

WHAKATĀNE DISTRICT COUNCIL

Annual Report Summary

Te Mahere Rautaki

2013/14



Foreword

from the Mayor

Nau mai, tomo mai, whakatau tau mai ra ki tēnei Ripoata-a-Tau 2013-2014. He mihi maioha, he mihi kōkōtangiwai ki ngā mahi nui, ki ngā mahi whāiti, kua tatū rawa i roto i te tau kua pahure ake nei. Ara, kua hāngai pū te otinga o ngā mahi whānui, tērā, kua rangona ngā painga o ngā ratonga.

Welcome to this Summary Annual Report 2013-14, which provides an overview of the Council's performance and achievements for the past financial year. A warm greeting to all and a special acknowledgement to those involved in the progress that has been achieved over the year.

The past year has been a successful one in terms of achieving objectives and outcomes and delivering quality services. It marks a period of solid progress against our strategic goals and a continuation of the momentum of success achieved over the previous two financial years.

Continued financial management discipline has seen the Council end the 2013/14 financial year with a rating surplus for the third consecutive year. The rating surplus of \$622,000 represents just over one percent of the Council's overall operating budget for the year and is an indication that the organisation is closely managing its budgets and work programmes.

This result is particularly positive given a number of unexpected costs during the year related to the drinking water salinity risk posed by the summer drought and the impacts of the Easter

weekend storm. Of note, the 2013/14 year also saw a very conservative rates increase of only 2.49%, the lowest increase in the past decade.

This Summary Annual Report provides examples of some of our accomplishments from the past year. Our service delivery and projects have been very much in line with our strategic direction and priorities, as set out in our Long Term Plan. In particular, we are continuing to grow our capacity and capability to focus on economic development and have made good progress towards residential development in Ōhope and at Bunyan Road. Given the size and scope of our organisation, our achievements are many and I encourage you to read our full Annual Report.

We are determined to continue building on our successes and look forward to another year of achievement.

Nāku noa nā.



Tony Bonne

MAYOR



Snapshot of the Annual Report

The Whakatāne District Council delivered 39 different activities in the 2013/14 year ranging from water supply, to waste management, roads and footpaths, parks and reserves, libraries, economic development and visitor information to list but a few. The average household contributed \$46.35 per week towards the delivery of these services and facilities.

The Council's total operating cost for the past financial year was just under \$56 million, with a further \$14.5 million spent on capital projects. Some \$37.6 million of that expenditure was derived from ratepayer funding. As part of our activities we manage a portfolio of assets on behalf of the community worth over \$670 million.

The Annual Report is our score card. It provides an overview of our costs and activities for the past year and is about being accountable to you – our community.

The information presented in this Annual Report Summary has been extracted from the full Council Annual Report, which was adopted by the Council on 25 September 2014. For information on where to obtain copies of the full Annual Report please refer to the back page of this Summary.

Your Council

The Mayor and Councillors are responsible for setting the direction of the Council and making decisions on behalf of the community. They are your Council, here to look after your interests and maintain and enhance the vibrancy and vitality of our District.

Triennial local elections held in October 2013 saw the re-election of Mayor Tony Bonne and the return of most Councillors from the previous triennium.

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We finished the year with a rating surplus of \$622,272

The Whakatāne District Council finished the 2013/14 financial year with a rating surplus of \$622,272. This represents just over one percent of the Council's overall operating budget for the year and is an indication that the organisation is managing its budgets and work programmes prudently. A rating surplus or deficit is an indication of whether the right amount of rates income was raised to pay for budgeted expenditure during the financial year.

The rating surplus is a particularly positive result given a number of unexpected costs during the year related to the summer drought and risk of drinking water salinity, and the impacts of the Easter weekend storm. With careful financial management and efforts made to source available emergency and insurance funding, these costs were able to be accommodated within existing budgets.

Over 37% of our income came from sources other than rates

We endeavour to secure funding from sources other than rates because this helps to make Council services and facilities more affordable. Examples of other major funding sources include user fees and charges, subsidies from the New Zealand Transport Agency, the Ministry of Health, the Ministry of Business, Innovation and Employment, Lotteries Commission, and local sponsorship.

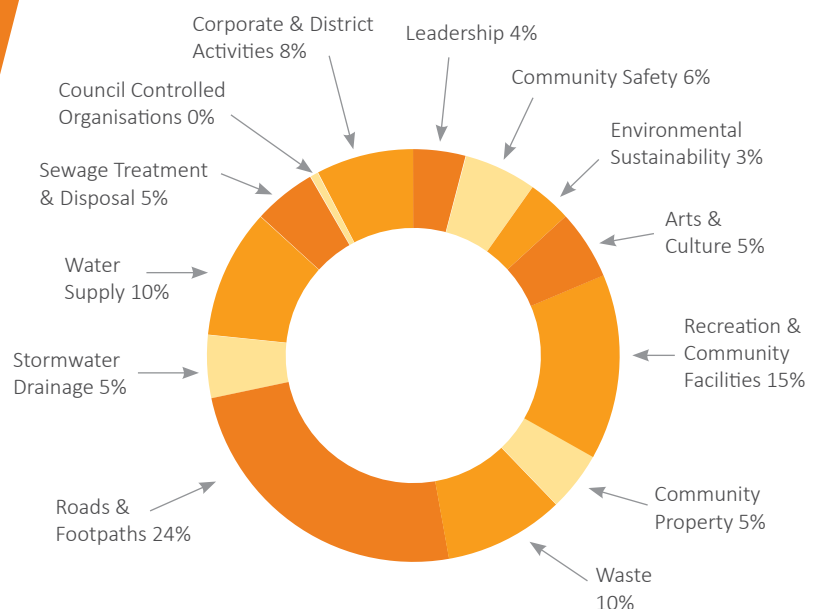
Through additional external funding, for every \$10 that came from rates in 2013/14, we were able to deliver almost \$16 worth of services.

The majority of our operating expenditure was on core services

Operating expenditure pays for the day-to-day costs of delivering services, maintaining existing assets, or other expenditure that does not buy or build a new asset. Over the past year, the Council's total operating expenditure was \$57.84 million.

The majority of this expenditure continued to be on core infrastructure services, including 'Roads and Footpaths', 'Waste', 'Water Supply', 'Sewage Treatment and Disposal' and 'Stormwater Drainage'. These activities combined made up just over 55% of our total operating expenditure for the year.

Where operating expenditure was spent 2013/14



37%

National honours for swim programmes

The Whakatāne District Aquatic and Fitness Centre's Swim School has been awarded two honours at the annual Swim Coaches and Teachers of New Zealand Awards. The commendations for Outstanding Swim School and Swim School Promotion recognised the school for its customer service practices, staff training and development, health and safety, learn to swim programme content and promotional activities.



WINNERS 2014
NZSCTA AWARD
SWIM SCHOOL
PROMOTION

WINNERS 2014
NZSCTA AWARD
OUTSTANDING
SWIM SCHOOL



Ōhope to Whakatāne walk and cycleway completed

The final stage of the Whakatāne to Ōhope walk and cycleway was completed during the past year, with an opening 'Up and Over' event held in December 2013. The 5km-long track promotes a more active, fitter and healthier community, allowing people to choose to commute between two of the district's major residential areas by foot or pedal power. The project was carried out with funding support from Grassroots Trust, the Whakatāne and Ōhope Beach Community Boards, Nova Energy and the New Zealand Transport Agency.

Ōhope subdivision & land sale confirmed

In June 2014, Council completed the sale of 2.4 hectares of land at 325-345 Harbour Road Port Ōhope to Seascope Developments. The land is now being prepared for residential development. There has been a high level of interest from buyers in the thirty section subdivision, which will also incorporate a recreation reserve. With the sale and development of this block of land, the Council will continue to progress the upgrading of the nearby Port Ōhope wharf and commercial facilities.

Hearing of submissions on the Proposed District Plan

Over the past year, the District Plan Review has focused on preparing for and hearing submissions. A total of 525 submissions were received following notification of the plan in June 2013. Some of the key matters raised in submissions related to a proposed retirement village, residential and marine precinct development at Piripai; ensuring that existing rural uses, such as farming, horticulture and forestry, are not restricted; and balancing the need for biodiversity protection. The first phase of hearings was held from April to June 2014. This included submissions on the development of Council-owned land at Piripai, which were heard by Independent Commissioners. A second phase of hearings started in August 2014.



Progress made on stormwater improvements

Over the past year, works have been completed in the Douglas Street/ Alexander Avenue area to provide increased protection from surface flooding. The upgrades performed very well in the Easter flood event, reducing the number of properties affected by surface flooding compared to similar intensity events in the past. Unfortunately, the system was overwhelmed when the Wainui Te Whara stream overtopped its banks.

Projects to reduce the risk of flooding from the Wainui Te Whara Stream continue to be progressed alongside a number of stormwater improvements for the Apanui, Hinemoa and Ōhope catchments.

Rūātoki and Matatā water supplies upgraded

A series of projects were undertaken in 2013/14 to improve the water supply service to the Rūātoki community, with further projects planned. This has included the installation of a UV water treatment system and extensions to the pipe network, allowing more properties to be connected. Upcoming work includes an upgrade of the reservoir and water source. The total upgrade cost of \$1.2 million is being funded through grants from Housing New Zealand and the Ministry of Health.

The storage capacity of the Matatā water supply scheme has been significantly increased following the installation of an additional 180 cubic metre capacity reservoir. The project was able to be completed with funding from the Ministry of Health Drinking Water Assistance Programme and reduces the possibility of water supply interruptions.

River dredging required over summer months

Over the summer of 2013-14, dredging operations were undertaken to deepen and maintain the Whakatāne River channel to provide improved harbour access and safety for recreational and commercial operations. This followed low rainfall and reduced river flows which meant the typical 'flushing' of sand from the river channel did not occur. The dredging operations involved a combination of land-based, long-reach excavator removal of sediment from the eastern side of the channel, with boat-based activities targeting areas beyond the excavator's reach. As part of the operation, the Eastern Training Wall was widened, allowing extended access for the excavator. Following the success of the dredging operation, a project is being explored to permanently widen the Eastern training wall to provide an improved platform for future dredging operations.



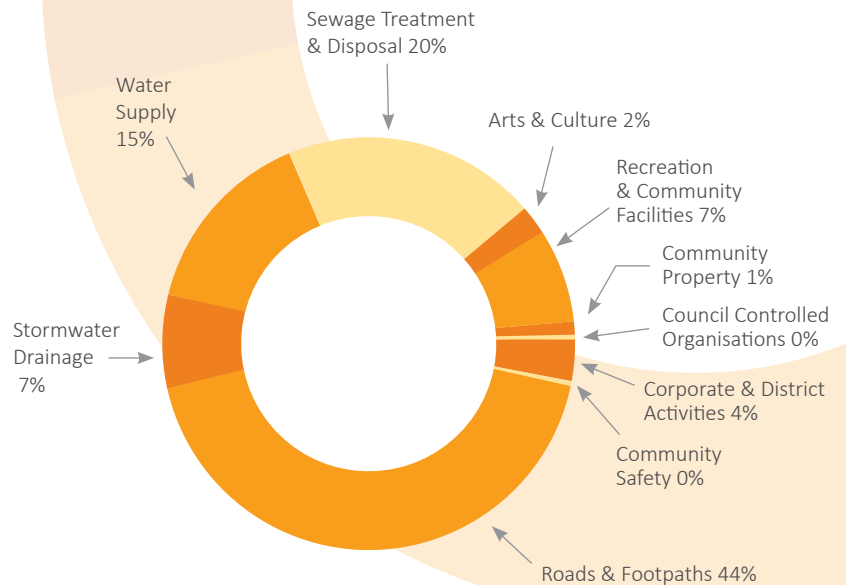
86% of our capital expenditure was on core services

\$14.48 MILLION SPENT ON CAPITAL PROJECTS

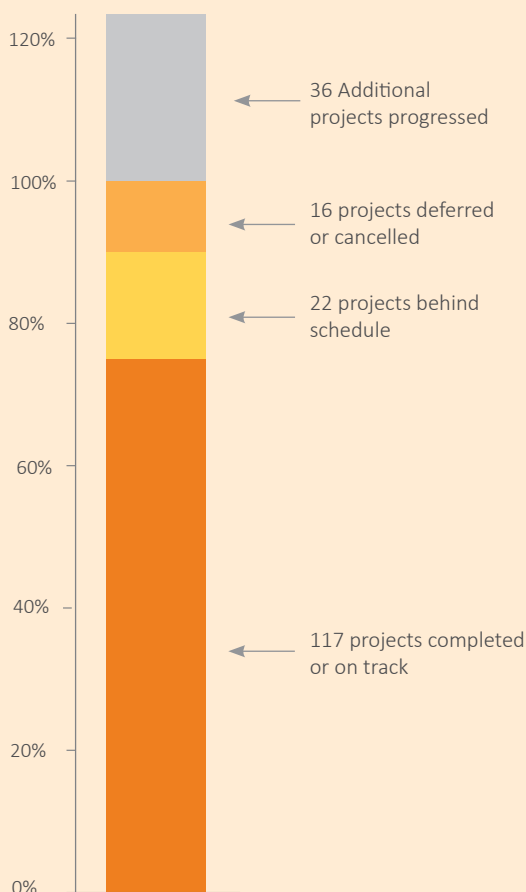
Over the 2013/14 financial year, \$14.48 million was spent on capital projects. Capital expenditure is the cost of buying or building new assets, renewing an existing asset, or improving an asset to deliver a better service.

Most of our capital expenditure is committed towards maintaining or improving the Council's core services. The largest four of these, including 'Roads and Footpaths', 'Sewage Treatment and Disposal', 'Water Supply' and 'Stormwater Drainage' accounted for more than 85% of our capital expenditure in the 2013/14 year.

Where capital expenditure occurred in 2013/14



Progress made on capital projects during 2013/14



75% of capital projects completed or on track

The Annual Plan for 2013/14 set out 155 capital projects, ranging in scale from small items like installing a new swing through to a multi-million dollar water supply project. By the end of the financial year, 117 or 75% of those projects, were either completed or on-track. Some projects were no longer required – for example condition assessments showing that some assets did not need replacement others were not able to be progressed for various reasons such as resource consent delays.

We also made progress on a further 36 projects that were not signalled in our Annual Plan. A number of these were emergency projects in response to unforeseen situations including responding to the risk of salinity affecting the Whakatāne and Ōhope water supply schemes during the summer drought and undertaking remediation work following the Easter 2014 storm.

We achieved 83% of our level of service targets for the year

Our performance framework outlines the level of service that we aim to provide to the community. This includes a series of non-financial performance targets for each service that we deliver and includes both technical measures, like the number of days taken to process a building consent, and perception measures monitored through our community perception survey.

Six targets were not achieved, although the result was very close to the target we had set for the year. This included the community's level of satisfaction with Public Conveniences; Harbour facilities in Whakatāne CBD; Aquatic Centres; and Council provided Parking in Whakatāne.

We were unable to report a result against the four remaining targets. This included three targets under the 'Waste' activities which had been set on incorrect estimations of waste volumes, and one under the 'Governance' activity where a result was not available.

Performance against level-of-service targets 2013/14



In general, we are satisfied that our services and facilities are performing at, or very close to, the level we planned for the year, although we are continually looking for improvement.

We are currently in the process of developing our Long Term Plan covering the period 2015-25, which will review the strategic direction, priorities and levels of service that we provide. Our current levels of performance, the results of our community satisfaction survey and consultation with the community will help us to set that direction.



'Te Urewera Conversations' at Te Kōputu

The second anniversary of the opening of Te Kōputu a te whanga a Toi (the Whakatāne Library and Exhibition Centre) has seen a continuation of high visitor numbers since the facility opened in 2012. The combined facility has improved access, raised the awareness, and shared the appreciation for many art forms including our stories of local history through the exhibitions.

The work of over 20 artists came together in Te Urewera Conversations, one of 14 exciting exhibitions held at Te Kōputu during the year. The exhibition featured many artists of Ngāi Tūhoe descent, together with artists who have created work in response to Te Urewera – the place, the people and the history.

Piripai study identifies economic benefits

An economic impact assessment carried out by Market Economics Limited, one of New Zealand's leading independent consultancies has highlighted the significant economic benefits for the Whakatāne District if the development of land at Piripai is progressed. This included an overall benefit of \$480 million during the 20-year construction phase, plus an ongoing operational economic stimulus of \$62 million a year and an additional 900 jobs generated once the development was fully operational. Discussions with Hopper Developments Limited with regard to the development of a retirement village and residential subdivision at 77 Bunyan Road are continuing. The development of a marine precinct at 60 Bunyan Road will need some careful consideration in light of the cultural importance of the area.

From 2014, we are using a new community satisfaction survey called “Communitrak”

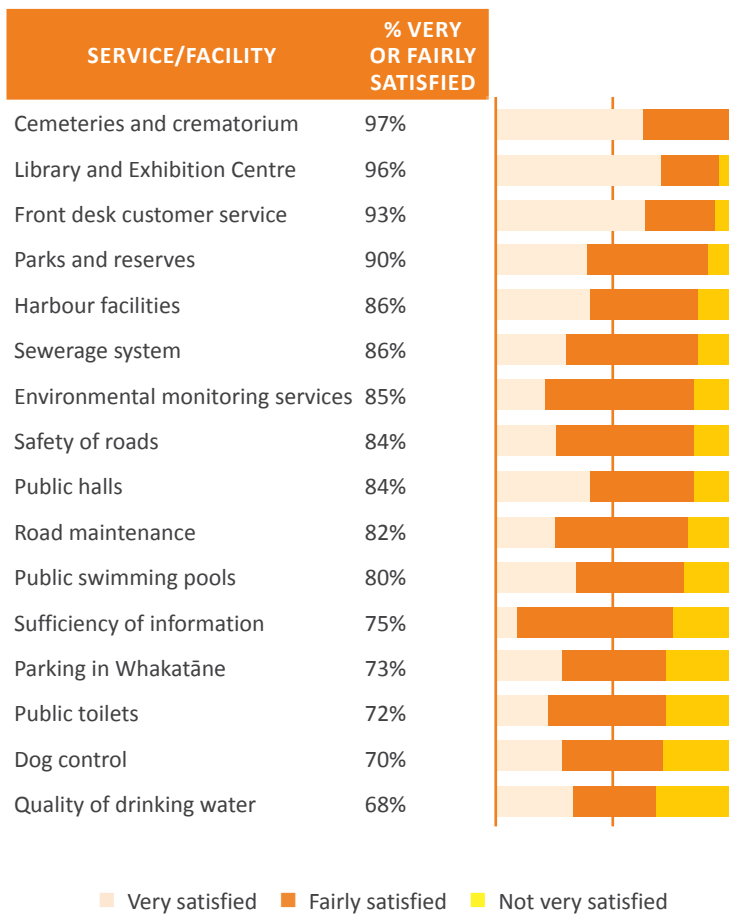
Every year, we undertake a community perception survey on a wide range of Council services and facilities. The survey findings provide valuable insight into the community’s views about the Council’s performance and are used to inform our planning and performance frameworks.

In the past year, we changed our survey provider - part of a process to ensure we continue to get the best value from our survey. The new survey provider is the National Research Bureau (NRB), a well-established research company which conducts surveys on behalf of many councils throughout the country.

A selection of the survey results, which feature as part of our performance framework are provided below. More information about the survey is available on our website: www.whakatane.govt.nz

Through our ‘Communitrak’ survey, you told us that business promotion, stormwater services and attracting and retaining residents need more focus

‘COMMUNITRAK’ SURVEY RESULTS 2013/14*



* Results shown on this page exclude “don’t know” responses

community satisfaction



Summary Financial Statements 2013/14

SUMMARY STATEMENT OF COMPREHENSIVE INCOME

This presents the financial performance of the Council for the past year. This statement summarises operating income and expenditure, and other comprehensive income for the year.

ACTUAL 2013 \$000		ACTUAL	BUDGET
		2014	2014
		\$000	
INCOME			
34,002	Rates, Excluding Volumetric Charges for Water Supply	35,451	35,255
8,095	Fees, Charges and Volumetric Charges for Water Supply	7,713	9,780
292	Development and Financial Contributions	246	476
6,192	Subsidies and Grants	7,405	10,961
4,719	Other Revenue	5,103	4,473
16	Finance Income	40	8
1,848	Gains	1,893	1,277
55,164	Total Income	57,851	62,230
EXPENDITURE			
11,663	Personnel	12,443	12,027
15,334	Depreciation and Amortisation	15,503	16,707
24,068	Other	25,073	25,265
5,377	Revaluation Losses	2,486	-
2,660	Finance Costs	2,853	2,340
59,102	Total Operating Expenditure	58,358	56,339
(3,938)	Surplus (Deficit) Before Tax	(507)	5,891
-	- Income Tax Expense	(254)	-
(3,938)	Surplus (Deficit) After Tax	(253)	5,891
OTHER COMPREHENSIVE INCOME			
4,392	Gains (Loss) on Assets Revaluation	(4,174)	5,932
-	- Tax on Revaluation Surplus	(401)	-
454	Total Comprehensive Income for the year	(4,828)	11,823

SUMMARY STATEMENT OF CHANGES IN EQUITY

This presents the equity movements of the Council over the past financial year that have impacted on the Council's net worth.

ACTUAL 2013 \$000		ACTUAL	BUDGET
		2014	2014
		\$000	
618,455	Balance at 1 July	618,909	624,279
454	Total Comprehensive Income	(4,828)	11,823
-	- Other adjustments	1,466	-
618,909	Balance at 30 June	615,547	636,102

Why is there an overall operating deficit for the 2013/14 year?

While a rating surplus was achieved for the 2013/14 year, the final operating result was a net deficit of \$507,000 (before tax) compared to a budgeted surplus of \$5.89 million. A number of factors contributed to this variance most of which are accounting entries that do not have an impact on rates. The major reasons for variances compared to the budget are explained in relation to each financial statement:

MAJOR VARIANCES EXPLAINED:

Income was \$4.38 million or 7% less than budget

- Subsidies and other income not received due to delays in Matatā wastewater and Wainui Road projects (to be received when projects commence).
- Investment property budgeted at a gain and revalued at a loss.
- Partially offset by gains on revaluation of interest rate swaps and disposal of assets.

Expenditure was \$2 million or 3.6% more than budget

- Losses of \$2.49 million on valuation of investment property and operational land.
- Depreciation correction on sewage infrastructure assets.
- Increase in finance costs owing to fluctuations in interest rates.
- Increase in personnel costs.
- Partially offset by savings in direct operating expenses

MAJOR VARIANCES EXPLAINED:

The Council's equity has been adjusted by the current year total comprehensive income of (\$4.828) million, which is the net of the deficit after tax of \$253,000 and a net loss on revaluation of \$4.17 million for roading, parks, property, harbour, library and museum assets.

SUMMARY STATEMENT OF FINANCIAL POSITION

This presents the assets we own and the liabilities we owe to other parties.

ACTUAL 2013 \$000		ACTUAL 2014	BUDGET 2014
		\$000	
618,909	TOTAL EQUITY	615,547	636,102
12,764	Total Current Assets	14,335	6,761
666,455	Total Non-Current Assets	658,215	687,693
679,219	TOTAL ASSETS	672,550	694,454
31,386	Total Current Liabilities	19,876	26,005
28,923	Total Non-Current Liabilities	37,127	32,347
60,309	TOTAL LIABILITIES	57,003	58,352
618,909	NET ASSETS	615,547	636,102

MAJOR VARIANCES EXPLAINED:

Total Assets were \$21.904 million or 3% less than budget. The most significant contributing factor was revaluation losses on assets. Other contributing factors included 'work in progress' and 'goods and services tax' being higher than budgeted partially offset by Ōhope land sale proceeds and the timing of subsidies from Land Transport New Zealand and the Ministry of Health. Total Liabilities were \$1.349 million or 2.4% less than budget. This was a result of 'external borrowing' and 'derivatives liabilities' being less than budget.

SUMMARY STATEMENT OF CASH FLOWS

This shows how we generated and used cash. The overall net increase or decrease represents the change in our cash and cash equivalents arising from operating, investing and financing activities.

ACTUAL 2013 \$000		ACTUAL 2014	BUDGET 2014
		\$000	
15,134	Net Cash Flows from Operating Activities	15,844	22,182
(15,591)	Net Cash Flows from Investing Activities	(10,099)	(22,771)
(1,043)	Net Cash Flows from Financing Activities	(902)	754
(1,500)	Net Increase (Decrease) in Cash Held	4,843	165
1,394	Cash, Cash Equivalents and Bank Overdrafts at beginning of year	(106)	36
(106)	Cash, Cash Equivalents and Bank Overdrafts at the End of the Year	4,737	201

MAJOR VARIANCES EXPLAINED:

There was a variation of cash held compared to budget of \$4.536 million as a result of proceeds from the Ōhope land sale and May 2014 Land Transport New Zealand subsidy being paid overnight on 30 June 2014.

Net Cashflows from Operating Activities were \$6.338 million less than budgeted as a result of unders and overs across all line items.

Net cashflows from investing activities were \$12.672 million less than budgeted owing to delays in the Matatā Wastewater Treatment Plant project and deferred capital expenditure spending. Net cashflows from financing activities were \$1.656 million less than budgeted owing to early repayment of debt.

Summary Financial Notes

The Summary Financial Statements presented on these pages are for the Whakatāne District Council (the Council) for the year ended 30 June 2014. Summary information has been extracted from the full financial report adopted by Council on 25 September 2014.

Significant commitments

The Council has entered into capital commitments of \$2.087 million for work not commenced and has operating lease commitments of \$424,000. For more information see note 26 of Council's full Annual Report.

Contingent liabilities

The Council has contingent liabilities for two contracts disputes and one indemnity claim with a maximum cost to Council of \$350,000. For more information on this and other contingent liabilities see note 27 of Council's full Annual Report.

Related party transactions

Related Party Transactions totalling \$394,220 were carried out during the year in relation to the Whakatāne Airport joint equity venture. For more information on this and other related party transactions see note 28 of Council's full annual report.

Reporting entity

The Council is a territorial local authority under the Local Government Act 2002 and defined as a public benefit entity for the purposes of New Zealand equivalents to International Financial Reporting Standards (NZIFRS).

The Statements incorporate information about the Whakatāne Airport which, a joint venture between the Council and the Ministry of Transport and a forestry joint venture between the Council and PF Olsen Ltd.

Basis of preparation

The Council's full Annual Report has 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). They comply with NZ IFRS, and other applicable Financial Reporting Standards, as appropriate for public benefit entities. These Summary Financial Statements comply with FRS-43. Figures are presented in NZ dollars.

Independent Auditors Report

It is a legal requirement that our Annual Report is audited. This is to ensure that we are complying with accepted accounting practices and legal requirements and that our Annual Report is a fair and accurate reflection of the past year.

The full Annual Report received an unmodified (clear) Audit Report from the Auditor General's Office. This Summary has also been audited to ensure it is consistent with our full Annual Report.

Want to know more?

For more detailed information about our performance over the past year, see the Whakatāne District Council's full Annual Report. Copies of these documents are available on our website, or from our service centres and libraries.

Independent Auditor's Report

AUDIT NEW ZEALAND
Mana Arotake Aotearoa

To the readers of Whakatāne District Council's summary annual report for the year ended 30 June 2014
The summary annual report was derived from the annual report of the Whakatāne District Council (the District Council) for the year ended 30 June 2014. We have considered whether the summary annual report represents, fairly and consistently, the information regarding the major matters dealt with in the annual report.

The annual report included full audited statements, and the summary annual report includes summary statements. We have audited the following summary statements reported in the summary annual report on pages 1 to 12:

- the summary statement of financial position as at 30 June 2014;
- the summaries of the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended 30 June 2014;
- the notes to the summary financial statements that include accounting policies and other explanatory information; and
- the summary statement of service provision (referred to as groups of activities) of the District Council.

We expressed an unmodified audit opinion on the District Council's full audited statements in our report dated 25 September 2014.

Opinion

In our opinion:

- the summary annual report represents, fairly and consistently, the information regarding the major matters dealt with in the annual report; and
- the summary statements comply with FRS 43 (PBE): Summary Financial Statements.

Basis of opinion

Our audit was carried out in accordance with the Auditor General's Auditing Standards, which incorporate the International Standards on Auditing (New Zealand), and in particular with the International Standard on Auditing (New Zealand) 810: Engagements to Report on Summary Financial Statements. These standards require us to carry out procedures to confirm whether the summary annual report contains the information necessary, and at an appropriate level of aggregation, so as not to be misleading.

The summary statements and the full audited statements from which they were derived, do not reflect the effects of events that occurred subsequent to our report dated 25 September 2014 on the full audited statements. The summary statements do not contain all the disclosures required for full audited statements under generally accepted accounting practice in New Zealand. Reading the summary statements, therefore, is not a substitute for reading the full audited statements in the annual report of the District Council.

Responsibilities of the Council and the Auditor

The Council is responsible for preparing the summary annual report so that it represents, fairly and consistently, the information regarding the major matters dealt with in the annual report. This includes preparing summary statements, in accordance with FRS 43 (PBE): Summary Financial Statements. The Council is also responsible for the publication of the summary annual report, whether in printed or electronic form.

We are responsible for expressing an opinion on whether the summary annual report represents, fairly and consistently, the information regarding the major matters dealt with in the annual report and whether the summary statements comply with FRS 43 (PBE): Summary Financial Statements.

Other than in our capacity as auditor we have no relationship with, or interest in, the District Council.

Clarence Susan,
Audit New Zealand
On behalf of the Auditor General
Tauranga, New Zealand
15 October 2014

How to contact us...

If you would like to contact the Council about the information contained in this Summary Annual Report, or for any other reason, please feel free to do so.

WHAKATĀNE DISTRICT COUNCIL

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