> ❝
> ## Programme expenditure
> The WDC's AMP provides a high-level summary of their policy on development contributions, as well as revenue and financing.
> ❞

9.1   Funding Sources

The Council has developed policies around how projects and other activities are to be funded. These policies are set out in *Table 9-1* and further information on each of these policies can be found in the *Long Term Plan*.

Table 9-1: Councils Funding and Financial Policies

Policy	Description	Relationship to the Roading Department
Development Contribution Policy	The policy sets out what the value of the contributions will be and who is required to pay.	Capital projects are undertaken based on demand and the required funding for the growth portion which is acquired from these contributions.
Revenue and Financing Policy	The policy outlines how operating and capital expenditure for each activity will be funded, what funding sources are available to Council and how spending contributes to the Community Outcomes	The Roading Department complies with this policy.

> ❝
> The WDC's AMP lists recognised funding sources for transport activities, for example, general rates, development contributions, fees and charges, loans, Transport Agency subsidies. Having identified these sources, the AMP indicates the priority in which these different sources are tapped.
> ❞

Source: Whangarei District Council Transportation AMP 2018-2048

New Zealand Government

> " The WDC's AMP lists recognised funding sources for transport activities, for example, general rates, development contributions, fees and charges, loans, Transport Agency subsidies. Having identified these sources, the AMP indicates the priority in which these different sources are tapped. "

Expenditure Area	Funding Source
	General Rates
	Petroleum Tax
Renewals	NZTA subsidy,
	General Rates (depreciation fund)
Capital New and Improvement	NZTA subsidy,
	Development Contribution,
	Targeted Rates
	Debt funded
	General Rates

> " The WDC AMP rounds off this information by providing details on the council's policy on government funding and development contributions "

Source: Whangarei District Council Transportation AMP 2018-2048

New Zealand Government