and Harbour Renewals	159,983	160,297	160,297	-	-	-	-	-	-	-	-
Whakatāne Harbour Eastern Wall Strengthening	478,930	479,870	-	-	-	-	479,870	-	-	-	-
Tidal Pool Remediation	101,900	102,100	-	-	-	-	102,100	-	-	-	-
In Town Wharf, Civic Heart and Promenade	2,292,750	2,297,250	157,936	-	100,505	1,148,625	-	875,827	-	-	14,358
Holiday Park- Renewals	50,950	51,050	51,050	-	-	-	-	-	-	-	-
Holiday Park Upgrades	50,950	51,050	-	51,050	-	-	-	-	-	-	-
Multi, Sport Events Centre	101,900	102,100	9,597	36,552	4,901	51,050	-	-	-	-	-

KEY CAPITAL EXPENDITURE PROJECTS	2023 LTP \$	2023 AP \$	DEPRECIATION	LOANS	DEV. CONTRIB.	SUBSIDIES/ GRANTS	RESTRICTED	OTHER RESERVES	FEES AND CHARGES	TARGETED RATES	GENERAL RATES
Halls Renewals	178,347	178,697	178,697	-	-	-	-	-	-	-	-
Total Recreation and Community Facilities	6,026,932	7,315,491	2,456,796	1,948,731	106,529	1,199,675	663,650	875,827	9,087	-	55,198
Solid Waste Renewals	28,987	29,158	29,158	-	-	-	-	-	-	-	-
Murupara Transfer Station Improvements	6,248	6,284	-	-	-	-	-	-	-	-	6,284
Recycling Park Improvements	5,100	5,130	-	-	-	-	-	-	-	3,591	1,539
Local Organic Waste Improvements	321,300	323,190	-	-	-	323,190	-	-	-	-	-
Total Solid Waste	361,635	363,762	29,158	-	-	323,190	-	-	-	3,591	7,823
Unsealed Road Metaling	541,275	537,075	198,718	-	-	338,357	-	-	-	-	-
Sealed Road Resurfacing Renewals	2,381,610	2,363,130	874,358	-	-	1,488,772	-	-	-	-	-
Drainage Renewals	519,624	515,592	190,769	-	-	324,823	-	-	-	-	-
Pavement Rehabilitation	960,892	953,436	352,771	-	-	600,665	-	-	-	-	-
Structures Renewals	152,588	151,404	56,019	-	-	95,385	-	-	-	-	-
Traffic Service Renewals	217,541	215,853	79,866	-	-	135,987	-	-	-	-	-
Footpath Renewals	350,540	347,820	128,693	-	-	219,127	-	-	-	-	-
Keepa Road Improvements	-	3,472,842	-	-	1,284,951	2,187,890	-	-	-	-	-
Blueberry Curves Road Safety Improvements	3,526,020	96,155	-	35,577	-	60,578	-	-	-	-	-
Low Cost Low Risk Improvements	4,314,220	4,306,319	-	1,552,162	40,920	2,713,236	-	-	-	-	-
Financially Assisted Local Roads	12,964,310	12,959,625	1,881,195	1,587,739	1,325,871	8,164,819	-	-	-	-	-
Unsealed Road Metaling	216,510	214,830	-	-	-	214,830	-	-	-	-	-
Sealed Road Resurfacing Renewals	151,557	150,381	-	-	-	150,381	-	-	-	-	-
Drainage Renewals	119,596	118,668	-	-	-	118,668	-	-	-	-	-
Pavement Rehabilitation	-	138,105	-	-	-	138,105	-	-	-	-	-
Structures Renewals	59,798	2,160,576	-	-	-	2,160,576	-	-	-	-	-
Traffic Service Renewals	28,868	28,644	-	-	-	28,644	-	-	-	-	-
Low Cost Low Risk Improvements	257,750	3,323,727	-	-	-	3,323,727	-	-	-	-	-
Financially Assisted Special Purpose Roads	834,079	6,134,931	-	-	-	6,134,931	-	-	-	-	-

KEY CAPITAL EXPENDITURE PROJECTS	2023 LTP \$	2023 AP \$	DEPRECIATION	LOANS	DEV. CONTRIB.	SUBSIDIES/ GRANTS	RESTRICTED	OTHER RESERVES	FEES AND CHARGES	TARGETED RATES	GENERAL RATES
Renewals	56,705	56,265	56,265	-	-	-	-	-	-	-	-
New Kerbing and Drainage	20,620	20,460	-	20,460	-	-	-	-	-	-	-
Miscellaneous Projects	51,550	51,150	-	-	-	-	-	-	-	51,150	-
Seal Extensions	773,250	767,250	-	767,250	-	-	-	-	-	-	-
Non Financially Assisted Roading	902,125	895,125	56,265	787,710	-	-	-	-	-	51,150	-
Total Roads and Footpaths	14,700,514	19,989,681	1,937,460	2,375,449	1,325,871	14,299,750	-	-	-	51,150	-
Pipe Upgrades	77,625	77,175	36,015	41,160	-	-	-	-	-	-	-
Stormwater Drainage Renewals	351,900	349,860	344,715	5,145	-	-	-	-	-	-	-
Comprehensive Management Plan- Upgrades	186,300	185,220	-	185,220	-	-	-	-	-	-	-
Resource Consents, Modeling	72,450	72,030	14,406	57,624	-	-	-	-	-	-	-
Edgumbe Stormwater Study	25,875	25,725	-	25,725	-	-	-	-	-	-	-
Western Catchment Upgrades/ Renewals	3,379,275	3,359,685	2,519,764	671,937	167,984	-	-	-	-	-	-
Total Stormwater Drainage	4,093,425	4,069,695	2,914,900	986,811	167,984	-	-	-	-	-	-
Water Supply Renewals	3,420,675	4,153,044	699,720	3,453,324	-	-	-	-	-	-	-
Whakatāne Water Treatment Plant Upgrade	1,604,250	1,594,950	257,250	1,337,700	-	-	-	-	-	-	-
Whakatāne Water- New Source and Protection	345,000	343,000	-	343,000	-	-	-	-	-	-	-
Water Safety Plan	31,050	30,870	16,670	14,200	-	-	-	-	-	-	-
Water losses and leak detection	-	205,800	102,900	102,900	-	-	-	-	-	-	-
Rūātoki Water Treatment	414,000	411,600	-	411,600	-	-	-	-	-	-	-
Water Resilience Braemar	-	540,225	162,068	378,158	-	-	-	-	-	-	-
Blueberry Curves Water Relocation	5,175	5,145	5,145	-	-	-	-	-	-	-	-
Equalised Water Upgrades	103,500	102,900	41,160	61,740	-	-	-	-	-	-	-
Murupara Water Treatment Plant Upgrade	31,050	30,870	-	30,870	-	-	-	-	-	-	-
Otumahi Water Treatment Upgrade	82,800	82,320	-	82,320	-	-	-	-	-	-	-
Otumahi Water Storage	4,657,500	4,630,500	231,525	4,398,975	-	-	-	-	-	-	-
Total Water Supply	10,695,000	12,131,224	1,516,437	10,614,786	-	-	-	-	-	-	-
Sewage Treatment and Disposal Renewals	884,925	1,394,295	1,332,555	55,895	5,845	-	-	-	-	-	-

KEY CAPITAL EXPENDITURE PROJECTS	2023 LTP \$	2023 AP \$	DEPRECIATION	LOANS	DEV. CONTRIB.	SUBSIDIES/ GRANTS	RESTRICTED	OTHER RESERVES	FEES AND CHARGES	TARGETED RATES	GENERAL RATES
Upgrade Whakatāne Waste Water Treatment Plant	310,500	308,700	92,610	216,090	-	-	-	-	-	-	-
Risk Assessment and Implementation	123,165	122,451	-	122,451	-	-	-	-	-	-	-
Monitoring of Wastewater Discharges	25,875	25,725	-	25,725	-	-	-	-	-	-	-
Resource Consents	144,900	144,060	-	144,060	-	-	-	-	-	-	-
Matatā Waste Water Scheme	724,500	720,300	-	720,300	-	-	-	-	-	-	-
Total Sewage Treatment and Disposal	2,213,865	2,715,531	1,425,165	1,284,521	5,845	-	-	-	-	-	-
Runway Renewals	70,466	69,919	34,959	-	-	-	-	34,959	-	-	-
Total Reportable Council Controlled Activities	70,466	69,919	34,959	-	-	-	-	34,959	-	-	-
Information Systems Infrastructure Renewals	573,440	572,320	572,320	-	-	-	-	-	-	-	-
Information Systems Improvements	2,099,200	2,095,100	1,533,000	562,100	-	-	-	-	-	-	-
Operations Business Unit Renewals	68,693	68,559	68,559	-	-	-	-	-	-	-	-
Corporate Property Renewals	127,317	127,068	127,068	-	-	-	-	-	-	-	-
Exhibition Centre LED Lighting	81,920	81,760	-	81,760	-	-	-	-	-	-	-
Vehicle Replacements and New Vehicles	284,431	283,876	283,876	-	-	-	-	-	-	-	-
Civic Centre Earthquake Strengthening and Upgrades	6,656,312	6,643,312	-	6,643,312	-	-	-	-	-	-	-
Purchase of Boat Harbour Shares	5,488,163	5,488,163	-	5,488,163	-	-	-	-	-	-	-
Total Corporate Activities	15,379,477	15,360,158	2,584,823	12,775,335	-	-	-	-	-	-	-
Total	53,650,942	62,125,735	12,899,698	29,985,633	1,606,229	15,822,615	731,272	910,786	9,087	54,741	105,674

PROSPECTIVE STATEMENT OF RESERVE BALANCES

	ACTIVITY	PURPOSE	FORECAST OPENING 2023 \$000	2022/23 TRANSFERS IN \$000	2022/23 TRANSFERS OUT \$000	FORECAST CLOSING 2023 \$000
COUNCIL OPERATING RESERVES						
SEPARATE OPERATING RESERVES						
General Rates and Revenues	General Council	For General Rate funded Surpluses or Deficits	(1,289)	364	(460)	(1,385)
Roading Rate	Roads and Footpaths	For Roading Rate funded Surpluses or Deficits	1,201	44	(102)	1,143
Refuse Collection Rate	Waste	For Refuse Rate funded Surpluses or Deficits	38	1	-	39
Waste Minimisation	Waste	For Waste Minimisation funded Surpluses or Deficits	242	148	(67)	323
Equalised Wastewater	Sewage Treatment and Disposal	For Wastewater Rate funded Surpluses or Deficits	(621)	-	(24)	(645)
Matatā Wastewater	Sewage Treatment and Disposal	For Wastewater Rate funded Surpluses or Deficits	(88)	-	(73)	(161)
Murupara Wastewater	Sewage Treatment and Disposal	For Wastewater Rate funded Surpluses or Deficits	(87)	-	(3)	(91)
Equalised Water	Water	For Water Rate funded Surpluses or Deficits	783	28	(103)	708
Murupara Water	Water	For Water Rate funded Surpluses or Deficits	55	2	-	57
Plains Water	Water	For Water Rate funded Surpluses or Deficits	(542)	-	(21)	(563)
Dog Control	Animal Control	For Animal Control Operating Surpluses or Deficits	(34)	-	1	(33)
Parking Enforcement	Parking	For Parking Enforcement Operating Surpluses or Deficits	8	20	(28)	(1)
Pensioner Housing	Pensioner Housing	For Pensioner Housing Operating Surpluses or Deficits	465	18	-	483
Airport Whakatāne	Whakatāne Airport	For Whakatāne Airport Operating Surpluses or Deficits	(1,595)	709	(675)	(1,561)
Fixed Assets	Fixed Assets	For Fixed Asset movements	1,859	72	-	1,931
Disaster Mitigation	Stormwater	For Disaster Mitigation Surpluses or Deficits	21	9	(8)	22
Whakatāne Stormwater	Stormwater	For Stormwater Rate funded Surpluses or Deficits	145	6	-	151
Ōhope Stormwater	Stormwater	For Stormwater Rate funded Surpluses or Deficits	201	8	-	208
Edgecumbe Stormwater	Stormwater	For Stormwater Rate funded Surpluses or Deficits	4	-	-	4
Matatā Stormwater	Stormwater	For Stormwater Rate funded Surpluses or Deficits	(6)	-	-	(6)
Murupara Stormwater	Stormwater	For Stormwater Rate funded Surpluses or Deficits	2	-	-	2
Tāneatua Stormwater	Stormwater	For Stormwater Rate funded Surpluses or Deficits	(12)	-	-	(12)
Te Teko Stormwater	Stormwater	For Stormwater Rate funded Surpluses or Deficits	1	-	-	1
Te Mahoe Stormwater	Stormwater	For Stormwater Rate funded Surpluses or Deficits	4	-	-	4
District Growth	District Growth	For District Growth funded Surpluses or Deficits	(17)	-	(1)	(18)
Separate Operating Reserves			736	1,429	(1,565)	600

	ACTIVITY	PURPOSE	FORECAST OPENING 2023 \$000	2022/23 TRANSFERS IN \$000	2022/23 TRANSFERS OUT \$000	FORECAST CLOSING 2023 \$000
OTHER RESERVES						
Car Parks Development	Parking	For the Development of Car parks in the District	17	1	-	18
Museum Collections	Exhibitions, Research, Storage and Archives	For the purchase of Assets for the Museum Collection	1	-	-	1
Galatea Reserve Development	General Council	For amenities within the Galatea and Murupara areas	2	-	-	2
Capital Contributions- Roothing	Roads and Footpaths	Financial Contributions for Roothing Capital Projects	66	3	-	69
Roothing Storm Damage Reserve	Roads and Footpaths	To fund costs associated with storm damage to the Councils Roothing network	461	200	-	662
Te Mahoe Water- special	Water	For the purchase of Capital Expenditure for the Te Mahoe Water scheme	23	1	-	24
General Disaster Reserve	Corporate and District	To fund General Disasters	205	8	-	213
Asset Divestment	General Council	Surplus funds from the Divestment of Council Assets	(1,666)	2,225	(927)	(367)
Sale of Bennett Block	General Council	Surplus funds from the Divestment of Council Assets	(109)	-	(4)	(114)
Leaky Homes Reserve	Building	To fund weather tight claims	223	165	-	388
Whakatāne/Ōhope Community Board	Leadership	Separately collected rates for community projects	2	-	-	2
Rangitāiki Community Board	Leadership	Separately collected rates for community projects	33	1	-	34
Tāneatua Community Board	Leadership	Separately collected rates for community projects	9	-	-	9
Murupara Community Board	Leadership	Separately collected rates for community projects	24	1	-	25
Iwi Liaison Comm	Governance	Separately collected rates for community projects	8	-	-	8
Whakatāne Holiday Park	Whakatāne Holiday Park	To fund the Whakatāne Holiday Park	(781)	-	(471)	(1,253)
Whakaari '19 Eruption	Emergency Management	To fund the Whakaari 2019 Eruption	(211)	-	(8)	(219)
Parks and Reserves Financial Contributions	Parks and Reserves	To fund Capital Expenditure for Parks and Reserves	130	5	-	136
Other Reserves			(1,562)	2,611	(1,410)	(361)
DEPRECIATION RESERVES						
Whakatāne Water	Whakatāne Water	To fund the renewal of Water assets	(1,072)	1,123	(722)	(672)
Ōhope Water	Ōhope Water	To fund the renewal of Water assets	(1,031)	138	(37)	(930)
Edgecumbe Water	Edgecumbe Water	To fund the renewal of Water assets	(195)	56	(6)	(145)
Matatā Water	Matatā Water	To fund the renewal of Water assets	177	15	(103)	90
Tāneatua Water	Tāneatua Water	To fund the renewal of Water assets	48	31	-	79
Murupara Water	Murupara Water	To fund the renewal of Water assets	252	63	(51)	264

	ACTIVITY	PURPOSE	FORECAST OPENING 2023 \$000	2022/23 TRANSFERS IN \$000	2022/23 TRANSFERS OUT \$000	FORECAST CLOSING 2023 \$000
Rūātoki Water	Rūātoki Water	To fund the renewal of Water assets	172	6	-	178
Waimana Water	Waimana Water	To fund the renewal of Water assets	43	10	-	53
Plains Water	Plains Water	To fund the renewal of Water assets	(501)	130	(466)	(838)
Te Mahoe Water	Te Mahoe Water	To fund the renewal of Water assets	69	3	-	72
Whakatāne Wastewater	Whakatāne Wastewater	To fund the renewal of Wastewater assets	2,125	777	(843)	2,059
Ōhope Wastewater	Ōhope Wastewater	To fund the renewal of Wastewater assets	(931)	178	(53)	(807)
Edgecumbe Wastewater	Edgecumbe Wastewater	To fund the renewal of Wastewater assets	1,857	561	(515)	1,904
Tāneatua Wastewater	Tāneatua Wastewater	To fund the renewal of Wastewater assets	740	144	-	884
Te Mahoe Wastewater	Te Mahoe Wastewater	To fund the renewal of Wastewater assets	(24)	7	(1)	(18)
Murupara Wastewater	Murupara Wastewater	To fund the renewal of Wastewater assets	590	187	(62)	716
Matatā Wastewater	Matatā Wastewater	To fund the renewal of Wastewater assets	59	63	-	122
Whakatāne Land Drainage	Whakatāne Land Drainage	To fund the renewal of Stormwater assets	(2,194)	356	(2,872)	(4,710)
Ōhope Land Drainage	Ōhope Land Drainage	To fund the renewal of Stormwater assets	(62)	51	(49)	(59)
Edgecumbe Land Drainage	Edgecumbe Land Drainage	To fund the renewal of Stormwater assets	(21)	46	(52)	(27)
Matatā Land Drainage	Matatā Land Drainage	To fund the renewal of Stormwater assets	25	15	-	40
Tāneatua Land Drainage	Tāneatua Land Drainage	To fund the renewal of Stormwater assets	21	12	-	33
Te Mahoe Land Drainage	Te Mahoe Land Drainage	To fund the renewal of Stormwater assets	25	6	(10)	21
Murupara Land Drainage	Murupara Land Drainage	To fund the renewal of Stormwater assets	143	43	(51)	134
Te Teko Land Drainage	Te Teko Land Drainage	To fund the renewal of Stormwater assets	10	3	-	13
Refuse Disposal	Waster	To fund the renewal of Refuse Disposal assets	74	19	(29)	64
Libraries	Libraries	To fund the renewal of Library assets	101	122	(113)	110
Museum	Exhibitions, Research, Storage and Archives	To fund the renewal of Museum assets	158	6	-	165
Parks, Reserves, Recreation and Sports Fields	Parks, Reserves, Recreation and Sports Fields	To fund the renewal of Parks and Gardens and Sports fields assets	307	641	(508)	439
Cemeteries and Crematoria	Cemeteries and Crematorium	To fund the renewal of Cemeteries and Crematorium assets	144	114	(27)	231
Recreation	Recreation	To fund the renewal of Recreation assets	164	6	-	170
Swimming Pools	Aquatic Centre	To fund the renewal of Aquatic Centre assets	148	205	(768)	(415)
Halls	Halls	To fund the renewal of Halls assets	(75)	390	(188)	127
Dog Control	Animal Control	To fund the renewal of Dog Control assets	(4)	-	-	(4)
Public Conveniences	Public Conveniences	To fund the renewal of Public Conveniences assets	69	91	(138)	23

	ACTIVITY	PURPOSE	FORECAST OPENING 2023 \$000	2022/23 TRANSFERS IN \$000	2022/23 TRANSFERS OUT \$000	FORECAST CLOSING 2023 \$000
Pensioner Housing	Pensioner Housing	To fund the renewal of Pensioner Housing assets	413	16	-	429
Strategic and Investment Property	Commercial Property	To fund the renewal of Commercial Property assets	3	-	-	3
Vehicle and Plant Reserve	Vehicle and Plant	To fund the renewal of Vehicle and Plant	453	598	(284)	767
Corporate Property	Corporate and District Activities	To fund the renewal of Corporate Property assets	197	250	(196)	251
Information Management	Corporate and District Activities	To fund the renewal of Information Management assets	1,066	843	(2,105)	(196)
Port	Ports and Harbour	To fund the renewal of Ports and Harbour assets	(1,188)	249	(365)	(1,304)
Roading- assisted / non-assisted / special and safety	Roads and Footpaths	To fund the renewal of Roding assets	1,502	2,254	(1,814)	1,942
Airport- Whakatāne 50%	Whakatāne Airport	To fund the renewal of Whakatāne Airport assets	(522)	107	(54)	(468)
Whakatāne Holiday Park	Whakatāne Holiday Park	To fund the renewal of Whakatāne Holiday Park	28	45	(51)	21
Depreciation Reserves			3,363	9,983	(12,535)	811
Council Operating Reserves			2,537	14,023	(15,510)	1,050
RESTRICTED RESERVES						
Development Contributions-Whakatāne Water	Water	To fund growth related capital expenditure	(151)	74	(4)	(82)
Development Contributions-Ōhope Water	Water	To fund growth related capital expenditure	130	5	-	135
Development Contributions-Edgecumbe Water	Water	To fund growth related capital expenditure	8	-	-	9
Development Contributions-Matatā Water	Water	To fund growth related capital expenditure	78	3	-	81
Development Contributions-Plains Water	Water	To fund growth related capital expenditure	(68)	-	(3)	(71)
Development Contributions-Whakatāne Wastewater	Wastewater	To fund growth related capital expenditure	(2,251)	89	(85)	(2,247)
Development Contributions-Coastlands Wastewater	Wastewater	To fund growth related capital expenditure	(385)	-	(15)	(400)
Development Contributions-Ōhope Wastewater	Wastewater	To fund growth related capital expenditure	283	11	(6)	288
Development Contributions-Edgecumbe Wastewater	Wastewater	To fund growth related capital expenditure	(4)	-	-	(4)
Development Contributions-Community Infrastructure	Arts and Culture, Recreation and Community Facilities	To fund growth related Community Infrastructure	427	16	(6)	438

	ACTIVITY	PURPOSE	FORECAST OPENING 2023 \$000	2022/23 TRANSFERS IN \$000	2022/23 TRANSFERS OUT \$000	FORECAST CLOSING 2023 \$000
Development Contributions- Parks, Gardens and Reserves	Parks, Reserves, Recreation and Sports Fields	To fund growth related Parks, Gardens and Reserves capital expenditure	65	2	(19)	48
Development Contributions- Rural Reserves	Parks, Reserves, Recreation and Sports Fields	To fund growth related capital expenditure	(34)	-	(1)	(36)
Development Contributions- Solid Waste	Waste	To fund growth related Solid Waste capital expenditure	315	12	-	327
Development Contributions- Rooding	Roads and Footpaths	To fund growth related Rooding capital expenditure	286	92	(1,411)	(1,033)
Development Contributions- Non Fin Assisted Rooding	Roads and Footpaths	To fund growth related capital expenditure	5	-	-	5
Development Contributions- Whakatāne Land Drainage	Stormwater	To fund growth related capital expenditure	151	21	(168)	4
Development Contributions- Ōhope Land Drainage	Stormwater	To fund growth related capital expenditure	135	5	-	141
Development Contributions- Matatā Land Drainage	Stormwater	To fund growth related capital expenditure	-	-	-	1
Development Contributions- Whakatāne Carparks	Roads and Footpaths	To fund growth related capital expenditure	(9)	-	-	(10)
Ōtarawairere Disaster Mitigation	Stormwater	To fund growth related capital expenditure at Ōtarawairere	(51)	-	(2)	(53)
Subdivision Contributions- Whakatāne	General Council	To fund capital expenditure in the Whakatāne Ward	22	1	-	23
Subdivision Contributions- Ōhope	General Council	To fund capital expenditure in the Ōhope Ward	49	2	-	51
Subdivision Contributions- Edgumbe	General Council	To fund capital expenditure in the Edgumbe Ward	28	1	-	29
Subdivision Contributions- Matatā	General Council	To fund capital expenditure in the Matatā Ward	24	1	-	25
Subdivision Contributions- Murupara	General Council	To fund capital expenditure in the Murupara Ward	-	-	-	(1)
Subdivision Contributions- Rural	General Council	To fund capital expenditure in the Rural Ward	6	-	-	6
Harbour Capital Fund	Ports and Harbour	For Ports and Harbour Operating Surpluses or Deficits	967	1,912	(3,620)	(741)
Harbour Land Sales	Ports and Harbour	Funds set aside from the sale of Harbour assets	13,144	507	-	13,651
Restricted Reserves			13,171	2,755	(5,341)	10,585
Total Reserves			15,708	16,778	(20,852)	11,635

STATEMENT OF ACCOUNTING POLICIES

Ngā Tauākī kaupapa here pūtea

These statements provide the principles that we have applied in preparing our prospective financial statements. They are designed to help you understand the detail behind our calculations and forecasts.

REPORTING ENTITY

Whakatāne District Council is a territorial local authority established under the Local Government Act 2002 and is domiciled in New Zealand. The relevant legislation governing the Council's operations includes the Local Government Act 2002 and the Local Government (Rating) Act 2002.

The financial statements have been prepared for Council and no longer include the Whakatāne Airport, which is a 50/50 joint equity venture between the Council and the Ministry of Transport.

The Council provides infrastructure, public services, and performs regulatory functions for and to the community. The Council does not operate to make a financial return. The Council has designated itself as a Public Benefit Entity (PBE) for financial reporting purposes.

The prospective financial statements of the Council are for the year ended 30 June 2023. The financial statements were authorised by Council resolution on 29 June 2022.

The Council is responsible for the prospective financial statements presented, including appropriateness of the assumptions underlying the prospective financial statements and all other required disclosures.

BASIS OF PREPARATION

The financial statements have been prepared on the going concern basis, and the accounting policies have been applied consistently throughout the period.

Statement of compliance

The financial statements of the Council have been prepared in accordance with the requirements of the Local Government Act 2002, which includes the requirement to comply with New Zealand Generally Accepted Accounting Practice (NZ GAAP). The financial statements have been prepared in accordance with Tier 1 PBE accounting standards. These financial statements comply with PBE standards.

Presentation currency and rounding

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000). Some rounding variances may occur in the financial statements due to the use of decimal places in the underlying financial data.

Measurement base

The financial statements use forecast closing balances from the period ending 30 June 2022. Estimates have been restated accordingly if required. These financial statements have been prepared on a historical basis, modified by the estimated revaluation of land and buildings, certain infrastructural assets, financial instruments (including derivative instruments) investment property and forestry assets.

Statements issued and not yet effective and not early adopted

Standards and amendments, issued but not yet effective that have not been early adopted, and which are relevant to the Council and group are:

PBE IPSAS 4 Financial instruments

Applies for annual periods beginning on or after 1 January 2022.

The main changes are:

- New financial asset classification requirements for determining whether an asset is measured at fair value or amortised cost.
- A new impairment model for financial assets based on expected losses, which may result in the earlier recognition of impairment losses.
- Revised hedge accounting requirements to better reflect the management of risks.

The Council plans to apply this standard in preparing its 30 June 2022 financial statements. The Council has not yet assessed the effects of the new standard.

PBE IPSAS 2 Cash Flow Statements

Applies for annual periods beginning on or after **1 January 2021**. Disclosure Initiative (Amendments to IAS 7), issued by the IASB in January 2016, amended IAS 7 Statement of Cash Flows to require entities to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financial assets. The IPSASB subsequently amended IPSAS 2 Cash Flow Statements in Improvements to IPSAS, 2018 and the NZASB amended PBE IPSAS 2 in 2018 Omnibus Amendments to PBE Standards.

PBE IPSAS 41 Financial Instruments

In March 2019, the External Reporting Board (XRB) issued PBE IPSAS41 Financial Instruments, which supersedes both PBE IFRS 9 Financial Instruments and PBE IPSAS 29 Financial Instruments: Recognition and Measurement. The Council intends to adopt the standard early to coincide with the budgets formulated in the Long-Term Plan.

PBE FRS 48 Service Performance Reporting

Mandatory for annual periods beginning on or after 1 January 2021. There has been no PBE Standard dealing solely with service performance reporting. This Standard establishes new requirements for Public Benefit Entities (PBEs) to select and present service performance information.

Legislative Changes

Amendments have been made to the Local Government (Rating) Act 2002. The Local Government (Rating of Whenua Māori) Amendment Act 2021 came into force on 1 July 2021.

It introduces new powers to Local Authority Chief Executives to write off rates. The sections are:

- 90A Chief executive may write off rates that cannot be recovered.
- 90B Chief executive may write off rates of deceased owners of Māori freehold land.
- 90C Chief executive may delegate power to write off rates.
- 90D Amount of rates written off to be included in notes to financial statements.

The Council has done some preliminary analysis on the potential impact of these changes and has increased the doubtful debts provision to take account of this.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of consolidation

The financial statements are no longer consolidated line by line with the Council investment in Whakatāne Airport.

Joint venture

A joint venture is a binding arrangement whereby two or more parties are committed to undertake an activity that is subject to joint control. Joint control is the agreed sharing of control over an activity.

For jointly controlled operations, the Council recognises its investment in Whakatāne Airport as an investment but no longer consolidates 50% of the income and expenses of the venture.

Revenue

Revenue is measured at fair value. The specific accounting policies for significant revenue items are explained below:

Rates revenue

The following policies have been applied:

- General rates, targeted rates (excluding water-by meter), and uniform annual general charges are recognised at the start of the financial year to which the rates resolution relates. They are recognised at the amounts due. The Council considers that the effect of payment of rates by instalments is not sufficient to require discounting of rates receivables and subsequent recognition of interest revenue.
- Rates arising from late payment penalties are recognised as revenue when the rates become overdue.
- Revenue from water-by-meter rates is recognised on an accrual basis based on usage. Unbilled usage, because of unread meters at year end, is accrued on an average usage basis.
- Rates remissions are recognised as a reduction of rates revenue when the Council has received an application that satisfies its rates remission policy.
- Rates collected on behalf of the Bay of Plenty Regional Council (BOPRC) are not recognised in the financial statements, as the Council is acting as an agent for BOPRC.

Development and financial contributions

Development and financial contributions are recognised as revenue when the Council provides, or can provide, the service for which the contribution was charged.

Otherwise, development and financial contributions are recognised as liabilities until such time as the Council provides, or can provide, the service.

Waka Kotahi NZ Transport Agency subsidies

The Council receives funding assistance from Waka Kotahi NZ Transport Agency, which subsidises part of the costs of maintenance and capital expenditure on the local roading infrastructure. The subsidies are recognised as revenue upon entitlement, as conditions pertaining to eligible expenditure have been fulfilled.

Other grants received

Other grants are recognised as revenue when they become receivable unless there is an obligation in substance to return the funds if conditions of the grant are not met. If there is such an obligation, the grants are initially recorded as grants received in advance and recognised as revenue when conditions of the grant are satisfied.

Building and resource consent revenue

Fees and charges for building and resource consent services are recognised on a percentage completion basis with reference to the recoverable costs incurred at balance date.

Entrance fees

Entrance fees are fees charged to users of the Council's local facilities, such as pools, museum, and gallery. Revenue from entrance fees is recognised upon entry to such facilities.

Landfill fees

Any fees for disposal of waste are recognised at the time the waste is disposed of by users.

Provision of commercially based services

Revenue derived through the provision of services to third parties in a commercial manner is recognised in proportion to the stage of completion at balance date.

Rendering of services

Revenue derived through rendering of services is recognised when the service is provided to the customer.

Sales of goods

Revenue from sales of goods is recognised when a product is sold to the customer.

Infringement fees and fines

Infringement fees and fines mostly relate to traffic and parking infringements and are recognised when tickets are paid.

Vested or donated physical assets

For assets received for no or nominal consideration, the asset is recognised at its fair value when the Council obtains control of the asset. The fair value of the asset is recognised as revenue, unless there is a use or return condition attached to the asset. The fair value of vested or donated assets is usually determined by reference to the cost of constructing the asset. For assets received from property developments, the fair value is based on construction price information provided by the property developer. For long-lived assets that must be used for a specific use (e.g. land must be used as a recreation reserve), the Council immediately recognises the fair value of the asset as revenue. A liability is recognised only if the Council expects that it will need to return or pass the asset to another party.

Donated and bequeathed financial assets

Donated and bequeathed financial assets are recognised as revenue unless there are substantive use or return conditions. A liability is recorded if there are substantive use or return conditions and the liability released to revenue as the conditions are met (e.g. as the funds are spent for the nominated purpose).

Interest and dividends

Interest revenue is recognised using the effective interest method. Interest revenue on an impaired financial asset is recognised using the original effective interest rate. Dividends are recognised when the right to receive payment has been established. When dividends are declared from pre-acquisition surpluses, the dividend is deducted from the cost of the investment.

Borrowing costs

Borrowing costs are recognised as an expense in the period in which they are incurred.

Grant expenditure

Non-discretionary grants are those grants that are awarded if the grant application meets the specified criteria and are recognised as expenditure when an application that meets the specified criteria for the grant has been received. Discretionary grants are those grants where the Council has no obligation to award on receipt of the grant application and are recognised as expenditure when approved by the Council and the approval has been communicated to the applicant. The Council's grants awarded have no substantive conditions attached.

Foreign currency transactions

Foreign currency transactions are translated into New Zealand Dollars (NZD) (the functional currency) using the spot exchange rate at the date of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions are recognised in the surplus or deficit.

Income tax

Income tax expense includes components relating to both current tax and deferred tax. Current tax is the amount of income tax payable based on the taxable profit for the current year, plus any adjustments to income tax payable in respect of prior years. Current tax is calculated using tax rates (and tax laws) that have been enacted or substantively enacted at balance date. Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses. Temporary differences are differences between the carrying amount of assets and liabilities in the statement of financial position and the corresponding tax bases used in the computation of taxable profit. Deferred tax is measured at the tax rates that are expected to apply when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at balance date.

The measurement of deferred tax reflects the tax consequences that would follow from the way the entity expects to recover or settle the carrying amount of its assets and liabilities. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are recognised to the extent that it is probable that taxable profits will be available against which the deductible temporary differences or tax losses can be utilised. Deferred tax is not recognised if the temporary difference arises from the initial recognition of goodwill or from the initial recognition of an asset or liability in a transaction that is not a business combination, and at the time of the transaction, affects neither accounting profit nor taxable profit. Current and deferred tax is recognised against the surplus or deficit for the period, except to the extent that it relates to a business combination, or to transactions recognised in other comprehensive revenue and expense or directly in equity.

Leases

Finance leases

A finance lease is a lease that transfers to the tenant substantially all the risks and rewards incidental to the ownership of an asset, whether the title is eventually transferred. At the commencement of the lease term, the Council recognises finance leases as assets and liabilities in the statement of financial position at the lower of the fair value of the leased item or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no certainty as to whether the Council will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the statement of financial position.

Receivables

Receivables are recorded at their face value, less any provision for impairment.

Derivative financial instruments

Derivative financial instruments are used to manage exposure to interest rate risks arising from the Council's financing activities. In accordance with its treasury policy, the Council does not hold or issue derivative financial instruments for trading purposes. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value at each balance date. The associated gains or losses of these derivatives are recognised in the surplus or deficit.

Other financial assets

Financial assets are initially recognised at fair value plus transaction costs unless they are carried at fair value through surplus or deficit in which case the transaction costs are recognised in the surplus or deficit. Purchases and sales of financial assets are recognised on trade-date, the date on which the Council commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Council has transferred substantially all the risks and rewards of ownership.

Financial assets are classified into the following categories for the purpose of measurement:

- fair value through surplus or deficit
- loans and receivables
- held-to-maturity investments
- fair value through other comprehensive revenue and expense.

The classification of a financial asset depends on the purpose for which the instrument was acquired.

Financial assets at fair value through surplus or deficit

Financial assets at fair value through surplus or deficit include financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short-term or it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of short-term profit-taking. Derivatives are also categorised as held for trading unless they are designated into hedge accounting relationship for which hedge accounting is applied. Financial assets acquired principally for the purpose of selling in the short-term or part of a portfolio classified as held for trading are classified as a current asset. After initial recognition, financial assets in this category are measured at their fair values with gains or losses on re-measurement recognised in the surplus or deficit.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the balance date, which are included in non-current assets. After initial recognition, they are measured at amortised cost, using the effective interest method, less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the surplus or deficit. Loans to community organisations made at nil or below market interest rates are initially recognised at the present value of their expected future cash flows, discounted at the current market rate of return for a similar financial instrument. The difference between the face value and present value of the expected future cash flows of the loan is recognised in the surplus or deficit as a grant expense. The loans are subsequently measured at amortised cost using the effective interest method.

Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities and there is the positive intention and ability to hold to maturity. They are included in current assets, except for maturities greater than 12 months after balance date, which are included in non-current assets. After initial recognition they are measured at amortised cost, using the effective interest method, less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the surplus or deficit.

Fair value through other comprehensive revenue and expense

Financial assets at fair value through other comprehensive revenue and expense are those that are designated into the category at initial recognition or are not classified in any of the other categories above. They are included in non-current assets unless management intends to dispose of, or realise, the investment within 12 months of balance date. The Council includes in this category:

- investments that it intends to hold long-term, but which may be realised before maturity
- shareholdings that it holds for strategic purposes.

These investments are measured at their fair value, with gains and losses recognised in other comprehensive revenue and expense, except for impairment losses, which are recognised in the surplus or deficit. On derecognition, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified from equity to the surplus or deficit.

Impairment of financial assets

Financial assets are assessed for evidence of impairment at each balance date. Impairment losses are recognised in the surplus or deficit.

Loans and receivables, and held-to-maturity investments

Impairment is established when there is evidence the Council will not be able to collect amounts due according to the original terms of the receivable. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy, receivership, or liquidation and default in payments are indicators that the asset is impaired. The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the original effective interest rate. For debtors and other receivables, the carrying amount of the asset is reduced using an allowance account, and the amount of the loss is recognised in the surplus or deficit. When the receivable is uncollectible, it is written-off against the allowance account. Overdue receivables that have been renegotiated are reclassified as current (that is, not past due). Impairment in term deposits, local authority stock, government bonds, and community loans, are recognised directly against the instrument's carrying amount.

Financial assets at fair value through other comprehensive revenue and expense

For equity investments, a significant or prolonged decline in the fair value of the investment below its cost is considered objective evidence of impairment. For debt investments, significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy, and default in payments are objective indicators that the asset is impaired. If impairment evidence exists for investments at fair value through other comprehensive revenue and expense, the cumulative loss (measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in the surplus or deficit) recognised in other comprehensive revenue and expense is reclassified from equity to the surplus or deficit. Equity instrument impairment losses recognised in the surplus or deficit are not reversed through the surplus or deficit. If in a subsequent period the fair value of a debt instrument increases and the increase can be objectively related to an event occurring after the impairment loss was recognised, the impairment loss is reversed in the surplus or deficit.

Inventory

Inventories held for distribution or consumption in the provision of services that are not supplied on a commercial basis are measured at cost (using the First In First Out (FIFO) method), adjusted, when applicable, for any loss of service potential.

Inventories acquired through non-exchange transactions are measured at fair value at the date of acquisition. Inventories held for use in the provision of goods and services on a commercial basis are valued at the lower of cost (using the FIFO method) and net realisable value. The amount of any write-down for the loss of service potential or from cost to net realisable value is recognised in the surplus or deficit in the period of the write-down. When land held for development and future resale is transferred from investment property, or property, plant, and equipment to inventory, the fair value of the land at the date of the transfer is its deemed cost. Costs directly attributable to the developed land are capitalised to inventory, except for infrastructural asset costs which are capitalised to property, plant, and equipment.

Non-current assets held for sale

Non-current assets held for sale are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. Non-current assets held for sale are measured at the lower of their carrying amount and fair value less costs to sell. Any impairment losses for write-downs of non-current assets held for sale are recognised in the surplus or deficit. Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have been previously recognised. Non-current assets are not depreciated or amortised while they are classified as held for sale.

Property, plant and equipment

Operational assets

These include land, buildings, furniture and fittings, library books, plant and equipment, the museum collection and motor vehicles.

Restricted assets

Restricted assets are mainly parks and reserves owned by the Council that provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.

Infrastructural assets

Infrastructural assets are the fixed utility systems owned by the Council. Each asset class includes all items that are required for the network to function. For example, sewer reticulation includes reticulation piping and sewer pump stations. Land (operational and restricted) is measured at fair value, and buildings (operational and restricted), library books, and infrastructural assets (except land under roads) are measured at fair value less accumulated depreciation. All other asset classes are measured at cost less accumulated depreciation and impairment losses.

Revaluation

Land, buildings (operational and restricted), museum, library books, and infrastructural assets (except land under roads) are re-valued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value and at least every three years. The Council assesses the carrying values of its revalued assets annually to ensure that they do not differ materially from the assets' fair values. If there is a material difference, then the off-cycle asset classes are re-valued. Revaluations of property, plant, and equipment are accounted for on a class-of-asset basis. The net revaluation results are credited or debited to other comprehensive revenue and expense and are accumulated to an asset revaluation reserve in equity for that class-of-asset. Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in other comprehensive revenue and expense but is recognised in the surplus or deficit. Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed, and then recognised in other comprehensive revenue and expense.

Additions

The cost of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably. Work in progress is recognised at cost less impairment and is not depreciated. In most instances, an item of property, plant and equipment is recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at fair value as at the date of acquisition.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in surplus or deficit. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to accumulated funds.

Subsequent costs

Costs incurred after initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably. The costs of day-to-day servicing of property, plant, and equipment are recognised in the surplus or deficit as they are incurred.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant, and equipment other than land, at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. Roading is valued on a regular basis and each asset is assigned a base life (estimate of total useful life), which is converted to a preliminary estimate of physical life by adjusting for age. An initial assessment of remaining life is then calculated as the difference between expected life and age of asset. Where information is available further adjustments are then made to the useful life estimate to consider condition and use of the asset. The Three Water assets are regularly valued with the economic life of an asset being the period of time it is economically worthwhile to replace rather than to continue to repair or maintain. The economic life varies for each asset. Assets lives are modified if local knowledge and experience suggests this is appropriate.

The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

INFRASTRUCTURAL ASSETS	YEARS
(Approximate average over all assets in that category)	
ROADING	
Land – road reserve	Not depreciated
Road formation	Not depreciated
Sealed Pavement	67
Sealed Pavement surface	16
Unsealed Pavement	Not depreciated
Unsealed Wearing Course	4
Bridge Railings	10
Signs	16
Drainage (incl Headwalls)	49
Large Culverts	50
Retaining Walls	74
Surface water Channel	54
Railings	22
Traffic Islands	50
Street lighting	26

Footpaths	47
Bridges	92
Car-parks	50
Water	
Treatment plant /Headworks	13
Pump stations	11
Reservoirs	38
Trunk Main	41
Main	49
Service Line	33
Harbour Assets	
Harbour Assets	15-30
Stormwater	
Gravity Main	45
Rising Main	46
Pump station	20
Sewer	
Service Line	25
Gravity Main	40
Rising Main	57
Pump Station	12
Treatment Plant	47
Outfall	28
Parks	
Land	Not depreciated
Park Assets	17.5

OPERATIONAL ASSETS YEARS	YEARS
Museum assets	Not depreciated
Land	Not depreciated
Buildings	8-55
Vehicles	5-8
Plant and equipment	4-33
Furniture and fittings	5-10
Library books	3-4
Office equipment	5-10

The assets' residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year end.

INTANGIBLE ASSETS

Software acquisition and development

Acquired computer software licenses are capitalised based on the costs incurred to acquire and bring to use the specific software. Costs are directly associated with the development of software for internal use are recognised as an intangible asset. Direct costs include the software development employee costs and an appropriate portion of relevant overheads. Costs associated with maintaining computer software are recognised as an expense when incurred. Costs associated with development and maintenance of the Council's website are recognised as an expense when incurred.

Easements

Easements are recognised at cost, being the costs directly attributable to bringing the asset to its intended use. Easements have an indefinite useful life and are not amortised but are instead tested for impairment annually.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date the asset is derecognised. The amortisation charge for each period is recognised in the surplus or deficit. The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

Computer software: Four- five years 20% - 25%.

Impairment of property, plant, and equipment and intangible assets

Intangible assets subsequently measured at cost have an indefinite useful life, or are not yet available for use, and goodwill, are not subject to amortisation and are tested annually for impairment. Property, plant, and equipment and intangible assets subsequently measured at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. If an asset's carrying amount exceeds its recoverable amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit. The reversal of an impairment loss is recognised in the surplus or deficit. Value in use for non-cash-generating assets. Non-cash-generating assets are those assets that are not held with the primary objective of generating a commercial return.

For non-cash generating assets, value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information. Value in use for cash-generating assets cash-generating assets are those assets that are held with the primary objective of generating a commercial return. The value in use for cash-generating assets and cash generating units is the present value of expected future cash flows.

Forestry assets

Standing forestry assets are generally independently revalued annually at fair value less estimated costs to sell for one growth cycle. A valuation was carried out in 2020/21 year. Fair value is determined based on the present value of expected future cash flows discounted at a current market determined rate. This calculation is based on existing sustainable felling plans and assessments regarding growth, timber prices, felling costs and silvicultural costs and takes into consideration environmental, operational and market restrictions. Gains and losses arising on initial recognition of forestry assets at fair value less costs to sell and from a change in fair value less costs to sell are recognised in the surplus or deficit when incurred. Forestry maintenance costs are recognised in the surplus or deficit when incurred.

Investment property

Properties leased to third parties under operating leases are classified as investment property unless the property is held to meet service delivery objectives, rather than to earn rentals or for capital appreciation. Investment property is measured initially at its cost, including transaction costs. After initial recognition, the Council measures all investment property at fair value at each reporting date. Gains or losses arising from a change in the fair value of investment property are recognised in the surplus or deficit.

Payables

Short-term creditors and other payables are recorded at their face value.

Borrowings

Borrowings are initially recognised at their fair value plus costs. After initial recognition, all borrowings are measured at amortised cost using the effective interest method. Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

Employee entitlements

Short-term employee entitlements

Employee benefits expected to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to, but not yet taken at balance date, and sick leave. A liability for sick leave is recognised to the extent that absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date; to the extent it will be used by staff to cover those future absences. A liability and an expense are recognised for bonuses where the Council has a contractual obligation or where there is a past practice that has created a constructive obligation.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information
- the present value of the estimated future cash flows.

Presentation of employee entitlements

Sick leave and long service leave are valued on an actuarial basis. The present value of retirement and long service leave obligations depend on several factors that are determined on an actuarial basis. Three key assumptions used in calculating this liability include the discount rate, salary escalation rates and resignation rates. Any changes in these assumptions will affect the carrying amount of the liability. Projected cashflows are discounted back to the valuation date at the valuation discount rates. The discount rates have been chosen in accordance with PBE IPSAS 25 and have been and the valuation method is a refinement of that set out by Treasury in its paper entitled "Guidance on accounting for sick leave under NZ IAS 19 employee benefits". A long-term annual rate of salary growth of 2-3% per year has been used. Sick leave and long service leave are classified as both current and long-term liabilities depending on predicted settlement. If the payment is likely to be made within 12 months of balance date the entitlement is classified as current. The balance of the valuation is classified as long term.

Superannuation scheme

Defined contribution schemes

Obligations for contributions to KiwiSaver are accounted for as defined contribution superannuation schemes and are recognised as an expense in the surplus or deficit when incurred.

Provisions

A provision is recognised for future expenditure of uncertain amount or timing when there is a present obligation either legal or constructive because of a past event, it is probable that an outflow of future economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense and is included in 'finance costs'.

Equity

Equity is the community's interest in the Council and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components:

Accumulated funds-

- restricted reserves-
- asset revaluation reserve.

Restricted reserves

Restricted reserves are a component of equity generally representing a particular use to which various parts of equity have been assigned. Reserves may be legally restricted or created by the Council. Restricted reserves include those subject to specific conditions accepted as binding by the Council and which may not be revised by the Council without reference to the Courts or a third party. Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met. Also included in restricted reserves are reserves restricted by Council decision. The Council may alter them without references to any third party or the courts. Transfers to and from these reserves are at the discretion of the Council.

Asset revaluation reserve

This reserve relates to the revaluation of property, plant and equipment to fair value.

Fair value through other comprehensive revenue and expense reserve

This reserve comprises the cumulative net change in the fair value of assets classified as fair value through other comprehensive revenue and expense.

Goods and services tax (GST)

All items in the financial statements are stated exclusive of GST, except for receivables and payables- which are presented on a GST-inclusive basis. Where GST is not recoverable as input tax, it is recognised as part of the related asset or expense. The net amount of GST recoverable from, or payable to, Inland Revenue Department (IRD) is included as part of receivables or payables in the statement of financial position. The net GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the statement of cash flows. Commitments and contingencies are disclosed exclusive of GST.

Cost allocation

The cost of service for each significant activity of the Council has been derived using the cost allocation system outlined below. Direct costs are those costs directly attributable to a significant activity. Indirect costs are those costs that cannot be identified in an economically feasible manner with a specific significant activity. Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities using appropriate cost drivers such as actual usage, staff numbers, and floor area.

Critical accounting estimates and assumptions

In preparing these financial statements, estimates and assumptions have been made concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

Asset valuations and fair value assumption

Note 14 provides information about the valuation dates of assets. During the 2020/21-year, independent valuations were carried out on forestry, investment property and property held for sale, and Three Waters.

All assets have been valued on the fair value assumption while taking account of COVID-19 economic impacts. Fair value is the amount at which asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Landfill aftercare provision

Note 20 provides information about the estimates and assumptions surrounding the landfill aftercare provision.

Critical judgements in applying accounting policies

Management has exercised no critical judgements in applying accounting policies for the year ended 30 June 2023.

ANNUAL PLAN DISCLOSURE STATEMENT

For the year ended 30 June 2023



The purpose of this statement is to disclose the Council's planned financial performance in relation to various benchmarks to enable the assessment of whether the council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings. The Council is required to include this statement in its Annual Plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

BENCHMARK	PLANNED	MET
RATES AFFORDABILITY - INCOME: Total rates revenue for each year will be limited to 80% of operating revenue	61%	Yes
RATES AFFORDABILITY - INCREASES: Total rates revenue will not increase by more than the limit set out in Council's Long Term Plan 2021-31 (page 107). For Annual Plan 2023 this limit is 6.93%	6.92%	Yes
DEBT AFFORDABILITY: The limit on Net External Debt as a percentage of Total Annual Income will not exceed 175% - as quantified in Councils 2021-31 Long Term Plan (Page 105).	113%	Yes
BALANCED BUDGET: The planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property, plant and equipment) equals or is greater than its planned operating expenses.	116%	Yes
ESSENTIAL SERVICES: The planned capital expenditure on network services is equal to or greater than the expected depreciation on network services (i.e. > 100%)	295%	Yes
DEBT SERVICES: The Council's planned borrowing costs are equal or are less than 10% of its planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property plant and equipment)>	2.88%	Yes



WHAKATĀNE DISTRICT COUNCIL

Civic Centre, Commerce Street, Whakatāne
Private Bag 1002, Whakatāne 3158

Email: info@whakatane.govt.nz

Phone: 07 306 0500

Fax: 07 307 0718

Website: whakatane.govt.nz

SERVICE CENTRE MURUPARA

Pine Drive, Murupara

Phone: 07 366 5896

Fax: 07 366 5897