



The images in this document have a heritage building theme and show five of the many examples of heritage architecture in the city. The section icons in the page margins feature a design element from the main picture for each section. The Council does not own all of the buildings featured.

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Map: Dunedin City showing Central Dunedin and Community Board Boundaries



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Introduction from the Mayor

The Council was very appreciative of the number and the quality of the public submissions made on this year's Draft Annual Plan. A total of 1,119 submissions were received which is the largest number the Council has ever received during an annual plan consultation. Of these submitters, 176 chose to speak to their views at the annual plan hearings.

Over the past year, the city has seen the benefit of previous Councils' ambitious and concurrent investments, such as the Dunedin Centre and Town Hall refurbishment, the Forsyth Barr Stadium, the Tahuna Wastewater Treatment Plant upgrade and the Toitū Otago Settlers Museum redevelopment. This Council, which is still in the first year of its triennium and is completing its first annual plan, has inherited the inevitable tension between repaying debt and controlling rates increases. Groundworks for managing this tension were laid in the previous triennium via the 2012/13 Long Term Plan and financial strategy, which established limits on rates increases and debt levels. It is essential discipline on spending is maintained and to that end the Council has chosen to work with the self-imposed limit of a 3% rates rise for the 2014/15 year.

Looking back at the past two years, the Council has set targets for reducing spending and accelerating debt reduction. It has achieved and in some cases exceeded these targets. At the same time, the Council cannot afford to stop all investment in future focused proposals.

We began our 2014/15 Draft Annual Plan deliberations in January with draft budgets that provided \$633,000 of unallocated funding within the 3% rates limit. Councillors indicated they would like to use \$454,000 of those funds in areas where they believe spending now would provide a positive long-term return to Dunedin. All the proposed spending was in areas where small seed investments could reap far greater rewards. For example, support for heritage building owners who need to redevelop and/or strengthen their properties, seed funding towards a community trust to drive the development of a new pool in Mosgiel and modest investments into planning for food resilience and energy efficiency. The remaining \$179,000 was earmarked to accelerate debt repayment.

This approach is especially important when you look at the bigger picture of the Council's debt profile. Consolidated debt, which is the debt across Council and all Council companies, is projected to be \$609 million in June 2015 of which the Council's direct share is projected to reach \$229 million.

When the Council sat to hear and make decisions on submissions in May 2014, they were advised of a number of budget changes that had occurred, including further savings of \$508,000, since the Draft Annual Plan had been adopted. These further savings plus the \$179,000 earmarked to accelerate debt repayment in the Draft Annual Plan totalled \$687,000, which gave the Council scope to respond to submissions. This meant some additional grant funding could be allocated to submitters and funding could be applied to other issues that required funding or further investigation, such as the St Clair Seawall and public transport governance. This additional funding pool also gave the Council the option to reduce the overall rate increase to less than 3%. At the end of four and a half days of deliberation and decision-making the Council resolved to keep the rate increase at 3% and apply the remaining surplus of \$346,000 to debt repayment.

These decisions bring this year's annual plan cycle to a close. Many of the initiatives consulted on in the Draft Annual Plan were confirmed, some were changed and some tagged for further investigation and decision-making in the 2015/16-2024/25 Long Term Plan. Submissions have also generated a number of new workstreams and projects for staff to work on and report on as part of the development of the Long Term Plan. There is much thought and balancing of priorities ahead for the Council as it moves into the next ten year planning cycle. There are also opportunities to find creative solutions to the challenges the city faces and to provide value for the community.

Dave Cull | Mayor of Dunedin



Introduction from the Chief Executive Officer

The planning process for 2014/15 saw the Dunedin City Council (DCC) continuing to achieve the targets set in the Council's Financial Strategy. For the third consecutive year, staff have been required to produce a draft budget containing significant savings in order to deliver the overall rates increase laid out in the Strategy.

At the beginning of the budget process for 2014/15, the projected overall rates increase was 5.4%, which had to be reduced to a limit of 3% for the Draft Annual Plan. In order to meet this limit, savings were found across DCC departments. Following consultation on the Draft Annual Plan some additional spending and debt repayment was able to be accommodated within the 3% rate limit.

In this Annual Plan, the Council has providing further funding incentives for the reuse of heritage buildings, and money for investigations into future projects such as Mosgiel Pool and potential 'invest to save' options.

An ongoing focus on efficiency, cost reduction and shared services has enabled us to make the substantial savings required over the past three years. Rates are \$19 million less than they would have been without the savings that the Council directed be made. The overall rates increase was reduced to 4.9 % in 2012/13, to 4% in 2013/14 and 3% for 2014/15. We have built on the work of previous years and made sure these savings have not resulted in any major changes to the service levels provided to the residents of Dunedin. We are continuing to deliver the same range of services and we are constantly looking at ways to improve the cost effectiveness of what we do.

As the Mayor notes in his introduction, a key focus for the Council is the continued reduction of debt levels. The impact of the financial discipline applied over the past three years is clearly showing. In 2013/14, for the first time in over 10 years, DCC is paying off more debt than it takes on and this plan does so again for 2014/15. The DCC is well placed to achieve the debt level target stated in its Financial Strategy. Rating agency Standard & Poor's has acknowledged the efforts made to work within the Strategy and achieve the limits set, by taking the DCC off a negative outlook.

At the same time our commercial Council-owned companies have also taken a strong approach to debt reduction. With the Financial Strategy due for review as part of the development of the next Long Term Plan (LTP) for 2015/16 – 2024/25, there are opportunities to develop a shared commitment to debt management across the wider Council group. Work on the next ten-year LTP begins this year.

The Stadium. Forsyth Barr Stadium has been operating for two years now and the current operating model means that the stadium is simply not able to meet its original budget. We have tried to fix the funding model by adding funding in each of the past two years, to no avail, so it is time to resolve these issues once and for all. A comprehensive review of the management and operating model of the Stadium is being undertaken this year. An interim financial solution for the 2014/15 year has now been incorporated into stadium budgets. This involves making two additional payments to DVML, the company that manages the stadium, to allow the Stadium to meet its financial obligations in the coming financial year and to repay debt earlier. There is more information about this in Section 1 of this Plan. The ongoing budget for DVML will depend on the outcome of the review which will be completed in mid-2014.

As an organisation, we want to know that we are making the right choices. In the Draft Annual Plan we consulted on several projects where we had chosen a particular option and we wanted to know what the community thought about the other options. One example was the order of further work on the Portobello Road/Harington Point Road widening, walkway and cycleway project. After seeing and hearing your views on this project, a different way of doing this is now going to be investigated. In my position as Chief Executive Officer, I am keenly aware that we are your Council and are responsible for spending your money. I want to be certain that we are doing this wisely and delivering the services that you, the community, wants. Getting your feedback on our plans is a critical part of this and I thank each of you who made a submission on the Draft Annual Plan and shared your thoughts with us.

Dr Sue Bidrose | Chief Executive Officer
Dunedin City Council



Results of the Consultation Process

The Council received submissions from a total of 1,119 individuals and organisations. As a result of consideration of these submissions the Council has made a number of changes to its programme for 2014/15 – 2023/24. These are identified below:

As a result of submissions the following increases to existing grants or new grants were approved:

Basketball Otago – \$15,000 – one off payment for 2014/15, made as a final transition payment

Brockville Community Support Trust – \$10,000 for 2014/15

Ignite Consultants – \$10,000 as a contribution towards operating costs in the 2014/15 year

Methodist Mission – \$15,000 as a contribution towards a one year benefit advice pilot subject to the Methodist Mission obtaining the balance of required funding from other sources.

Mountain Bike Otago – \$10,000 for 2014/15

Otago Museum – \$6,000 for 2014/15 only to assist with the financial transition to commercial rating of on-site café facilities

Orokonui Ecosanctuary – \$2,800 – for 2014/15 only to assist with the financial transition to commercial rating of on-site café facilities

Otago Youth Orchestra – \$10,000 for 2014/15

Southern Sinfonia – an additional one off payment of \$15,000

Surf Life Saving – an additional one off increase of \$13,000 for 2014/15.

As a result of submissions the Council resolved as follows:

Portobello Road and Harington Point Road Improvements Project

A total of 578 submissions were received on the Forward Programme Options for the Portobello Road and Harington Point Road Improvements project. The submissions were mostly split between keeping the current programme, which had a priority on completing work in the Broad Bay and Portobello area (receiving 38% of the submissions submitted) and Options B and C which had a priority on completing the section of Portobello Road between Vauxhall and Macandrew Bay (receiving 26% and 30% respectively).

The Council has asked staff to report back to Council, in time for consideration during the 2015/16 Long Term Plan deliberations, on options for speeding up the current Portobello Road improvements programme of works, in order to undertake the currently proposed second stage (Vauxhall to Glenfalloch) at or around the same time as the currently proposed first stage (Broad Bay to Portobello). Confirmation that the revised programme remains within the current financial strategy, and with no or minimal impact on rates during the period of the current LTP is also required.

Any future work on the Portobello safety works programme is to be built to the agreed final layout standard.

Socially Responsible Investment – Waipori Fund

It was resolved that the Council develop a socially responsible investment policy for the Waipori Fund based on the following criteria:

- Exclusion of direct investment in tobacco, armaments, fossil fuel extraction, gambling and pornography
- The lowest workable materiality threshold for each industry type
- In relation to fossil fuel extraction, in the event a materiality threshold is applied, exclusion of the top 200 companies by proven carbon reserves
- A phased approach to divestment, should it be required to achieve the relevant materiality threshold across excluded industries without promoting undue volatility in the Fund, over no more than two years
- Guiding principles for the Fund Manager, to be applied to reinvestment, which promote exclusion where the activities of the organisations involved:
 - a) would be illegal in New Zealand
 - b) are inconsistent with the United Nations' policies on health and safety, child rights or human rights
 - c) are expected to result in long-term, permanent, detrimental change to the environment.

Heritage Incentives

Three options for funding incentives for the reuse of heritage buildings were consulted on in the Draft Annual Plan. The Council has endorsed its preferred option, Option 3, which increased funding by a total of \$238,000 from 2014/15. This option was fully incorporated in the 2014/15 Draft Annual Plan budget and the Council decision required no budget changes for the final plan.

Public Transport Governance

Early in 2012 the Council indicated an interest in investigating the transfer of powers for planning and operating public transport in Dunedin to the Dunedin City Council. A consultant study was completed which recommended that the DCC should pursue the transfer of powers because it offered significant benefits in terms of public interest, responsiveness and co-ordination. Subsequently, at the Otago Regional Council's Finance and Corporate Committee meeting on 15 April 2014, it was agreed that there would be merit in the DCC providing public transport governance for Dunedin, and that an approach would be made to the DCC with an offer to transfer the function, both planning and operational.

It was recommended that the Council make a decision 'in principle' to pursue the delegated responsibility for public transport in Dunedin, subject to completion of further work by DCC staff, including consultation. A Joint ORC/DCC Working Party of relevant Councillors and staff was recommended to oversee development of the Regional Public Transport Plan and other planning work being undertaken by the ORC. Consultation on the proposal would be carried out jointly later this year. If the proposal was confirmed each council would consult in parallel through their respective 2015/16 Long Term Plan. It was also recommended that \$150,000 be allocated in the 2014/15 Annual Plan budget to cover the cost of work associated with the transfer of powers.

The Council has resolved that it:

1. Supports the transfer of governance for public transport planning and operations in Dunedin from the ORC to the DCC, 'in principle', subject to further work being reported back to Council for a final decision prior to consultation.
2. Allocates \$150,000 in the 2014/15 Annual Plan to allow further work to be completed.
3. Instructs the Chief Executive Officer to approach the ORC with a view to establishing a Joint Councillor and staff ORC/DCC Working Party to oversee development of the Regional Public Transport Plan and the network review, which are current pieces of work being managed by the ORC.
4. Agrees that if the Council decides to accept the proposal to transfer passenger transport functions, that joint consultation on the proposal to transfer powers be completed by late 2014.
5. Agrees that following consultation, should the decision be taken by both Councils to transfer public transport governance to DCC, each Council would include the decision in their respective 2015/16 LTPs.
6. Notes that any decision will impact on Queenstown Lakes District Council (QLDC) and this impact needs to be worked through by the ORC in discussion with QLDC and the NZTA.

Landfill Charges

At the 11 February Infrastructure Services Committee it was decided to include a proposal to install a second weighbridge at the Green Island Landfill in the Draft Annual Plan for consultation. A total of 14 submissions were received regarding the second weighbridge of which seven supported and seven opposed the proposal.

During the consultation period further work was conducted to establish if customers would be better or worse off under the weighbridge charging. More than 60% would be better off and be charged lower fees if a second weighbridge was installed. From the work conducted the budgeted revenue could not be achieved at the consulted on fees of \$130 per tonne waste and \$80 per tonne green waste and higher fees would be required to make up the shortfall in revenue.

During deliberations the Council considered additional information provided in relation to the landfill charges and comparison of scenarios for weighbridge and fee charges. The Council resolved as follows:

1. Approval of Scenario 2, as documented in the Landfill Charges memorandum. This scenario rejected installation of a second weighbridge and adopting the fees consulted on the draft Annual Plan that would apply if no weighbridge was installed.
2. That the \$150,000 budgeted for the installation of a second weighbridge be applied to offset the negative cashflow in 2014/15.
3. That staff approach Delta to discuss opportunities to reduce the operational costs of the Green Island Landfill in light of the reducing tonnage and revenue.
4. That staff provide a report to the Infrastructure Services Committee within 3 months outlining the measures adopted to reduce the remaining projected negative cash flow.

Aquatic Facilities

Mosgiel Pool

The Council accepts the offer of the Taieri Community Facilities Trust to engage with Council and determine terms of reference and areas of responsibility for both the Trust and the Council in investigating the establishment ownership and operation of a proposed Mosgiel Pool Facility.

The Council confirms \$30,000 in the 2014/15 Annual Plan for investigative work for a new Mosgiel Pool Facility pool as per the Draft Annual Plan consultation document.

It is noted there is no funding in the LTP for a new pool and the Council will continue to maintain the existing Mosgiel Swimming Pool.

Student Concession at Moana Pool

In response to concerns raised in submissions regarding the criteria for access to student concessions, the Council resolved that a concession to the Council's Aquatic Facilities apply to holders of a current Community Services card, SuperGold, or Dunedin tertiary students ID card.

Revised Draft Development Contributions Policy

The Council approves the draft recommendations made by staff in response to the Federated Farmers and University of Otago submissions. The Council approves the approach outlined to manage uncertainty over whether the proposed Local Government Act amendments will be enacted by 1 July 2014.

The Council approves the policy as amended.



Arts and Culture Strategy

Subsequent to the Arts and Culture Strategy, as part of the 2015/16 Long Term Plan, options are to be developed to increase the DPAG Acquisitions budget incrementally over the following 10 years through both public and private funding.

Closing of Lower Octagon to traffic

Council staff are to develop options to trial the pedestrianisation of the Lower Octagon, and the first block of Lower Stuart St from the Octagon to Moray Place.

The Council in considering areas for pedestrianisation is to look to community funding opportunities in order to enable trials at the earliest appropriate time.

St Pauls Cathedral

Staff are to include installation of CCTV coverage to cover both the proposed toilet, and the northern face of the St. Paul's Cathedral in the build costs of the Harrop St toilet as requested in a submission received from St Paul's cathedral. The capital cost to Council to be no more than \$2,500.

As a result of submission, reports on the following matters have been requested:

Accessibility of consultation – Council staff, in collaboration with the Disabled Persons Assembly and other community groups, through the Disability Advisory Group, to report back to the Community & Environment Committee with a range of options for more inclusive and accessible communication and consultation with our hearing and/or vision impaired community.

Access to Swim Lanes, Moana Pool – Consideration was given to a submission relating to the lane charges for swimming clubs and noting that the clubs paid an entrance fee and lane charge. The issue of being restricted to allocated lanes when the public lanes were not being used was also raised. The Council has requested an interim report to Community and Environment Committee to advise how the system is working.

Aramoana Pilots Wharf – staff are to work with the Aramoana League to complete the project proposal and provide a report to the Community and Environment Committee.

Community Access Service Level Agreement – staff are to examine the costs and benefits of adjusting the Community Access Service Level Agreement to allow \$750,000 worth of community access in any DVML operated venue and report back to Council.

Enabling of voluntary community initiatives on Council owned land – staff are to report back on cross-council mechanisms that may enable greater and more timely acceptance of voluntary community efforts to progress community-initiated projects on Council land.

Fluoridation of Water Supply – staff are to report back before the 2015/2016 LTP on the costs and ability to add fluoride at the recommended levels to each reticulated system not currently fluoridated.

Grants for Community Facilities – staff are to consider and report, in time for a 2015/16 Long Term Plan budget development of a process to annually review the quantum of grants received by community groups from operational budgets for the purpose of operating community facilities.

Green Island Landfill Fees and Charges – staff are to provide a report to the Infrastructure Services Committee, within 3 months from 16 May 2014, outlining the measures adopted to reduce the remaining projected negative cash flow for the Green Island Landfill.

LED Street lighting in new developments – staff are to report back on the ability of Council to encourage or require developers to install LED Street Lighting in their developments.

Portobello Road/Harington Point Rd – staff are to report to Council, in time for consideration during the 2015/16 Long Term Plan deliberations, on options for speeding up the current Portobello Road improvements programme of works, in order to undertake the currently proposed second stage (Vauxhall to Glenfalloch) at or around the same time as the currently proposed first stage (Broad Bay to Portobello). Confirmation that the revised programme remains within the current financial strategy, and with no or minimal impact on rates during the period of the current LTP is also required.

Public Transport Governance – further work on the transfer of governance for public transport planning and operations in Dunedin from the ORC to the DCC is to be reported back to Council for a final decision prior to consultation.

Placement of Event Advertising Banners – staff are to report to the Planning and Regulatory Committee on alternative sites.

South Dunedin Community Facility – staff are to continue to refine options for establishing a South Dunedin Community Complex including a library in a heritage reuse building in South Dunedin and prepare a report in time for consideration in the 2015/16 Long Term Plan.

Surf Lifesaving – staff are to provide a report before the 2015/16 Long Term Plan on the demand, expectation and service offered to the City by Surf Lifesaving.

Trans-Pacific Partnership Agreement (TPPA) – Staff are to prepare a report on the TPPA to enable Council to consider this issue in depth.



The following matters have been referred to Council departments for followup:

Alhambra/Union Rugby Football Club – staff are to work with the Alhambra Rugby Football Club and other parties with a view to resolving the ownership issues relating to the Opoho club rooms.

Gym Sport Facility (Logan Park) – staff are to explore the feasibility of the project during 2014/15 and options for funding the project from the sale of the Memorial Gym.

Parks and Recreation Strategy – staff are to consider during development of the Parks and Recreation Strategy, equity issues pertaining to Council support of community groups involved in the ownership and upkeep of parks and recreation assets.

Other Changes

The changes noted above were made following consideration of submissions. Updated information and changed circumstances considered by the Council during deliberations has resulted in the additional changes listed below:

Carryforwards

Capital expenditure projects to the value of \$15.5 million which are not expected to be completed by 30 June 2014 have been carried forward into future years. Operating expenditure of \$1.0 million is being carried forward to 2014/15. A full list of capital carryforwards can be found in the Proposed Carryforward Column of the Ten Year Capital Expenditure Programme on Section 2 page 152.

Capital Expenditure Budgets

Revised timings and costs have been incorporated into the budget for the Developer Contribution Reserve Mosgiel East Project.

A budget has been included for the Wall Street development.

Forsyth Barr Stadium 2014/15 budget

An interim solution for the 2014/15 financial year was approved by the Council consisting of:

1. A payment to DVML for a one-off call on capital of \$2.271 million in June 2014. \$1.771 million of this to be used to repay DVML debt and the balance to be used to fund the 2104/15 cash shortfall.
2. A payment to DVML of an annual call on capital of \$715, 000 per annum for the 2014/15 year.

The ongoing budget for DVML would depend on the outcome of the Stadium review which will be completed during 2014.

Debt and Debt Servicing Assumptions

A review of the budget for cash, debt and overall liquidity has been undertaken and as a result debt has been reduced by \$15 million. In addition, the interest rate assumption has been reviewed based on the level of debt forecast and current interest rates. As a consequence, the average interest rate assumption for the 2014/15 year has been increased from 7% to 7.3% per annum.

DCHL

The level of dividend income to be received from DCHL has been reduced by \$4.5 million from the 2015/16 year onwards.

St Clair Seawall

The Council has endorsed the interim risk management plan for the St Clair sea wall.

New funding of \$95,000 is allocated in the 2014/15 Annual Plan for the interim risk management plan fixed costs, provided by an approved Transportation unspent operational expenditure carry forward from 2013/14. Ongoing funding for St Clair sea wall operational costs and any capital interventions will be considered through the 2015/16 LTP process.

South Dunedin Community Complex Shop Front Proposal

The Council has resolved not to proceed with the temporary 'shop front' library proposed in the draft annual plan given the higher than expected budget requirements for this initiative. Staff are to continue to refine options for establishing a South Dunedin Community Complex including a library, in a heritage reuse building in South Dunedin and prepare a report in time for consideration in the 2015/16 Long Term Plan.

Energy Plan and 'Invest to Save' Projects

Civic Energy Efficient Lighting Upgrade – unspent funding of \$160,000 which was allocated in 2013/14 to an 'invest to save' lighting upgrade project for the city library and the civic centre, is to be carried forward plus an additional \$65,000 of funding to enable the completion of the Civic Centre component of this project.

The Council also advocates to the Grow Dunedin Partnership that a proportion of the Economic Development Strategy project budget be allocated for early implementation of the Energy Plan in the second half of 2014/15.

Funding of Invest to Save Projects – The Council has approved the allocation of \$50,000 to the Chief Executive Officer's budget for investigative work for in-house 'invest to save' initiatives, including energy projects.

Conversion of water heating at Moana Pool from LPG to wood chip had been initially assessed as a viable 'invest to save' project, and a Request for Proposal process for alternatives to LPG water heating at Moana Pool is to be undertaken.

Smokefree Policy Implementation

The Smokefree policy adopted in April 2014 will be implemented using existing budgets to apply policy actions, including signage in playgrounds, parks and reserves, provision of information for events, clauses for inclusion in property leases from 1 July 2014 and provision of healthy workplace measures in council facilities.

Resourcing of the Environment Strategy

\$20,000 has been allocated to the preparation of an Environmental Strategy, funded from the \$455,000 unspent budget from the 2013/14 year, which was not approved for carrying forward.

Economic Development Unit budgets

The Council approved the following changes to Economic Development Unit's budget for 2014/2015 and out years:

- a) The surplus from the Business Incubation budget of \$50,000 is allocated to Economic Development Strategy (EDS) Project's budget.
- b) The surplus from the Student Entrepreneurship budget of \$25,700 is allocated to EDS Projects' budget.
- c) The EDU operational budget for Other Consultancy of \$47,500 is reallocated to EDS Projects' budget.
- d) That the three above sums amounting to \$123,200 be reallocated to the EDS contestable funding pool to be used for projects that implement the Economic Development Strategy with clear reporting direct to the Grow Dunedin Partnership Steering Group."

The Council notes the Grow Dunedin Partnership - Update - May 2014 as a satisfactory response to the Economic Development Committee's request for further information prior to finalising the 2014/15 budget allocation for the Grow Dunedin Partnership led EDS projects and accepts that sufficient governance arrangements have been put in place.

Private Drainage Targeted Rate

The Council has introduced a new targeted rate for a period of 10 years from 1 July 2014 to recover the cost of connecting the property at 26 Bay Road, Warrington, to the public sewer system.

Changes to Fees and Charges

The following changes have been made to correct errors and omissions and to reflect Council decision-making:

Animal Services - corrections have been made to the following fees:

- Penalty Fee for dangerous dogs - this was incorrectly shown as \$66 and has been corrected to \$68
- The Selected Owner Site visit fee was shown in wrong fee category and has been moved to the Other Fees category.

Parking Enforcement - Towage Fees - these fees which are set by statute, under the Transport (Towage Fees) Notice 2004 have been updated to show GST at 15%.

Waste Management - Solid waste Charges

The schedule of fees has been updated to reflect the decision not to install a second weighbridge at the Green Island Landfill. The fees that would have been applicable to a second weighbridge that were included in the Draft Annual Plan have been removed.

Voluntary Targeted Rate Schemes

Earthquake Strengthening of Heritage Buildings - There are not expected to be any applications for this funding during the 2013/14 year. It is proposed to remove the 2013/14 loan funding, associated debt servicing costs and targeted rates from the budgets. Ongoing budgets for the scheme from the 2014/15 year will remain in place.

Warm Dunedin - the Council has resolved to continue the Warm Dunedin Scheme for 2014/15 year with a review before consultation on Long Term Plan 2015/16.

Changes from the 2012/13 – 2021/22 Long Term Plan

The Long Term Plan 2012/13 – 2021/22 (LTP) represents the Council's intentions for the ten-year period from 2012/13. The LTP contains the Financial Strategy for the ten-year period and states the Council's self-imposed limits on overall rates increases, borrowing and debt servicing.

The Annual Plan for 2014/15 extends the financial forecasts through to 2023/24 and show the outcome of reviews of operational and capital expenditure budgets that were carried out to ensure that proposed budgets for 2014/15 fall within the limits stated in the Financial Strategy in the LTP.

Changes from the information stated in the LTP that do not require consultation in the 2014/15 Annual Plan

The 2014/15 Annual Plan contains structural changes to city marketing services which were initially consulted on in the 2013/14 Annual Plan and do not require further public consultation. They are noted here as they represent a change to the structure of service delivery stated in the LTP. The Council is continuing to deliver city marketing services.

Restructuring of existing City marketing functions and organisation structures	Activity/Budget Affected	Location of further information	
		Section	Page Reference
Disestablishment of the Tourism Dunedin Council Controlled Organisation, winding up of the Tourism Dunedin Trust and establishment of "City Marketing Agency" council activity. This agency is named Marketing Dunedin	Tourism Dunedin Marketing Dunedin	1	7
Transfer of budget line for City Marketing from the Council Communications and Marketing activity to Marketing Dunedin	Council Communications	1	8
Changing the name of the Council Communications and Marketing activity to Council Communications	Council Communications	1	8

Changes from the information stated in the LTP made in the 2014/15 Annual Plan

Changes from the information stated in the LTP made in the 2014/15 Annual Plan are summarised below and are noted in each section of the plan, as they occur:

Summary of Changes Made

Changes Made in 2014/15	Activity/Budget Affected	Location of further information	
		Section	Page Reference
Reallocation of existing Economic Development Unit budget allocations increasing the Economic Development Strategy Project Fund to \$518,200	Economic Development Unit	1	6
The Council develops a socially responsible investment policy for the Waipori Fund	Waipori Fund	1	11
CCTV component to be added to Harrop Street 24 hour toilet project using existing budget	City Property – Operational	1	15
Forsyth Barr Stadium: - A payment to DVML in the 2013/14 year by way of a one off call on capital of \$2.271 million to repay debt and balance the operational cash shortfall in the 2014/15 year. - Payment to DVML of an annual call on capital of \$715,000 in the 2014/15 year. This is combined with the \$725,000 annual payment, previously for debt repayment, to give an annual ongoing payment to DVML of \$1.440 million.	Forsyth Barr Stadium	1	16



Changes Made in 2014/15	Activity/Budget Affected	Location of further information	
		Section	Page Reference
The level of dividend income from DCHL is reduced by \$4.5 million from the 2015/16 year	Investment Account	1	17
Provision of a budget of \$95,000 for an interim risk management plan for the St Clair Seawall	Transportation Planning and Operations	1	25
Provision of a budget of \$150,000 for completion of further work on Public Transport Governance	Transportation Planning and Operations	1	26
Portobello Road and Harington Point Road Improvements, options for the order completion of this project were consulted on with the public. The preferred option is included in the 2014/15 capital expenditure budget and is slightly changed from what was originally included in the LTP. Staff are investigating options for fast tracking sections of the project.	Transportation Planning and Operations	1	26
Reduction in capital expenditure on the Tahuna Wastewater Treatment Upgrade – Bio-Solids Project.	Wastewater	1	56
Deferral of \$150,000 capital expenditure on Green Island Landfill Gas Collection project to offset the negative cashflow	Solid Waste	1	69
An additional \$238,000 added to existing budgets for assistance to private sector reuse of heritage buildings	City Development	1	77
Revision of the Rates Relief for Heritage Reuse Policy	City Development	1	78
Additional funding for the Rates Relief for Heritage Reuse Policy for a “rates freeze” of \$64,000 in 2014/15 and \$100,000 from 2015/16 onwards, initially for the former Chief Post Office building	City Development	1	78
Revision of the Rates Relief for Development Policy	City Development	1	79
Renewal of the following Civic Grants for the 2014/15 year only:	Events and Community Development	1	93
• Dunedin Citizens Advice Bureau • Victim Support • Keep Dunedin Beautiful – Hanging Baskets • Keep Dunedin Beautiful – Murals • Community Accounting Centre • Blue Oyster Gallery • Community Patrols (North and South Dunedin and Mosgiel) • Dunedin Night Shelter Trust • City of Dunedin Choir • Mayfair Trust Theatre • Neighbourhood Support • Sports Hall of Fame	Council Grants	5	296
Any new civic grant applications will be required to complete a Civic Grant application form and, if successful, be approved for one year only			



Changes Made in 2014/15	Activity/Budget Affected	Location of further information	
		Section	Page Reference
New or additional grants made following consideration of submissions, for 2014/15 only:	Events and Community Development	1	93
• Basketball Otago	Parks and Reserves	1	116
• Brockville Community Support Trust	Council Grants and Service Level Agreements	5	296
• Ignite Consultants			
• Methodist Mission			
• Mountain Bike Otago			
• Otago Museum			
• Orokonui Ecosanctuary			
• Otago Youth Orchestra			
• Southern Sinfonia			
• Surf Life Saving			
Development of a shared Service Level Agreement (SLA) between the DCC and the Otago Theatre Trust	Events and Community Development	1	94
Provision of a budget of up to \$30,000 to a community-owned Trust to investigate the establishment, ownership and operation of a new Mosgiel Pool Facility in partnership with the DCC and the community	Aquatic Services	1	114
Provision of funding of up to \$50,000 for further investigation of Moana Pool access constraints and capacity enhancement options	Aquatic Services	1	114
Resourcing for ongoing development of potential in-house energy efficiency improvements, 'invest to save' options and implementation of the Energy Plan. This includes carryforward funding of \$160,000 from 2013/14 and new funding of \$65,000 for the completion of the upgrade of lighting in Civic Centre	Corporate Policy Team	1	123
Provision of \$50,000 per annum for two years for investigative work into in house 'invest to save' options	Corporate Leadership	1	123
Provision of a budget of \$20,000 to resource the development of the environmental strategy	Corporate Policy Team	1	123
Provision of funding of \$22,000 for investigative work around food and resilience and to improve the coordination of existing food work between Council activities	Corporate Policy Team	1	123
Adoption of a Revised Development Contributions policy	Resource Consents (and other activity budgets)	4	224
Repayment of debt of \$346,000, against the Dunedin Chinese Garden Loan	Civic Leadership	1	96
Debt and Debt Servicing Assumptions – a review of the budget for cash, debt and overall liquidity has been undertaken and as a result debt has been reduced by \$15 million	Forecast Financial Statements	2	130
Proposed changes to the Capital Expenditure Programme are summarised in Section 2, after the Ten-Year Capital Expenditure programme	Ten-Year Capital Expenditure Programme	2	168

Changes Made in 2014/15	Activity/Budget Affected	Location of further information	
		Section	Page Reference
Changes to Fees and Charges are proposed for the following areas:	The Schedule of Fees and Charges for all Council activities can be found in Section 5		
Alcohol Licensing – the structure of statutory fees was altered under the Sale and Supply of Alcohol Act 2012 and the Alcohol Regulatory and Licensing Authority (ARLA) which has new regulations in effect from 19 December 2013. The new fee structure has increased the revenue generated by licensing fees	Regulatory Services	1	40
Animal Control – increase to the fee for, and inclusion of penalty charge for late payment of dangerous dog fees, inclusion of an adoption fee	Regulatory Services	1	40
Aquatic Services – 50c increase in Toddler Time fee, group fitness fees introduced, St Clair Hot Salt Water Pool fees increased to match Moana Pool fees	Aquatic Service	1	114
Botanic Garden – fees for hall hire removed as facilities are no longer provided	Botanic Garden	1	115
Building Services – fee for electronic copying of documents introduced, fees increased for residential property information requests, property reports, work on private foul and stormwater drains in common, after hours building and drainage inspection, Building Warrant of Fitness, building compliance under the Sale of Liquor Act, certification for public use, general building consent charges including hourly rate and inspection fees, building consent charges for residential and commercial building, infringement offences and failure to comply with consents	Regulatory Services	1	40
Cemeteries – all fees increased by 2%	Cemeteries and Crematorium	1	92
Citipark – amendment of the leased off-street carpark lost/replacement card fee	Citipark	1	32
City Planning – increases in deposits payable for land use planning and subdivision activities, fee for print copies of District Plan deleted as this is available on-line and free only, increases in processing and consent monitoring costs	City Development and Resource Consents	1	76
Environmental Health – changes to the following fees to align with hourly rate: licensing audit of base kitchens, offensive trades, hawkers and mobile shops non-food. Introduction of low-risk category for mobile shop fees	Regulatory Services	1	40
Land Information Memorandum (LIM) fees increased	Business Information Solutions	1	123
Libraries – revision of publicly available bindery services, changes to DVD and CD rental charges to reflect borrowing trends	Libraries	1	103
Parking Enforcement – Parking permit and skip fees decrease, increases in fees for residents' parking permits, commercial use of footpath for display of goods, construction permits involving relocation of pay and display machines, and monthly hire. Correction to GST component of Towage Fees	Parking Enforcement	1	33
Parks and Reserves – sports grounds – increase of 2% for all fees	Parks and Reserves	1	117
Waste Management– landfill fees adjusted following the decision not to install a second weighbridge at the Green Island Landfill.	Solid Waste	1	69



Changes Made in 2014/15	Activity/Budget Affected	Location of further information	
		Section	Page Reference
Transportation – Increases in annual encroachment on road reserve and road stopping fees. Introduction of an administration fee for encroachments	Transportation	1	25
Trade waste – increases in fees for compliance monitoring, re-inspection and consent breaches	Wastewater	1	56
Water – increase in charges for disconnection of water supply, annual charge for a hydrant standpipe and the central water scheme tariff for water sold by meter	Water Supply	1	49
Changes to Significant Forecasting Assumptions:			
Changes to Corporate Assumptions			
<i>External Factors – Borrowing Costs</i> The interest rate has been increased from 7% to 7.3%	Significant Forecasting Assumptions (impacts Capital Expenditure budgets)	2	177
<i>Funding Sources: New Zealand Transport Agency Subsidy:</i> - Level of Uncertainty rating for the risk “that subsidy level is reduced in outward years” increased from medium to medium-high - Subsidy rate information updated for 2014/15 year - Text added regarding the NZTA Financial Assistance Rate review	Significant Forecasting Assumptions (impacts Transportation budget)	2	179
<i>Funding Sources: Returns from DCHL, Waipori Fund, Investment Property and Green Island Landfill</i> Green Island Landfill added to this grouping and the Level of uncertainty raised from Low to Medium	Significant Forecasting Assumptions (impacts Solid Waste budgets)	2	179
<i>Forsyth Barr Stadium – Debt Servicing Plan</i> The Level of Uncertainty has been changed from Low to Medium due to the draft Stadium budget. This has prompted a review of the Stadium operating model.	Significant Forecasting Assumptions (may impact Forsyth Barr Stadium budget)	2	178
<i>Forsyth Barr Stadium – DVML Operating results</i> The Level of Uncertainty rating has changed from Low to Medium due to the draft Stadium budget. This has prompted a review of the Stadium operating model.	Significant Forecasting Assumptions (may impact Forsyth Barr Stadium budget)	2	178
<i>Demographics – Population Growth Projection</i> Note added regarding new growth projections based on the 2013 census not yet being available and the basis for growth projection in the draft Revised Development Contributions Policy	Significant Forecasting Assumptions (may impact all budgets)	2	174
Changes to Activity Level Assumptions			
<i>Roading and Footpaths</i> New assumption added for the St Clair seawall	Activity Level Assumption (may impact Transportation budget)	2	181

Format of Financial Statements

The group activity Financial Statements in Section 1 show forecast budgets for three years 2014/15 – 2016/17, as well as the budgets for 2013/14. The group activity Funding Impact Statements contain two additional columns stating the budget specified for the 2014/15 year in the LTP and the variance between this and the budget for 2014/15.

The Financial Statements in Section 2 show forecast budgets for the ten-year period and the budgets for the 2013/14 year. The Funding Impact Statement in Section 3 now shows three years of budgets for 2014/15 to 2016/17, as well as the budget for 2013/14, two additional columns stating the budget specified for the 2014/15 year, in the LTP, and the variance between this and the budget for 2014/15 are also shown.

Summary of Changes made to the LTP in the 2013/14 Annual Plan

Changes Made in 2013/14	Activity/Budget Affected	Location of further information in the 2013/14 Annual Plan	
		Section	Page Reference
Allocation of up to \$50,000 in 2013/14 towards the Te Rauone Breakwater project	Parks and Reserves	1	121
Allocation of up to \$90,000 in 2013/14 towards the Central City Heritage Fund	City Development	1	76
Allocation of up to \$10,000 in 2013/14 for possum control on the Otago Peninsula	City Development	1	77
Continuation of the Warm Dunedin Targeted Rate Scheme into the 2013/14 year due to a delay in starting the 12-month trial	City Development	1	77
Establishment of an Events Attraction Fund of \$400,000 per annum to secure major events at the Stadium (funded from existing Council budgets, with no additional cost to the ratepayer)	Economic Development	1	4
	Tourism Dunedin	1	5
	Forsyth Barr Stadium	1	17
Provision of an additional \$1 million per annum to Dunedin Venues Limited to accelerate debt repayment on the Forsyth Barr Stadium debt	Forsyth Barr Stadium	1	16
Provision of an additional \$725,000 to Dunedin Venues Management Limited (for the next four years) to repay debt relating to relocatable East End seats, a stadium communications and advertising system, and pitch machinery	Forsyth Barr Stadium	1	16
Operational changes to the management of the Dunedin Chinese Garden including the transfer of management to Toitū Otago Settlers Museum	Dunedin Chinese Garden	1	89
	Toitū Otago Settlers Museum	1	91
Transfer of debt servicing costs from Chinese Garden to Civic Leadership	Dunedin Chinese Garden	1	107
	Civic Leadership	1	92
Reduction of the fundraising target for Toitū Otago Settlers Museum redevelopment as a result of savings made during the redevelopment project	Toitū Otago Settlers Museum	1	106
Commitment of the remainder of the Clive Lister Bequest (Reserve Fund) to expansion of the Lister Garden in the Botanic Garden	Botanic Garden	1	119
Provision of operational expenditure of \$50,000 for investigative work for upgrading of buildings and a three-year interest-free advance for boiler repairs at the Gasworks Museum	City Property Miscellaneous	1	14
Reduction in the level of fluoridation of the water supply	Water Supply	1	47
Rocklands Rural Water Supply Scheme transferred to community ownership	Water Supply	1	47
Waikouaiti Landfill is to be converted to a transfer station, with waste being taken away for disposal rather than landfilling on site	Solid Waste	1	68



Changes Made in 2013/14	Activity/Budget Affected	Location of further information in the 2013/14 Annual Plan	
		Section	Page Reference
Civic Grants Moratorium for 2013/14 – no new grants to be made in 2013/14 and existing grants to be rolled over for one year while new criteria for assessing grant applications are developed. As a result of submissions increases were made to two existing grants (Otago Theatre Trust/Regent Theatre and Southern Sinfonia) and a one-off grant was made to Basketball Otago	Events and Community Development Summary of Council Grant	4	241
Revision of Significance Policy to reflect 5 December 2012 amendment of the Local Government Act 2002 (change to the purpose of local government)	Council Significance Policy	2	172
Revision of Significance Policy to reflect 5 December 2012 amendment of the Local Government Act 2002 (change to the purpose of local government)	Council Significance Policy	2	172
Revision of the Policy on remission of rate on land voluntarily protected for conservation to reflect changes in legislation, and to allow remission of rates on areas of land listed in Schedule 25.4 of the District Plan as an Area of Significant Conservation Value	City Development	1	77
Revision of the Council's Strategic Framework, as signalled in the Long Term Plan, including a revised city vision and updated strategic framework has been undertaken	Corporate Support	1	129
Proposed changes to the capital expenditure programme are summarised in Section 2, after the ten-year capital expenditure programme	Ten-year capital expenditure programme	2	155
Changes to fees and charges are proposed for the following areas:	The schedule of fees and charges for all Council activities can be found in Section 4		
• Animal Control – registrations for pet dogs increased	Regulatory Service	1	32
• Building Services – hourly rate for building consent processing increased	Regulatory Service	1	39
• Cemeteries and crematorium – charges increased to cover costs	Cemeteries and Crematorium	1	77
• Landfill – charges increased for commercial	Solid Waste	1	61
• City Library – Dunningham Suite hire fees increased	Libraries	1	86
• Parks and Reserves – facility and sportsground hire charges increased	Parks and Reserves	1	102
• Resource Consents– deposit charges adjusted	Resource Consents	1	70
• Swimming pools – charges increased	Aquatic Services	1	99
• Transport – road corridor access fees increased	Transportation Operations	1	23
• Wastewater – trade waste customer charges reviewed	Wastewater Services	1	48
• Water – metered water charges increased and a new disconnection charge introduced	Water Supply	1	41

Changes Made in 2013/14	Activity/Budget Affected	Location of further information in the 2013/14 Annual Plan	
		Section	Page Reference
Changes to Significant Forecasting Assumptions:			
Removal of the assumption relating to the transfer of ownership of Forsyth Barr Stadium to Dunedin Venues Ltd. This transfer has taken place and the assumption is no longer required	Significant Forecasting Assumptions	2	162
Updating of the Forsyth Barr Stadium – Debt Servicing Plan assumption: removal of “when the final cost and level of debt are known” from the text. The assumption now reads “That the debt servicing plan in place can be met” and the reason and effects of uncertainty for this assumption updated*	Significant Forecasting Assumptions	2	162
Updating of the Forsyth Barr Stadium – DVML Operating Results assumption has had the level of uncertainty for the risk and the reason and effects of uncertainty for this assumption updated.*	Significant Forecasting Assumptions	2	163
Oil Price Volatility – Removed sentence “BERL inflation adjusters for energy costs (petrol and electricity) have been applied to budget estimates from year 2 in the LTP”.	Significant Forecasting Assumptions	2	6
Changes to Activity Level Assumptions			
The assumptions regarding Governance and Management for the Water Supply, Wastewater and Stormwater activities have been removed as the Council resolved during 2012 not to create a Council Controlled Organisation to manage these activities.	Activity Level Assumptions	2	165

**The proposed provision of funding for debt repayment and events attraction funding alter the risk and level of uncertainty for these assumptions*

Format of Financial Statements

The group activity Financial Statements in Section 1 show forecast budgets for three years 2013/14 – 2015/16, as well as the budgets for 2012/13. The group activity Funding Impact Statements contain two additional columns stating the budget specified for the 2013/14 year in the LTP and the variance between this and the draft budget proposed for 2013/14.

The Financial Statements in Section 2 and the Funding Impact Statement in Section 3 show forecast budgets for the ten-year period and the budgets for the 2012/13 year.

Members of Council and Community Boards

Members of Council



Dave Cull
Mayor
H: 476 1050
W: 474 3855
M: 027 434 6917



Chris Staynes
Central
Deputy Mayor
H: 453 6855
M: 021 523 682



David Benson-Pope
Central
H: 454 4136



John Bezett
Central
H: 454 3493
W: 477 9046
M: 027 300 5362



Hilary Calvert
Central
M: 021 407 262



Doug Hall
Central
M: 027 432 0023



Aaron Hawkins
Central
M: 022 100 6634



Mike Lord
Mosgiel Taieri
H: 486 2730
M: 027 438 2097



Jinty MacTavish
Central
M: 021 231 9197



Andrew Noone
Waikouaiti Coast-Chalmers
H: 465 7157
M: 027 430 1727



Neville Peat
Central
H: 478 0803



Richard Thomson
Central
H: 454 5771
W: 477 5510
M: 027 224 5739



Lee Vandervis
Central
H: 467 5272
M: 021 612 340



Andrew Whiley
Central
H: 454 2262
W: 455 0565
M: 027 465 3222



Kate Wilson
Mosgiel Taieri
H: 464 3797
M: 027 443 8134

Community Board Members

<i>Chalmers</i>	Steve Walker (Chair) H: 472 8409	Mel Aitken M: 021 190 5754	Peter Cole H: 472 7505 M: 021 025 42108	Trevor Johnson H: 471 0632 M: 027 284 8611	Ange McErlane H: 472 7873 M: 027 438 0601	Raewynne Pedofski H: 472 8551 W: 472 7789 M: 027 201 4386	Cr Andrew Noone H/W: 465 7157 M: 027 430 1727
<i>Mosgiel-Taieri</i>	Bill Feather (Chair) H: 489 5842 M: 027 598 1011	Blackie Catlow H: 486 1102. W: 489 4456 M: 027 489 4456	Martin Dillon H: 489 5277 M: 027 433 7800	Sarah Nitis H: 484 7632 M: 027 5433 903	Maurice Prendergast H: 489 8612. M: 027 4345 545	Mark Willis H: 489 4531 M: 021 990 032	Cr Kate Wilson H: 464 3797 M: 027 443 8134
<i>Otago Peninsula</i>	Christine Garey (Chair) H: 478 1133 M: 027 447 8876	Lox Kellas H: 478 0209 M: 027 248 9789	Hoani Langsbury H: 478 0906 W: 478 0352 M: 0274 306 025	Christine Neill H: 478 0878 M: 027 223 4824	Paul Pope H: 478 0630 M: 027 466 8446	Edna Stevenson H: 478 0543 M: 027 478 0543	Cr Neville Peat H: 478 0803
<i>Saddle Hill</i>	Scott Weatherall (Chair) H: 481 1766 M: 027 440 4700	Pam Jemmett H: 489 0453, W: 479 8447 M: 027 452 4199	Keith McFadyen H: 481 1333 M: 027 444 8913	John Moyle H: 488 0651 W: 488 2317 ext 5 M: 027 230 7779	Leanne Stenhouse H: 481 1400 M: 021 117 5195	Jonathan Usher H: 489 8681 M: 021 462 442	Cr Andrew Whiley H: 454 2262 W: 455 0565 M: 027 465 3222
<i>Strath Taieri</i>	Barry Williams (Chair) H: 464 3718	Russell Anderson H: 489 1470 M: 027 224 8034	Bevan Dowling H: 03 444 4745	Karen Dunn H: 464 3176 M: 021 0843 8832	Noel Matthews H: 464 3755 M: 027 251 0049	Joan Wilson H: 464 3473 M: 027 454 3620	Cr Mike Lord H: 486 2730 M: 027 438 2097
<i>Waikouaiti</i>	Gerard Collings (Chair) H: 465 7604 W: 470 7494 M: 027 484 8800	Mark Brown H: 482 2833 W: 482 2011	Alasdair Morrison H: 482 2505 M: 027 435 4384	Richard Russell H: 465 7663 M: 021 444 421	Tracey Scurr H: 465 8204 W: 465 7953 M: 027 497 8032	Geraldine Tait H: 482 2517 M: 021 217 5492	Cr Andrew Noone H: 465 7157 M: 027 430 1727



St Paul's Cathedral

Section 1: Group of Activities

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Introduction

This section of the 2014/15 Draft Annual Plan describes the Council's activities, their relationship to community outcomes, how their performance will be measured and financial information for each activity.

Activity Group Structure

The Council's activities are divided into 11 groups of activities relating to the community outcomes that they primarily contribute to. The chart below shows this structure:

Community Outcome	Group of Activity	Activity	
A sustainable and resilient city	A Thriving and Diverse Economy	Economic Development and City Promotion	Economic Development Marketing Dunedin Council Communications Dunedin Centre Visitor Centre Investment Account Waipori Fund City Property Investment City Property Management City Property Miscellaneous City Property Operational Forsyth Barr Stadium
	A Connected City	Roading and Footpaths	Transportation Planning and Operations Citipark Parking Enforcement
	A Safe and Healthy City	Personal Safety	Regulatory Services Civil Defence and Rural Fires
		Water Supply	Water Production
		Sewerage and Sewage	Wastewater
		Stormwater	Stormwater
		Solid Waste	Solid Waste
	A Distinctive Built Environment	City Planning	City Development Warm Dunedin Resource Consents
	A Valued and Protected Natural Environment		
	A Supportive Community	Community Development and Support	Cemeteries and Crematorium Events and Community Development Housing Civic Leadership and Administration
	A Vibrant and Creative City	Museums, Libraries and Art Gallery	Dunedin Public Libraries Dunedin Public Art Gallery Toitū Otago Settlers Museum Dunedin Chinese Garden Otago Museum Levy
	A City of Learning		
	An Active City	Sport, Recreation and Leisure	Aquatic Services Botanic Garden Parks and Reserves



Changes made to the Activity Group Structure since the Long Term Plan was adopted

There have been some internal changes made within the activity group structure:

1. In the Economic Development and City Promotion Group, the Marketing Dunedin activity has replaced Tourism Dunedin. This change is explained on page 7. Since the draft plan was published the City Marketing Agency has been renamed Marketing Dunedin. The Council Communication and Marketing Activity has been renamed Council Communications.
2. In the Personal Safety Group, Development Services have been renamed Regulatory Services and within that group Building Control has been renamed Building Services, Liquor Licensing has been renamed Alcohol Licensing, Environmental Health has been renamed Health Licensing and Animal Control has been renamed Animal Services. These changes reflect the nature of the work undertaken by the activities concerned.
3. In the Events and Community Development group, the Civic Leadership activity has been merged with the Administration activity (which is a Corporate Support activity) from 1 July 2014 as there are shared responsibilities and synergies between the two activities. The merged activity is named Civic Leadership and Administration and remains in the Events and Community Development group.
4. There has been some restructuring of budgets within the Events and Community Development group and the Sport, Recreation and Leisure Group of activities:
 - Responsibility for community and recreation services grants and service level agreements has been realigned, with Events and Community Development now responsible only for events grants, civic grants, community partnerships and related service level agreements. Parks and Reserves now manage all recreation-related grants and service level agreements.
 - Parks and Reserves now hold an administration budget constructed from the related budget lines in Parks and Recreation, Botanic Gardens, Cemeteries and Crematorium, and Recreation Planning. Parks and Reserves have an administrative management role in these three activities and this is now reflected in the budget.

The changes made do not impact the overall group of activity structure and have been made to better align internal budgets and work programmes.

5. The Council has a number of Corporate Support activities that provide technical and administrative support for the key delivery activities of the Council. There have been changes made within this group as a result of executive team restructuring:
 - The Administration Services activity which provides administrative support to all Council activities, such as secretarial services and photocopying, has been merged with the Civic Leadership activity from 1 July 2014 as there are shared responsibilities and synergies between the two activities.
 - The Business Improvement activity has been disestablished and the workstreams from this activity transferred to the Corporate Policy Team
 - Energy management responsibilities have transferred from Corporate Leadership to the Corporate Policy Team.
6. A major review of the Water, Wastewater and Stormwater group of activity budgets has been completed. This resulted from a review and restructuring of the Water and Waste Services activity.
7. The general rates included in each group activity section are shown prior to the impact of any dividend income (general rate contribution). The dividend income was offset against external revenue in the 2012/13 – 2021/22 Long Term Plan and the 2014/15 Annual Plan. This approach has been changed in the 2014/15 Annual Plan, no adjustment is made to external revenue. The general rate income continues to show the amount prior to the impact of dividend income. As a consequence, the group activity statements show an increase in cash. This increase in cash and the reduction in general rates, due to the dividend income, are made for the overall Council Forecast Financial Statements and the overall Council Funding Impact Statement. The amount of the general rate contribution, and a reconciliation of general rates across the group of activities is provided on page 142.



Content and Format of Group and Activity Information

The introduction to each group of activities contains a standard set of information for the group:

- A list of activities within the group
- A brief description of how the group contributes to community outcomes

The following information is provided for each activity in the group:

- The reason the Council provides this service
- How performance will be measured
- Variations from services levels stated in the Council's Long Term Plan for 2012/13 – 2021/22
- Changes to the cost of service delivery
- Information about items relating to the activity that the Council wishes to consult on with the community

The template used for stating service performance information for each activity is described below:

Level of Service: Description of the level of service provided to residents						
Performance Measure:	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
This is how we measure our performance against the service level stated at the top of the chart.	Indicates where the data used to measure performance comes from	Shows the actual result for 2011/12 year from the 2011/12 Annual Report	Shows the actual for 2012/13 year from the 2012/13 Annual Report	Shows the target for the 2013/14 year from the 2013/14 Annual Plan	Shows the proposed service target for the 2014/15 year	Describes any variation from the service performance stated in the Council's Long Term Plan for 2012/13 – 2021/22

Economic Development and City Promotion

The Council's Economic Development and City Promotion activity group consists of the following activities:

- Economic Development Unit
- Marketing Dunedin
- City Property Investment
- Visitor Centre
- Waipori Fund
- Investment Account
- Dunedin Centre
- City Property Operational
- Forsyth Barr Stadium
- Council Communications
- City Property Miscellaneous

Contributions and Outcomes

These activities primarily contribute to the “Thriving and Diverse Economy” outcome and associated city-wide priorities.

Outcome	Vision	Priorities
A Thriving and Diverse Economy	Dunedin has an ambitious, prosperous, diverse and resilient economy that builds on its strengths.	A city that grows businesses and industries through added value/productivity. A city that encourages employment opportunities for everyone. A city that actively attracts visitors, skilled staff and entrepreneurs and investors. A city that encourages creativity, research, and entrepreneurial excellence. Alliances between local businesses, community, education and research providers offer mutual benefit.

Community Outcome Indicators this Activity Group contributes to and monitors:

Indicator	Target	Actual 2011/12	Actual 2012/13	Data Source	Council Role
Percentage growth in Dunedin's average hourly earnings compared with the national average	Annual improvement	-2.95%	-2.83%	Quarterly Employment Survey	The Council's main role is as a joint provider working in partnership with other agencies to: Promote the city, attract visitors and migrants (Tourism Dunedin, Dunedin Centre, Dunedin Venues Management Limited (DVML) and the Forsyth Barr Stadium, Visitor Centre, Council Communications and Marketing) Encourage and support business, job growth and entrepreneurial activity (Economic Development Unit)
Percentage growth in labour productivity of Dunedin industries compared with the national average	Annual improvement	0.8%	0.0%	BERL	
Percentage growth in FTE's in Dunedin compared with the national average	Annual improvement	-1.53%	-1.88%	Quarterly Employment Survey	
Visitor Nights	Increase or maintain previous year's result	872,167	788,429 (a decline of 9.6%)	Stats NZ	



Economic Development Unit

The Economic Development Unit seeks to positively influence the creation of jobs and wealth, and the improvement of quality of life, in Dunedin.

Why do we provide this service?

To encourage conditions for business that result in growth above the national average for: wages and salaries; business activity; industry productivity; and job growth across sectors supported by the Economic Development Unit

How do we measure performance?

Level of Service: Description of the level of service provided to residents						
Performance Measure:	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Percentage of clients satisfied with the work of the Economic Development Unit	EDU Client satisfaction Survey	70%	66%	≥80%	≥80%	
Percentage of residents satisfied with the Economic Development Unit	ROS	23%	19%	≥30%	≥30%	

Changes to Service Levels

There are no changes to service levels from those shown in the 2012/13 – 2021/22 Long Term Plan.

Based on a report to the 2014/15 Annual Plan Deliberations on Economic Development Strategy Projects Budgets, the Council approved the following changes to Economic Development Unit's budget for 2014/2015 and out years:

- The surplus from the Business Incubation budget of \$50,000 is allocated to Economic Development Strategy (EDS) Project's budget.
- The surplus from the Student Entrepreneurship budget of \$25,700 is allocated to EDS Projects' budget.
- The EDU operational budget for Other Consultancy of \$47,500 is reallocated to EDS Projects' budget.
- That the three above sums amounting to \$123,200 be reallocated to the EDS contestable funding pool to be used for projects that implement the Economic Development Strategy with clear reporting direct to the Grow Dunedin Partnership Steering Group.

This brings the total budget for the EDS project fund to \$518,200.

These budget changes allow funding for the Dunedin Digital Office and the Business Internship Programme (Sexy Summer Jobs) to be provided from the EDS Projects Budget.

The Council also advocates to the Grow Dunedin Partnership that a proportion of the Economic Development Strategy project budget, be allocated for early implementation of the Energy Plan in the second half of 2014/15.



Marketing Dunedin

This activity replaces the Tourism Dunedin Council Controlled Organisation (CCO) and confirms the Council decision (agreed in principle in May 2013) to bring the marketing functions for the city into a single marketing agency. This is the outcome of an 18-month-long city marketing review process arising from the Economic Development Strategy. The DCC has now disestablished the Tourism Dunedin CCO and Trust and establishes Marketing Dunedin from 1 July 2014.

Background and Summary of Decision-making

The Council's Economic Development Strategy included an action that the Council investigates establishing a single city-marketing agency that co-ordinates tourism, events, investment, skills and migrant promotion and attraction efforts. The aim is to improve marketing outcomes for the city and ensure better alignment of marketing outcomes, and deliver good value for money.

The Council consulted in its 2013/14 Annual Plan on one possible option for achieving this objective: namely restructuring the functions of tourism marketing, city brand marketing, and the Visitors' Centre (i-SITE) into a reshaped Tourism Dunedin. The reshaped organisation was to be responsible for marketing and promoting Dunedin to a wider audience, as well as co-ordinating sales to tourists and other new arrivals to the city currently undertaken by the i-SITE/Visitor Centre.

The feedback indicated there was strong support for the principle of merging marketing functions, simplifying structures and aligning marketing messages, through creating a single marketing agency or arrangement. However, it was decided that expanding the remit of Tourism Dunedin would not achieve the desired outcomes for the city. The proposal to move the i-SITE outside Council control received little support.

Considerable work has been undertaken over the past 12 months to identify the optimum form of the new agency. Two main options were considered by a Steering Group of key stakeholders, who were advised by a University of Otago-based marketing specialist:

- i) establishing a purpose-designed CCO to deliver the combined marketing portfolio; and
- ii) delivering the combined marketing functions "in-house" within the Council.

Following consideration of this work, the Council decided in January 2014 that the current tourism-focused CCO, Tourism Dunedin, be disestablished and an in-house marketing agency be established. The marketing agency will have responsibility for marketing for the city for the key sectors of tourism, business and education. The agency would deliver all of the functions currently provided by Tourism Dunedin, but working across all three key sectors. It will also include the bidding function for major events. The agency will be guided by a skills-based Advisory Board with marketing expertise, which would have oversight of the work of the agency under delegated authority. The new agency will be established on 1 July 2014.

Structure and Role

Further restructuring has taken place within the DCC economic development and city promotion group of activities since the Draft Annual Plan was published. A group management structure has been established that comprises Marketing Dunedin, the Economic Development Unit and the i-SITE and is named Enterprise Dunedin. These three activities will remain as separate activities for annual plan and budget purposes, but will operate as a group with responsibility for the delivery of Dunedin's Economic Development Strategy with the Grow Dunedin Partnership, including co-ordinating marketing initiatives for tourism and education and attracting investment and skilled migrants. The benefit of creating a single group is that it will enable staff to work more closely together and achieve better outcomes for the city. A Director for the Enterprise Dunedin grouping will be appointed in mid-2014 and further work associated with establishment of the new grouping and Marketing Dunedin is expected to take place at the beginning of the 2014/15 year.

Budget Provision

The budget assumption is that the new arrangements must be delivered within existing budgets which consist of the 2013/14 budget for Tourism Dunedin transferred to the new agency together with \$100,000 for destination marketing previously managed by Council Communications and Marketing.

How do we measure our performance?

A service performance framework will be developed once the Director of Enterprise Dunedin has taken up their appointment, in time to be incorporated into the 2015/16 Long Term Plan performance framework.

Council Communications

Why do we provide this service?

To raise the positive profile of Dunedin and the Council, by communicating the Council's initiatives and assisting the Council's activities in their communications with the community.

How do we measure our performance?

Level of service: council communications meet the needs of residents						
Performance measure:	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Percentage of residents satisfied with information about the council's activities	ROS	41%	67%	≥55%	≥65%	Target revised for 2014/15 from ≥55% to ≥65%
Percentage of residents satisfied with the Council's monthly FYI newsletter	ROS	Not an Annual Plan measure	Not an Annual Plan measure	Not an Annual Plan measure	≥65%	New Annual Plan measure introduced from 2014/15. Previously an Activity Management Plan KPI
Percentage of residents satisfied with the Council's website	ROS	Not an Annual Plan measure	Not an Annual Plan measure	Not an Annual Plan measure	≥65%	New Annual Plan measure introduced from 2014/15

Changes to Service Levels

There are no proposed changes to service levels from those shown in the 2012/13–2021/22 Long Term Plan.

The name of this Activity will change from “Council Communication and Marketing” to Council Communications from 1 July 2014.

Budget Change

One hundred thousand dollars (\$100,000) for destination marketing currently managed by Council Communications and Marketing is transferred to the City Marketing Agency from 1 July 2014.



Dunedin Centre

The Dunedin Centre comprises the Dunedin Town Hall, Glenroy Auditorium, Fullwood Conference Room and a number of other meeting rooms and foyers. The Dunedin Centre is one of New Zealand's largest and most versatile performance, function, and conference and meeting complexes. It is used for community events, and commercial performances and conferences. This facility is now managed by Dunedin Venues Management Limited (DVML), a Council Controlled Organisation.

Why do we provide this service?

To provide a Town Hall and conference centre that meets the needs of citizens and clients and generates acceptable levels of revenue for the Council and visitor spend for Dunedin.

How do we measure our performance?

As the Dunedin Centre is managed by DVML, service performance will be managed under the Statement of Intent for DVML.

Changes to Service Levels

There are no proposed changes to service levels from those shown in the 2012/13–2021/22 Long Term Plan.

The 2013/14 Annual Plan budget assumption was that a service level agreement for the Dunedin Centre would be established between the Council and DVML. This is not now the case and a management agreement has been drafted instead. Please note that this arrangement will be reviewed as part of the wider Stadium review.

Visitor Centre

Why do we provide this service?

To provide Dunedin tourists with an accessible, accurate booking and information service to encourage tourism sales and meet customer expectations.

How do we measure our performance?

Level of Service: The Visitor Centre provides an accessible, accurate tourism information and booking service						
Performance Measure:	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Percentage of external customers satisfied with the Visitor Centre	Internal Survey	93%	92%	≥95%	≥95%	
Percentage compliance with i-SITE VIN Inc audit requirements	External Audit i-SITE	100%	100%	100%	100%	
Percentage eligible staff to hold i-SITE NZ qualification for comprehensive tourism knowledge	Internal Training Analysis	100%	100%	100%	100%	

Changes to Service Levels

There are no changes to service levels from those shown in the 2012/13 – 2021/22 Long Term Plan.



Investment Account and Waipori Fund

Why do we provide this service?

Waipori Fund – To provide the Council with a source of non-rates income by maximising the Fund income while protecting the Fund's capital base, subject to the income needs of the Council, capital growth and investment risks.

Investment Account – To provide the Council with a transparent place where the dividends from Council-owned companies are received, and where differences between actual and planned revenues and expenditures are reported.

How do we measure our performance?

Level of Service: the Waipori Fund achieves the annual target for non-rates income for offsetting against rates requirements						
Performance Measure:	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Cash received	Annual Financial Reporting	\$0.9 m	\$1.0 m	\$3.42 m	\$3.42 m	An increase of \$350,000 from the 2013/14 year

Level of Service: Investment account receives budgeted dividend						
Performance Measure:	Data Source	Actual 2011/12	Actual 2012/13	Target 2012/13	Target 2014/15	Variations from the 2012/13 Long Term Plan
Dividend received from Council-owned companies: (Interest on Shareholders' Advance plus Dividend from DCHL)	Annual Financial Reporting	\$17.95 m	\$10.45 m	\$10.45 m	\$10.45 m	A reduction in dividend income from the 2015/16 year onwards

Changes to Service Levels

There are no changes to service levels from those shown in the 2012/13 – 2021/22 Long Term Plan.

Waipori Fund – Socially Responsible Investment

The Council sought feedback from the community on formally adopting an ethical investment policy for the Waipori Fund in the 2014/15 Draft Annual Plan. Ethical investment is more commonly referred to as Socially Responsible Investing (SRI) and is defined as is any investment strategy which takes into consideration environmental, social and/or governance factors associated with investments. It should be noted that although the Council does not presently have a formalised SRI policy in place, this does not mean that the Council is being unethical with regard to investment of the Waipori Fund. It merely means there is no formal policy in place. The fund manager has already made a decision to avoid direct investment in armaments and tobacco.

A question asking whether the Council should formalise exclusion of direct investment in armaments or tobacco and whether other categories of investment should be similarly excluded, was included in the Draft Annual Plan submission form. 26% of all draft annual plan submitters chose to comment about ethical investment. Analysis of these responses showed

- 84% of respondents were in favour of the Council formally adopting an ethical or socially responsible investment policy.
- 7% of respondents were opposed to the Council formally adopting an ethical or socially responsible investment policy
- 9% of respondents did not take a clear position, noting the difficulties in defining ethical investment and how difficult it would be to satisfy the community on this basis.



Following deliberations on this topic the Council resolved to develop a socially responsible investment policy for the Waipori Fund based on the following criteria:

- Exclusion of direct investment in tobacco, armaments, fossil fuel extraction, gambling and pornography
- The lowest workable materiality threshold for each industry type
- In relation to fossil fuel extraction, in the event a materiality threshold is applied, exclusion of the top 200 companies by proven carbon reserves
- A phased approach to divestment, should it be required to achieve the relevant materiality threshold across excluded industries without promoting undue volatility in the Fund, over no more than two years
- Guiding principles for the Fund Manager, to be applied to reinvestment, which promote exclusion where the activities of the organisations involved:
 - a) would be illegal in New Zealand
 - b) are inconsistent with the United Nations' policies on health and safety, child rights or human rights
 - c) are expected to result in long-term, permanent, detrimental change to the environment.



City Property Investment

Why do we provide this service?

To provide the Council with an assured source of non-rates income and increased asset values. There are dual rationales for the Council's involvement in Investment Property:

Statutory requirement – Dunedin City Endowment Land Act requires the Council to retain the endowment property capital in property.

External non-rates funding – the Council's desire to expand external funding sources to minimise rate burdens on citizens

How do we measure our performance?

Level of Service: The City Property Investment Portfolio generates returns that can be offset against rates requirements

Performance Measure:	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Percentage variance from budgeted dividend	Annual Financial Analysis	Budgeted Dividend	Budgeted Dividend achieved	≥budget \$4.6 m	≥budget \$4.2 m	
Average annual rate of return for the total investment property portfolio (including fair value gains*)	Annual Financial Analysis	95%	38%	≥85%	8%	Measure rewritten following 2012/13 Annual Report Audit Previously "Percentage property portfolio with net rate of return of 8%"
Percentage overall occupancy	Internal Property Records	Not an Annual Plan Measure	97%	≥95%	≥95%	

*Fair value gains are changes in the market value of property across the accounting period

Changes to Service Levels

There are no changes to service levels from those shown in the 2012/13 – 2021/22 Long Term Plan.

Operating expenditure has increased due to increased insurance and building maintenance costs.

Scheduled property sales that will not take place in 2013/14 have impacted operating and interest costs in the 2014/15 year.

Budgets have been updated to reflect the Wall Street development.



City Property Miscellaneous

Why do we provide this service?

To effectively manage a diverse group of properties which are owned by the Council, some of which the community considers valuable to the historic nature of Dunedin's environment.

How do we measure our performance?

Level of Service: Properties are appropriately managed						
Performance Measure:	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Percentage of property assets maintained and developed to the City Property quality standard	Quarterly Analysis of Non-compliance Exceptions	85%	85%	≥85%	≥85%	

Changes to Service Levels

There are no changes to service levels from those shown in the 2012/13 - 2021/22 Long Term Plan.

Operating expenditure has increased due to insurance and building maintenance costs associated with new plant and equipment (Regent Theatre).



City Property Operational

Why do we provide this service?

To provide appropriate property assets to enable the Council to function effectively and efficiently.

How do we measure our performance?

Level of Service: Property Assets utilised by Council services are appropriate

Performance Measure:	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Percentage of operational property leased at market rates	Internal Property Records	85%	85%	≥85%	≥85%	

Changes to Service Levels

There are no changes to service levels from those shown in the 2012/13 – 2021/22 Long Term Plan.

Operating expenditure has increased due to insurance and building maintenance costs associated with new plant and equipment (Dunedin Centre/Town Hall).

St Pauls Cathedral/Harrop Street 24 hour Public Toilet CCTV Coverage

Staff are to include installation of CCTV coverage to cover both the proposed toilet, and the northern face of the St. Paul's Cathedral in the build costs of the Harrop St toilet as requested in a submission received from St Paul's cathedral. The capital cost to Council is to be no more than \$2,500.

Forsyth Barr Stadium

Background

The Council owned the Stadium while it was being built. It is now owned by a Council Controlled Trading Organisation (CCTO), Dunedin Venues Limited (DVL) and operated by another CCTO, Dunedin Venues Management Limited (DVML). DVML also operate the Dunedin Centre under a management agreement with the Council.

Operational Review

The Forsyth Barr Stadium (Stadium) has been operating for more than two years and during that time it has been unable to meet its budget. The draft Statement of Intent for the 2014/15 year onward forecast an annual loss.

In January 2014, the Council endorsed the Chief Executive Officer's intention to conduct a comprehensive review of the Stadium's management and operating model. The review will be carried out by the Council, in conjunction with Dunedin City Holdings Limited (DCHL) and Dunedin Venues Management Limited (DVML).

Ratepayer Contribution

As part of the 2014/15 Annual Plan process, the Council approved a one-off lump-sum payment to DVML as well as additional ongoing funding in the budget, to address an immediate budget shortfall in DVML, as follows:

1. Providing cash, by way of a one-off call on capital, in the 2013/14 financial year of \$2.271 million. This enables the settlement of all DVML's debt in June 2014 and provides additional cashflow. This funding came from debt servicing savings in the Council in the 2013/14 financial year.
2. An annual ratepayer contribution by way of an annual call on capital of \$715k per annum. This was funded by additional rates however the increase in rates was offset by savings in interest expense as the Council has had to borrow less than forecast.

These actions increased the annual ratepayer contribution from \$9.125 million to \$9.840 million per annum in the 2014/15 Annual Plan. However, it was also noted at the time that the \$725k payment included in the 2013/14 Annual Plan for four years only, would be an ongoing payment, pending decisions made after the Stadium review is completed.

These changes were required because the Stadium review was still in progress at the time the 2014/15 Annual Plan budgets were being finalised. They provided sufficient funding for DVML in the 2014/15 year, and enabled the repayment of their debt earlier than originally planned.

A breakdown of the ratepayer contribution is shown in Table 1 below followed by a more detailed explanation of each funding line. Of the \$9.840 million ratepayer contribution, \$7.250 million is for debt servicing (interest and debt repayment) and \$2.590 million is for operational costs.

Ratepayer Contributions – \$ Million per Year	Total	Debt Servicing	Operating
1 Payment by DCHL Group for interest and debt repayment	5.250	5.250	
2 Payment by DCC to DVL for interest and debt repayment	2.000	2.000	
3 Payment by DCC for Community Services	0.750		0.750
4 Payment by DCC to attract events	0.400		0.400
5 Payment by DCC to DVML	1.440		1.440
Total	9.840	7.250	2.590



- 1 An annual amount of \$5.250 million via a reduced dividend from DCHL. The shortfall (reduced dividend from DCHL) means the Council has to collect more general rates. Therefore, rates are \$5.250 million higher. The \$5.250 million paid to DVL is used to make interest and loan repayments.
- 2 An annual amount of \$2.000 million paid directly to DVL to make loan repayments.
- 3 A service level payment of \$750k is paid directly by the Council to DVML in exchange for a range of services provided at the Stadium. These services include promoting and managing events for wider community use at discounted rates.
- 4 An Events Attraction Fund of \$400k per annum to secure major events at the Stadium. This funding is used by DVML, and its expenditure is covered by a Service Level Agreement with the Council.
- 5 An annual amount of \$1.440 million paid directly to DVML. This funding is provided to DVML from the 2014/15 year onwards and was included as an interim solution in the 2014/15 Annual Plan so that the immediate budget shortfall for DVML could be addressed. This payment is made as an annual call on capital. The ongoing nature and/or quantum of this payment is dependent on the outcome of the Stadium review.

In addition to the annual ratepayer contribution, the Council has rating differentials for the Stadium. These are discussed further down on this page.

DVML Debt

At 30 June 2014, the DVML debt was forecast to be \$1.771 million. This debt was raised for the purchase of the East end seats, the Stadium Vision system and pitch machinery. During the 2014/15 budget process, the Council approved an additional one-off payment to DVML that enables this debt to be repaid in full in June 2014. The Council funding came from savings in the Council in the current financial year. These savings were mainly due to savings in interest costs as the Council borrowed less than budgeted.

DVL Debt

When DVL took over ownership of the Stadium it also took over the debt. The total debt transferred to DVL on 31 May 2012 was \$146.6 million. The debt is divided into two loans:

- 1 The first loan of \$29 million will be repaid over 10 years. DVML pays an annual rental income of \$4 million to DVL which provides the funding for DVL to make the annual repayments on this particular loan.
- 2 The second loan of \$117.6 million will be repaid over 18.5 years. Interest and principal repayments on this debt are funded by the \$5.25 million per annum (item 1 in Table 1 on page 16) paid to DVL as an annual subvention payment from a Council-owned company, Aurora Energy Limited. After the impact of tax, this payment equates to DVL receiving \$7.292 million. The Council also pays \$2 million to DVL (item 2 in Table 1).

Note 1: A subvention payment is a tax practice where a payment is made from a profit company to a loss company within a tax group.

Note 2: Changes in interest rates will alter the figures used above.

Rating Differentials

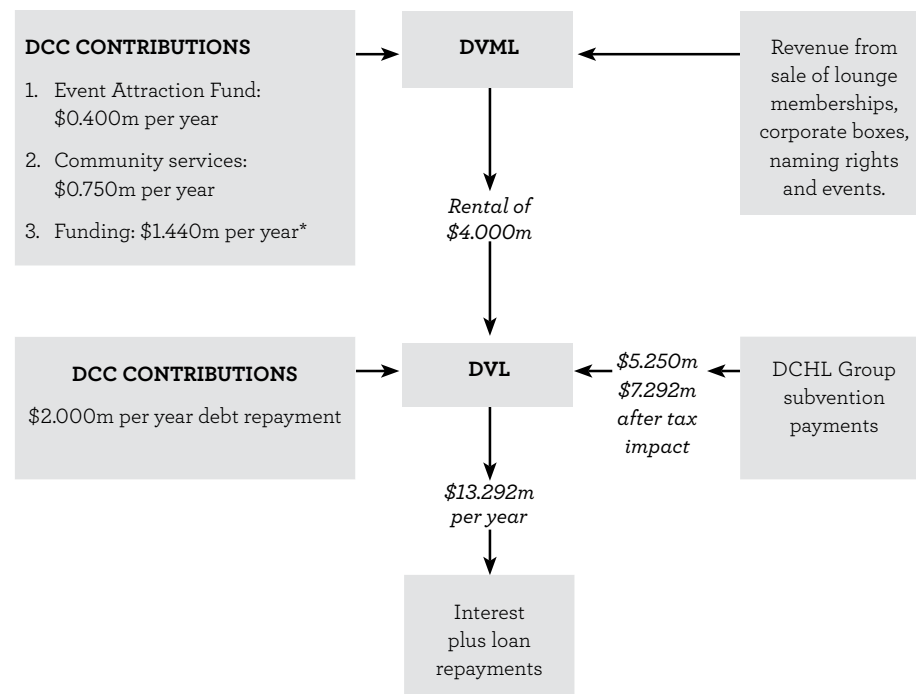
In addition to the annual ratepayer contribution, the Council has rating differentials for the Stadium. The 2012/13 year was the first year the Stadium was included on the Council's rating roll. When the Council considered the impact of this in January 2012, it was uncertain what the rating value of the Stadium would be but it was anticipated at the time to be between \$175 million and \$200 million. This would have meant a rates bill for the Stadium of between \$1.8 and \$2 million including GST. The Stadium budget had provided \$200k. DVML would be unable to pay these rates without additional funding being provided by the Council.

The new differentials meant that the Council set the rates at specified amounts for the rates based on capital value. The total amount to be collected from the rates for the 2012/13 year was equivalent to the estimated rates that the Council would have collected from the Stadium land if the Stadium hadn't been built. These were estimated to be \$134k excluding GST. Then, in the 2013/14 year, the Council increased these rates by the rate of inflation, the annual September CPI. In the 2014/15 Annual Plan these rates have been increased again by the rate of inflation.



Financial Summary

The graphical representation below shows how the Stadium transactions flow among the Council-owned entities.



*This funding is provided as an interim solution to address an immediate shortfall in the DVML budget while the Stadium review is conducted.

Economic Development and City Promotion Group Activity

Estimated Income Statement for the Years Ending 30 June 2014 to 30 June 2017

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000
Revenue				
Rates				
General Rates	15,287	14,860	15,196	15,390
Economic/Tourism Non-res	500	500	512	526
External Operating Revenue	27,610	27,060	22,628	22,772
External Capital Revenue	125			
Unrealised Investment Property Gains	2,285	2,342	2,401	2,461
Total	45,807	44,762	40,737	41,148
Expenditure by Outputs				
Economic Development	1,816	1,491	1,527	1,566
Tourism Dunedin	1,213			
Marketing Dunedin		1,349	1,383	1,419
Council Communications	2,290	2,335	2,375	2,435
Dunedin Centre	1,050	1,220	1,250	1,283
Visitor Centre	1,139	1,171	1,215	1,246
Investment Account	783	171	167	163
Waipori Fund	141	141	141	141
Property – Investment	3,123	3,456	3,429	3,435
Property – Management	(26)	102	73	16
Property – Miscellaneous	3,439	3,747	3,702	3,598
Property – Operational	4,554	3,863	3,771	3,735
Total	19,521	19,046	19,034	19,036
Net Surplus/(Deficit)	26,286	25,716	21,704	22,112
Expenditure by Inputs				
Staff Costs	3,175	3,291	3,338	3,373
Operational Costs	7,391	6,943	7,032	7,225
Loan Interest	5,481	5,102	4,867	4,549
Depreciation	3,474	3,711	3,797	3,889
Total	19,521	19,046	19,034	19,036



Economic Development and City Promotion Group Activity

Estimated Cashflows for the Years Ending 30 June 2014 to 30 June 2017

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000
Cashflow from Operating Activities				
Cash is provided from operating activities:				
Rates Received	15,787	15,360	15,708	15,915
Other Revenue	12,759	12,519	12,634	12,778
Grants and Subsidies for Operating	100			
Fuel Tax, Infringement Fees and Fines				
Other Dividends	290	250	250	250
Waipori Fund Revenue Received	3,561	3,561	3,561	3,561
Interest and Dividends Received	11,025	10,730	6,182	6,182
Cash was applied to:				
Suppliers and Employees	(10,566)	(10,233)	(10,370)	(10,599)
Interest Paid	(5,481)	(5,102)	(4,867)	(4,549)
Net Cash from Operating	27,475	27,086	23,099	23,539
Cashflow from Investing Activities				
Cash is provided from investing activities:				
Sale of Assets	150	2,169		
Reduction in Loans and Advances	330	635	2,435	
Cash was applied to:				
Capital Expenditure	(2,915)	(2,498)	(1,221)	(1,052)
Increase in Loans and Advances	(100)			
Increase in Investments	(2,725)	(3,440)	(3,440)	(3,440)
Net Cash from Investing	(5,260)	(3,134)	(2,226)	(4,492)
Cashflow from Financing Activities				
Cash is provided from financing activities:				
Loan Raised	813			
Cash was applied to:				
Loan Repayment	(3,078)	(3,299)	(5,503)	(2,913)
Net Cash from Financing	(2,265)	(3,299)	(5,503)	(2,913)
Net Increase/(Decrease) in Cash	19,950	20,652	15,369	16,135

Economic Development and City Promotion Group Activity

Funding Impact Statement for the Years Ending 30 June 2014 to 30 June 2017

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000		2014/15 Budget specified in LTP \$'000	2014/15 Variance to LTP \$'000
Sources of Operating Funding							
General Rates, Uniform Annual General Charges, Rates Penalties	15,887	15,510	15,846	16,040		13,887	1,624
Targeted Rates (other than a targeted rate for water supply)	500	500	512	526		533	(33)
Subsidies and Grants for Operating Purposes	100					213	(213)
Fees, Charges and Targeted Rates for Water Supply	26,910	26,410	21,978	22,122		8,267	18,144
Internal Charges and Overheads Recovered	8,635	9,101	9,304	9,546		9,202	(100)
Local Authorities Fuel Tax, Fines, Infringement Fees, and Other Receipts							0
Total Operating Funding	52,032	51,522	47,640	48,233		32,100	19,421
Applications of Operating Funding							
Payments to Staff and Suppliers	16,678	13,840	14,065	14,401		17,656	(3,815)
Finance Costs	5,481	5,102	4,867	4,549		4,971	131
Internal Charges and Overheads applied	1,858	5,079	5,194	5,329		2,884	2,196
Other Operating Funding Applications	665	415	415	415		783	(368)
Total Applications of Operating Funding	24,682	24,436	24,541	24,694		26,293	(1,857)
Surplus/(Deficit) of Operating Funding	27,350	27,086	23,099	23,539		5,808	21,278
Sources of Capital Funding							
Subsidies and Grants for Capital Expenditure	125						0
Development and Financial Contributions							0
Increase (Decrease) in Debt	(2,265)	(3,299)	(5,503)	(2,913)		(2,811)	(488)
Gross Proceeds from the Sale of Assets	150	2,169					2,169
Lump Sum Contributions							0
Other Dedicated Capital Funding							0
Total Sources of Capital Funding	(1,990)	(1,130)	(5,503)	(2,913)		(2,811)	1,681





Section 1: Group of Activities

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000		2014/15 Budget specified in LTP \$'000	2014/15 Variance to LTP \$'000
Application of Capital Funding							
Capital Expenditure							
- to meet additional demand	163	2	18	19			2
- to improve the level of service	1,766	1,701	365	132		53	1,648
- to replace existing assets	987	795	839	901		689	106
Increase (Decrease) in Reserves							0
Increase (Decrease) of Investments	22,445	23,457	16,374	19,575		2,255	21,203
Total Application of Capital Funding	25,360	25,956	17,596	20,627		2,997	22,959
Surplus/(Deficit) of Capital Funding	(27,350)	(27,086)	(23,099)	(23,539)		(5,808)	(21,278)
Funding Balance	0	0	0	0		0	0

Roading and Footpaths

The Council's Roding and Footpath activity group consists of the following activities:

- Transportation Planning and Operations
- Citipark
- Parking Enforcement

Contribution to outcomes

These activities primarily contribute to the 'Connected Community' outcome and associated city-wide priorities where Dunedin's communities are connected by effective transportation and communications, linked locally, nationally and internationally.

Outcome	Vision	Priorities
A Connected Community	Dunedin's communities are connected by safe, effective transportation and communications, linked locally, nationally and internationally.	Dunedin's transport network is integrated and responsive to changing needs and future challenges. Dunedin is safe and easy to get around for cyclists and pedestrians. Communications networks, roading, air, and port links are world-class, efficient and safe. Dunedin's public transport system meets the community's needs.

The transport network is essential to the functioning of Dunedin's economy and is an important contributor to lifestyle. The Council's role is to provide, maintain and upgrade the transport network and manage its use. This is all undertaken within the requirements of relevant legislation and road user rules, in particular the Land Transport Management Act 2003 and the newly developed integrated transport strategy.

Community Outcome Indicators this Activity Group contributes to and monitors:

Indicator	Target	Actual 2011/12	Actual 2012/13	Data Source	Council Role
Increase in length of cycle lanes (on and off road)	Increase on previous year	Total length : 52 km	Total Length: 60.2km	Analysis of Annual Works Completed	The Council is the lead provider of roading services other than state highways.
Road Safety crash statistic measure	Decrease on previous year • Number of injury crashes (Number of casualties) • Pedestrian vs vehicle casualties • Cyclist vs vehicle	Crashes: 406 (Casualties: 543) Casualties: 40 Casualties: 27	Crashes: 361 (Casualties: 440) Casualties: 52 Casualties: 25	NZTA Dunedin City Road safety report	The Council is responsible for: • The planning, construction, maintenance and upgrading of the transport network • Management of the transport network including roads, cycleways, footpaths, street lighting, parking meters, traffic signals and road marking. • The Council owns and operates several carparking buildings and off street car parks and manages enforcement of parking regulations The Council is not responsible for public transport/ bus services.





Transportation Planning and Operations

The Transportation Planning and Operations activity is responsible for both the long and short term transportation needs of the city and achieves this by planning and developing new infrastructure, managing existing infrastructure and the use of the network, as well as the impacts of land use and planning. The activity also regulates other activities within the road corridor that impact on the condition of the network.

Transportation Planning is responsible for strategic planning to ensure the City's long term transportation needs are met. Transportation Operations manages the asset and its use and has the responsibility of maintaining the existing asset, implementing changes briefed by Transportation Planning and managing activities on road and adjacent land that have the potential to impact on the safety of users and the integrity of the asset.

Why do we provide this service?

To plan for and provide a safe, reliable, efficient, integrated, environmentally acceptable and sustainable transport network for the movement of people and goods throughout Dunedin.

How do we measure performance?

Level of Service: The Transport Network operates efficiently						
Performance Measure:	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Percentage of residents satisfied with condition of the roads throughout the city	ROS	53%	59%	≥60%	≥60%	Target changed from ≥68% to ≥60% from 2013/14 due to a change to the result calculation methodology
Percentage of residents dissatisfied with parking availability in the central city	ROS	35%	32%	≤45%	≤45%	
Average travel time by vehicle on five key urban routes at peak time (am) 1 St Clair to Octagon 2 Normandy to Octagon 3 Mosgiel to Octagon 4 Brockville to Octagon 5 Waverley to Octagon	Travel Time Survey	Routes 1, 2, 4, & 5: 7 – 10 minutes Route 3: 18 minutes	Route 1: 10 min Route 2: 10 min Route 3: 20 min Route 4: 7 min Route 5: 9 min	Routes 1, 2, 4 & 5: < 15 minutes Route 3: < 22 minutes	Routes 1, 2, 4 & 5: < 15 minutes Route 3: < 22 minutes	
Percentage vehicle kms travelled on smooth roads improving (NZTA criteria)	NZTA/RAMM Annual Performance Report*	79% (Reported October 2011)	80%	≥80%	≥80%	



Level of Service: The Transport Network facilitates active travel						
Performance Measure:	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Percentage of residents satisfied with the suitability of road network for cyclists throughout the city	ROS	25%	22%	≤28%	≤28%	
Percentage of residents satisfied with condition of the footpaths throughout the city	ROS	54%	58%	≥57%	≥57%	
Percentage of residents satisfied with ease of pedestrian access throughout the city	ROS	61%	72%	≥70%	≥70%	
Percentage of residents satisfied with condition of the streetlights throughout the city	ROS	77%	78%	≥75%	≥75%	

Changes to Service Levels

There are no changes to service levels from those shown in the 2012/13 – 2021/22 Long Term Plan.

Mandatory Performance Measures

Mandatory non-financial performance measures put in place by the government for this activity group are effective from 30 July 2014 and are to be incorporated into the 2015/16 Long Term Plan. The measures may be incorporated into the performance framework in this activities asset management plan for 2014/15 and monitored for that year but will not be formally reported until the 2015/16 Annual Report.

Changes to Fees and Charges

Annual encroachment on road reserve and road stopping fees have been increased and an administration fee for encroachments has been introduced. The schedule of Fees and Charges, with Council activities listed alphabetically, can be found in Section 5.

Closing of Lower Octagon to Traffic

Council considered a submission proposing closure of the lower Octagon to traffic and resolved to pursue the proposal by asking staff to develop options to trial the pedestrianisation of the Lower Octagon, and the first block of Lower Stuart St from the Octagon to Moray Place.

The Council also resolved that in considering areas for pedestrianisation, the Council is to look to community funding opportunities in order to enable trials at the earliest appropriate time.

Installation of LED lighting in new development

Staff are to report back on the ability of Council to encourage or require developers to install LED Street Lighting in their developments.

St Clair Seawall

The Council has endorsed the interim risk management plan for the St Clair seawall.

New funding of \$95,000 is allocated in the 2014/15 Annual Plan for the interim risk management plan fixed costs, provided by an approved Transportation unspent operational expenditure carry forward from 2013/14. Ongoing funding for St Clair sea wall operational costs and any capital interventions will be considered through the 2015/16 LTP process.

Public Transport Governance

Early in 2012 the Council indicated an interest in investigating the transfer of powers for planning and operating public transport in Dunedin to the Dunedin City Council. A consultant study was completed which recommended that the DCC should pursue the transfer of powers because it offered significant benefits in terms of public interest, responsiveness and co-ordination. Subsequently, at the Otago Regional Council's Finance and Corporate Committee meeting on 15 April 2014, it was agreed that there would be merit in the DCC providing public transport governance for Dunedin, and that an approach would be made to the DCC with an offer to transfer the function, both planning and operational.

It was recommended that the Council make a decision 'in principle' to pursue the delegated responsibility for public transport in Dunedin, subject to completion of further work by DCC staff, including consultation. A Joint ORC/DCC Working Party of relevant Councillors and staff was recommended to oversee development of the Regional Public Transport Plan and other planning work being undertaken by the ORC. Consultation on the proposal would be carried out jointly later this year. If the proposal was confirmed each council would consult in parallel through their respective 2015/16 Long Term Plan. It was also recommended that \$300,000 be allocated in the 2014/15 Annual Plan budget to cover the cost of work associated with the transfer of powers.

The Council discussed this matter during the Annual Plan deliberations in May 2014 and has resolved that it:

1. Supports the transfer of governance for public transport planning and operations in Dunedin from the ORC to the DCC, 'in principle', subject to further work being reported back to Council for a final decision prior to consultation.
2. Allocates \$150,000 in the 2014/15 Annual Plan to allow further work to be completed
3. Instructs the Chief Executive Officer to approach the ORC with a view to establishing a Joint Councillor and staff ORC/DCC Working Party to oversee development of the Regional Public Transport Plan and the network review, which are current pieces of work being managed by the ORC.
4. Agrees that if the Council decides to accept the proposal to transfer passenger transport functions, that joint consultation on the proposal to transfer powers be completed by late 2014.
5. Agrees that following consultation, should the decision be taken by both Councils to transfer public transport governance to DCC, each Council would include the decision in their respective 2015/16 LTPs.
6. Notes that any decision will impact on Queenstown Lakes District Council (QLDC) and this impact needs to be worked through by the ORC in discussion with QLDC and the NZTA.

Portobello Road and Harington Point Road Improvements Project – Forward Programme Options

A number of alternative options have been put forward as part of a review of the sequence in which improvements are to be made to the various sections of the Portobello Road and Harington Point Road. The sequence was originally set in 2005 and was opened up to further discussion as part of 2014/15 Draft Annual Plan process. This is a 12-year \$277 million programme, due for completion in 2024, focuses primarily on widening in built up areas such as Macandrew Bay, Company Bay, Portobello and Broad Bay, then linking these sections with each other and Dunedin. To date improvements have been made to 5.3km of the 18.4km section of harbourside road that runs from Marne St to Harington Point. The improvements, which are designed to address safety, include widening and the addition of improved pedestrian and cycling facilities.

A report on proposed forward programming for the project was considered at the January 2014 Annual Plan Council meeting. The Council proposed a revised version of the current programming (Current Plan), be included in the 2014/15 Draft Annual Plan budget and asked for feedback from the community on all options presented in the report. Information about the options consulted on can be found on the next pages. This includes maps of the sections that make up the options, tables describing the options and supporting information to inform decision-making, such as population information, accident statistics and safety risk rating. Cross sections of the road design are also included. (The difference between these reflect traffic volumes and pedestrian and cycling demands.)

Results of Consultation and Council Decisions

A total of 578 submissions were received on the Forward Programme Options for the Portobello Road and Harington Point Road Improvements project. The submissions were mostly split between keeping the current programme, which had a priority on completing work in the Broad Bay and Portobello area (receiving 38% of the submissions submitted) and Options B and C which had a priority on completing the section of Portobello Road between Vauxhall and Macandrew Bay (receiving 26% and 30% respectively).

The Council has asked staff to report back to Council, in time for consideration during the 2015/16 Long Term Plan deliberations, on options for speeding up the current Portobello Road improvements programme of works, in order to undertake the currently proposed second stage (Vauxhall to Glenfalloch) at or around the same time as the currently proposed first stage (Broad Bay to Portobello). Confirmation that the revised programme remains within the current financial strategy, and with no or minimal impact on rates during the period of the current LTP is also required.

The council also resolved that any future work on the Portobello safety works programme is to be built to the agreed final layout standard.



The map and table below show the main sections of work and outline additional information about traffic volumes, speed limits, accident numbers, safety risks, population and programming information such as cost.



	PORTOBELLO ROAD				HARINGTON POINT ROAD		
	----- A	----- Completed	----- B	----- C	----- Completed	----- D	----- E
	Vauxhall To Glenfalloch	Glenfalloch To Company Bay	Company Bay To Broad Bay	Broad Bay To Portobello	Portobello To Lower Portobello	Lower Portobello To Otakou Fisheries (Partially completed)	Otakou Fisheries To Harington Point
Traffic Volumes (Annual Average Daily)	4500	3000	2100	1750	1250	1000	1000
Speed Limit	70Km/Hr	50Km/Hr	70Km/Hr	50Km/Hr Typically	70Km/Hr	70 & 80Km/Hr	50Km/Hr
Recorded Accidents (Last 5 Years)	45	22	9	27	5	8	3
Population	1000	1100	330	1100	500		
Schools		Yes (One)		Yes (Two)			
Collective Safety Risk*	Medium/High	N/A	Medium	Medium	N/A	Low/Medium	Low
Personel Safety Risk**	Medium/High	N/A	High	High	N/A	Medium/High	Medium
Length (Km)	4.3	3.3	2.3	4.2	2.0	5.2	2.75
Estimated Cost (million)	\$8.4	Completed	\$4.5	\$8.0	Completed	\$3.6	\$3.2

* Collective Safety Risk – The number of injury crashes over a road section that could have resulted in either serious injury or a fatality.

** Personal Safety Risk – The number of injury crashes per 100 million km of travel over a road section that could have resulted in either serious injury or a fatality.

The following tables and maps show the order of completion for the options that were consulted on.

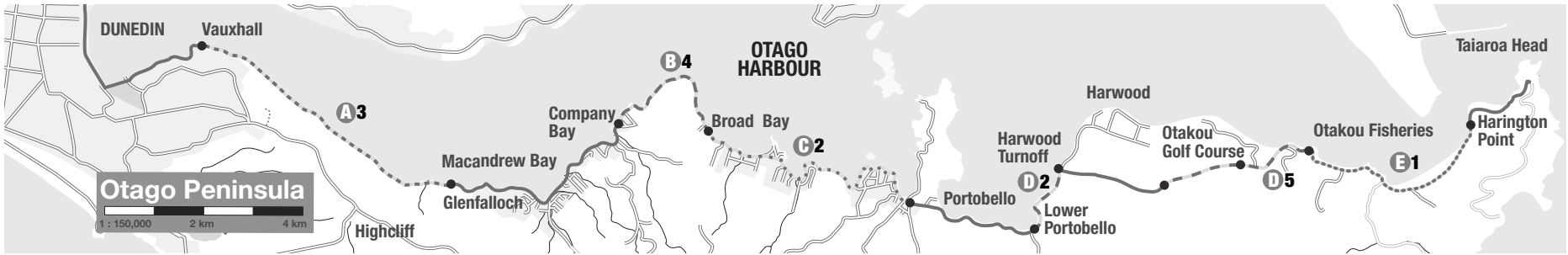
Note: Section E (Otakou Fisheries to Harington Point) must be completed first as there is committed funding from the NZ Transport Agency for this section of road and the seawalls in the area are a high priority for repair.



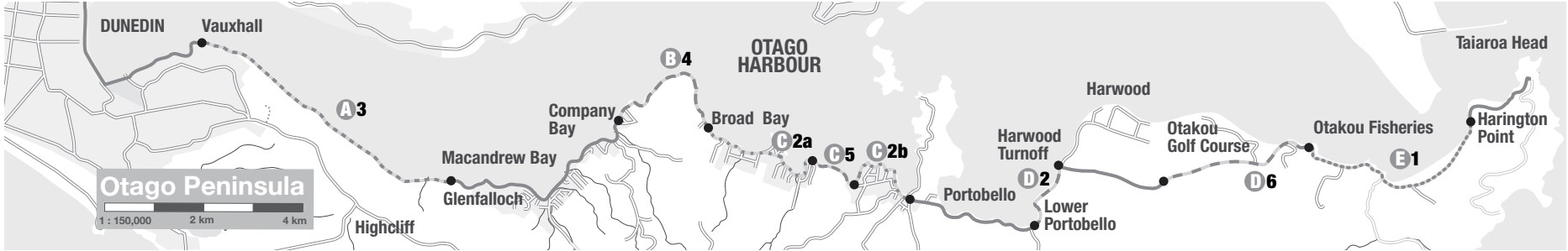
Order and dates	Current Plan	
1 - 2014	E1	Otakou Fisheries to Harington Point Village
2 - 2015-16-17	C2 + D2	Broad Bay to Portobello and Portobello to Harwood Turnoff
3 - 2018-19-20-21	A3	Vauxhall to Glenfalloch
4 - 2022-23	B4	Company Bay to Broad Bay
5 - 2023	D5	Otakou Golf Course to Otakou Fisheries

Order and dates	Option A	
1 - 2014	E1	Otakou Fisheries to Harington Point Village
2a - 2015-16	C2a + C2b	Broad Bay Settlement and Portobello Village Settlement
2b - 2015	D2	Portobello to Harwood Turnoff
3 - 2017-18-19-20	A3	Vauxhall to Glenfalloch
4 - 2021-22	B4	Company Bay to Broad Bay
5 - 2023	C5	Eastern end of the Broad Bay settlement to the entry to the Portobello settlement
6 - 2023	D6	Otakou Golf Course to Otakou Fisheries

Current Plan



Option A

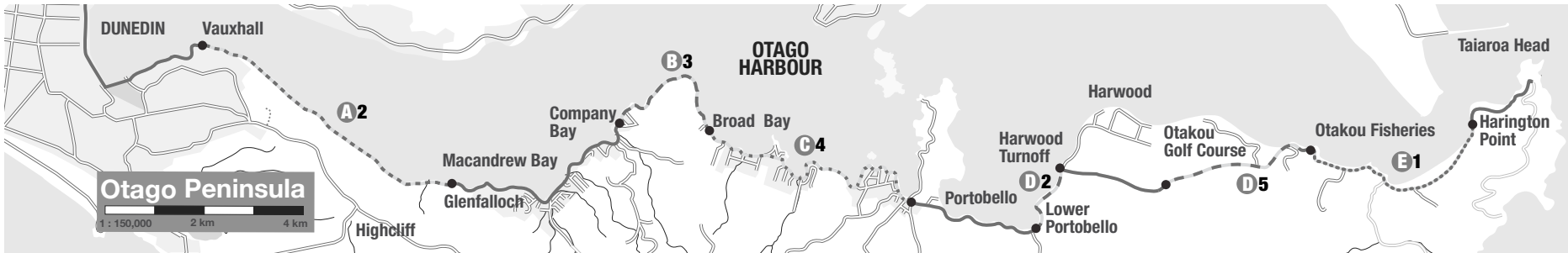




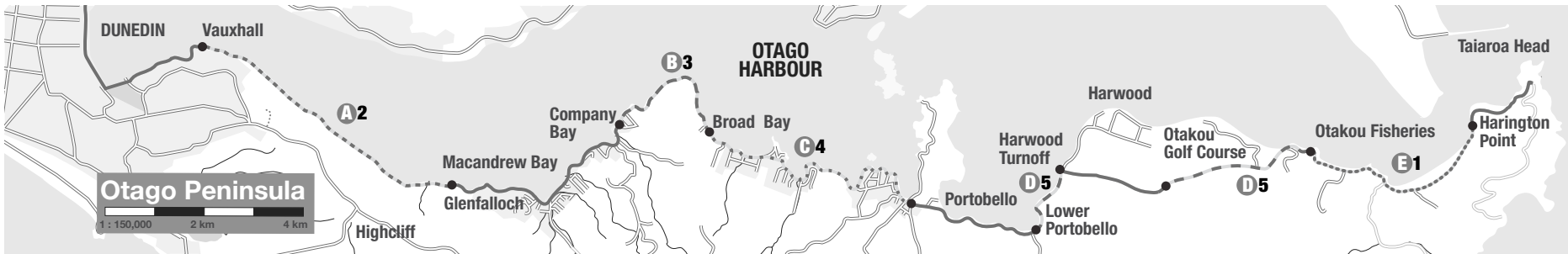
Option B		
Order and dates		
1 - 2014	E1	Otakou Fisheries to Harington Point Village
2 - 2015-16-17-18	A2 + D2	Vauxhall to Glenfalloch and Portobello to Harwood Turnoff
3 - 2019-20	B3	Company Bay to Broad Bay
4 - 2021-22-23	C4	Broad Bay to Portobello
5 - 2023	D5	Harwood Turnoff to Otakou Fisheries

Option C		
Order and dates		
1 - 2014	E1	Otakou Fisheries to Harington Point Village
2 - 2015-16-17-18	A2	Vauxhall to Glenfalloch
3 - 2019-20	B3	Company Bay to Broad Bay
4 - 2021-22-23	C4	Broad Bay to Portobello
5 - 2023	D5	Portobello to Otakou Fisheries

Option B

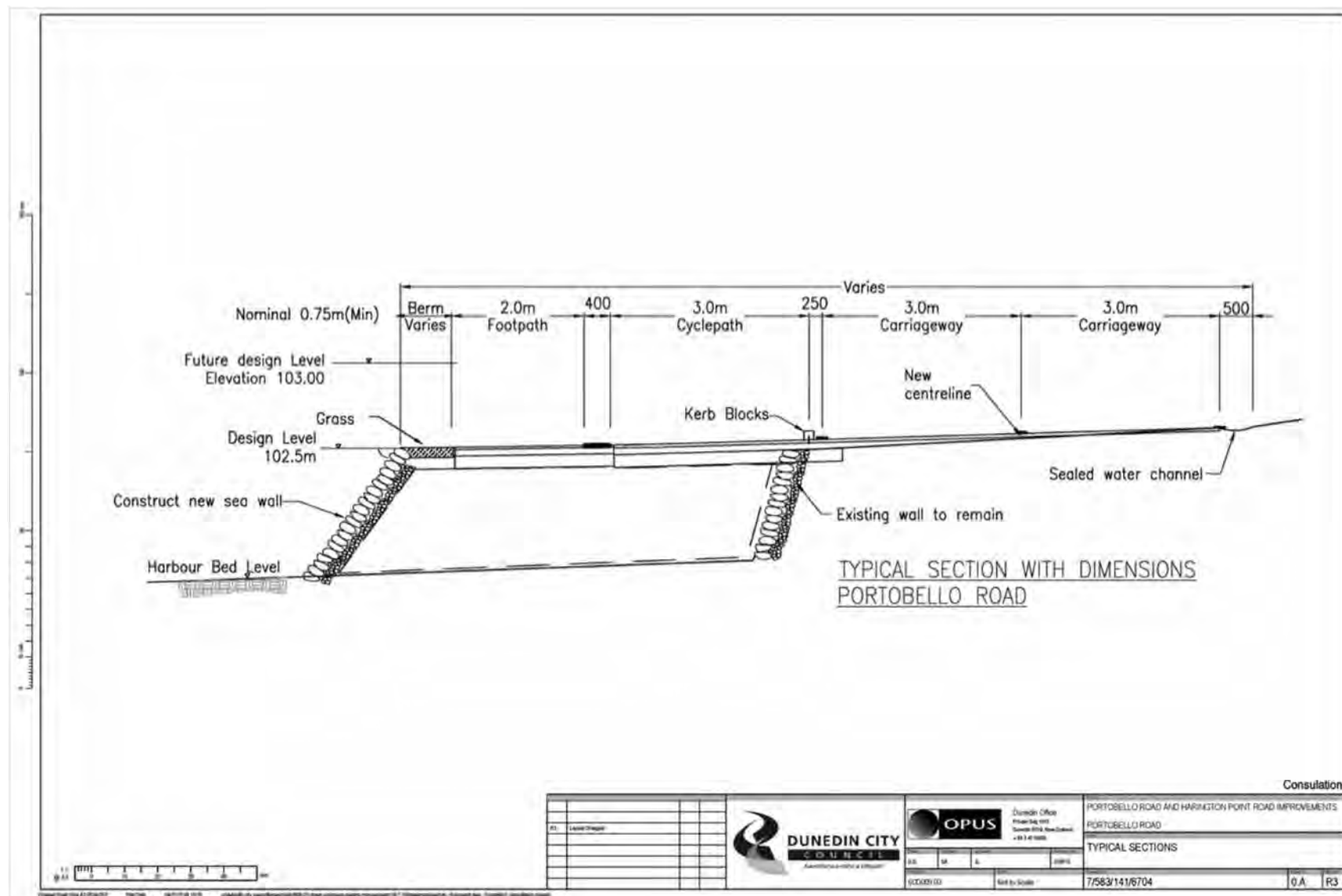


Option C





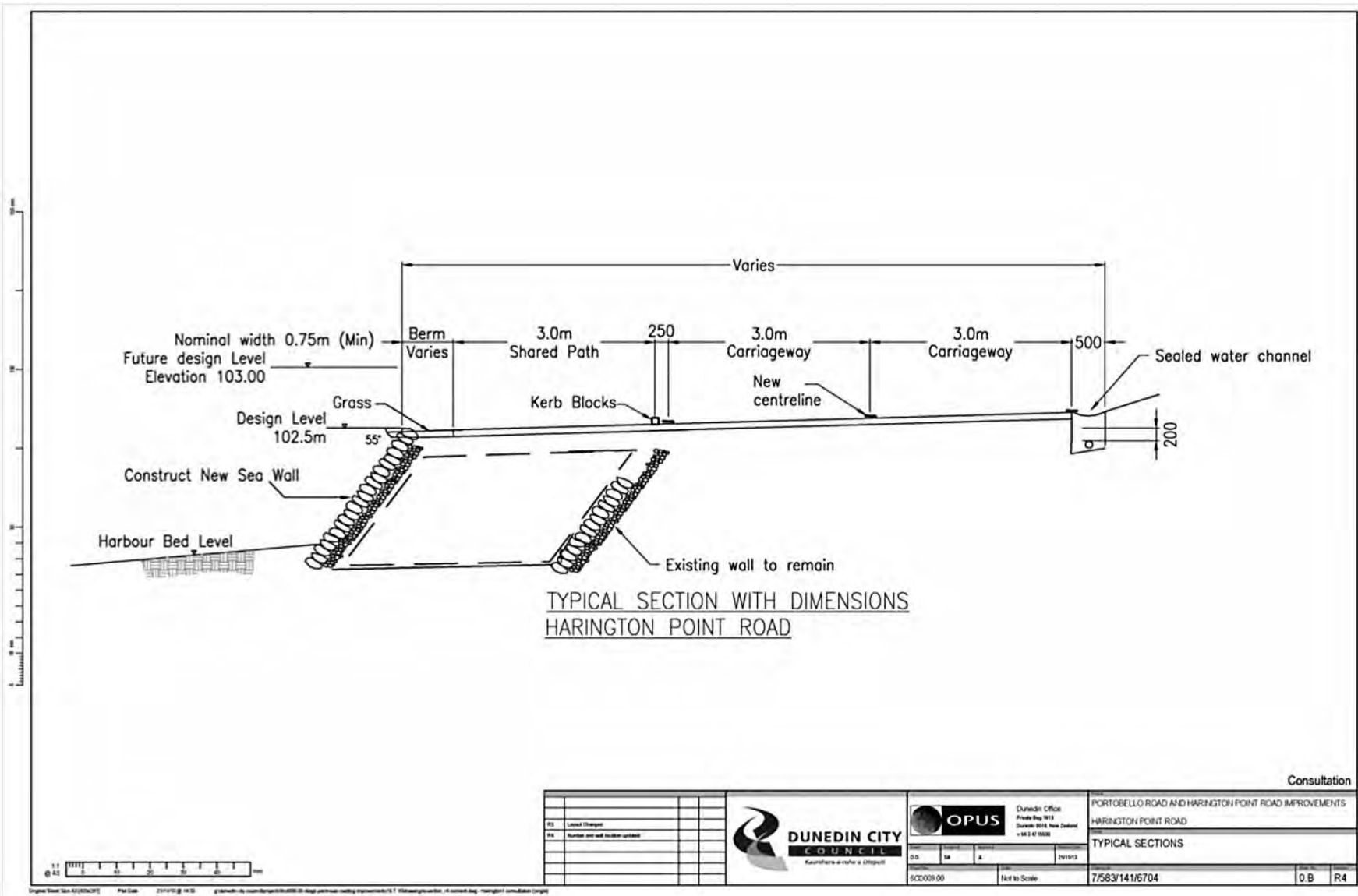
Road Construction Profile – Portobello Road Sections





Road Construction Profile – Harington Point Road Sections

Section 1: Group of Activities



Citipark

Citipark manages three car park buildings and all DCC on-street and off-street car parks (leased and casual) including parking meters and payment machines.

Why do we provide this service?

To ensure the availability of parking spaces through the management of car park buildings; and off-street leased and casual carparks

How do we measure our performance?

Level of Service: Car parking is available and meets the needs of users						
Performance Measure:	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Percentage occupancy levels at peak times* for metered on-street car parks	Manual Count twice annually	New measure 2012/13	Survey not completed	≥85%	≥85%	
Percentage occupancy levels at peak times* for casual off-street car parks	Parking Data	75.5%	46%	≥ 85%	≥85%	
Percentage occupancy levels peak time for casual car parks in parking buildings	Parking Data	52%	65%	≥85%	≥85%	

* Peak Time: 11am – 2pm weekdays

Changes to Service Levels

There are no changes to service levels from those shown in the 2012/13 – 2021/22 Long Term Plan.

Fees and Charges

One change has been made to fees and charges, an amendment of the leased carpark lost/replacement card fee. The schedule of Fees and Charges, with Council activities listed alphabetically, can be found in Section 5.

Capital Expenditure

Capital expenditure requirements have reduced and there has been re-timing of expenditure due to a change in parking meter asset life cycles. Component of meters are now replaced rather than whole meter units.



Parking Enforcement

Why do we provide this service?

To ensure the availability of parking spaces through the enforcement of parking regulations.

How do we measure our performance?

Level of Service: Parking regulations are enforced						
Performance Measure:	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Percentage of residents dissatisfied with the fairness and attitude of parking officers	ROS	21%	20%	≤20%	≤20%	

Changes to Service Levels

There are no changes to service levels from those shown in the 2012/13 – 2021/22 Long Term Plan.

Fees and Charges

Some changes to fees and charges have been made – Parking permit and skip fees decrease, increases in fees for residents parking permits, commercial use of footpath for display of goods, construction permits involving relocation of pay and display machines, and monthly hire. The schedule of Fees and Charges, with Council activities listed alphabetically, can be found in Section 5.

A correction has been made to Towage fees which were incorrectly shown in the 2013/14 Annual Plan. The fees, which are set by statute under the Transport (Tow Fees) Notice 2004, have been updated to include Goods and Service Tax (GST) at 15%. The 2013/14 fees schedule had shown these fees with GST at 12%. This error was caused by an anomaly between the statutory documents used to confirm the fees each year. The fees had been correct in previous years.

Roading and Footpaths Group Activity

Estimated Income Statement for the Years Ending 30 June 2014 to 30 June 2017

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000
Revenue				
Rates				
General Funds	20,356	20,180	21,126	22,054
Private Street Lighting Rate	19	19	20	21
External Operating Revenue	17,661	18,145	18,566	19,054
External Capital Revenue	7,799	12,501	10,412	12,022
Total	45,835	50,845	50,123	53,150
Expenditure by Outputs				
Transportation Operations:				
Asset Maintenance	31,332	30,506	31,349	32,741
Safety	6,388	6,567	6,809	7,051
Transportation Planning	691	1,063	975	686
Citipark	3,013	3,020	3,063	3,080
Parking Enforcement	2,163	2,115	2,158	2,228
Total	43,587	43,270	44,353	45,786
Net Surplus/(Deficit)	2,249	7,574	5,770	7,364
Expenditure by Inputs				
Staff Costs	3,304	3,381	3,459	3,543
Operational Costs	19,257	19,696	19,962	20,411
Loan Interest	1,441	1,317	1,259	1,271
Depreciation	19,585	18,876	19,673	20,561
Total	43,587	43,270	44,353	45,786

Roading and Footpaths Group Activity

Estimated Cashflows for the Years Ending 30 June 2014 to 30 June 2017

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000
Cashflow from Operating Activities				
Cash is provided from operating activities:				
Rates Received	20,375	20,199	21,146	22,075
Other Revenue	13,903	18,630	16,697	18,476
Grants and Subsidies for Operating	8,229	8,803	8,976	9,196
Fuel Tax, Infringement Fees and Fines	3,328	3,213	3,304	3,405
Cash was applied to:				
Suppliers and Employees	(22,560)	(23,077)	(23,421)	(23,954)
Interest Paid	(1,441)	(1,317)	(1,259)	(1,271)
Net Cash from Operating	21,834	26,450	25,443	27,925
Cashflow from Investing Activities				
Cash is provided from investing activities:				
Cash was applied to:				
Capital Expenditure	(16,171)	(25,696)	(21,543)	(25,533)
Net Cash from Investing	(16,171)	(25,696)	(21,543)	(25,533)
Cashflow from Financing Activities				
Cash is provided from financing activities:				
Loan Raised	429		960	2,002
Cash was applied to:				
Loan Repayment	(978)	(1,005)	(1,082)	(1,041)
Net Cash from Financing	(549)	(1,005)	(122)	961
Net Increase/(Decrease) in Cash	5,114	(251)	3,779	3,353





Roading and Footpaths Group Activity

Funding Impact Statement for the Years Ending 30 June 2014 to 30 June 2017

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000		2014/15 Budget specified in LTP \$'000	2014/15 Variance to LTP \$'000
Sources of Operating Funding							
General Rates, Uniform Annual General Charges, Rates Penalties	20,356	20,180	21,126	22,054		23,369	(3,189)
Targeted Rates (other than a targeted rate for water supply)	19	19	20	21		21	(1)
Subsidies and Grants for Operating Purposes	8,229	8,803	8,976	9,196		8,265	538
Fees, Charges and Targeted Rates for Water Supply	5,880	5,905	6,052	6,211		3,155	2,750
Internal Charges and Overheads Recovered	349	369	378	387		198	170
Local Authorities Fuel Tax, Fines, Infringement Fees, and Other Receipts	3,328	3,213	3,304	3,405		3,631	(419)
Total Operating Funding	38,162	38,489	39,856	41,273		38,639	(150)
Applications of Operating Funding							
Payments to Staff and Suppliers	19,290	19,977	20,244	20,695		20,098	(122)
Finance Costs	1,441	1,317	1,259	1,271		1,380	(63)
Internal Charges and Overheads applied	3,620	3,469	3,555	3,647		4,030	(561)
Other Operating Funding Applications							0
Total Applications of Operating Funding	24,351	24,763	25,058	25,613		25,509	(746)
Surplus/(Deficit) of Operating Funding	13,811	13,726	14,798	15,660		13,130	596
Sources of Capital Funding							
Subsidies and Grants for Capital Expenditure	7,799	12,501	10,412	12,022		8,571	3,930
Development and Financial Contributions	224	224	233	243		239	(15)
Increase (Decrease) in Debt	(549)	(1,005)	(122)	961		(1,058)	53
Gross Proceeds from the Sale of Assets							0
Lump Sum Contributions							0
Other Dedicated Capital Expenditure							0
Total Sources of Capital Funding	7,475	11,720	10,523	13,226		7,751	3,968



	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000		2014/15 Budget specified in LTP \$'000	2014/15 Variance to LTP \$'000
<i>Application of Capital Funding</i>							
Capital Expenditure							
- to meet additional demand	301	718	369	1,932		202	515
- to improve the level of service	3,715	8,325	5,997	7,388		3,532	4,793
- to replace existing assets	12,155	16,653	15,177	16,213		15,001	1,652
Increase (Decrease) in Reserves							0
Increase (Decrease) of Investments	5,114	(251)	3,779	3,353		2,146	(2,396)
Total Application of Capital Funding	21,285	25,445	25,322	28,886		20,881	4,564
<i>Surplus/(Deficit) of Capital Funding</i>	(13,811)	(13,726)	(14,798)	(15,660)		(13,130)	(596)
<i>Funding Balance</i>	0	0	0	0		0	0

Personal Safety

The Personal Safety activity group consists of the following activities:

- Regulatory Services
- Civil Defence and Rural Fires

Contribution to Community Outcomes

Outcome	Vision	Priorities
A Safe and Healthy City	Dunedin is a clean, green, crime-free city where people feel safe and enjoy a healthy lifestyle.	Dunedin has resilient water supply, wastewater and storm water infrastructure that meets best practice environmental standards. A clean city with high-quality solid waste and recycling infrastructure. Dunedin is a place where people are safe in their homes, work and public spaces. Dunedin's housing is warm and healthy. People have access to affordable healthcare services, and Dunedin's hospital and medical research capacity are retained.

Regulatory Services contributes to the Safe and Healthy City outcome and enhances personal safety relating to building services, animal services, health licensing, and the sale of liquor.

- Alcohol licensing monitors and enforces the provisions of the Sale of Liquor Act in licensed premises and acts as the District Licensing Agency for Dunedin City
- Animal Services provides monitoring services to enforce standards of public safety with the control of dogs
- Building Services provides building consent plan approval and inspection services to monitor and enforce standards of public health and safety for the building work
- Health Licensing provides licensing and inspection services to monitor and enforce standards of public health for food premises, mobile traders, hairdressing salons, camping grounds, beauticians, tattooists and skin piercing, and hazardous substances in public places and private dwellings

The Civil Defence activity contributes to the Sustainable and Resilient City outcome and minimises the risks to the community through planning and implementation of hazard mitigation, and emergency preparation, response and recovery.

The Council is legally required to provide and manage these services.

Community Outcome Indicators this Activity Group contributes to and monitors:

Indicator	Target	Actual 2011/12	Actual 2012/13	Data Source	Council Role
Civil Defence Preparedness – Dunedin's Civil Defence Plan is operative	Plan is operative	Achieved	Achieved	DCC – Civil Defence	The Council is the lead service provider for co-ordination of emergency response to extreme natural events.



Regulatory Services

Why do we provide this service?

The overall objective for the Regulatory Services activity is to protect the public by monitoring and enforcing standards of public safety.

The service objectives for the teams that make up Regulatory Services are:

- To provide monitoring services to enforce standards of public safety with the control of dogs
- To provide building services that meet customer needs and statutory requirements
- To protect the public by monitoring and enforcing standards of public health
- To reduce alcohol-related harm by monitoring and enforcing standards within licensed premises, and to act as the District Licensing Agency for Dunedin City

How do we measure performance?

Level of Service: Legislative Standards and bylaws are enforced to protect the public

Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Percentage of residents dissatisfied with the control of roaming dogs	ROS	17%	15%	≤18	≤18	
Percentage of “D” graded food premises	DCC internal reporting	1%	Nil	≤3%	≤3%	

Level of Service: Monitoring of Legislative Standards and Bylaws is undertaken to protect the public

Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Percentage of registered health premises inspected annually	DCC Internal Reporting	100%	100%	100%	100%	
Percentage of licensees dissatisfied with liquor licensing advice and inspections	Licensee Survey	0%	0%	≤10%	≤10%	
Percentage of residents dissatisfied with the monitoring and inspection of buildings under construction	ROS	16%	12%	≤10%	≤10%	



Level of Service: Statutory Timeframes For Processing Of Applications and Certifications are met						
Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Percentage of building consent applications processed in accordance with statutory timeframes	Internal Processing Analysis	75.31%	98%	100%	100%	
Percentage of Code Compliance Certificates issued in accordance with statutory timeframes	Internal Processing Analysis	100%	100%	100%	100%	
Percentage of residents dissatisfied with processing of applications for building consents	ROS	34%	28%	≤25%	≤25%	

Changes to Service Levels

There are no changes to service levels from those shown in the 2012/13 – 2021/22 Long Term Plan.

The names of the teams in the Regulatory Services activity have been updated to reflect the actual duties and services provided. Liquor Licensing has been renamed Alcohol Licensing, Environmental Health has been renamed Health Licensing and Animal Control has been renamed Animal Service. These changes took place after the 2014/15 Draft Annual Plan was published.

Changes to Fee and Charges:

The following changes to fees and charges have been made:

Alcohol Licensing – the structure of statutory fees was altered under the Sale and Supply of Alcohol Act 2012 and the Alcohol Regulatory and Licensing Authority (ARLA) which has new regulations in effect from 19 December 2013. The new fee structure has increased the revenue generated by licensing fees. Further information about the new fee structure can be found on the website: www.dunedin.govt.nz

Animal Services – increase to fee and inclusion of penalty charge for late payment of dangerous dog fees, inclusion of an adoption fee

Building Services – fee for electronic copying of documents introduced, fees increased for residential property information requests, property reports, work on private foul and stormwater drains in common, after hours building and drainage inspection, Building Warrant of Fitness, building compliance under the Sale of Liquor Act, certification for public use, general building consent charges including hourly rate and inspection fees, building consent charges for residential and commercial building, infringement offences and failure to comply with consents

Health Licensing – changes to the following fees to align with hourly rate: licensing audit of base kitchens, offensive trades, hawkers and mobile shops non-food. Introduction of low risk category for mobile shop fees

The schedule of Fees and Charges, with Council activities listed alphabetically, can be found in Section 5.



Civil Defence and Rural Fires

The Council is required by the Civil Defence Emergency Management Act 2002 to provide services including risk reduction and preparedness for, response to and recovery from, emergency events.

The Council is required by the Forest and Rural Fires Act 1977 to provide rural fire management, including reduction of vegetation fire risk and preparedness for, response to and recovery from, vegetation fires.

Why do we provide this service?

To minimise and manage risks to the community from a wide range of hazards, and to effectively respond to emergencies with other community agencies.

How do we measure our performance?

Level of Service: Dunedin City Council is prepared to respond to emergency situations with operative Civil Defence and Rural Fire Plans in place at all times

Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Status of Civil Defence Plan	Internal status Review	Operative	Operative	Plan is operative at all times	Plan is operative at all times	

Changes to Service Levels

There are no changes to service levels from those shown in the 2012/13 – 2021/22 Long Term Plan.

Change to Rural Fire Governance

From 1 July 2014 Dunedin City Council ceases to be a rural fire district and becomes a member of the Otago Enlarged Rural Fire District (OERFD) which amalgamates the Otago rural fire districts into a single enlarged rural fire authority. As a result of this change the Council will pay a rural fire levy as a contribution to the funding of the new entity and transitional costs are payable in the 2014/15 year.

Personal Safety Group Activity

Estimated Income Statement for the Years Ending 30 June 2014 to 30 June 2017

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000
Revenue				
Rates				
General Funds	3,806	3,955	4,089	4,155
Private Drainage Warrington Rate		1	1	1
External Operating Revenue	5,861	6,040	6,189	6,350
Total	9,667	9,996	10,280	10,506
Expenditure by Outputs				
Regulatory Services	8,771	9,035	9,281	9,483
Civil Defence and Rural Fires	893	966	981	1,020
Total	9,664	10,002	10,262	10,503
Net Surplus/(Deficit)	2	(5)	18	3
Expenditure by Inputs				
Staff Costs	4,909	5,014	5,129	5,254
Operational Costs	4,719	4,959	5,100	5,201
Loan Interest				
Depreciation	36	28	33	48
Total	9,664	10,002	10,262	10,503

Personal Safety Group Activity

Estimated Cashflows for the Years Ending 30 June 2014 to 30 June 2017

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000
<i>Cashflow from Operating Activities</i>				
Cash is provided from operating activities:				
Rates Received	3,806	3,956	4,091	4,156
Other Revenue	5,605	5,540	5,677	5,825
Grants and Subsidies for Operating	7			
Fuel Tax, Infringement Fees and Fines	249	500	512	526
Cash was applied to:				
Suppliers and Employees	(9,628)	(9,973)	(10,229)	(10,455)
Net Cash from Operating	39	23	51	51
<i>Cashflow from Investing Activities</i>				
Cash is provided from investing activities:				
Cash was applied to:				
Capital Expenditure	(48)	(48)	(181)	(50)
Net Cash from Investing	(48)	(48)	(181)	(50)
<i>Cashflow from Financing Activities</i>				
Cash is provided from financing activities:				
Loan Raised				
Cash was applied to:				
Loan Repayment				
Net Cash from Financing	0	0	0	0
<i>Net Increase/(Decrease) in Cash</i>	(9)	(25)	(131)	1





Personal Safety Group Activity

Funding Impact Statement for the Years Ending 30 June 2014 to 30 June 2017

Section 1: Group of Activities

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000		2014/15 Budget specified in LTP \$'000	2014/15 Variance to LTP \$'000
Sources of Operating Funding							
General Rates, Uniform Annual General Charges, Rates Penalties	3,806	3,955	4,089	4,155		4,133	(177)
Targeted Rates (other than a targeted rate for water supply)		1	1	1			1
Subsidies and Grants for Operating Purposes	7					8	(8)
Fees, Charges and Targeted Rates for Water Supply	5,605	5,540	5,677	5,825		6,032	(492)
Internal Charges and Overheads Recovered	100					168	(168)
Local Authorities Fuel Tax, Fines, Infringement Fees, and Other Receipts	249	500	512	526		67	433
Total Operating Funding	9,767	9,996	10,280	10,506		10,407	(411)
Applications of Operating Funding							
Payments to Staff and Suppliers	6,068	6,404	6,533	6,662		6,317	87
Finance Costs							0
Internal Charges and Overheads applied	3,660	3,570	3,696	3,792		4,047	(477)
Other Operating Funding Applications							0
Total Applications of Operating Funding	9,728	9,973	10,229	10,455		10,364	(391)
Surplus/(Deficit) of Operating Funding	39	23	51	51		43	(20)
Sources of Capital Funding							
Subsidies and Grants for Capital Expenditure							0
Development and Financial Contributions							0
Increase (Decrease) in Debt							0
Gross Proceeds from the Sale of Assets							0
Lump Sum Contributions							0
Other Dedicated Capital Funding							0
Total Sources of Capital Funding	0	0	0	0		0	0



	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000		2014/15 Budget specified in LTP \$'000	2014/15 Variance to LTP \$'000
<i>Application of Capital Funding</i>							
Capital Expenditure							0
- to meet additional demand							0
- to improve the level of service	48	48	181	50		189	(141)
- to replace existing assets							0
Increase (Decrease) in Reserves	(9)	(25)	(131)	1		(145)	120
Increase (Decrease) of Investments							0
Total Application of Capital Funding	39	23	51	51		43	(20)
<i>Surplus/(Deficit) of Capital Funding</i>	(39)	(23)	(51)	(51)		(43)	20
<i>Funding Balance</i>	0	0	0	0		0	0

Water Supply

The Council's Water Supply activity group consists of the following activities:

- Water Production

This Activity group contributes to the 'Safe and Healthy City' outcome and associated city-wide priorities through the provision of reticulated drinking water, as per the Council's Three Waters Strategy.

Outcome	Vision	Priorities
A Safe and Healthy City	Dunedin is a clean, green, crime-free city where people feel safe and enjoy a healthy lifestyle.	Dunedin has resilient water supply, wastewater and storm water infrastructure that meets best practice environmental standards. A clean city with high-quality solid waste and recycling infrastructure. Dunedin is a place where people are safe in their homes, work and public spaces. Dunedin's housing is warm and healthy. People have access to affordable healthcare services, and Dunedin's hospital and medical research capacity are retained.

The Council's water service consists of five service areas: metropolitan Dunedin and the three outlying areas of West Taieri, Northern Schemes and Outram.

We protect the raw water sources, collect and store raw water, treat it to standards that make it safe to drink and supply adequate quantities of water for drinking and other uses. We also supply water to fire hydrants for firefighting.

- 78% of the city's residents receive A Grade potable water from the Southern and Mt Grand water treatment plants, that complies with the New Zealand Drinking Water Standards 2005 (revised 2008) (NZDWS 2005/08); and 8% receive secure groundwater from the Mosgiel bores
- A further 2% of residents are supplied from smaller water treatment and reticulation schemes at West Taieri and Waikouaiti, which have been upgraded with membrane filtration technology and meet the NZDWS 2005/08
- Outram rural water scheme provides ungraded water to an estimated population of 734. Work is underway to upgrade the scheme to improve compliance with DWSNZ 2005/2008 by 2016.
- The Mosgiel bores serve water treated with minor pH adjustment only before entering the reticulation system
- 12% of the city's population are not serviced by a reticulated public water supply and use either bore water (14%), surface water (12%), tankered water (2%) or roof water (72%) to meet their water needs

**Community Outcome Indicators this Activity Group contributes to and monitors:**

Indicator	Target	Actual 2011/12	Actual 2012/13	Data Source	Council Role
Quality of drinking water supply Percentage of population receiving water with results that are 100% compliant with NZ Drinking Water Standards criteria*	≥ 98%	90.5%	97.9%	DCC Internal Reporting and WINZ database	The Council is the lead provider of water supply in Dunedin. It is responsible for ensuring Dunedin has resilient water supply infrastructure that meets best practice environmental standards.
Availability of water for fire-fighting Percentage of tested hydrants that meet NZ Fire Service Code of Practice (*Measure criteria and method revised 2009/10 – 5% of hydrants to be tested annually on a cyclical basis)	≥ 90%	81.8%	83.2%	Annual Flow Tests (DCC and NZ Fire Service)	
Number of unplanned water supply shutdowns per 1000 customers per year	< 10	10	9.3	DCC Internal Reporting	
Average water consumption per residential connection	< 615 litres per day	531 litres per day	509 litres per day	DCC Internal Reporting	

**It should be noted that not all of the Dunedin reticulated water supply areas receive treated and fluoridated water. Occasional requirements for residents in these areas to boil water before drinking prevents a higher target being set for this indicator.*



Water Production

The Council's Water Production Service manages the collection, supply, treatment and distribution of water to domestic and commercial residents in Dunedin and some outlying areas, including 1405 km of pipeline, 35 pumping stations, 57 reservoirs (raw and treated) and 14 treatment plants. The Council operates and maintains the water system from the catchment to the customer boundary.

The Council's water production service consists of a number of service areas, being metropolitan Dunedin and the outlying areas of Mosgiel, West Taieri, Outram, Waikouaiti area and the Northern Schemes (now fed from Mount Grand).

Why do we provide this service?

To protect public health and safety by delivering adequate quantities of safe water to every customer connected to the network with minimal impact on the environment and at an acceptable financial cost that will secure our ability to deliver appropriate services to future generations, as per the Council's Three Waters Strategy.

How do we measure performance?

Level of Service: Residents receive safe clean water						
Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Residents' satisfaction with the quality of water	ROS	78%	78%	≥74%	≥75%	
Number of 'boil water notice' person days (Number of days notice x number of affected person days)	Internal Reporting	11,648	20,075	≤100,000	≤100,000	

Level of Service: Water supply is available to meet the needs of residents						
Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Residents' satisfaction with the water pressure	ROS	81%	84%	≥80%	≥80%	
Percentage of customer emergency response times met	Internal Reporting	86.8%	83%	≥95%	≥95%	
Percentage of water supply shutdowns not exceeding two hours in duration	Internal Reporting	77%	75%	≥80%	≥80%	



Level of Service: Water resources are used efficiently and sustainably						
Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Total efficiency of raw water usage (This measures the percentage of water taken from the catchment that reaches the customer's tap. The remaining portion may be lost in production and distribution of clean drinking water)	Internal Reporting	52%	57%	≥65%	≥65%	

Changes to Service Levels

There are no changes to service levels from those shown in the 2012/13 – 2021/22 Long Term Plan.

A major review and restructuring of the Water, Wastewater and Stormwater group of activity budgets has been completed. The review was being undertaken within the existing overall budget envelope provided for these activities in this plan; however it resulted in changes in budgets between the draft and final Annual Plans. The Revenue and Finance Policy for each of the three activities requires review to match the recent changes to budget structures. This work will be undertaken as part of the wider review of the Revenue and Finance Policy scheduled to take place as part of the development of the Council's 2015/16 Long Term Plan.

Mandatory Performance Measures

Mandatory non-financial performance measures put in place by the government for this activity group are effective from 30 July 2014 and are to be incorporated into the 2015/16 Long Term Plan. The measures will however be incorporated into the performance framework in this activities asset management plan for 2014/15 and monitored for that year, but will not be formally reported until the 2015/16 Annual Report.

Changes to fees and charges

The following fees have been increased: charges for disconnection of water supply; annual charge for a hydrant standpipe and the central water scheme tariff for water sold by meter. The schedule of Fees and Charges, with Council activities listed alphabetically, can be found in Section 5.

Provision of a Public Source of Non-Fluoridated Water Supply

The 2013/14 Annual Plan required water supply staff to report back on “the mechanism and associated costs for the provision of a public source of non-fluoridated water in accessible city locations”. Following consideration of a report in January 2014, the Council resolved that the preferred option for further investigation is to encourage customers to choose to remove fluoride with a point of use filter – unsubsidised.

Fluoridation of Water Supply

The Council has asked staff to report back before the 2015/2016 LTP on the costs and ability to add fluoride at the recommended levels to each reticulated system not currently fluoridated.

Water Supply

Estimated Income Statement for the Years Ending 30 June 2014 to 30 June 2017

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000
Revenue				
Rates				
Citywide Water Rate	18,663	18,873	19,505	19,935
External Operating Revenue	5,767	5,763	5,924	6,102
External Capital Revenue	350	350	360	371
Total	24,780	24,986	25,789	26,408
Expenditure by Outputs				
Water Supply	26,742	24,209	24,958	25,405
Total	26,742	24,209	24,958	25,405
Net Surplus/(Deficit)	(1,963)	777	831	1,003
Expenditure by Inputs				
Staff Costs	5,257	3,163	3,471	3,315
Operational Costs	10,301	9,823	10,050	10,325
Loan Interest	1,697	1,695	1,707	1,772
Depreciation	9,487	9,528	9,731	9,993
Total	26,742	24,209	24,958	25,405

Water Supply

Estimated Cashflows for the Years Ending 30 June 2014 to 30 June 2017

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000
<i>Cashflow from Operating Activities</i>				
Cash is provided from operating activities:				
Rates Received	18,663	18,873	19,505	19,935
Other Revenue	6,117	6,113	6,284	6,473
Cash was applied to:				
Suppliers and Employees	(15,559)	(12,986)	(13,521)	(13,640)
Interest Paid	(1,697)	(1,695)	(1,707)	(1,772)
Net Cash from Operating	7,525	10,305	10,561	10,996
<i>Cashflow from Investing Activities</i>				
Cash is provided from investing activities:				
Cash was applied to:				
Capital Expenditure	(4,978)	(10,037)	(10,150)	(7,945)
Net Cash from Investing	(4,978)	(10,037)	(10,150)	(7,945)
<i>Cashflow from Financing Activities</i>				
Cash is provided from financing activities:				
Loan Raised	647	1,282	3,363	210
Cash was applied to:				
Loan Repayment	(1,440)	(1,560)	(1,723)	(1,637)
Net Cash from Financing	(793)	(278)	1,640	(1,427)
<i>Net Increase/(Decrease) in Cash</i>	1,754	(10)	2,052	1,624



Water Supply

Funding Impact Statement for the Years Ending 30 June 2014 to 30 June 2017

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000		2014/15 Budget specified in LTP \$'000	2014/15 Variance to LTP \$'000
Sources of Operating Funding							
General Rates, Uniform Annual General Charges, Rates Penalties							0
Targeted Rates (other than a targeted rate for water supply)	18,663	18,873	19,505	19,935		21,361	(2,489)
Subsidies and Grants for Operating Purposes							0
Fees, Charges and Targeted Rates for Water Supply	5,586	5,583	5,739	5,911		5,536	47
Internal Charges and Overheads Recovered	7,277					7,960	(7,960)
Local Authorities Fuel Tax, Fines, Infringement Fees, and Other Receipts							0
Total Operating Funding	31,526	24,455	25,244	25,846		34,858	(10,402)
Applications of Operating Funding							
Payments to Staff and Suppliers	17,510	11,025	11,516	11,578		18,390	(7,365)
Finance Costs	1,697	1,695	1,707	1,772		1,904	(210)
Internal Charges and Overheads applied	5,325	1,961	2,005	2,062		5,797	(3,835)
Other Operating Funding Applications							0
Total Applications of Operating Funding	24,532	14,681	15,228	15,412		26,090	(11,410)
Surplus/(Deficit) of Operating Funding	6,994	9,775	10,016	10,434		8,768	1,007
Sources of Capital Funding							
Subsidies and Grants for Capital Expenditure						376	(376)
Development and Financial Contributions	180	180	185	191		194	(14)
Increase (Decrease) in Debt	(793)	(278)	1,640	(1,427)		(1,465)	1,187
Gross Proceeds from the Sale of Assets							0
Lump Sum Contributions							0
Other Dedicated Capital Funding	350	350	360	371			350
Total Sources of Capital Funding	(263)	252	2,185	(866)		(895)	1,147



	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000		2014/15 Budget specified in LTP \$'000	2014/15 Variance to LTP \$'000
<i>Application of Capital Funding</i>							
Capital Expenditure							
- to meet additional demand	380	387	1,025	126		211	176
- to improve the level of service	1,509	2,396	3,666	838		1,094	1,302
- to replace existing assets	3,089	7,254	5,459	6,981		5,194	2,060
Increase (Decrease) in Reserves							0
Increase (Decrease) of Investments	1,754	(10)	2,052	1,624		1,374	(1,384)
Total Application of Capital Funding	6,732	10,027	12,201	9,569		7,873	2,154
<i>Surplus/(Deficit) of Capital Funding</i>	(6,994)	(9,775)	(10,016)	(10,434)		(8,768)	(1,007)
<i>Funding Balance</i>	0	0	0	0		0	0

Sewerage and Sewage

The Council's Sewerage and Sewage activity group consists of the following activities:

- Wastewater

This Activity group contributes to the Safe and Healthy City' outcome and associated city-wide priorities, as per the Council's Three Waters Strategy..

Outcome	Vision	Priorities
A Safe and Healthy City	Dunedin is a clean, green, crime-free city where people feel safe and enjoy a healthy lifestyle.	Dunedin has resilient water supply, wastewater and storm water infrastructure that meets best practice environmental standards. A clean city with high-quality solid waste and recycling infrastructure. Dunedin is a place where people are safe in their homes, work and public spaces. Dunedin's housing is warm and healthy. People have access to affordable healthcare services, and Dunedin's hospital and medical research capacity are retained.

Community Outcome Indicators this Activity Group contributes to and monitors:

Indicator	Target	Actual 2011/12	Actual 2012/13	Data Source	Council Role
Condition of wastewater network (No. of wastewater blockages per 100km of mains)	Decrease on previous year	13.2	21.0	DCC - Wastewater internal reporting	The Council is the lead provider of wastewater services in Dunedin.



Wastewater Services

The Council's Wastewater Services manages the collection and treatment of wastewater from domestic and commercial residents in Dunedin and some outlying communities, including 860km of pipeline, 78 pumping stations and seven treatment plants.

The Council's wastewater service consists of seven service areas, including metropolitan Dunedin and six outlying areas: Green Island, Mosgiel, Middelmarsh, Seacliff, Waikouaiti/Karitane and Warrington. The Metropolitan system takes the east and west harbour communities of Portobello and Port Chalmers respectively and discharges from Tahuna via the long ocean outfall. Green Island takes the treated Mosgiel effluent and discharges this along with wastes from Green Island, Abbotsford and coastal south Dunedin via the ocean outfall at Waldronville.

The Council operates and maintains the wastewater system from the main sewer (typically in the road) to the point where treated effluent is discharged to the environment.

Why do we provide this service?

To protect public health and safety by delivering effective wastewater services to every customer connected to the network with minimal impact on the environment and at an acceptable financial cost, and to secure our ability to deliver appropriate services to future generations, as per the Council's Three Waters Strategy.

How do we measure performance?

Level of Service: Wastewater Services are Clean and Safe

Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Wastewater discharges comply with consent conditions	Internal Reporting	95.5%	97%	100%	100%	

Level of Service: Wastewater services meet customer needs

Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Residents' satisfaction with the city's sewerage system	ROS	74%	78%	≥70%	≥70%	
Percentage of customer emergency response times met	Internal Reporting	87%	89.4%	≥95%	≥95%	

Changes to Service Levels

There are no changes to service levels from those shown in the 2012/13 – 2021/22 Long Term Plan.

A major review and restructuring of the Water, Wastewater and Stormwater group of activity budgets has been completed. The review was undertaken within the existing overall budget envelope provided for these activities in this plan; however it resulted in changes in budgets between the draft and final Annual Plans. The Revenue and Finance Policy for each of the three activities requires review to match the recent changes to budget structures. This work will be undertaken as part of the wider review of the Revenue and Finance Policy scheduled to take place as part of the development of the Council's 2015/16 Long Term Plan.

***Mandatory Performance Measures***

Mandatory non-financial performance measures put in place by the government for this activity group are effective from 30 July 2014 and are to be incorporated into the 2015/16 Long Term Plan. The measures will however be incorporated into the performance framework in this activities asset management plan for 2014/15 and monitored for that year, but will not be formally reported until the 2015/16 Annual Report.

Changes to Fees and Charges

Some have been made to changes to trade wastewater charges with increases in fees for compliance monitoring, re-inspection and consent breaches.

The schedule of Fees and Charges, with Council activities listed alphabetically, can be found in Section 5.

Tahuna Wastewater Treatment Plant upgrade – Bio-solids Project

Capital Expenditure on the Tahuna Wastewater Treatment Plant upgrade – Bio-solids Project has been reduced by \$10 million due to the granting of a 35-year Air Discharge Consent which will allow incineration of bio-solids.

The staged upgrade of the Tahuna plant over the past five years has included a 1.1 km ocean outfall, construction of a high rate activated bio-solids treatment process, biological filters, UV disinfection, new bio-solids de-watering facility and increased odour control capability. An alternative bio-solid re-use or destruction facility had also been included in the original project scope and although a number of new technologies have been evaluated no suitable system has been identified.

It had been anticipated that the air discharge consent would not be renewed but independent evaluation showed that the incinerator's emissions have a less than minor effect on the environment; therefore an alternative is not necessary.

This will allow the Tahuna Bio-solids Project to be completed by utilising existing facilities and assets. An ash removal system will be added, improving combustion and reducing the amount of material that needs to be moved to the Green island landfill for disposal.

Sewerage and Sewage

Estimated Income Statement for the Years Ending 30 June 2014 to 30 June 2017

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000
Revenue				
Rates				
Citywide Drainage Rate	23,395	23,771	25,651	26,994
Allanton Drainage Rate	20	20	20	20
Blanket Bay Rate	4	4	4	4
Curles Point Rate	3	3	3	3
External Operating Revenue	603	605	622	641
Total	24,025	24,404	26,300	27,662
Expenditure by Outputs				
Sewerage and Sewage	25,355	28,040	28,298	29,274
Total	25,355	28,040	28,298	29,274
Net Surplus/(Deficit)	(1,330)	(3,636)	(1,998)	(1,612)
Expenditure by Inputs				
Staff Costs	1,694	2,237	2,261	2,344
Operational Costs	8,685	10,215	10,422	10,726
Loan Interest	6,253	5,988	5,716	5,746
Depreciation	8,724	9,599	9,899	10,458
Total	25,355	28,040	28,298	29,274



Sewerage and Sewage

Estimated Cashflows for the Years Ending 30 June 2014 to 30 June 2017

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000
<i>Cashflow from Operating Activities</i>				
Cash is provided from operating activities:				
Rates Received	23,422	23,799	25,678	27,021
Other Revenue	603	605	622	641
Cash was applied to:				
Suppliers and Employees	(10,379)	(12,452)	(12,683)	(13,070)
Interest Paid	(6,253)	(5,988)	(5,716)	(5,746)
Net Cash from Operating	7,394	5,963	7,901	8,846
<i>Cashflow from Investing Activities</i>				
Cash is provided from investing activities:				
Cash was applied to:				
Capital Expenditure	(8,453)	(9,784)	(7,457)	(5,291)
Net Cash from Investing	(8,453)	(9,784)	(7,457)	(5,291)
<i>Cashflow from Financing Activities</i>				
Cash is provided from financing activities:				
Loan Raised	4,131	3,160	1,648	
Cash was applied to:				
Loan Repayment	(3,518)	(3,741)	(4,070)	(4,387)
Net Cash from Financing	612	(580)	(2,422)	(4,387)
<i>Net Increase/(Decrease) in Cash</i>	(447)	(4,401)	(1,978)	(832)

Sewerage and Sewage

Funding Impact Statement for the Years Ending 30 June 2014 to 30 June 2017

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000		2014/15 Budget specified in LTP \$'000	2014/15 Variance to LTP \$'000
Sources of Operating Funding							
General Rates, Uniform Annual General Charges, Rates Penalties							0
Targeted Rates (other than a targeted rate for water supply)	23,422	23,799	25,678	27,021		27,195	(3,396)
Subsidies and Grants for Operating Purposes							0
Fees, Charges and Targeted Rates for Water Supply	523	525	540	556		639	(115)
Internal Charges and Overheads Recovered	16						0
Local Authorities Fuel Tax, Fines, Infringement Fees, and Other Receipts							0
Total Operating Funding	23,961	24,324	26,218	27,577		27,834	(3,511)
Applications of Operating Funding							
Payments to Staff and Suppliers	5,173	10,400	10,576	10,913		6,347	4,053
Finance Costs	6,253	5,988	5,716	5,746		6,263	(274)
Internal Charges and Overheads applied	5,222	2,052	2,107	2,158		5,502	(3,449)
Other Operating Funding Applications							0
Total Applications of Operating Funding	16,648	18,441	18,399	18,816		18,111	330
Surplus/(Deficit) of Operating Funding	7,313	5,883	7,818	8,761		9,723	(3,840)
Sources of Capital Funding							
Subsidies and Grants for Capital Expenditure							0
Development and Financial Contributions	80	80	82	85		180	(100)
Increase (Decrease) in Debt	612	(580)	(2,422)	(4,387)		5,900	(6,480)
Gross Proceeds from the Sale of Assets							0
Lump Sum Contributions							0
Other Dedicated Capital Funding							0
Total Sources of Capital Funding	693	(500)	(2,340)	(4,302)		6,079	(6,580)





	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000		2014/15 Budget specified in LTP \$'000	2014/15 Variance to LTP \$'000
<i>Application of Capital Funding</i>							
Capital Expenditure							
- to meet additional demand	671.6	715	635	44		1,897	(1,183)
- to improve the level of service	3,505	2,761	1,548	139		9,319	(6,559)
- to replace existing assets	4,277	6,309	5,274	5,108		5,271	1,038
Increase (Decrease) in Reserves							0
Increase (Decrease) of Investments	(447)	(4,401)	(1,978)	(832)		(686)	(3,716)
Total Application of Capital Funding	8,006	5,383	5,479	4,459		15,802	(10,419)
<i>Surplus/(Deficit) of Capital Funding</i>	(7,313)	(5,883)	(7,818)	(8,761)		(9,723)	3,840
<i>Funding Balance</i>	0	0	0	0		0	0

Stormwater

The Council's Stormwater activity group consists of the following activities:

- Stormwater

The Stormwater activity is supported by the following components of the Council's Three Waters structure – Network Management, Network Maintenance, Business Support, and Asset Planning functions.

This Activity group contributes to the Safe and Healthy City outcome and associated city-wide priorities, as per the Council's Three Waters Strategy.

Outcome	Vision	Priorities
A Safe and Healthy City	Dunedin is a clean, green, crime-free city where people feel safe and enjoy a healthy lifestyle.	Dunedin has resilient water supply, wastewater and storm water infrastructure that meets best practice environmental standards. A clean city with high-quality solid waste and recycling infrastructure. Dunedin is a place where people are safe in their homes, work and public spaces. Dunedin's housing is warm and healthy. People have access to affordable healthcare services, and Dunedin's hospital and medical research capacity are retained.

Community Outcome Indicators this Activity Group contributes to and monitors:

Indicator	Target	Actual 2011/12	Actual 2012/13	Data Source	Council Role
Safe environmental management of stormwater: Recreational water quality number of beach closures	0	0	0	DCC – WWS internal Reporting	The Council is the lead provider of stormwater services in Dunedin.



Stormwater

The Council's Stormwater service manages the collection and disposal of stormwater to domestic and commercial residents in Dunedin and some outlying communities.

The Council's stormwater service consists of eight service areas – metropolitan Dunedin and seven outlying areas: Brighton/Waldronville; Green Island, Mosgiel, Middlesmarch, Mosgiel, Outram, Port Chalmers and Waikouaiti/Karitane and Warrington.

In general, the Council's stormwater sewers are piped, with open channels running through private properties falling under riparian ownership. There are, however, some exceptions to this rule.

Why do we provide this service?

To protect public safety by ensuring adequate stormwater provision to Dunedin residents, with minimal impact on the environment and to secure our ability to deliver appropriate services to future generations, as per the Council's Three Waters Strategy.

How do we measure performance?

Level of Service: Stormwater services meet customer needs						
Performance Measure	Data Source	Actual 2011/12	Actual 2013/14	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Residents' satisfaction with the stormwater collection service	ROS	67%	66%	≥63%	≥64%	
Percentage of customer emergency response times met	Internal Reports	81%	87.8%	≥95%	≥95%	

Changes to Service Levels

There are no changes to service levels from those shown in the 2012/13 – 2021/22 Long Term Plan.

A major review and restructuring of the Water, Wastewater and Stormwater group of activity budgets has been completed. The review was undertaken within the existing overall budget envelope provided for these activities in this plan; however it resulted in changes in budgets between the draft and final Annual Plans. The Revenue and Finance Policy for each of the three activities requires review to match the recent changes to budget structures. This work will be undertaken as part of the wider review of the Revenue and Finance Policy scheduled to take place as part of the development of the Council's 2015/16 Long Term Plan.

Mandatory Performance Measures

Mandatory non-financial performance measures put in place by the government for this activity group are effective from 30 July 2014 and are to be incorporated into the 2015/16 Long Term Plan. The measures will however be incorporated into the performance framework in this activities asset management plan for 2014/15 and monitored for that year, but will not be formally reported until the 2015/16 Annual Report.

Stormwater

Estimated Income Statement for the Years Ending 30 June 2014 to 30 June 2017

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000
Revenue				
Rates				
Citywide Drainage Rate	4,337	4,466	4,959	5,315
External Operating Revenue	120	120	123	127
Total	4,457	4,586	5,082	5,442
Expenditure by Outputs				
Waste Treatment	4,378	5,438	5,315	5,733
Total	4,378	5,438	5,315	5,733
Net Surplus/(Deficit)	78	(853)	(233)	(292)
Expenditure by Inputs				
Staff Costs	0	501	306	525
Operational Costs	1,756	2,261	2,239	2,354
Loan Interest	41	72	85	86
Depreciation	2,582	2,604	2,685	2,768
Total	4,378	5,438	5,315	5,733



Stormwater

Estimated Cashflows for the Years Ending 30 June 2014 to 30 June 2017

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000
<i>Cashflow from Operating Activities</i>				
Cash is provided from operating activities:				
Rates Received	4,337	4,466	4,959	5,315
Other Revenue	120	120	123	127
Cash was applied to:				
Suppliers and Employees	(1,756)	(2,762)	(2,545)	(2,879)
Interest Paid	(41)	(72)	(85)	(86)
Net Cash from Operating	2,660	1,752	2,451	2,476
<i>Cashflow from Investing Activities</i>				
Cash is provided from investing activities:				
Cash was applied to:				
Capital Expenditure	(2,143)	(1,262)	(1,987)	(2,411)
Net Cash from Investing	(2,143)	(1,262)	(1,987)	(2,411)
<i>Cashflow from Financing Activities</i>				
Cash is provided from financing activities:				
Loan Raised	475	287		200
Cash was applied to:				
Loan Repayment	(17)	(28)	(35)	(39)
Net Cash from Financing	458	259	(35)	161
<i>Net Increase/(Decrease) in Cash</i>	976	749	430	227

Stormwater

Funding Impact Statement for the Years Ending 30 June 2014 to 30 June 2017

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000		2014/15 Budget specified in LTP \$'000	2014/15 Variance to LTP \$'000
Sources of Operating Funding							
General Rates, Uniform Annual General Charges, Rates Penalties							0
Targeted Rates (other than a targeted rate for water supply)	4,337	4,466	4,959	5,315		4,092	373
Subsidies and Grants for Operating Purposes							0
Fees, Charges and Targeted Rates for Water Supply	33	33	34	35		36	(3)
Internal Charges and Overheads Recovered							0
Local Authorities Fuel Tax, Fines, Infringement Fees, and Other Receipts							0
Total Operating Funding	4,370	4,499	4,993	5,349		4,128	371
Applications of Operating Funding							
Payments to Staff and Suppliers	1,390	2,435	2,209	2,535		1,177	1,257
Finance Costs	41	72	85	86		69	3
Internal Charges and Overheads applied	366	328	337	344		406	(78)
Other Operating Funding Applications							0
Total Applications of Operating Funding	1,796	2,834	2,631	2,965		1,652	1,182
Surplus/(Deficit) of Operating Funding	2,573	1,665	2,362	2,384		2,476	(811)
Sources of Capital Funding							
Subsidies and Grants for Capital Expenditure							0
Development and Financial Contributions	87	87	89	92			87
Increase (Decrease) in Debt	458	259	(35)	161		259	0
Gross Proceeds from the Sale of Assets							0
Lump Sum Contributions							0
Other Dedicated Capital Funding							0
Total Sources of Capital Funding	545	346	55	254		259	87





Section 1: Group of Activities

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000		2014/15 Budget specified in LTP \$'000	2014/15 Variance to LTP \$'000
Application of Capital Funding							
Capital Expenditure							
- to meet additional demand	66.5	55	16	46		93	(38)
- to improve the level of service	409	339	95	280		574	(235)
- to replace existing assets	1,668	867	1,876	2,085		1,644	(777)
Increase (Decrease) in Reserves							0
Increase (Decrease) of Investments	976	749	430	227		423	326
Total Application of Capital Funding	3,119	2,011	2,417	2,638		2,735	(724)
Surplus/(Deficit) of Capital Funding	(2,573)	(1,665)	(2,362)	(2,384)		(2,476)	811
Funding Balance	0	0	0	0		0	0

Solid Waste

The Council's Solid Waste activity group consists of the following activity:

- Solid Waste

This activity group contributes to the Safe and Healthy City' outcome and associated city-wide priorities.

Outcome	Vision	Priorities
A Safe and Healthy City	Dunedin is a clean, green, crime-free city where people feel safe and enjoy a healthy lifestyle.	Dunedin has resilient water supply, wastewater and storm water infrastructure that meets best practice environmental standards. A clean city with high-quality solid waste and recycling infrastructure. Dunedin is a place where people are safe in their homes, work and public spaces. Dunedin's housing is warm and healthy. People have access to affordable healthcare services, and Dunedin's hospital and medical research capacity are retained.

Community Outcome Indicators this Activity Group contributes to and monitors:

Indicator	Target	Actual 2011/12	Actual 2012/13	Data Source	Council Role
Amount of Collected Domestic Solid Waste Recycled Annually (% and weight in tonnes)	Increase on previous year	61% (8,602 tonnes)	63% (8,883 tonnes)	DCC Solid Waste Internal Reporting	The Council is the lead service provider for recycling services. The Council is a joint service provider for collection and disposal of domestic and commercial refuse. The Council is the lead service provider for refuse collection on public land.





Solid Waste

The Council's Solid Waste activity provides a collection, resource recovery and residual disposal service for domestic and some commercial residents in Dunedin. It also manages the Council's collection and recycle sorting contracts, two landfill facilities, one recover store and three recycling stations.

Why do we provide this service?

To provide effective collection, resource recovery and residual disposal in a way that protects public health, and minimises impact on the environment.

The Council's Waste Management and Minimisation Plan (WM&MP) was reviewed in 2013. Revised performance indicators were established in relation to the goals and actions in the plan. The LTP/Annual Plan measures below have footnotes attached to indicate the performance indicators in the WM&MP they map to.

How do we measure performance?

Level of Service: Refuse Collection and Kerbside Recycling meet customer expectations						
Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Residents' satisfaction with the reliability of rubbish collection ¹	ROS	89%	92%	≥85%	≥85%	
Residents' satisfaction with kerbside recycling ²	ROS	88%	90%	≥80%	≥80%	

Level of Service: Waste minimisation targets are met						
Performance Measure	Data Source	Actual 2011/12	Actual 2013/14	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Increase in the quantity of saleable recyclables collected (kg/household/year) ³	Internal Quarterly Reports	183 kg/household	186 kg	≥190 kg	≥190 kg	Target revised from ≥150 kg to ≥190 kg from 2013/14
Decrease in the waste sourced from within Dunedin and disposed of to DCC landfills in Dunedin* (kg/person/year) ⁴	Landfill 3000	412 kg	424kg	≤720 kg	≤720 kg	

* Council landfills in urban Dunedin only (Does not include Waikouaiti or the Otago Waste Services landfill at Fairfield)

1. WM&MP indicator: Customer satisfaction with the reliability of kerbside waste collection services
2. WM&MP indicator: Customer satisfaction with the DCC's level of service for the kerbside collection of diverted material
3. WM&MP indicator: The quantity and quality of diverted material collected via the DCC's kerbside collection for diverted material with >2% growth in diverted material sold
4. WM&MP indicator: Collective data (the DCC and private operators) of waste quantity, composition and destination are summarised and evidence an annual decrease in waste to landfill



Changes to Service Levels

There are no changes to service levels from those shown in the 2012/13 – 2021/22 Long Term Plan.

Revenue has decreased due to changes to the disposal method for sludge from the Tahuna Wastewater Treatment Plant. More sludge is expected to be incinerated with less going to the Green Island Landfill.

Changes to Fees and Charges

Landfill fees – Green Island Landfill Weighbridge Proposal

At the 11 February 2014 Infrastructure Services Committee it was decided to include a proposal to install a second weighbridge at the Green Island Landfill in the Draft Annual Plan for consultation. The underlying premise for this proposal was that installation of an additional weighbridge and/or introducing a new fee structure was a more equitable way of charging for waste brought to the Green Island landfill by city residents. If a weighbridge was introduced, vehicles would be weighed as they go into the landfill then weighed again as they leave so that landfill users are charged for the weight of material they have disposed of. A similar system is already in place for commercial customers. Installing a weighbridge would cost \$150,000 and was proposed to be paid for by deferring other capital expenditure.

A schedule of fees and charges showing the fees by weight that would apply if the second weighbridge was installed and an alternative set of fees showing the increases to fees that would apply if a second weighbridge was not installed were included in the Draft Annual Plan.

During the consultation period further work was conducted to establish if customers would be better or worse off under the weighbridge charging. More than 60% would be better off and be charged lower fees if a second weighbridge was installed. However this additional work revealed that the budgeted revenue for the Green Island Landfill could not be achieved with the level of fees consulted on in the draft plan of \$130 per tonne waste and \$80 per tonne green waste. Higher fees would be required to make up the shortfall in revenue.

A total of 14 submissions were received regarding the second weighbridge of which seven supported and seven opposed the proposal.

During deliberations the Council considered additional information provided in relation to the landfill charges and comparison of scenarios' for weighbridge and fee changes provided in a memorandum presented by staff. The Council resolved as follows:

1. Approval of Scenario 2, as documented in the Landfill Charges memorandum. This scenario rejected installation of a second weighbridge and adopting the fees consulted on the draft Annual Plan that would apply if no weighbridge was installed.
2. That the \$150,000 budgeted for the installation of a second weighbridge be applied to offset the negative cashflow.
3. That staff approach Delta to discuss opportunities to reduce the operational costs of the Green Island Landfill in light of the reducing tonnage and revenue.
4. That staff provide a report to the Infrastructure Services Committee within 3 months outlining the measures adopted to reduce the remaining projected negative cash flow.

The schedule of Fees and Charges for these changes, can be found in Section 5, under the heading "Waste Management – Solid Waste Charges".

Solid Waste Activity

Estimated Income Statement for the Years Ending 30 June 2014 to 30 June 2017

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000
Revenue				
Rates				
General Rate	473	506	519	532
Kerbside Recycling Rate	2,660	2,688	2,755	2,826
External Operating Revenue	7,480	6,637	7,496	7,705
Total	10,613	9,831	10,769	11,063
Expenditure by Outputs				
Landfills	4,417	4,143	4,739	4,856
Waste Strategy	309	302	311	319
Recycling	2,547	2,607	2,678	2,739
Refuse/Litter Collection	1,973	1,954	2,010	2,061
Total	9,246	9,006	9,738	9,976
Net Surplus/(Deficit)	1,368	825	1,030	1,088
Expenditure by Inputs				
Staff Costs	347	339	346	355
Operational Costs	7,956	7,734	8,450	8,669
Loan Interest	257	251	234	214
Depreciation	686	682	709	737
Total	9,246	9,006	9,738	9,976

Solid Waste Activity

Estimated Cashflows for the Years Ending 30 June 2014 to 30 June 2017

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000
<i>Cashflow from Operating Activities</i>				
Cash is provided from operating activities:				
Rates Received	3,133	3,194	3,273	3,358
Other Revenue	7,480	6,637	7,496	7,705
Cash was applied to:				
Suppliers and Employees	(8,203)	(7,972)	(8,696)	(8,924)
Interest Paid	(257)	(251)	(234)	(214)
Net Cash from Operating	2,153	1,607	1,839	1,925
<i>Cashflow from Investing Activities</i>				
Cash is provided from investing activities:				
Investment Received	194	224	224	224
Cash was applied to:				
Capital Expenditure	(836)	(552)	(739)	(986)
Investment	(200)	(200)	(100)	(100)
Net Cash from Investing	(842)	(528)	(615)	(862)
<i>Cashflow from Financing</i>				
Loan Raised				
less:				
Loan Repayment	(219)	(236)	(253)	(272)
Net Cash from Financing	(219)	(236)	(253)	(272)
<i>Net Increase/(Decrease) in Cash</i>	1,092	844	971	791



Solid Waste Activity

Funding Impact Statement for the Years Ending 30 June 2014 to 30 June 2017

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000		2014/15 Budget specified in LTP \$'000	2014/15 Variance to LTP \$'000
Sources of Operating Funding							
General Rates, Uniform Annual General Charges, Rates Penalties	473	506	519	532		277	229
Targeted Rates (other than a targeted rate for water supply)	2,660	2,688	2,755	2,826		2,742	(54)
Subsidies and Grants for Operating Purposes							0
Fees, Charges and Targeted Rates for Water Supply	7,480	6,637	7,496	7,705		6,813	(176)
Internal Charges and Overheads Recovered	1,161	901	923	948		1,338	(437)
Local Authorities Fuel Tax, Fines, Infringement Fees, and Other Receipts							0
Total Operating Funding	11,775	10,732	11,692	12,011		11,170	(439)
Applications of Operating Funding							
Payments to Staff and Suppliers	9,313	8,820	9,565	9,816		9,507	(687)
Finance Costs	257	251	234	214		241	10
Internal Charges and Overheads applied	51	53	54	56		224	(171)
Other Operating Funding Applications							0
Total Applications of Operating Funding	9,621	9,124	9,853	10,087		9,972	(848)
Surplus/(Deficit) of Operating Funding	2,154	1,607	1,839	1,925		1,198	409
Sources of Capital Funding							
Subsidies and Grants for Capital Expenditure							0
Development and Financial Contributions							0
Increase (Decrease) in Debt	(219)	(236)	(253)	(272)		(236)	0
Gross Proceeds from the Sale of Assets							0
Lump Sum Contributions							0
Other Dedicated Capital Funding							0
Total Sources of Capital Funding	(219)	(236)	(253)	(272)		(236)	0



	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000		2014/15 Budget specified in LTP \$'000	2014/15 Variance to LTP \$'000
<i>Application of Capital Funding</i>							
Capital Expenditure							
- to meet additional demand							0
- to improve the level of service	483	443	547	644		514	(71)
- to replace existing assets	353	109	192	342		116	(7)
Increase (Decrease) in Reserves							0
Increase (Decrease) of Investments	1,099	820	847	666		332	488
Total Application of Capital Funding	1,935	1,372	1,586	1,653		963	409
<i>Surplus/(Deficit) of Capital Funding</i>	(2,154)	(1,607)	(1,839)	(1,925)		(1,198)	(409)
<i>Funding Balance</i>	0	0	0	0		0	0

City Planning

The Council's City Planning activity group consists of the following activities:

- City Development
- Resource Consents
- “Warm Dunedin” targeted rate scheme

The City Planning Activity contributes primarily to the following two Community Outcomes:

Outcome	Vision	Priorities
A Distinctive Built Environment	Dunedin is a compact city with a vibrant centre for people to work, live and play; complemented by thriving suburban and rural centres.	Dunedin is enhanced through quality architectural, urban and landscape design. Dunedin's built heritage is valued and heritage buildings are in active re-use. Dunedin's central city area is the vibrant focal point for urban life, supported by a hierarchy of successful suburban and rural centres. Development respects the unique character of Dunedin as a compact harbour city enclosed by hills.
A Valued and Protected Natural Environment	Dunedin is recognised as a place with outstanding natural environments and significant biodiversity. Our distinctive rural and coastal landscapes are sustainably managed and protected.	Our rural and coastal landscapes are protected and maintained. Dunedin's wildlife and natural habitats (flora and fauna) are respected and enhanced. Dunedin's people value the natural environment and are the custodians of a regenerative and flourishing natural environment. We lead by example in environmental practices and promote awareness of impacts of human activity on our local environment.

The City Planning Department is responsible for promoting the sustainable management of the natural and physical resources through its administration of the functions of the Council under the Resource Management Act. This responsibility includes:

- Developing, reviewing, and administering the District Plan and related policies (fully operative 3 July 2006)
- Processing applications for resource consents under the District Plan
- Provision of planning assistance in relation to the Building Act 2004 and Hazardous Substances and New Organisms Act 1996
- Providing planning, heritage, biodiversity, landscape architecture, and urban design advice to other parts of Council
- Providing planning, heritage, biodiversity, landscape architecture, and urban design advice and planning information to the Dunedin community and responding to complaints
- Developing, reviewing and administering policies related to spatial planning, heritage, biodiversity and urban design

**Community Outcome Indicators this Activity Group contributes to and monitors:**

Indicator	Target	Actual 2011/12	Actual 2012/13	Data Source	Council Role
Total area of indigenous habitat in Dunedin protected by the District Plan, DCC reserve land and land held under QEII covenants and other statute-based protective mechanisms	Increase by 2% annually on baseline Baseline 2009/10: 30,454ha	2.95% (32,000 ha)	0.996% increase to 32,197 ha (increase comes from the QEII area – 118ha)	City Development internal data analysis	The Council works with other agencies to establish the direction for management of Dunedin's built environment. The Council has a regulatory role related to building and resource management.
Number of properties and structures protected under District Plan that are demolished	0	0	5	City Development internal data analysis	



City Development

Why do we provide this service?

To promote and maintain the distinctive look and feel of Dunedin City by the provision of quality plans; the delivery of urban design and landscape planning services; and the monitoring of the effectiveness of the District Plan.

How do we measure performance?

Level of Service: Residents are satisfied with the look and feel of the city						
Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Percentage of residents satisfied with the overall look and feel of the city	ROS	65%	72%	≥75%	≥75%	

Level of Service: The distinctive character of Dunedin is protected and enhanced						
Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Percentage of applicants satisfied with the work of the heritage fund	Customer Satisfaction Survey	100%	88%	≥75%	≥75%	

Changes to Service Levels

There are no changes to service levels from those shown in the 2012/13 – 2021/22 Long Term Plan.

Changes to Fees and Charges

Increases have been made to a number of fees including the deposits payable for land use planning and subdivision activities, the fee for print copies of district plan deleted as this is available free on the DCC website, increases in processing and consent monitoring costs are also proposed. The schedule of Fees and Charges, with Council activities listed alphabetically, can be found in Section 5.

Funding Assistance for Re-use of Heritage Buildings

Over the last four years the Council's efforts in this area have helped create a positive environment for private sector investment in preservation of Dunedin's distinctive built heritage. This has resulted in a substantial amount of earthquake strengthening, re-use and restoration work occurring throughout the city. The DCC's incentive funding to heritage recognises the long-term economic, amenity, and safety benefits to the city of this work and investment taking place.

This ongoing success along with increased Government requirements related to seismic upgrade has put more demand on funding. In a report to the 23 January 2014 Annual Plan Council meeting, the DCC's Policy Planner (Heritage) proposed four options for increasing available funding.

The Council's preferred option included these changes:

- Increasing the existing Dunedin Heritage Fund (DHF), jointly administered by the DCC and New Zealand Historic Places Trust from \$82,000 per year to \$200,000 per year to provide grants or loans for strengthening, restoration, re-use, and repair projects.
- One hundred thousand dollars (\$100,000) for a building re-use grant scheme targeted annually to a different part of the city. For the last three years similar schemes (with lower \$ values) have been run in the King Edward Street, the Warehouse Precinct, and Princes Street to increase area-wide regeneration.



- Increasing the amount allocated to heritage rates relief to assist strengthening and re-use projects from \$50,000 to \$70,000 annually to accommodate the growing number of projects underway.

These changes total \$238,000, increasing the total funding assistance for heritage re-use to \$370,000.

The Council sought feedback from the community regarding this and the two other options considered and included a question in the submission form asking submitters to indicate which funding option they would like implemented.

The options are summarised in this chart along with the impact of the option on the rates paid by the average value residential property:

Options Considered for Heritage Funding

Heritage Funding Streams	Option 1	Option 2	Option 3 (Council's Preferred Option)
Dunedin Heritage Fund:	\$82,000	\$100,000	\$200,000
Rates Relief funding:	\$50,000	\$50,000	\$70,000
Targeted geographic area funding pool:*	\$90,000	\$90,000	\$100,000
Targeted Rate Scheme:#	Existing scheme retained	Existing scheme retained	Existing scheme retained
Increase in funding:	\$90,000	\$108,000	\$238,000
Total funding allocation to heritage re-use:	\$222,000	\$240,000	\$370,000
Impact on the rates payable for the average value residential property – \$282,000	Increase of \$1.40	Increase of \$1.40	Increase of \$3.40

* This funding pool is dedicated to a different geographic area of the city each year.

The Targeted Rate Scheme allows building owners to obtain funding from the DCC for earthquake strengthening and pay it back with interest in their rates over a ten-year period. There are limitations to the scheme related to the attractiveness of interest rates offered, the increased debt on buildings, and owners' ability to repay additional debt.

Results of Consultation on Heritage Incentives

A total of 233 submitters responded.

- 79% (181) chose Option 3
- 10% (24) chose Option 2
- 11% (25) chose Option 1
- 53% (127) of respondents made a comment
- Nine submitters made a comment without selecting an option.

Following consideration of these submissions the Council endorsed its preferred option, Option 3, which increased funding by a total of \$238,000 from 2014/15. This option was fully incorporated in the 2014/15 Draft Annual Plan budget and the Council decision required no budget changes for the final plan. Examples of the work that is assisted by this funding are shown on the next pages.

Examples of the Heritage Building Reuse Work:

Former Donald Reid Building (now ADInstruments)
Cumberland Street/Vogel Street



Standard Building, Princes Street



Former BNZ Bank Building, Princes Street

**Earthquake Strengthening of Heritage Buildings**

The Council introduced a new targeted rate scheme in the Long Term Plan 2012/13 - 2021/22 to assist owners of heritage buildings with earthquake strengthening work. The budgets allow new borrowing of \$450k per annum from the 2013/14 year. The targeted rates are introduced from 1 July each year following the provision of the service. There are not expected to be any applications for this funding during the 2013/14 year. The 2013/14 loan funding, associated debt servicing costs and targeted rates have been removed from the budgets. Ongoing budgets for the scheme from the 2014/15 year will remain in place.

Heritage Rates Relief

A 'rates freeze' has been approved which would see rates on re-used heritage buildings held at their pre-development levels for a number of years after the work has been completed to assist in the economic viability of projects.

The concept was proposed during the 2013/14 Annual Plan process and the Rates and Funding Working Party was given the task of investigating how it could be done. A draft policy based on a rates relief scheme has been produced.

The main financial impact on the Council is a delay in receiving the overall benefit to the city arising from improvements in the capital value of properties while the rate relief is being paid. That benefit will be seen once the rates relief for each property ends.

An updated policy for standard heritage rates relief has also been developed to reflect the changing needs for targeted assistance to earthquake strengthening and building re-use.

Funding of \$64,000 in 2014/15 and \$100,000 from 2015/16 onwards has been included in budgets for a "rates freeze" for the former Chief Post Office Building.

Copies of both policies follow.



Dunedin City Council Contestable Fund for Rates Relief for Heritage Buildings

Short Summary

This policy establishes a contestable fund for rates relief for improvements and restoration of heritage buildings. The relief seeks to incentivise restoration and upgrade and recognise the investment in seismic, fire, and other upgrades on heritage buildings. Use this policy when there are positive heritage outcomes from the work involved, but there is no or little subsequent increase in the value of the building.

Legislative Background

This policy has been developed to create a contestable fund to provide rating incentives for the earthquake strengthening and upgrade of heritage buildings. This is not a remissions policy for the purposes of the Local Government Rating Act 2002 or section 102 (3) (a) of the Local Government Act 2002.

Purpose

Dunedin's look and feel is strongly defined by its heritage buildings. However, many of its former commercial and industrial buildings are unused or under-utilised and this under-use threatens their survival. The preservation of these buildings into the future relies on their use and adaptive re-use.

The Dunedin City Council recognises the contribution that individuals and groups make to the city's heritage, amenity, safety and economy when they undertake upgrade projects and the challenges and costs they face in doing so.

For this reason the Council is keen to support and incentivise the efforts of building owners and developers who are undertaking building upgrades and improvements, such as earthquake strengthening, restoration, and reconstruction.

The policy is specifically targeting projects that upgrade, enhance and protect heritage buildings. Comprehensive re-use projects likely to result in substantial rating increases are eligible for a grant through the Contestable Fund for Rates Relief for Heritage Re-use.

The purpose of the policy is to recognise the value and encourage the use and upgrade of Dunedin's heritage buildings through the provision of rating incentives to owners undertaking upgrade and improvement projects.

The purpose is based on the following Community Outcome:

"A Distinctive Built Environment"

And the priority:

"Dunedin's built heritage is valued and heritage buildings are in active re-use."

General Principles

The Council will assess each application on its individual merits in accordance with the criteria below to ascertain whether a building project should be granted a rates relief in accordance with the policy. The decision to approve or reject the application the relief is at Council's discretion. The satisfaction of one or more criteria does not in itself constitute a right to rates relief.

Policy Fundamentals

Participation

Applications for the Rates Relief for Heritage Buildings Policy will be considered from owners whose buildings are:

- Listed in the Dunedin City District Plan as a heritage building
- Likely to meet criteria for inclusion on the Dunedin City District Plan should owners be willing to nominate it for protection.



Threshold

In order for a development to be eligible for a grant, there is no minimum investment level. However, it would be expected that building owners will be undertaking works of at least 10% of the capital value of the building.

Upgrade and Improvements

The policy applies to the upgrade and improvement of heritage buildings. Upgrades include those for seismic performance (earthquake strengthening), fire protection and means of escape from fire, and access and facilities for people with disabilities. Other activities include building restoration and reconstruction.

Normal repair and maintenance will not normally be considered a priority for assistance as this relates to general responsibilities of building ownership.

The awarding of rates relief is dependent on constructive works to a heritage building being undertaken, i.e. the changes must be sympathetic to the heritage values of the building. Work on buildings that negatively impacts heritage values of the building as assessed by Council heritage staff and/or advice from the New Zealand Historic Places Trust will not be eligible for participation.

Likely amount of grant and duration

The purpose of the policy is to incentivise upgrade work on heritage buildings. Grant amounts and the duration of relief will take into consideration factors below, including contribution to heritage protection, level of investment, expediting use of buildings, integration with other council policies and strategies, and public benefit. Grant amounts only relate to the general rate. Grant amounts will typically be a percentage amount of the general rate, up to a maximum of 100% for periods up to a maximum of four years.

Relevant Matters

In determining the awarding of rates relief, the amount and duration of relief, the Dunedin City Council shall have regard to the following matters:

(a) Contribution to heritage protection

The Council will consider whether, and to what extent, the work being undertaken contributes positively to the protection of heritage values and long-term retention of the building.

(b) Level of Investment

The Council will consider the level of financial investment in the building. The Council recognises that some of the most important heritage building projects will not provide the greatest economic returns, but does not believe this means there is no value to the overall project as there may be other tangible and intangible benefits.

(c) Expediting the use of heritage buildings

The Council will consider whether, and to what extent, the continued and ongoing use and retention of the building will be facilitated by the granting of relief.

(d) Integration with other council policies and strategies

The Council will consider the extent to which proposed works are consistent with the Dunedin District Plan and the Dunedin Spatial Plan. Preference will be given to projects that are consistent with the objectives and policies of the District Plan and Spatial Plan. The Council will look favourably on projects that align with other DCC strategies such as the Economic Development Strategy and Arts and Culture Strategy.

In order to increase the potential for area-wide regeneration, the council may target specific geographic areas of the city on an annual basis in conjunction with this scheme and other targeted incentives. The Council will view projects in areas of the city where there is substantial private investment in re-use positively.

(e) Public benefit

The Council recognises that the community benefit from the upgrade and improvement of heritage buildings, in terms of improved amenity, public safety, and longer term economic and rating benefits. Projects with high public visibility and continued public access/use will be viewed positively.



Procedural Matters

Revocation

The policy may be suspended or revoked by resolution of the Council.

No amendment, suspension, or revocation of this policy shall effect any relief granted under this policy before that amendment, suspension or revocation.

Timing

Applications must be received and approved by council prior to construction work commencing on the re-use project.

Processing procedure

The applicant will be required to supply such information as is reasonably necessary to assess the application against the criteria of the policy, as per the prescribed application form.

Applications will be received by the City Development department. The Policy Planner (Heritage) will process the application, consulting affected Council departments, and write a recommendation report to the Finance Committee for consideration.

The early stages of Committee consideration will likely be carried out with the public excluded under Section 48 of the Local Government Official Information and Meetings Act 1987.

The decision of the Council will be taken at a meeting of the Council from which the public has not been excluded and the decision shall be publicly notified including:

1. The reasons for the decision to approve or decline the application, and
2. The identity of the occupier of the land and the estimates amount of the relief, duration etc.

The years for relief will be outlined in each decision. Actual rates will not be changed and ratepayers will be required to pay the full rating demand, but will receive a relief by way of an annual grant for each year specified for relief.

At the end of the agreed relief period, the ratepayer will be liable for the full amount of rates.

Conditions

The Council may impose conditions on the grant and may cancel any grant in the event of non-compliance with those conditions. If it does so, it may require the refund of any grant.

A standard condition for all developments is that the grant is conditional on all relevant statutory consents and permits being obtained.

Continued receipt of the grant for the duration of the agreed period will be subject to an annual inspection by DCC staff and confirmation of ongoing protection of heritage values.

Should activities be undertaken that negatively impact these heritage values (such as unapproved alterations or damage to the building, demolition etc.), the grant will be revoked.

In the event of the sale of the building, the grant is not transferable unless and until the new owner has agreed in writing to be bound by the terms of the grant on the same terms as vendor owner.

Dunedin City Council

Contestable Fund for Rates Relief for the Comprehensive Re-use of Heritage Buildings

Short Summary

This policy establishes a contestable fund for rates relief for comprehensive heritage re-use projects. The relief seeks to neutralise the increase in rates for an agreed period on heritage buildings re-use projects. Use this policy when the investment in upgrading the building leads to a substantial increase in the building's valuation and positive heritage outcomes.

Legislative Background

This policy has been developed to create a contestable fund to offset the increase in the general rate payable as a consequence of the re-use of heritage buildings. This is not a remissions policy for the purposes of the Local Government Rating Act 2002 or section 102 (3) (a) of the Local Government Act 2002.

Purpose

Dunedin's look and feel is strongly defined by its heritage buildings. However, many of its former commercial and industrial buildings are unused or under-utilised and this under-use threatens their survival. The preservation of these buildings into the future relies on their use and adaptive re-use.

The Dunedin City Council recognises the contribution that individuals and groups make to the city's heritage, amenity, safety and economy when they undertake re-use projects and the challenges and costs they face in doing so.

For this reason the Council is keen to support and incentivise the efforts of building owners and developers who are undertaking such re-use projects. It has identified the substantial increases in rates that occur following the upgrade of these buildings as a disincentive to re-use and development.

The policy is specifically targeting comprehensive re-use projects in buildings with heritage significance, where the investment in the building will result in a substantial increase in the value of the building. Heritage buildings undertaking seismic upgrade only are less likely to experience such an increase in rates, but incentives are provided through a separate Rates Relief for Heritage Buildings Policy.

The purpose of the policy is to recognise the value and encourage the re-use of Dunedin's heritage buildings through the provision of rating incentives to owners undertaking re-use projects.

The purpose is based on the following Community Outcome:

"A Distinctive Built Environment"

And the priority:

"Dunedin's built heritage is valued and heritage buildings are in active re-use."

General Principles

The Council will assess each application on its individual merits in accordance with the criteria below to ascertain whether a building project should be granted relief in accordance with the policy. The decision to approve or reject the application is at Council's discretion. The satisfaction of one or more criteria does not in itself constitute a right to receive a grant.

Policy Fundamentals

Participation

Applications for a grant under this policy will be considered from owners whose buildings are:

- Listed in the Dunedin City District Plan as a heritage building

Likely to meet criteria for inclusion on the Dunedin City District Plan should owners be willing to nominate it for protection.

**Threshold**

In order for a development to be eligible for a grant, there must be an investment of \$100,000 or more.

Re-use

The policy applies to the re-use heritage buildings. Adaptive re-use involves making sympathetic, but potentially significant, changes to the building so it can be used for a new purpose or given a new economically viable life.

Participation in the rates scheme is dependent on a constructive re-use of a heritage building being undertaken, i.e. the changes must add value to the building and be sympathetic to the heritage values of the building. Re-use of buildings that negatively impacts heritage values of the building as assessed by Council heritage staff and/or advice from the New Zealand Historic Places Trust will not be eligible for participation.

Likely Amount of Grant

The purpose of the policy is to offset rates increases due to re-use projects. Grants will be calculated to capture the increase in the general rate caused by the capital value increase which is caused by the re-use project.

Duration

A grant may be approved for up to four rating years following the completion of the project and the revaluation of the property.

The duration of grant will take into consideration factors below, including contribution to heritage protection, level of investment, expediting use of buildings, integration with other council policies and strategies, and public benefit.

Relevant Matters

In determining participation in the grant scheme and the duration of relief, the Dunedin City Council shall have regard to the following matters:

(a) Contribution to heritage protection

The Council will consider whether, and to what extent, the re-use project contributes positively to the protection of heritage values and long-term retention of the building.

The re-use of heritage buildings that have been under-utilised for long periods and require substantial upgrade prior to use will be viewed favourably.

(b) Level of Investment

The Council will consider the level of financial investment in the re-use project and the likely long-term financial returns of the project. The Council recognises that some of the most important heritage buildings to protect will not provide the greatest economic returns, but does not believe this means there is no value to the overall project as there may be other tangible and intangible benefits. While the eventual increase to the rates base will be considered, it will not be a determining factor.

(c) Expediting heritage re-use

The Council will consider whether, and to what extent, the re-use and long-term retention of the building will be facilitated by making a grant. The Council will also consider the degree to which the post-development increase in rates could have a negative impact on the potential and financial viability of the project.

(d) Integration with other council policies and strategies

The Council will consider the extent to which re-use projects and any new uses/activities that take place within the buildings are consistent with the Dunedin District Plan and the Dunedin Spatial Plan. Preference will be given to developments that are consistent with the objectives and policies of the District Plan and Spatial Plan. The Council will look favourably on projects that align with other DCC strategies such as the Economic Development Strategy and Arts and Culture Strategy.

In order to increase the potential for area-wide regeneration, the council may target specific geographic areas of the city on an annual basis in conjunction with this scheme and other targeted incentives. The Council will view projects in areas of the city where there is substantial private investment in re-use positively.



(e) Public benefit

The Council recognises that the community benefit from the re-use of heritage buildings, in terms of improved amenity, public safety, and longer term economic and rating benefits. Projects with high public visibility and continued public access/use will be viewed positively.

Procedural Matters

Revocation

The policy may be suspended or revoked by resolution of the Council.

No amendment, suspension, or revocation of this policy shall effect any grant made under this policy before that amendment, suspension or revocation.

Timing

Applications must be received and approved by council prior to construction work commencing on the re-use project.

Processing Procedure

The applicant will be required to supply such information as is reasonably necessary to assess the application against the criteria of the policy, as per the prescribed application form.

Applications will be received by the City Development department. The Policy Planner (Heritage) will process the application, consulting affected Council departments, and write a recommendation report to the Finance Committee for consideration.

The early stages of Committee consideration will likely be carried out with the public excluded under Section 48 of the Local Government Official Information and Meetings Act 1987.

The decision of the Council will be taken at a meeting of the Council from which the public has not been excluded and the decision shall be publicly notified including:

1. The reasons for the decision to approve or decline the application, and
2. The identity of the occupier of the land and the estimates amount of the grant, duration etc.

At the end of the agreed relief period, the ratepayer will be liable for the full amount of rates.

Conditions

The Council may impose conditions on the grant and may cancel any grant in the event of non-compliance with those conditions. If it does so, it may require the refund of any grant.

A standard condition for all developments is that the grant is conditional on all relevant statutory consents and permits being obtained.

Continued receipt of the grant for the duration of the agreed period will be subject to an annual inspection by DCC staff and confirmation of ongoing protection of heritage values.

Should activities be undertaken that negatively impact these heritage values (such as unapproved alterations or damage to the building, demolition etc.), the grant will be revoked.

In the event of the sale of the building, the grant is not transferable unless and until the new owner has agreed in writing to be bound by the terms of the grant on the same terms as vendor owner.



Resource Consents

Why do we provide this service?

To implement the rules of the District Plan by providing the public with quality advice, processing resource consents efficiently and monitoring consent conditions.

How do we measure our performance?

Level of Service: Customer information needs are met						
Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Percentage of customer requests for advice at the front counter fulfilled	External Counter Survey	99%	100%	≥90%	≥90%	

Level of Service: Resource consents are processed efficiently and meet statutory timeframes						
Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Percentage of overall customer satisfaction with resource consent process	Mail survey and internal staff survey	95%	95%	≥90%	≥90%	
Percentage of resource consents processed within statutory timeframes	Quarterly Internal Report	99%	99%	100%	100%	
Resource Management complaints are resolved within 60 working days of receipt	Quarterly Internal Report	65%	55%	≥70%	≥70%	

Level of Service: Consent conditions are monitored						
Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Percentage of notified consents field checked	Quarterly Internal Report	89%	95%	≥85%	≥85%	
Percentage of non-notified consents field checked	Quarterly Internal Report	47%	63%	30-40%	30-40%	

Changes to Service Levels

There are no changes to service levels from those shown in the 2012/13 – 2021/22 Long Term Plan.

Changes to Fees and Charges

Some changes to fees and charge has been made including increases in deposits payable for land use planning and subdivision activities, the fee for print copies of the District Plan has been deleted as this is available free on the DCC website, increases in processing and consent monitoring costs are also proposed.

The schedule of Fees and Charges, with Council activities listed alphabetically, can be found in Section 5.

Warm Dunedin Targeted Rate

A trial of a Eco Housing Retrofit Targeted Rate Scheme was initiated by the Council in February 2013. The scheme, called Warm Dunedin, works alongside the Energy Efficiency and Conservation Authority (EECA) Warm up New Zealand: Heat Smart programme, which offers subsidies to homeowners for installing insulation and/or approved clean heating. Clean heating is defined as heat pumps, efficient log burners, pellet fires and externally-flued gas heaters, as specified by the Energy Efficiency and Conservation Authority. The scheme provides advances to Dunedin homeowners and landlords to install insulation and/or efficient heating in their homes and properties.

The main objectives of the Warm Dunedin Targeted Rate pilot programme are to:

- Reduce the effect of the upfront cost of insulation and/or efficient heat;
- Improve the health of Dunedin residents;
- Improve the warmth of Dunedin's housing stock; and
- Improve the energy efficiency of Dunedin's housing stock.

The Dunedin City Council's Warm Dunedin Targeted Rate Scheme offers a targeted rate to assist homeowners of eligible properties with installing insulation and/or approved heating by providing advances up to \$5,000 (GST inclusive) per property toward the upfront costs. The ratepayer pays back the advance, including GST and interest (8.3% per annum fixed), over a ten-year period as an additional part of their regular rate payment. The rate commences in the financial year following the provision of the insulation and/or clean heating. The Warm Dunedin programme was designed to be cost-neutral for the Council, with costs such as administration and interest charges to be recovered via the targeted rate. Health and safety audits are carried out with each service provider under Department of Labour provisions, and EECA audits five percent of insulation jobs. Dunedin City Council has set up a liability and legal framework under which Warm Dunedin operates in order to manage potential risks to the Council. The target for the trial period was to insulate and/or more efficiently heat 500 Dunedin homes in a year and \$2,250,000 (debt funded) was set aside to do this, with costs being paid back by ratepayer recipients over a ten-year period. It should be noted that this scheme, although rates neutral, does impact on the Council's overall debt reduction strategy as debt is raised to provide the funding for advances to ratepayers accessing the scheme.

Government Funding

Prior to September 2013, the government funded 60% of insulation costs for homeowners with Community Services Cards and for landlords of tenants with Community Services Cards. The remaining 40% was funded by the ratepayers themselves, with some using the Warm Dunedin targeted rate scheme to fund this. Other eligible households (general income) were funded 33% of the cost (up to \$1,300 including GST).

The Government implemented changes to the funding of insulation in September 2013. These changes mean that 100% of insulation costs are now funded for low income households and those with high health needs. Funding comes from a combination of government and other third party funding. This new policy means that homeowners outside the low income/high health needs category are not catered for under the central government, fully funded scheme and must fund the full cost of insulation themselves. This is where voluntary targeted rates schemes, such as the Warm Dunedin scheme, provide opportunities to insulate homes.

In September 2013 the Council decided to extend the Warm Dunedin trial until 30 June 2014, using the remaining \$1,018,360 of the funds that Council had made available for the Warm Dunedin trial and which had not yet been allocated. The objectives of extending the trial were to:

- Facilitate insulation and/or provide clean heating for an additional 250 to 300 houses, thus improving the health of Dunedin's housing stock;
- Enable the scheme's processes to be streamlined using lessons learned to date; and
- Allow for an assessment of demand following the recent changes to the EECA subsidy rules.

As at 28 February 2014, 512 Dunedin homes have had insulation and/or more efficient heating installed, with a total of 698 homes estimated to benefit by 30 June 2014.

In January 2014 the Council requested a review of the pilot scheme with the review report to be presented during the annual plan deliberations in May 2014. After consideration of the report Council has resolved to continue the Warm requested Dunedin Scheme for 2014/15 year, with a further review before consultation on 2015/16 Long Term Plan.

City Planning Group Activity

Estimated Income Statement for the Years Ending 30 June 2014 to 30 June 2017

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000
Revenue				
Rates				
General Funds	4,653	4,921	5,090	5,179
Heritage Earthquake Strengthening Rate			66	132
Warm Dunedin Rate	216	290	435	435
External Operating Revenue	940	940	963	988
Total	5,809	6,151	6,554	6,734
Expenditure by Outputs				
City Development	1,748	1,792	1,831	1,873
Second Generation District Plan	342	354	354	323
Amenity Improvement	324	349	344	339
Heritage Support	236	448	494	505
Biodiversity Support	76	66	67	69
Earthquake Strengthening		23	53	82
Resource Consents	2,693	2,709	2,773	2,842
Eco Strengthening	177	318	418	427
Total	5,596	6,058	6,334	6,460
Net Surplus/(Deficit)	214	93	220	274
Expenditure by Inputs				
Staff Costs	2,793	2,877	2,912	2,983
Operational Costs	2,455	2,647	2,729	2,761
Loan Interest	348	395	469	467
Depreciation	0	140	224	249
Total	5,596	6,058	6,334	6,460



City Planning Group Activity

Estimated Cashflows for the Years Ending 30 June 2014 to 30 June 2017

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000
<i>Cashflow from Operating Activities</i>				
Cash is provided from operating activities:				
Rates Received	4,869	5,211	5,591	5,746
Other Revenue	940	940	963	988
Cash was applied to:				
Suppliers and Employees	(5,248)	(5,524)	(5,641)	(5,744)
Interest Paid	(348)	(395)	(469)	(467)
Net Cash from Operating	214	232	444	523
<i>Cashflow from Investing Activities</i>				
Cash is provided from investing activities:				
Cash was applied to:				
Capital Expenditure	(71)		(931)	(683)
Increase in Loans and Advances	(1,200)	(1,419)	(440)	(446)
Net Cash from Investing	(1,271)	(1,419)	(1,371)	(1,130)
<i>Cashflow from Financing Activities</i>				
Cash is provided from financing activities:				
Loan Raised	1,271	1,442	450	450
Cash was applied to:				
Loan Repayment	(203)	(293)	(409)	(473)
Net Cash from Financing	1,068	1,149	42	(23)
<i>Net Increase/(Decrease) in Cash</i>	10	(38)	(885)	(629)

City Planning Group Activity

Funding Impact Statement for the Years Ending 30 June 2014 to 30 June 2017

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000		2014/15 Budget specified in LTP \$'000	2014/15 Variance to LTP \$'000
Sources of Operating Funding							
General Rates, Uniform Annual General Charges, Rates Penalties	4,653	4,921	5,090	5,179		4,705	216
Targeted Rates (other than a targeted rate for water supply)	216	290	501	567		441	(150)
Subsidies and Grants for Operating Purposes							0
Fees, Charges and Targeted Rates for Water Supply	940	940	963	988		1,001	(61)
Internal Charges and Overheads Recovered						15	(15)
Local Authorities Fuel Tax, Fines, Infringement Fees, and Other Receipts							0
Total Operating Funding	5,809	6,151	6,554	6,734		6,162	(10)
Applications of Operating Funding							
Payments to Staff and Suppliers	4,800	5,030	5,135	5,225		3,945	1,084
Finance Costs	348	395	469	467		450	(55)
Internal Charges and Overheads applied	448	494	507	520		1,382	(887)
Other Operating Funding Applications							0
Total Applications of Operating Funding	5,596	5,919	6,110	6,211		5,777	142
Surplus/(Deficit) of Operating Funding	214	232	444	523		385	(153)
Sources of Capital Funding							
Subsidies and Grants for Capital Expenditure							0
Development and Financial Contributions							0
Increase (Decrease) in Debt	1,068	1,149	42	(23)		50	1,099
Gross Proceeds from the Sale of Assets							0
Lump Sum Contributions							0
Other Dedicated Capital Funding							0
Total Sources of Capital Funding	1,068	1,149	42	(23)		50	1,099





Section 1: Group of Activities

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000		2014/15 Budget specified in LTP \$'000	2014/15 Variance to LTP \$'000
<i>Application of Capital Funding</i>							
Capital Expenditure							
- to meet additional demand	8		102	75			0
- to improve the level of service	63		828	608			0
- to replace existing assets							0
Increase (Decrease) in Reserves							0
Increase (Decrease) of Investments	1,210	1,381	(445)	(183)		435	946
Total Application of Capital Funding	1,281	1,381	485	500		435	946
<i>Surplus/(Deficit) of Capital Funding</i>	(214)	(232)	(444)	(523)		(385)	153
<i>Funding Balance</i>	0	0	0	0		0	0

Community Development and Support

The Council's Community Development and Support activity group consists of the following activities:

- Cemeteries and Crematorium
- Events and Community Development
- Housing
- Civic Leadership and Administration

These activities aim to contribute to the 'Supportive Community' outcome and priorities

Outcome	Vision	Priorities
A Supportive Community	Dunedin's citizens feel included and connected with their wider community and enjoy a good quality of life.	A city that supports strong and connected neighbourhoods and communities. People have a sense of belonging and actively contribute to the wider community and volunteering is encouraged. People are empowered to participate in decision-making and have open access to information. Dunedin communities are inclusive of all people, and our relationship with Kai Tahu is strong. People enjoy a standard of living to enable them to have a positive quality of life and exercise genuine choices.

These activities aim to this outcome in the following ways:

- The Events and Community Development activity provides advice and support to existing community and service providers. It also provides a low level of direct community support such as the administration of grants.
- City Property owns and manages a portfolio of rental housing and complexes. This activity provides elderly and low-income people with more quality accommodation options and is managed on a break-even basis.
- The Cemeteries and Crematorium activity provides burials, cremations, chapel hire, book of remembrance, genealogical information and attractive memorial parks.
- The Civic Leadership and Administration activity supports the democratic local decision-making and action by, and on behalf of, Dunedin communities.

Community Outcome Indicators this Activity Group contributes to and monitors:

Indicator	Target	Actual 2011/12	Actual 2012/13	Data Source	Council Role
Residents' sense of community within their local community	Does not decrease	Not measured 83% (ROS)	54% (QoL) 87% (ROS)	ROS annually QoL Survey every two years	The Council is a joint service provider in community development and support offering advice, advocacy and facilitation for community groups. Funding of Community Grants programmes.
Residents' perception that Dunedin recognises and supports cultural diversity	≥ 65% or does not decrease	59% (ROS)	64% (ROS)	ROS annually QoL Survey every two years	





Cemeteries and Crematorium

The cemetery services manage 20 cemeteries to provide facilities, burial and cremation services to Dunedin residents. This includes managing six cemeteries that are closed to further burials.

Why do we provide this service?

To provide an affordable, sensitive burial and crematorium service in attractive memorial parks that recognise the social and cultural heritage of the city.

How do we measure our performance?

Level of Service: Cemetery and Crematorium services meet the needs of funeral directors and the bereaved						
Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Percentage of users satisfied with provision of services at Dunedin cemeteries	Annual Survey of Funeral Directors (FDS)	92.9%	25%	≥70%	≥70%	

Level of Service: The social and culture heritage of cemeteries is preserved						
Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Percentage of heritage assets* with a conservation plan in place * Listed in the District Plan	Internal Data Analysis	100%	100%	100%	100%	

Changes to Service Levels

There are no changes to service levels from those shown in the 2012/13 - 2021/22 Long Term Plan.

Changes to Fees and Charges

All fees are increased by 2%.

The schedule of Fees and Charges, with Council activities listed alphabetically, can be found in Section 5.



Events and Community Development

The Events and Community Development team helps to ensure the people of Dunedin City have access to a broad range of community support functions and advice.

Why do we provide this service?

To enable a strong sense of community and social inclusion through the provision of advice and support to community groups and social agencies.

How do we measure performance?

Level of Service: Advice and support is provided to the community and key stakeholders						
Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Percentage of customers satisfied with advice, support, and assistance provided by Community Development	Annual Survey	95%	95%	≥95%	≥95%	
Number of meetings held with stakeholder (SLA) partners per year	Internal Reporting	At least two meetings with each stakeholder	2	≥2	≥2	

Level of Service: Grants Funding and Contract Support is appropriately administered and monitored						
Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Percentage of service level/grant funded groups that meet funding contract accountability requirements	Internal Reporting	100%	97%	≥95%	≥95%	

Level of Service: Council funded events meet the needs of residents						
Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Percentage of residents satisfied with city festivals and events	ROS	68%	67%	≥75%	≥75%	

Changes to Service Levels

There are no changes to service levels from those shown in the 2012/13 – 2021/22 Long Term Plan.

2014/15 Civic Grants

The Council is working on a new system of assessment and allocation of civic grants. The assessment criteria for civic grants and service level agreements are being redeveloped. This will make the process more contestable, and align them with legislative changes and Council strategies, specifically the new Social Wellbeing Strategy and the yet to be developed Arts and Culture Strategy. This review process began in 2013/14 and will not be completed in time for inclusion in the 2014/15 Annual Plan.



While this work is undertaken the Council proposes the following regarding grants for the 2014/15 Annual Plan:

Existing civic grants scheduled for review in the 2014/15 year are renewed for one year only

Any new applications for civic grants made during the 2014/15 Annual Plan consultation process complete a Civic Grant Application form and, if successful be approved for one year only

The list of civic grant recipients with a budgeted funding commitment for 2014/15 is shown in Section 5.

Regent Theatre Service Level Agreement

The service level agreement (SLA) between the DCC and the Otago Theatre Trust is to be revised to allow better alignment of cost structures following the redevelopment of the Regent Theatre. This agreement will be as a shared service level agreement between the Trust, Events and Community Development and City Property and will outline the roles and responsibilities of the respective parties in relation to the Regent Theatre.

Grants for Community Facilities

Following consideration of submissions, the Council has requested staff consider and report, in time for a 2015/16 Long Term Plan budget development, a process to annually review the quantum of grants received by community groups from operational budgets for the purpose of operating community facilities.

Enabling of voluntary community initiatives on Council owned land

Following consideration of submissions, the Council has requested that staff report back on cross-council mechanisms that may enable greater and more timely acceptance of voluntary community efforts to progress community-initiated projects on Council land.



Housing

The Housing Activity supports people 55 years and older, and qualifying low-income people, through the provision of well maintained, affordable housing at no cost to the ratepayer.

Why do we provide this service?

To provide for qualifying elderly low-income citizens, affordable, good quality housing, where rental values will not exceed operating expense.

How do we measure our performance?

Level of Service: The housing provided meets the needs of tenants						
Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Percentage of tenants satisfied with the Council's rental housing	Tenant Survey	94%	93%	≥95%	≥95%	
Percentage occupancy of rental housing	Annual Review	96.6%	96%	≥94%	≥94%	

Level of Service: Housing rental values will not exceed operating expenses						
Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2012/13	Target 2014/15	Variations from the 2012/13 Long Term Plan
Revenue equals expenses	DCC Monthly financial reporting	Revenue +2.5% Expenditure +3.2%	Revenue + 2.9% (favourable) Expenditure: +11.6% (favourable)	+/- 5%	+/- 5%	

Changes to Service Levels

There are no changes to service levels from those shown in the 2012/13 – 2021/22 Long Term Plan.

There is no change to rental charges to tenants for the 2014/15 year. Rental charges remain at the same level set for the 2012/13 year.



Civic Leadership and Administration

Civic Leadership and Administration supports Councillors by the provision of public forums and hearings. The public may take opportunities to engage in the political process with civic leadership. Civic Leadership also provides analytical and administrative services to support the elected members in carrying out their powers, duties and functions; analytical, legal and administrative services to support officers in carrying out their duties when liaising with the elected arm; liaison and support for Council with the Office of the Auditor General and the Remuneration Authority, and liaison between the Council, Council Committees and subcommittees and Corporate Management Team.

Why do we provide this service?

To manage an effective democratic process that encourages participation and provides opportunities for engagement with elected members.

How do we measure our performance?

Level of Service: The information required to participate in the democratic process is appropriately available						
Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Percentage of ordinary meeting agendas that are circulated two working days prior to the meeting	Quarterly Analysis of Exception Events	100% (all agendas issued on time)	95%*	100%	100%	
Percentage of ordinary and extraordinary meetings that are advertised in accordance with the statutory requirements	Quarterly Analysis of Exception Events	100%	100%	100%	100%	
Percentage of public forums completed to schedule	Quarterly Internal Analysis	100%	100%	100%	100%	

* Agendas published on time but some agendas had reports issued later.

Changes to Service Levels

There are no changes to service levels from those shown in the 2012/13 – 2021/22 Long Term Plan.

The Council increased debt repayment by \$346,000 in the 2014/15 year. This has been used to make an additional repayment on the Chinese Garden loan, which sits with this activity.

Change to Activity Structure

The Civic Leadership and Administration Activities have been merged into a single activity from 2014/15. This will provide operational efficiencies by combining two activities with similar functions and share some functional responsibilities. The Administration activity was previously part of the Corporate Support group of activity.

Community Development and Support Group Activity

Estimated Income Statement for the Years Ending 30 June 2014 to 30 June 2017

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000
Revenue				
Rates				
General Funds	7,293	7,790	7,787	8,104
External Operating Revenue	7,527	7,098	7,284	7,685
Total	14,820	14,888	15,071	15,789
Expenditure by Outputs				
Cemeteries and Crematorium	1,693	1,675	1,716	1,791
Events and Community Development	4,154	4,406	4,327	4,417
Housing	5,532	5,503	5,629	5,808
Civic Leadership and Administration	3,470	3,301	3,351	3,742
Total	14,849	14,885	15,023	15,757
Net Surplus/(Deficit)	(30)	3	48	32
Expenditure by Inputs				
Staff Costs	1,317	1,932	1,978	2,066
Operational Costs	11,678	11,119	11,173	11,769
Loan Interest	64	44	28	25
Depreciation	1,791	1,790	1,844	1,897
Total	14,849	14,885	15,023	15,757



Community Development and Support Group Activity

Estimated Cashflows for the Years Ending 30 June 2014 to 30 June 2017

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000
<i>Cashflow from Operating Activities</i>				
Cash is provided from operating activities:				
Rates Received	7,293	7,790	7,787	8,104
Other Revenue	7,374	6,978	7,161	7,559
Grants and Subsidies for Operating	153	120	123	126
Cash was applied to:				
Suppliers and Employees	(12,995)	(13,051)	(13,151)	(13,835)
Interest Paid	(64)	(44)	(28)	(25)
Net Cash from Operating	1,761	1,793	1,892	1,929
<i>Cashflow from Investing Activities</i>				
Cash is provided from investing activities:				
Cash was applied to:			710	500
Capital Expenditure	(2,018)	(1,705)	(2,363)	(2,231)
Net Cash from Investing	(2,018)	(1,705)	(1,653)	(1,731)
<i>Cashflow from Financing Activities</i>				
Cash is provided from financing activities:				
Loan Raised				
Cash was applied to:				
Loan Repayment	(157)	(384)	(42)	(45)
Net Cash from Financing	(157)	(384)	(42)	(45)
<i>Net Increase/(Decrease) in Cash</i>	(414)	(296)	198	154

Community Development and Support Group Activity

Funding Impact Statement for the Years Ending 30 June 2014 to 30 June 2017

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000		2014/15 Budget specified in LTP \$'000	2014/15 Variance to LTP \$'000
Sources of Operating Funding							
General Rates, Uniform Annual General Charges, Rates Penalties	7,293	7,790	7,787	8,104		7,943	(153)
Targeted Rates (other than a targeted rate for water supply)							0
Subsidies and Grants for Operating Purposes	153	120	123	126		108	12
Fees, Charges and Targeted Rates for Water Supply	7,374	6,978	7,161	7,559		7,626	(648)
Internal Charges and Overheads Recovered	20	972	996	1,021		21	950
Local Authorities Fuel Tax, Fines, Infringement Fees, and Other Receipts							0
Total Operating Funding	14,840	15,859	16,067	16,811		15,699	161
Applications of Operating Funding							
Payments to Staff and Suppliers	11,674	11,497	11,565	12,208		11,850	(352)
Finance Costs	64	44	28	25			44
Internal Charges and Overheads applied	1,341	2,525	2,581	2,648		1,621	904
Other Operating Funding Applications							0
Total Applications of Operating Funding	13,078	14,066	14,175	14,882		13,471	596
Surplus/(Deficit) of Operating Funding	1,761	1,793	1,892	1,929		2,228	(435)
Sources of Capital Funding							
Subsidies and Grants for Capital Expenditure							0
Development and Financial Contributions							0
Increase (Decrease) in Debt	(157)	(384)	(42)	(45)			(384)
Gross Proceeds from the Sale of Assets							0
Lump Sum Contributions							0
Other Dedicated Capital Funding							0
Total Sources of Capital Funding	(157)	(384)	(42)	(45)		0	(384)
Application of Capital Funding							





Section 1: Group of Activities

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000		2014/15 Budget specified in LTP \$'000	2014/15 Variance to LTP \$'000
Capital Expenditure							
- to meet additional demand							0
- to improve the level of service			1,749	1,572			0
- to replace existing assets	2,018	1,705	614	659		1,807	(102)
Increase (Decrease) in Reserves							0
Increase (Decrease) of Investments	(414)	(296)	(512)	(346)		421	(717)
Total Application of Capital Funding	1,604	1,409	1,851	1,885		2,228	(820)
Surplus/(Deficit) of Capital Funding	(1,761)	(1,793)	(1,892)	(1,929)		(2,228)	435
Funding Balance	0	0	0	0		0	0

Museums, Art Gallery and Libraries

The Council's Museums, Art Gallery and Libraries activity group consists of the following activities:

- Dunedin Public Libraries
- Dunedin Public Art Gallery
- Toitū Otago Settlers Museum
- Dunedin Chinese Garden
- Otago Museum

These activities contribute to the following community outcome:

Outcome	Vision	Priorities
A Vibrant and Creative City	Dunedin is a city known for its diverse and engaging arts and culture.	Dunedin has a diverse range of arts and cultural facilities and activities, which are accessible to all. We celebrate the unique identity, character and history of the diverse communities and cultures that make up Dunedin. We support the city's legacy of creative and artistic activity. Art is truly valued and integrated in the design and development of the city.

They also have a strong secondary link to the following "City of Learning" outcome:

Outcome	Vision	Priorities
A City of Learning	Dunedin is a leading city of education, and its community engages in lifelong learning.	Our city provides opportunities and environments that encourage learning, accessible to all.

Feedback from the Long Term Plan consultation indicates support for the provision of these activities and endorses the Council's position that cultural, educational and leisure opportunities provided by the Museums, Garden, Libraries and the Art Gallery are important to the city.

Legal obligations in respect of trusts and bequests mean the city has responsibility for items, funds and buildings that have been gifted to the city.

Community Outcome Indicators this Activity Group contributes* to:

Indicator	Target	Actual 2011/12	Actual 2012/13	Data Source	Council Role
Perception that Dunedin is a creative city* <i>These activities influence perceptions but are not directly responsible for this indicator</i>	Not set. Trends are monitored from results. An increasing number of residents perceive Dunedin as a creative city.	60%	60%	ROS	The Council is a joint service provider for public access to cultural heritage.





Dunedin Public Libraries

Dunedin Public Libraries

Dunedin Public Libraries manages five libraries in Dunedin, Mosgiel, Blueskin Bay, Port Chalmers and Waikouaiti; and operates Bookbuses to serve the suburban and rural areas of Dunedin. Through the five libraries, two Bookbuses and home services, all residents and ratepayers in Dunedin have access to the following services: provision of a physical item and/or information to library customers; opportunities for life-long learning skills, awareness of library resources; and preservation of the Library's Heritage collections.

Why do we provide this service?

To provide and preserve accessible collections in a wide range of hard copy and electronic formats which encourages learning, leisure and culture.

How do we measure performance?

Level of Service: Library facilities are accessible and collections meet the needs of the community						
Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Percentage of residents registered as library members	Annual Statistical analysis	62.7%	66%	≥50%	≥50%	
Percentage of residents satisfied with materials available at the libraries	ROS	90%	91%	≥90% (+/- 3%)	≥90% (+/- 3%)	
Number of loans per capita	Monthly loan Statistics	13.14	12	≥14	≥14	

Level of Service: The range of Library collection materials is maintained and updated						
Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Number of new library materials (non-serial) acquired per 1,000 population annually	Annual Statistical Analysis	270	274	≥270	≥270	

Level of Service: Provision of learning opportunities						
Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Number of participants in lifelong learning programmes conducted by the library	Monthly statistics	46,354	47,022	≥40,000	≥40,000	

**Changes to Service Levels**

There are no changes to service levels from those shown in the 2012/13 – 2021/22 Long Term Plan.

Changes to Fees and Charges

The range of publicly available bindery services has been reduced and DVD and CD rental charges have been adjusted to reflect borrowing trends.

The schedule of Fees and Charges, with Council activities listed alphabetically, can be found in Section 5.

Library Redevelopment Project

There are two distinct parts to this project: refurbishing the City Library and building a new South Dunedin Community Facility. The South Dunedin Library component of this project has been renamed the South Dunedin Community Facility Project, however it will still incorporate a library.

The proposed implementation is:

- 1 Construct South Dunedin Community Facility and implement RFID at this new location.
- 2 City Library refurbishment.

	2015/16 Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000
Library Redevelopment Project					
Library Redevelopment Planning	150				
Central Library Refurbishment					3,850
South Dunedin Community Facility			4,000	4,000	
Total Budget (prior to any inflation adjustment)	150		4,000	4,000	3,850

South Dunedin Community Complex

During the 2013/14 Annual Plan deliberations staff were asked to provide some initial discussion options for alternative ways to advance this project, which would combine library facilities with other community amenities. Options were presented in a report to the 23 January 2014 Annual Plan Council Meeting and a shop-front library was proposed as the first step in developing options for a South Dunedin Community Complex.

Options for developing a complex could include building a new building, refurbishing an existing building or entering into a joint venture or leasing arrangement with a commercial developer. Creating a shop-front library, with approximately 15 – 20,000 loan items and public internet access would allow Council to test the community interest and preferences for a community complex without the level of investment required to set-up permanent facilities.

A proposal for a shop front library was presented in May 2014 as part of the 2014/15 Draft Annual Plan process. Following consideration of this proposal the Council has resolved not to proceed with the temporary shop front library given the higher than expected budget requirements for this initiative. The Council has instructed staff to continue to refine options for establishing a South Dunedin Community Complex including a library in a heritage re-use building in South Dunedin and prepare a report in time for consideration in the 2015/16 Long Term Plan. This report will also consider possible community partnerships. Any impact on future operational budgets for the libraries will be addressed at the same time.



Dunedin Public Art Gallery

The Dunedin Public Art Gallery is the oldest art gallery in New Zealand, founded in 1884 by William Mathew Hodgkins, cultural activist, artist, and father of famous New Zealand painter, Frances Hodgkins. The Art Gallery has been located in the Octagon since 1996, and is recognised as one of New Zealand's best galleries, with significant holdings of historical European art, Japanese prints and decorative arts, as well as an excellent collection of New Zealand works. The collection spans a 600-year timeframe, from the mid-14th century to the present, and represents a diverse range of media, including painting, sculpture, photography and works on paper.

Why do we provide this service?

To provide visitors and residents with opportunities to access and experience visual arts and culture by viewing art collections held in a safe and quality environment.

How do we measure our performance?

Level of Service: The Gallery provides access to a diverse visual art experience which meets the expectations of visitors						
Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Percentage of users satisfied or very satisfied with their visit to the Dunedin Public Art Gallery*	User Exit Survey	90.35%	90%	≥90%	≥90%	
Number of visitors annually to Dunedin Public Art Gallery	Electronic Door Count	210,693	203,319	180,000 to 190,000	180,000 to 190,000	
Percentage of designated exhibition galleries that are committed to displays from the permanent collection (in order to provide access to the city's holding of nationally significant art)	Calculation based on floor areas vs. time	72.97%	64%	≥40%	≥40%	Measure wording revised – “exhibition galleries” changed to “exhibition spaces” from 2013/14

Level of Service: The Gallery Collection is managed according to international best practice						
Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Percentage of catalogued collection items housed to international best practice at the Dunedin Public Art Gallery	Assessment of housing conditions	100%	100%	100%	100%	

Note: The target for the “Number of Visitors annually to Dunedin Public Art Gallery” was changed to a range in 2012/13, in line with performance measurement standards in the art gallery sector

Changes to Service Levels

There are no changes to service levels from those shown in the 2012/13 – 2021/22 Long Term Plan.

Acquisitions Budget

The Council has asked that subsequent to the Arts and Culture Strategy, as part of the 2015/16 Long Term Plan, options are to be developed to increase the Acquisitions budget incrementally over the following 10 years through both public and private funding.



Toitū Otago Settlers Museum

Toitū Otago Settlers Museum and the Dunedin Chinese Garden

Management of the Dunedin Chinese Garden transferred to Toitū Otago Settlers Museum on 1 July 2013. Existing budget lines, service objectives, service levels, service performance measures and fee structures for the Dunedin Chinese Garden have been retained but are now managed and reported within the Toitū Otago Settlers Museum activity.

The Otago Settlers Museum was founded by the Otago Settlers Association in 1898 to mark the 50th anniversary of the planned European settlement of Otago. A purpose-built gallery was opened in 1908 and is still part of today's Museum. During the 1990s, the original Edwardian galleries were linked with the classic Art Deco buildings of Dunedin's former New Zealand Rail Road Transport building. The Museum collections relate to the City of Dunedin, its people, social history, transport and technology. The museum reopened in December 2012 following major capital redevelopment which included two new buildings: a collections store meeting international standards of collections care and a new entrance building. Te Pae o Mahutonga, the Museum's Ngai Tahu Advisory Group, offered to the Otago Settlers' Museum Board a mana whenua name, 'Toitū', which was endorsed by the Council and incorporated into the name of the redeveloped facility.

The Dunedin Chinese Garden was gifted to the City in July 2008 by the Dunedin Chinese Garden Trust. The Trust had secured funding from a number of sources and worked directly with Shanghai, Dunedin's Sister City, in obtaining materials and artisans from Shanghai to construct the complex, which is one of very few original Chinese gardens in the world outside of China.

Toitū Otago Settlers Museum: Why do we provide this service?

To provide residents and visitors with opportunities to access our culture and heritage in a safe and quality environment.

How do we measure our performance?

Level of Service: The Museum provides access to a diverse social history experience which meets the expectations of visitors

Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Percentage of visitors who rate their visit as very good, good or satisfactory	Periodic evaluation through interview	Measure Suspended	94%	95%	95%	Measure changed from "Percentage of users satisfied or very satisfied with their visit to the Otago Settlers Museum" to "percentage of visitors who rate their visit as very good, good or satisfactory" from 2013/14
Total number of visitors attracted per annum (local/regional, national and international visitors)	Electronic Door Count	Measure Suspended	221,415	180,000	180,000	Measure changed from "Number of visitors annually to Otago Settlers Museum" to "Total number of visitors attracted per annum (local/regional, national and international visitors)"
Number of special exhibitions, public programmes and events staged per year				40	40	New measure from 2013/14



Level of Service: The Museum provides access to a diverse social history experience which meets the expectations of visitors						
Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Number of hui convened by Te Pae o Mahutonga (Museum Maori Advisory Group)				2	2	New measure from 2013/14

Level of Service: The museum collection is managed according to museum best practice						
Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Percentage of collections that are housed to Museum standards of Best Practice	Assessment of housing conditions	100%		90%	90%	

Dunedin Chinese Garden: Why do we provide this service?

To provide visitors and residents with opportunities for cultural experience by maintaining an authentic Chinese Garden architecture and culture.

How do we measure our performance?

Level of Service: Visitors enjoy an authentic Chinese architectural and cultural experience						
Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Percentage of users satisfied or very satisfied with their visit to the Dunedin Chinese Garden	Visitor Satisfaction Survey from 2011/12	92%	93%	≥90%	≥90%	
Number of visitors to the Dunedin Chinese Garden	Ticket sales	28,243	31,774	≥40,000	≥40,000	

Level of Service: Authenticity of the garden is maintained						
Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Maintenance of Sister Garden status with Yù Yuán Garden, Shanghai	Annual Status Analysis	Achieved	Achieved	100%	100%	
Percentage of adherence to approved asset maintenance programme for the Dunedin Chinese Garden	Annual Review of Maintenance Programme	100%	100%	Achieved	Achieved	

Changes to Service Levels

There are no changes to service levels from those shown in the 2012/13 – 2021/22 Long Term Plan.



Otago Museum

The Otago Museum contributes to the culture and learning city outcome by providing world class collections, exhibitions, culture, nature and heritage, and as such, the Council provides funding towards these activities.

The Council maintains a keen interest in the management of the Otago Museum through four appointments with the Board of Directors. This provides a transparent way of reporting the Council's contribution to this institution.

How do we measure our performance?

The Otago Museum produces its own Annual Plan and Annual Report each year. These documents contain performance measures and results for the Otago Museum.

These documents are available on the Otago Museum website: <http://www.otagomuseum.govt.nz> (on the "About Us" menu tab).

Increase in levy payment

The annual levy payment to the Otago Museum is increased by \$74,500 from 1 July 2014.

Grant Funding

The Council has made a one-off grant of \$6,000 in the 2014/15 year to assist the museum to transition to commercial rating of on-site café facilities.



Museums, Libraries and Art Gallery Group Activity

Estimated Income Statement for the Years Ending 30 June 2014 to 30 June 2017

Section 1: Group of Activities

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000
Revenue				
Rates				
General Funds	23,626	23,946	24,674	24,821
External Operating Revenue	1,815	1,672	1,714	1,758
External Capital Revenue	514	30	31	32
Total	25,955	25,648	26,418	26,611
Expenditure by Outputs				
Dunedin Public Libraries	10,312	10,185	10,377	10,666
Dunedin Public Art Gallery	4,003	4,174	4,401	4,411
Toitū Otago Settlers Museum	6,510	6,803	6,883	6,967
Chinese Gardens	701	664	676	689
Otago Museum	3,768	3,849	3,938	4,041
Total	25,295	25,674	26,275	26,773
Net Surplus/(Deficit)	661	(26)	143	(162)
Expenditure by Inputs				
Staff Costs	8,268	8,077	8,259	8,460
Operational Costs	13,126	13,699	14,114	14,402
Loan Interest	1,801	1,814	1,767	1,717
Depreciation	2,100	2,085	2,135	2,194
Total	25,295	25,674	26,275	26,773

Museums, Libraries and Art Gallery Group Activity

Estimated Cashflows for the Years Ending 30 June 2014 to 30 June 20

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000
<i>Cashflow from Operating Activities</i>				
Cash is provided from operating activities:				
Rates Received	23,626	23,946	24,674	24,821
Other Revenue	1,875	1,309	1,341	1,376
Grants and Subsidies for Operating	306	246	252	258
Fuel Tax, Infringement Fees and Fines	148	148	151	155
Cash was applied to:				
Suppliers and Employees	(21,394)	(21,776)	(22,373)	(22,862)
Interest Paid	(1,801)	(1,814)	(1,767)	(1,717)
Net Cash from Operating	2,760	2,059	2,278	2,032
<i>Cashflow from Investing Activities</i>				
Cash is provided from investing activities:				
Cash was applied to:				
Capital Expenditure	(3,117)	(1,748)	(1,773)	(1,326)
Net Cash from Investing	(3,117)	(1,748)	(1,773)	(1,326)
<i>Cashflow from Financing Activities</i>				
Cash is provided from financing activities:				
Loan Raised				
Cash was applied to:				
Loan Repayment	(329)	(619)	(666)	(715)
Net Cash from Financing	(329)	(619)	(666)	(715)
<i>Net Increase/(Decrease) in Cash</i>	(685)	(309)	(160)	(10)





Museums, Libraries and Art Gallery Group Activity

Funding Impact Statement for the Years Ending 30 June 2014 to 30 June 2017

Section 1: Group of Activities

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000		2014/15 Budget specified in LTP \$'000	2014/15 Variance to LTP \$'000
Sources of Operating Funding							
General Rates, Uniform Annual General Charges, Rates Penalties	23,626	23,946	24,674	24,821		24,964	(1,018)
Targeted Rates (other than a targeted rate for water supply)							0
Subsidies and Grants for Operating Purposes	306	246	252	258		131	115
Fees, Charges and Targeted Rates for Water Supply	1,361	1,279	1,311	1,345		1,668	(389)
Internal Charges and Overheads Recovered	129	129	132	136		138	(9)
Local Authorities Fuel Tax, Fines, Infringement Fees, and Other Receipts	148	148	151	155		166	(19)
Total Operating Funding	25,570	25,747	26,520	26,715		27,066	(1,319)
Applications of Operating Funding							
Payments to Staff and Suppliers	16,238	15,522	15,965	16,288		17,527	(2,005)
Finance Costs	1,801	1,814	1,767	1,717		1,840	(26)
Internal Charges and Overheads applied	5,285	6,382	6,540	6,710		5,466	916
Other Operating Funding Applications							0
Total Applications of Operating Funding	23,324	23,718	24,272	24,715		24,834	(1,116)
Surplus/(Deficit) of Operating Funding	2,246	2,029	2,248	2,000		2,232	(204)
Sources of Capital Funding							
Subsidies and Grants for Capital Expenditure	514	30	31	32		32	(2)
Development and Financial Contributions							0
Increase (Decrease) in Debt	(329)	(619)	(666)	(715)		(677)	58
Gross Proceeds from the Sale of Assets							0
Lump Sum Contributions							0
Other Dedicated Capital Funding							0
Total Sources of Capital Funding	185	(589)	(635)	(684)		(645)	56



	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000		2014/15 Budget specified in LTP \$'000	2014/15 Variance to LTP \$'000
<i>Application of Capital Funding</i>							
Capital Expenditure							
- to meet additional demand	309	95	83	71		57	38
- to improve the level of service	1,614	453	325	190		154	299
- to replace existing assets	1,194	1,201	1,365	1,065		1,386	(185)
Increase (Decrease) in Reserves							0
Increase (Decrease) of Investments	(685)	(309)	(160)	(10)		(10)	(299)
Total Application of Capital Funding	2,431	1,439	1,613	1,316		1,587	(147)
<i>Surplus/(Deficit) of Capital Funding</i>	(2,246)	(2,029)	(2,248)	(2,000)		(2,232)	204
<i>Funding Balance</i>	0	0	0	0		0	0

Sport, Recreation and Leisure

The Council's Sport Recreation and Leisure activity group consists of the following activities:

- Aquatic Services
- Botanic Garden
- Parks and Reserves (including Parks and Reserves planning and administration)

These activities contribute to the Active City Outcome:

Outcome	Vision	Priorities
An Active City	Dunedin's people lead active, healthy and enjoyable lifestyles.	A city with a range of recreational, sporting and leisure facilities and opportunities, which are accessible to all. Our city has environments that encourage physical activity and recreation. We promote and encourage sporting and recreational events and opportunities.

These activities provide Dunedin residents and visitors with leisure opportunities that range from relaxing outdoors and appreciating the quality of Dunedin's landscape, or attending events, through to more 'active' pursuits like play, exercise, and casual and organised sport. The Council also has responsibilities to manage specific reserves as set aside under the Reserves Act 1977. The Council encourages these activities to improve health and mental well-being. Consultation with Dunedin residents indicates continued support for the Council to be involved in these activities. Community Outcome Indicators this Activity Group contributes to and monitors:

Indicator	Target	Actual 2011/12	Actual 2012/13	Data Source	Council Role
Ratio of sportsfields to population (hectares per 1,000 population)	0.8 ha per 1,000 population Not to decrease	0.81 ha per 1,000 population	0.81 ha per 1,000 population	DCC - Parks and Reserves Yardstick Statistic	The Council is the lead service provider of public access to aquatic services. The Council is the lead service provider of public access to a botanic garden of international significance. The Council is a lead and joint service provider of urban green space, recreation and leisure opportunities.
% population with a children play space within 800 metres of their home	Not to decrease	92%	88%	DCC - CARS	
Council supported hard court indoor recreation space (sqm/capita)	Not to decrease	0.15 sqm/capita	0.16 sqm/capita	DCC - CARS	
Council aquatic indoor recreation space (sqm/capita)	Not to decrease	0.02 sqm/capita	0.02 sqm/capita	DCC - Aquatic Services	
Participation at Council-owned pools (total attendances)	≥715,500 Not to decrease	712,786	746,379	DCC - Aquatic Services	



Aquatic Services

Aquatic Services manages Moana Pool, Mosgiel Community Pool, Port Chalmers Community Pool, and St Clair Hot Saltwater Pool. Through the four pools, all residents and visitors in Dunedin have access to well maintained, inviting, and supervised swimming facilities. Aquatic Services also provide professional swimming coaching, and facilitate the learn-to-swim programme for more than 1,700 students every term. Moana Pool is open all year, with additional services including: crèche; waterslide; gymnasium; physiotherapy; massage; and a shop. Mosgiel Community Pool is open seven months of the year and Port Chalmers Community Pool and St Clair Hot Saltwater Pool are open for six months of the year. In addition, Council provides grants for the community pool at Middlemarch, Moana Gow Pool and six school pools.

Why do we provide this service?

To provide residents with safe, affordable, accessible and quality water space and related services for leisure, fitness and competition for Dunedin and outlying communities, thereby contributing to the Active City outcome.

How do we measure performance?

Level of Service: Aquatic facilities are accessible to everyone

Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Number of Annual Attendances at Council swimming pools:						
Moana Pool	Internal data	618,876	650,200	≥630,000	≥630,000	
St Clair Hot Saltwater Pool	Internal data	36,254	48,899	≥36,000	≥36,000	
Mosgiel Pool	Internal data	40,198	34,247	≥35,000	≥35,000	
Port Chalmers Pool	Internal data	17,458	20,096	≥14,500	≥14,500	
Number of Annual Gym memberships	Internal data	2,001	1,542	≥1,800	≥1,800	

Level of Service: Aquatic facilities are well maintained and meet the needs of users

Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
% of users satisfied with all swimming pools	Analysis of Swimsation Data	82%	91%	≥85%	≥85%	
Council-operated swimming pools achieve the New Zealand Water Pool Quality Standards	Internal Data	100%	100%	100%	100%	

Changes to Service Levels

There are no changes to service levels from those shown in the 2012/13 – 2021/22 Long Term Plan.

***Changes to Fees and Charges***

The fees for Toddler Time are proposed to increase by 50 cents to \$4.00, there has been some restructuring of fees and group fitness fees have been introduced, St Clair Hot Salt Water Pool fees increased to match Moana Pool fees. The schedule of Fees and Charges, with Council activities listed alphabetically, can be found in Section 5.

Investigative Work and Funds for Dunedin Aquatic Facilities***Mosgiel Pool***

In the 2014/15 Draft Annual Plan the Council proposed that seed funding of \$30,000 be made available to a community trust that would work in partnership with the DCC and the local community to investigate the development of a new Mosgiel Pool. The LTP has no capital funding for a new pool but setting up such a trust would allow the community to assess what it needs and push forward with a plan.

- The Council has accepted the offer of the Taieri Community Facilities Trust to engage with Council and determine terms of reference and areas of responsibility for both the Trust and the Council in investigating the establishment ownership and operation of a proposed Mosgiel Pool Facility.
- The Council confirms \$30,000 in the 2014/15 annual plan for investigative work for a new Mosgiel Pool Facility pool
- It is noted there is no funding in the LTP for a new pool and the Council will continue to maintain the existing Mosgiel Swimming Pool.

Moana Pool

Options for overcoming capacity constraints at Moana Pool, including adding another pool, are to be investigated.

Insufficient pool space means many users, ranging from schools to swimming clubs and learn to swim programmes, are unable to access the pool for the time and frequency they would like. But if Moana Pool capacity is to be expanded other capacity issues, such as access constraints need to be addressed.

The Council has confirmed the provision of \$50,000 in the budget in 2014/15 for further investigations.

Access to Swim Lanes, Moana Pool

Consideration was given to a submission relating to the lane charges for swimming clubs and noting that the clubs paid an entrance fee and lane charge. The issue of being restricted to allocated lanes when the public lanes were not being used was also raised. The Council has requested an interim report to the Community and Environment Committee to advise how the system is working.

Student Concession at Moana Pool

In response to concerns raised in submissions regarding the criteria for access to student concessions, the Council resolved that a concession to the Council's Aquatic Facilities apply to holders of a current Community Services card, SuperGold, or Dunedin tertiary students ID card. The definition for concession has been updated in the schedule of Fees and Charges in Section 5 to reflect this decision.

Invest to Save Energy Project – Water Heating Moana Pool

It should be noted that conversion of water heating at Moana Pool from LPG to wood chip had been initially assessed as a viable 'invest to save' project, and a Request for Proposal process for alternatives to LPG water heating at Moana Pool is to be undertaken.



Botanic Garden

The Botanic Garden has 19 themed-garden collections and an aviary for Dunedin residents and visitors to enjoy within an attractive natural and built environment. The Dunedin Botanic Garden is graded as a Garden of International Significance by the NZ Gardens Trust.

Why do we provide this service?

To encourage and support learning and leisure by providing an accessible and quality botanic garden for residents and visitors

How do we measure our performance?

Level of Service: The Botanic Garden and its facilities are well maintained and meet the needs of users

Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Percentage of users satisfied or very satisfied with the Botanic Garden overall	ROS	95%	99%	≥80	≥80	
The Botanic Garden maintains a grading of "International" Significance from the New Zealand Gardens Trust	NZ Gardens Trust Surveyed every second year	Achieved	Achieved	Maintain grading	Maintain grading	

Level of Service: The Botanic Garden contributes to learning opportunities for residents

Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
No. of Youth training and work experience placements provided and maintained at the Garden (14 Youth training placements annually)	Internal Training Data	New Measure 2012/13	71%	14	14	This measure was updated to measure the cumulative number of placements, rather than the percentage of the placements achieved, from 2013/14 onwards

Changes to Service Levels

There are no changes to service levels from those shown in the 2012/13 – 2021/22 Long Term Plan.

Changes to Fees and Charges

Fees for hall hire have been removed as the facilities are no longer provided.

The schedule of Fees and Charges, with Council activities listed alphabetically, can be found in Section 5.



Parks and Reserves

Dunedin City has a wide range of open spaces providing parks and recreation facilities, for both organised and casual use throughout the year. These open spaces make the city a green and pleasant environment for the community. They include playgrounds, sports grounds and parks and reserves containing a variety of assets that provide quality recreational opportunities. The Parks and Reserves team are responsible for the management of assets, contract management, project management of works, formal and informal lease/use arrangements, and the development and implementation of policies and plans relating to parks and reserves, recreation and leisure.

Why do we provide this service?

To provide and maintain a wide range of accessible, quality playgrounds, sports grounds, parks and reserves for residents and visitors.

How do we measure our performance?

Level of Service: Parks and Reserves facilities are accessible to everyone						
Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2014/15	Variations from the 2012/13 Long Term Plan
Percentage of respondents that agree sites and facilities are satisfactorily accessible	ROS	81%	87%	≥80	≥80	
Number of hectares of open park space per 1000 population	Yardstick Statistic	26.59 ha	32	≥25 ha	≥25 ha	
Number of hectares of sportsfields provided per 1000 population	Yardstick Statistic	0.81ha	0.81	≥0.8 ha	≥0.8 ha	

Level of Service: Parks and Reserves facilities are well maintained and meet the needs of users						
Performance Measure	Data Source	Actual 2011/12	Actual 2012/13	Target 2013/14	Target 2013/14	Variations from the 2012/13 Long Term Plan
Percentage of users satisfied with DCC Playgrounds	ROS	74%	83%	≥70%	≥70%	
Percentage of users satisfied with DCC Summer Sportsfields	ROS	89%	81%	≥70%	≥70%	To be measured in the Residents Opinion Survey from 2013/14
Percentage of users satisfied with DCC Winter Sportsfields	ROS	85%	79%	≥70%	≥70%	To be measured in the Residents Opinion Survey from 2013/14
Percentage of users satisfied with DCC Tracks	ROS	78%	87%	≥78%	≥78%	
Percentage of users satisfied with DCC scenic, bush and coastal reserves	ROS	83%	90%	≥80%	≥80%	



Changes to Service Levels

There are no changes to service levels from those shown in the 2012/13 – 2021/22 Long Term Plan.

Changes to Fees and Charges

Fees for sportsground hire and services will increase by 2%.

The schedule of Fees and Charges, with Council activities listed alphabetically, can be found in Section 5.

Gym Sport Facility (Logan Park)

In response to discussion of submissions on provision of additional facilities at Logan Park, the Council has agreed that staff are to explore the feasibility of the project during 2014/15 and options for funding the project from the sale of the Memorial Gym

Alhambra/Union Rugby Football Club

The Council has requested that staff work with the Alhambra Rugby Football club and other parties with a view to resolving the ownership issues relating to the Opoho club rooms.

Parks and Recreation Strategy

The Council has requested staff consider, during development of the Parks and Recreation Strategy, equity issues pertaining to Council support of community groups involved in the ownership and upkeep of parks and recreation assets

Forsyth Barr Stadium Community Access Level Agreement

Staff are to examine the costs and benefits of adjusting the Community Access Service Level Agreement to allow \$750,000 worth of community access in any DVML operated venue and report back to Council.

Aramoana Pilots Wharf

The Council has asked staff to work with the Aramoana League to complete the project proposal regarding the restoration of the Aramoana Jetty and provide a report to the Community and Environment Committee. The Aramoana League is not seeking any funding from the Council, but is requesting support for the project.

Sport, Recreation and Leisure Group Activity

Estimated Income Statement for the Years Ending 30 June 2014 to 30 June 2017

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000
Revenue				
Rates				
General Funds	10,135	10,884	11,180	11,454
Community Services Rate	10,309	10,486	10,718	10,970
External Operating Revenue	4,525	4,298	4,402	4,515
External Capital Revenue	330	39		
Total	25,299	25,707	26,301	26,938
Expenditure by Outputs				
Parks and Recreation Services Planning	3,063	3,679	3,525	3,616
Parks and Reserves	11,583	11,641	11,650	11,956
Parks and Recreation Services Administration	1,442	1,392	1,430	1,459
Aquatic Services	7,607	7,838	7,911	8,119
Botanic Garden	2,678	2,946	3,130	3,180
Total	26,373	27,497	27,646	28,330
Net Surplus/(Deficit)	(1,074)	(1,790)	(1,346)	(1,391)
Expenditure by Inputs				
Staff Costs	5,218	5,359	5,482	5,615
Operational Costs	17,048	18,069	17,949	18,411
Loan Interest	1,044	1,040	1,059	1,006
Depreciation	3,062	3,029	3,156	3,298
Total	26,373	27,497	27,646	28,330

Sport, Recreation and Leisure Group Activity

Estimated Cashflows for the Years Ending 30 June 2014 to 30 June 2017

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000
<i>Cashflow from Operating Activities</i>				
Cash is provided from operating activities:				
Rates Received	20,444	21,370	21,898	22,423
Other Revenue	4,855	4,337	4,402	4,515
Cash was applied to:				
Suppliers and Employees	(22,266)	(23,427)	(23,431)	(24,026)
Interest Paid	(1,044)	(1,040)	(1,059)	(1,006)
Net Cash from Operating	1,988	1,239	1,811	1,907
<i>Cashflow from Investing Activities</i>				
Cash is provided from investing activities:				
Reduction in Loans and Advances	72	72	72	72
Cash was applied to:				
Capital Expenditure	(5,469)	(2,468)	(2,186)	(1,404)
Net Cash from Investing	(5,397)	(2,396)	(2,114)	(1,332)
<i>Cashflow from Financing Activities</i>				
Cash is provided from financing activities:				
Loan Raised	2,405	1,244	645	
Cash was applied to:				
Loan Repayment	(707)	(737)	(838)	(921)
Net Cash from Financing	1,697	507	(193)	(921)
<i>Net Increase/(Decrease) in Cash</i>	(1,712)	(650)	(495)	(347)





Sport, Recreation and Leisure Group Activity

Funding Impact Statement for the Years Ending 30 June 2014 to 30 June 2017

Section 1: Group of Activities

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000		2014/15 Budget specified in LTP \$'000	2014/15 Variance to LTP \$'000
Sources of Operating Funding							
General Rates, Uniform Annual General Charges, Rates Penalties	10,135	10,884	11,180	11,454		10,605	279
Targeted Rates (other than a targeted rate for water supply)	10,309	10,486	10,718	10,970		10,755	(269)
Subsidies and Grants for Operating Purposes							0
Fees, Charges and Targeted Rates for Water Supply	4,299	4,072	4,172	4,279		4,868	(796)
Internal Charges and Overheads Recovered	195	195	200	205		377	(183)
Local Authorities Fuel Tax, Fines, Infringement Fees, and Other Receipts							0
Total Operating Funding	24,938	25,637	26,269	26,907		26,605	(968)
Applications of Operating Funding							
Payments to Staff and Suppliers	19,724	20,831	20,770	21,296		20,740	91
Finance Costs	1,044	1,040	1,059	1,006		1,466	(426)
Internal Charges and Overheads applied	2,737	2,791	2,860	2,935		2,434	357
Other Operating Funding Applications							0
Total Applications of Operating Funding	23,506	24,662	24,689	25,237		24,640	22
Surplus/(Deficit) of Operating Funding	1,432	975	1,580	1,670		1,964	(990)
Sources of Capital Funding							
Subsidies and Grants for Capital Expenditure	330	39					39
Development and Financial Contributions	226	226	231	236		239	(13)
Increase (Decrease) in Debt	1,697	507	(193)	(921)		(964)	1,471
Gross Proceeds from the Sale of Assets							0
Lump Sum Contributions							0
Other Dedicated Capital Funding							0
Total Sources of Capital Funding	2,253	771	38	(685)		(726)	1,497



	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000		2014/15 Budget specified in LTP \$'000	2014/15 Variance to LTP \$'000
<i>Application of Capital Funding</i>							
Capital Expenditure							
- to meet additional demand	797	176	1,314	29		7	169
- to improve the level of service	3,984	1,107	297	822		57	1,051
- to replace existing assets	688	1,185	576	554		1,192	(7)
Increase (Decrease) in Reserves							0
Increase (Decrease) of Investments	(1,784)	(722)	(568)	(419)		(17)	(705)
Total Application of Capital Funding	3,685	1,746	1,618	985		1,239	507
<i>Surplus/(Deficit) of Capital Funding</i>	(1,432)	(975)	(1,580)	(1,670)		(1,964)	990
<i>Funding Balance</i>	0	0	0	0		0	0

Corporate Support

The Council has a number of Corporate Support activities. These activities provide technical and administrative support for the key delivery activities of the Council (as described in the earlier pages of this Section). In some instances, the support activities also provide an external service (i.e. the provision of the Council's website). The support activities are largely funded by an internal charge to the activities identified earlier in this section. The charge is based on an allocation method that endeavours to reflect the true cost to the key delivering activities.

The Corporate Support activities are listed below:

Administration Services – This department provides administrative support to all Council activities, such as secretarial services and photocopying.

Citifleet – Citifleet owns and runs the Council's vehicle fleet. A revised charging model is being investigated which may result in changes to individual activity budgets for the final Annual Plan.

Corporate Leadership – This activity provides the following services to the Council: monitoring and managing the performance of the organisation, directing human resource requirements, oversight of asset management and energy utilisation, financial planning and aligning the organisation with the Council's legislative and customer requirements.

Corporate Policy Team – Provides a strategic overview to the organisation offering policy advice and services to the Council. The budget for this team was previously in the Corporate Leadership budget and is now separately identified.

Customer Services Agency – The Customer Services Agency is the first point of contact for most callers to the Council. The Customer Services Agency enables the majority of customer calls to be dealt with at the first point of contact.

Finance – The principal services include rates billing and collection, cash receipting, accounts payable, payroll, maintaining integrity of financial systems, financial reporting, financial advice, internal audit/internal controls, corporate furniture management, tender process management and insurance management.

Human Resources – The Human Resources Department provides strategic advice, expertise and support on employment relations, recruitment, remuneration, training, health and safety, staff welfare, performance development and change management issues.

Business Information Services – Business Information Services provides Dunedin City Council with Information and Communications Technology (ICT) services and comprises three departments:

Business Solutions supports the Council's current and future ICT solutions. The services provided include application support and development, business intelligence services, ICT project management and website and intranet content and development.

Information Solutions provides information and data management support for core Council functions. Services include document and records management, archives management, land and property information management along with GIS, aerial photography and mapping services.

Network Services plans and develops the Dunedin City Council ICT infrastructure, is responsible for ICT security and change management and co-ordinates ICT training. Network Services also provides the service support desk and is therefore the first point of contact for all ICT service requests.

Changes to Service Levels

There are no changes to service levels from those shown in the 2012/13 – 2021/22 Long Term Plan.

Changes to the Activity Group Structure

A number of changes have been made to this activity group as a result of organisational and management restructuring:

The Administration Services activity which provides administrative support to all Council activities, such as secretarial services and photocopying has been merged with the Civic Leadership activity, from 1 July 2014, as there are shared responsibilities and synergies between the two activities.

The Business Improvement activity has been disestablished and the work carried out by this activity transferred to the Corporate Policy Team.

The Corporate Policy Team has also taken responsibility for work streams associated with Energy Management.



Changes to Fees and Charges

Land Information Memorandum (LIM) fees are proposed to increase to reflect the cost of providing this information.

The schedule of Fees and Charges, with Council activities listed alphabetically, can be found in Section 5.

Resourcing of Energy Management Work

In January 2014 the Council asked that staff prepare a report on resourcing requirements to enable the ongoing development of potential in-house energy efficiency improvements, 'invest to save' options and the implementation of the Energy Plan. This report was provided and considered during deliberations on annual plan submissions in May 2014.

Energy initiatives offer Council the opportunity to 'invest to save', for example through projects like the installation of more efficient lighting in the Civic Centre and Library. The 2013/14 Annual Plan approved a budget of \$375,000 for this project, and it is now likely that this project will attract an EECA funding subsidy of approximately \$125,000. The project is expected to deliver a significant energy reduction with annual savings of over \$50,000.

Civic Energy Efficient Lighting Upgrade – unspent funding of \$160,000 which was allocated in 2013/14 to the 'invest to save' lighting upgrade project for the city library and the civic centre, is to be carried forward plus an additional \$65,000 of funding to enable the completion of the Civic Centre component of this project.

The Council also advocates to the Grow Dunedin Partnership that a proportion of the Economic Development Strategy project budget, be allocated for early implementation of the Energy Plan in the second half of 2014/15.

Funding of Invest to Save Projects – The Council has approved the allocation of \$50,000 to the Chief Executive Officer's budget for investigative work for in-house 'invest to save' initiatives, including energy projects.

Conversion of water heating at Moana Pool from LPG to wood chip had been initially assessed as a viable 'invest to save' project, and a Request for Proposal process for alternatives to LPG water heating at Moana Pool is to be undertaken.

Progressing of Community Resilience Forum recommendations on food and resilience

The Council is providing additional resource, a new 0.2 FTE staff member with a total cost of \$22,000 (including overheads), to the Corporate Policy Team in order to progress the agreed work on the Community Resilience Forum recommendations on food and resilience.

The move has come in response to last year's recommendations from the Community Resilience Forum, a Council working party, which highlighted food as a strategic opportunity for the city, as well as noting the need to improve food supply resilience. Food resilience covers a range of topics from making the most of opportunities for economic development around food production, to food security during a crisis.

The new staff member would engage with city stakeholders to assess the challenges, risks and opportunities around food and develop options and mechanisms to address them. They would also co-ordinate a cross-Council group to ensure more cohesive thinking and decision-making around existing work programmes relating to food, such as business support to food companies.

Smokefree Policy Implementation

The Smokefree policy adopted in April 2014 will be implemented using existing budgets to apply policy actions, including signage in playgrounds, parks and reserves, provision of information for events, clauses for inclusion in property leases from 1 July 2014 and provision of healthy workplace measures in council facilities.

Resourcing of the development of an Environment Strategy

Twenty thousand dollars (\$20,000) has been allocated to the preparation of an Environmental Strategy, funded from the \$455,000 unspent budget from the 2013/14 year, which was not approved for carrying forward.



Accessibility of consultation

Council staff, in collaboration with the Disabled Persons Assembly and other community groups, through the Disability Advisory Group, report back to the Community & Environment Committee with a range of options for more inclusive and accessible communication and consultation with our hearing and/or vision impaired community.

Revised Draft Development Contributions Policy

The Council has approved the draft recommendations made by staff in response to the Federated Farmers and University of Otago submissions. The Council approved the approach outlined to manage uncertainty over whether the proposed Local Government Act amendments will be enacted by 1 July 2014 and approved the Development Contributions Policy as amended. A copy of the approved amended policy can be found in Section 4.

Corporate Support Group Activity

Estimated Income Statement for the Years Ending 30 June 2014 to 30 June 2017

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000
Revenue				
Rates				
General Funds	225	647	482	446
External Operating Revenue	364	565	579	594
Total	589	1,212	1,061	1,041
Expenditure by Outputs				
Administration Services	12			
Business Improvement	(124)			
Citifleet	(342)	(217)	(228)	(239)
Corporate Support	143	311	317	270
Customer Services Agency	49	72	72	71
Finance	139	288	303	318
Human Resources	19	244	249	253
Business Information Services	(24)	(57)	82	413
Corporate Policy Team	45	181	(44)	(39)
Total	(85)	823	750	1,046
Net Surplus/(Deficit)	673	389	311	(5)
Expenditure by Inputs				
Staff Costs	9,654	9,538	9,742	9,979
Operational Costs	(11,760)	(10,575)	(10,913)	(11,212)
Loan Interest	137	124	104	83
Depreciation	1,884	1,737	1,817	2,196
Total	(85)	823	750	1,046



Corporate Support Group Activity

Estimated Cashflows for the Years Ending 30 June 2014 to 30 June 2017

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000
Cashflow from Operating Activities				
Cash is provided from operating activities:				
Rates Received	225	647	482	446
Other Revenue	364	565	579	594
Cash was applied to:				
Suppliers and Employees	2,106	1,037	1,172	1,233
Interest Paid	(137)	(124)	(104)	(83)
Net Cash from Operating	2,558	2,125	2,129	2,191
Cashflow from Investing Activities				
Cash is provided from investing activities:				
Sale of Assets	55	80	62	63
Cash was applied to:				
Capital Expenditure	(1,432)	(2,697)	(1,785)	(1,747)
Increase in Investments		(54)	(54)	(54)
Net Cash from Investing	(1,377)	(2,671)	(1,778)	(1,738)
Cashflow from Financing Activities				
Cash is provided from financing activities:				
Loan Raised				
Cash was applied to:				
Loan Repayment	(263)	(261)	(280)	(300)
Net Cash from Financing	(263)	(261)	(280)	(300)
Net Increase/(Decrease) in Cash	918	(807)	71	152

Corporate Support Group Activity

Funding Impact Statement for the Years Ending 30 June 2014 to 30 June 2017

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000		2014/15 Budget specified in LTP \$'000	2014/15 Variance to LTP \$'000
Sources of Operating Funding							
General Rates, Uniform Annual General Charges, Rates Penalties	225	647	482	446		79	568
Targeted Rates (other than a targeted rate for water supply)							0
Subsidies and Grants for Operating Purposes							0
Fees, Charges and Targeted Rates for Water Supply	364	565	579	594		(34)	599
Internal Charges and Overheads Recovered	25,698	24,400	25,004	25,654		28,569	(4,169)
Local Authorities Fuel Tax, Fines, Infringement Fees, and Other Receipts							0
Total Operating Funding	26,287	25,613	26,065	26,695		28,614	(3,001)
Applications of Operating Funding							
Payments to Staff and Suppliers	18,363	18,258	18,601	19,053		20,056	(1,798)
Finance Costs	137	124	104	83		119	5
Internal Charges and Overheads applied	5,229	5,105	5,232	5,368		5,634	(529)
Other Operating Funding Applications							0
Total Applications of Operating Funding	23,729	23,487	23,937	24,504		25,809	(2,322)
Surplus/(Deficit) of Operating Funding	2,558	2,125	2,129	2,191		2,805	(680)
Sources of Capital Funding							
Subsidies and Grants for Capital Expenditure							0
Development and Financial Contributions							0
Increase (Decrease) in Debt	(263)	(261)	(280)	(300)		(261)	0
Gross Proceeds from the Sale of Assets	55	80	62	63		59	21
Lump Sum Contributions							0
Other Dedicated Capital Funding							0
Total Sources of Capital Funding	(208)	(181)	(218)	(237)		(202)	21





Section 1: Group of Activities

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000		2014/15 Budget specified in LTP \$'000	2014/15 Variance to LTP \$'000
Application of Capital Funding							
Capital Expenditure							
- to meet additional demand							0
- to improve the level of service							0
- to replace existing assets	1,432	2,697	1,785	1,747		1,797	900
Increase (Decrease) in Reserves							0
Increase (Decrease) of Investments	918	(752)	125	206		806	(1,558)
Total Application of Capital Funding	2,350	1,945	1,910	1,954		2,603	(658)
Surplus/(Deficit) of Capital Funding	(2,558)	(2,125)	(2,129)	(2,191)		(2,805)	680
Funding Balance	0	0	0	0		0	0



First Church of Otago

Section 2: Financial Statements

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Forecast Financial Statements

Inflation Adjusted Income Statement for the Years Ending 30 June 2014 to 30 June 2024

	2013/14 \$'000	2014/15 \$'000	2015/16 \$'000	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
Revenue											
Rates Revenue, excluding targeted water supply rates	120,710	124,409	134,662	138,688	144,672	149,755	157,157	164,507	169,805	175,931	180,696
External Revenue	56,155	54,785	56,685	58,242	59,305	61,042	63,162	64,927	67,129	69,668	71,882
Targeted rate for water supply	804	819	847	865	890	946	1,057	1,149	1,180	1,192	1,220
Development and Financial Contributions	797	797	821	847	938	988	1,024	1,062	1,102	1,144	1,148
Subsidies and Grants	17,564	21,739	19,794	21,633	21,005	23,441	24,824	25,576	27,177	29,178	30,383
DCHL Dividend and Interest	10,450	10,450	5,902	5,902	5,902	5,902	5,902	5,902	5,902	5,902	5,902
Waipori Fund Revenue	3,561	3,561	3,561	3,561	3,561	3,561	3,561	3,561	3,561	3,561	3,561
Interest Revenue	865	530	530	530	530	530	530	530	530	530	530
Unrealised Investment Property Gains	2,285	2,342	2,401	2,461	2,523	2,586	2,650	2,717	2,784	2,854	2,854
Total Revenue	213,191	219,432	225,203	232,730	239,327	248,752	259,868	269,932	279,172	289,961	298,178
Expenditure											
Staff Costs	45,936	45,708	46,682	47,811	49,049	50,331	51,740	53,151	54,697	56,420	58,091
Operational Costs	92,611	96,589	98,307	101,044	103,959	107,066	111,011	114,111	118,054	123,116	127,244
Loan Interest	18,564	17,842	17,296	16,937	16,260	15,641	14,879	14,750	13,702	12,634	11,475
Depreciation	53,411	53,809	55,702	58,288	59,372	61,222	63,902	66,053	67,929	70,643	72,669
Total Expenditure	210,521	213,948	217,987	224,080	228,641	234,260	241,532	248,065	254,382	262,813	269,479
Net Income	2,670	5,485	7,216	8,650	10,686	14,492	18,336	21,867	24,790	27,147	28,698



Inflation Adjusted Estimate of Comprehensive Income for the Years Ending 30 June 2014 to 30 June 2024

	2013/14 \$'000	2014/15 \$'000	2015/16 \$'000	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
Rates Revenue	121,514	125,228	135,509	139,553	145,562	150,701	158,214	165,656	170,985	177,123	181,916
Development Contributions Revenue	797	797	821	847	938	988	1,024	1,062	1,102	1,144	1,148
Subsidies and Grants Revenue	17,564	21,739	19,794	21,633	21,005	23,441	24,824	25,576	27,177	29,178	30,383
Total Income from Sources Listed	139,875	147,764	156,124	162,034	167,505	175,130	184,062	192,294	199,265	207,445	213,448
Asset Revaluation	67,833	69,379	71,175	72,868	74,497	76,355	78,294	80,278	82,281	84,383	86,594
Net Income from Operations Excluding Income Sources Listed Above	(137,205)	(142,279)	(148,908)	(153,384)	(156,819)	(160,638)	(165,726)	(170,427)	(174,475)	(180,298)	(184,750)
Total Recognised Revenue and Expenses	70,503	74,864	78,391	81,518	85,183	90,847	96,630	102,145	107,071	111,530	115,292

Inflation Adjusted Estimate of Movement in Equity for the Years Ending 30 June 2014 to 30 June 2024

	2013/14 \$'000	2014/15 \$'000	2015/16 \$'000	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
Opening Equity	2,808,428	2,878,931	2,953,794	3,032,185	3,113,704	3,198,887	3,289,734	3,386,364	3,488,510	3,595,580	3,707,111
Total Comprehensive Income	70,503	74,864	78,391	81,518	85,183	90,847	96,630	102,145	107,071	111,530	115,292
Closing Equity	2,878,931	2,953,794	3,032,185	3,113,704	3,198,887	3,289,734	3,386,364	3,488,510	3,595,580	3,707,111	3,822,403

Public Equity for the Years Ending 30 June 2014 to 30 June 2024

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000
Equity											
Accumulated Funds	1,686,238	1,691,122	1,698,145	1,706,291	1,716,572	1,730,913	1,748,375	1,769,367	1,793,799	1,820,068	1,847,811
Restricted Reserves	5,823	6,424	6,616	7,121	7,526	7,678	8,552	9,427	9,785	10,663	11,618
Revaluation Reserves	1,205,438	1,274,817	1,345,992	1,418,860	1,493,357	1,569,712	1,648,006	1,728,284	1,810,565	1,894,948	1,981,542
Cashflow Hedge Reserves	(18,568)	(18,568)	(18,568)	(18,568)	(18,568)	(18,568)	(18,568)	(18,568)	(18,568)	(18,568)	(18,568)
Total	2,878,931	2,953,794	3,032,185	3,113,704	3,198,887	3,289,734	3,386,364	3,488,510	3,595,580	3,707,111	3,822,403

Inflation Adjusted Balance Sheet for the Years Ending 30 June 2014 to 30 June 2024

	2013/14 \$'000	2014/15 \$'000	2015/16 \$'000	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
Current Assets											
Cash at Bank	24,489	16,365	16,303	17,158	18,569	19,274	21,653	22,870	25,284	28,736	32,674
Deposits											
Investments	19,587	19,641	18,985	18,539	18,093	18,147	18,201	18,255	18,310	18,364	18,418
Accounts Receivable	15,736	16,129	16,532	16,945	17,369	17,803	18,248	18,704	19,172	19,651	20,142
Inventories	817	817	817	817	817	817	817	817	817	817	817
Prepayments	128	128	128	128	128	128	128	128	128	128	128
Derivative Financial Instruments											
Non-current assets held for sale											
	60,756	53,080	52,765	53,588	54,976	56,169	59,048	60,775	63,710	67,696	72,179
Non-current Assets											
Investments	58,491	58,467	58,343	58,219	58,094	57,970	57,846	57,721	57,608	57,494	57,381
Investments in Council Controlled Organisations	196,095	199,535	202,975	206,415	209,855	213,295	216,735	220,175	223,615	227,055	230,495
Loans and Advances	1,892	2,604	537	910	1,289	1,685	2,136	2,587	3,038	3,488	3,939
Other Intangible Assets	2,322	2,322	2,322	2,322	2,322	2,322	2,322	2,322	2,322	2,322	2,322
Property Plant and Equipment	2,868,865	2,943,022	3,013,149	3,080,788	3,157,620	3,237,766	3,319,779	3,402,603	3,489,466	3,577,912	3,669,293
	3,127,665	3,205,949	3,277,326	3,348,654	3,429,180	3,513,038	3,598,818	3,685,409	3,776,048	3,868,272	3,963,429
Total Assets	3,188,421	3,259,030	3,330,090	3,402,241	3,484,156	3,569,207	3,657,866	3,746,183	3,839,759	3,935,968	4,035,608
Current Liabilities											
Short Term Loans											
Accounts Payable	20,808	21,156	21,513	21,880	22,257	22,644	23,041	23,449	23,868	24,298	24,739
Employee Entitlements	6,403	6,403	6,403	6,403	6,403	6,403	6,403	6,403	6,403	6,403	6,403
Accrued Expenditure	4,544	4,589	4,635	4,681	4,728	4,775	4,823	4,871	4,920	4,969	5,019
Derivative Financial Instruments	18,574	18,574	18,574	18,574	18,574	18,574	18,574	18,574	18,574	18,574	18,574
Current Portion of Term Loans	12,163	14,899	12,742	12,626	13,472	14,231	14,834	15,313	16,251	16,593	17,514
	62,492	65,621	63,867	64,164	65,434	66,627	67,675	68,610	70,016	70,837	72,249
Non-current Liabilities											
Term Loans	238,145	230,662	224,985	215,221	210,582	203,494	194,374	179,511	164,510	148,368	131,304
Other Non-current Liabilities	8,853	8,953	9,053	9,153	9,253	9,353	9,453	9,553	9,653	9,653	9,653
	246,998	239,615	234,038	224,374	219,835	212,847	203,827	189,064	174,163	158,021	140,957
Equity	2,878,931	2,953,794	3,032,185	3,113,704	3,198,887	3,289,734	3,386,364	3,488,510	3,595,580	3,707,111	3,822,403
Total Liabilities and Equity	3,188,421	3,259,030	3,330,090	3,402,241	3,484,156	3,569,207	3,657,866	3,746,183	3,839,759	3,935,968	4,035,608



Inflation Adjusted Cashflow Statement for the Years Ending 30 June 2014 to 30 June 2024

	2013/14 \$'000	2014/15 \$'000	2015/16 \$'000	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
Cashflow from Operating Activities											
Cash is provided from:											
Rates Revenue	121,514	125,228	135,509	139,553	145,562	150,701	158,214	165,656	170,985	177,123	181,916
Other Revenue	74,515	77,321	77,299	80,722	81,248	85,472	89,010	91,565	95,409	99,989	103,414
DCHL Dividend and Interest	10,450	10,450	5,902	5,902	5,902	5,902	5,902	5,902	5,902	5,902	5,902
Waipori Fund Revenue	3,561	3,561	3,561	3,561	3,561	3,561	3,561	3,561	3,561	3,561	3,561
Interest Revenue	865	530	530	530	530	530	530	530	530	530	530
	210,906	217,090	222,802	230,269	236,804	246,166	257,218	267,215	276,388	287,107	295,324
Cash was applied to:											
Suppliers and Employees	(138,447)	(142,197)	(144,889)	(148,755)	(152,908)	(157,297)	(162,652)	(167,162)	(172,652)	(179,537)	(185,336)
Interest Paid	(18,564)	(17,842)	(17,296)	(16,937)	(16,260)	(15,641)	(14,879)	(14,750)	(13,702)	(12,634)	(11,475)
Total Expenditure	(157,011)	(160,039)	(162,185)	(165,692)	(169,168)	(172,938)	(177,530)	(181,912)	(186,354)	(192,171)	(196,811)
Net Cash from Operating	53,895	57,052	60,617	64,577	67,635	73,229	79,688	85,303	90,034	94,936	98,513
Cashflow from Investing Activities											
Cash is provided from:											
Sale of Assets	205	2,249	62	63	65	729	69	71	73	75	78
Reduction in Loans and Advances	402	707	2,507	72	72	54					
Reduction in Investments	194	224	934	724	724	224	225	224	214	214	114
	801	3,180	3,503	860	861	1,007	293	295	287	289	192
Cash was applied to:											
Capital Expenditure	(47,650)	(58,494)	(52,315)	(50,660)	(59,249)	(63,156)	(65,040)	(65,952)	(69,799)	(71,927)	(74,679)
Increase in Loans and Advances	(1,300)	(1,419)	(440)	(446)	(451)	(451)	(451)	(451)	(451)	(451)	(451)
Increase in Investments	(2,925)	(3,694)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,494)
	(51,875)	(63,607)	(56,350)	(54,701)	(63,293)	(67,201)	(69,085)	(69,997)	(73,844)	(75,972)	(78,624)
Net Cash from Investing	(51,074)	(60,427)	(52,847)	(53,841)	(62,432)	(66,194)	(68,792)	(69,702)	(73,558)	(75,683)	(78,432)

	2013/14 \$'000	2014/15 \$'000	2015/16 \$'000	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
Cashflow from Financing Activities											
Cash is provided from:											
Loans Raised	10,170	7,415	7,066	2,862	8,834	7,143	5,714	450	1,250	450	450
Cash was applied to:											
Loan Repayments	(10,909)	(12,163)	(14,899)	(12,742)	(12,626)	(13,472)	(14,231)	(14,834)	(15,313)	(16,251)	(16,593)
Net Cash from Financing	(739)	(4,748)	(7,833)	(9,880)	(3,793)	(6,330)	(8,517)	(14,384)	(14,063)	(15,801)	(16,143)
Net Increase/(Decrease) in Cash	2,082	(8,123)	(62)	856	1,411	705	2,380	1,217	2,413	3,453	3,938
Opening Cash Balance	22,407	24,489	16,365	16,303	17,158	18,569	19,274	21,653	22,870	25,284	28,736
Closing Cash Balance	24,489	16,365	16,303	17,158	18,569	19,274	21,653	22,870	25,284	28,736	32,674



Forecast Financial Statements Notes for the Years Ending 30 June 2014 to 30 June 2024

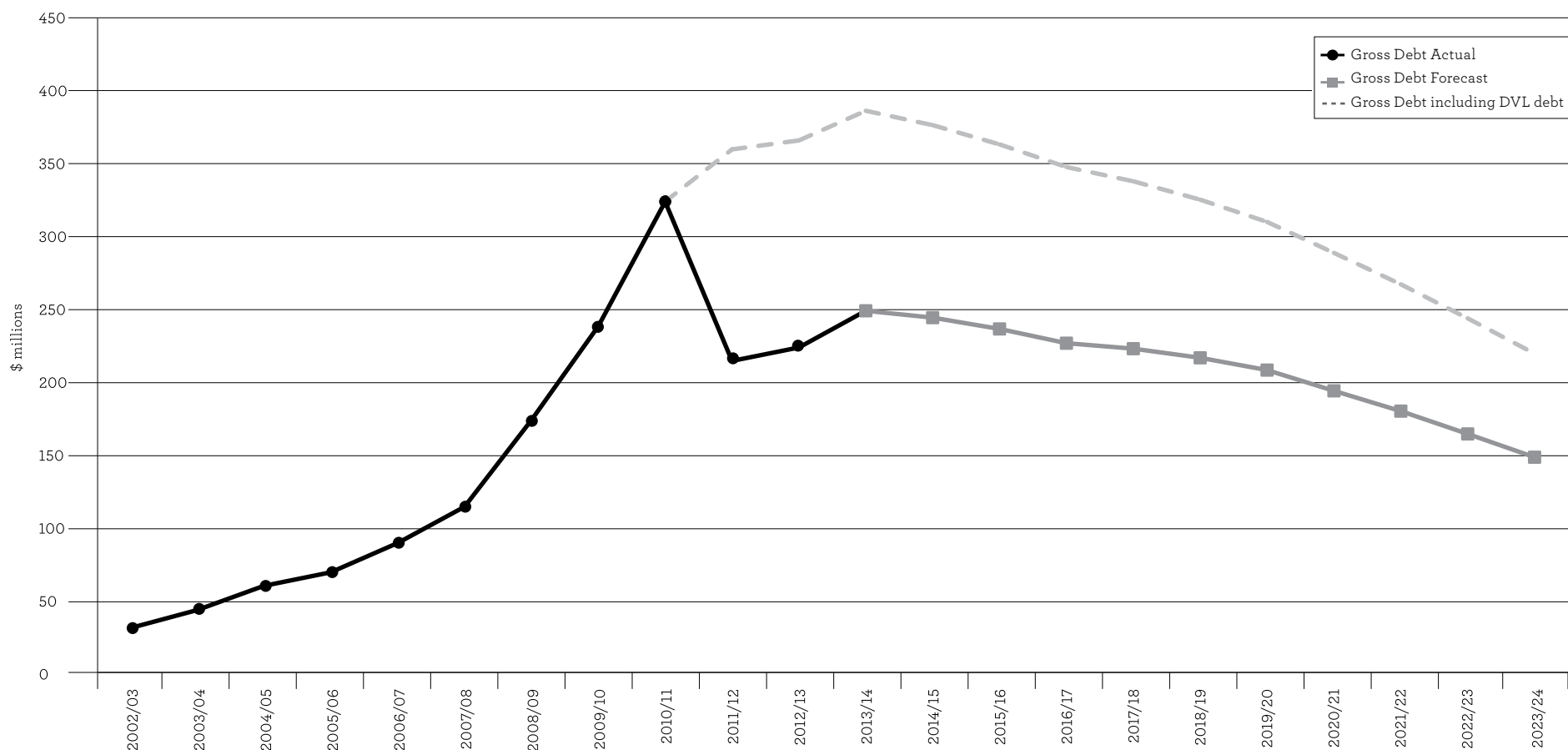
	2013/14 \$'000	2014/15 \$'000	2015/16 \$'000	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
1 Reconciliation of Operating Profit to Net Cashflows from Operating Activities											
Operating Surplus	2,670	5,485	7,216	8,650	10,686	14,492	18,336	21,867	24,790	27,147	28,698
Add/(less) Non-cash Adjustment											
Depreciation	53,411	53,809	55,702	58,288	59,372	61,222	63,902	66,053	67,929	70,643	72,669
Landfill Aftercare	100	100	100	100	100	100	100	100	100		
Unrealised Investment Property Gains	(2,285)	(2,342)	(2,401)	(2,461)	(2,523)	(2,586)	(2,650)	(2,717)	(2,784)	(2,854)	(2,854)
Net Cashflow from Operating Activities	53,895	57,052	60,617	64,577	67,635	73,229	79,688	85,303	90,034	94,936	98,513
2 Change in Gross Debt	(739)	(4,748)	(7,833)	(9,880)	(3,793)	(6,330)	(8,517)	(14,384)	(14,063)	(15,801)	(16,143)
3 Ratios											
Interest as a % of Rates (less than 20%)	15.3%	14.3%	12.9%	12.1%	11.2%	10.6%	9.8%	8.9%	8.0%	7.1%	6.3%
Interest as a % of Total Revenue (less than 8%)	8.7%	8.2%	7.8%	7.3%	6.8%	6.4%	5.9%	5.5%	4.9%	4.4%	3.8%
Cashflow from operations exceeds interest by 2.5 times	2.9	3.2	3.5	3.8	4.1	4.6	5.2	5.8	6.6	7.5	8.6
Interest and Loan Repayment as % of Rates	24.3%	24.0%	23.9%	21.3%	19.9%	19.5%	18.8%	17.9%	17.0%	16.3%	15.4%
Interest and Loan Repayment as % of Total Revenue	13.8%	13.7%	14.4%	12.8%	12.1%	11.8%	11.4%	11.0%	10.4%	10.0%	9.4%
Ratio of Interest Expense to Term Debt	7.8%	7.2%	7.3%	7.3%	7.2%	7.2%	7.2%	7.3%	7.3%	7.3%	7.3%
Debt/Equity	8.7%	8.3%	7.8%	7.3%	7.0%	6.6%	6.2%	5.6%	5.0%	4.4%	3.9%
4 Debt											
Net Debt	225,819	229,195	221,425	210,688	205,485	198,451	187,554	171,954	155,477	136,224	116,143
Gross Debt	250,308	245,560	237,727	227,847	224,054	217,725	209,208	194,824	180,761	164,960	148,818
5 Waipori Loans Consolidated Out											
Loan Interest	140	118	95	70	43	14					
Loan Repayment	300	321	344	369	396	413					
Balance of Borrowing from Waipori Fund	1,843	1,522	1,177	808	413						
6 Interest Expense Capitalised	4	59	249		70	342	582				
7 Liquidity Ratios											
Liquidity	8,470	346	284	1,139	2,550	3,255	5,634	6,851	9,265	12,717	16,655
Liquidity Ratio	127%	101%	101%	103%	108%	110%	116%	120%	126%	136%	146%
8 Net Cash Received from DCHL	10,450	10,450	5,902	5,902	5,902	5,902	5,902	5,902	5,902	5,902	5,902

Gross Debt Chart

Gross Debt declined in the 2011/12 year due to the sale of the Forsyth Barr Stadium to a Council Owned Company, Dunedin Venues Limited (DVL). However, the dotted line shows what the Council Gross Debt would be if the stadium wasn't transferred to DVL. Council Gross Debt reaches the \$200 million Long Term Plan financial strategy debt limit in the 2020/21 year.

It should be noted that if the Stadium debt remained within the Council, so would the revenue to repay the debt. This would include the ratepayer contribution of \$5.25 million per annum by way of reduced DCHL income, the \$2 million per annum purchase of DVL shares, and the income from the sale of seats, suites and naming rights among others.

Please note that in the Long Term Plan this chart reflected 'Net Debt', ie, gross debt less cash on hand. It now excludes cash to show just the gross debt position.



Statement of Accounting Policies

1. Reporting Entity

The financial statements presented are for the reporting entity Dunedin City Council (the Council).

The Council is a Territorial Local Authority governed by the Local Government Act 2002 and these statements are produced under section 98, 99 and 111 of the Local Government Act 2002.

The registered address of the Council is 50 The Octagon, Dunedin.

The financial statements have been prepared in accordance with the requirements of the Local Government Act 2002, the Companies Act 1993 and the Financial Reporting Act 1993.

These financial statements are presented in New Zealand dollars because that is the currency of the primary economic environment in which the Council and group operates. These financial statements have been rounded to the nearest \$1,000.

2. Significant Accounting Policies

Basis of Accounting

The financial statements have been prepared in accordance with NZ GAAP. In accordance with the new Accounting Standards Framework the Council is classified as a Tier 1 Public Sector Public Benefit Entity (PBE). These prospective financial statements are the first set of prospective financial statements prepared under Tier 1 PBE International Public Sector Accounting Standards (IPSAS).

Public Benefit Entities are reporting entities whose primary objective is to provide goods or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for a financial return. Accounting policy in a shaded area is relevant and has been applied to Public Benefit Entities.

The financial statements have been prepared on the historical cost basis, except for the revaluation of certain property, plant and equipment, investment properties, biological assets, derivative financial instruments, financial instruments classified as available for sale, and financial instruments held for trading.

Non-current Assets Held for Sale

Non-current assets (and disposal groups) classified as held for sale are measured at the lower of carrying amount and fair value less costs to sell. Depreciation on such assets will cease once classified as held for sale.

Non-current assets and disposal groups are classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset (or disposal group) is available for immediate sale in its present condition. Management must be committed to the sale which should be expected to qualify for recognition as a completed sale within one year from the date of classification.

Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts and GST.

Revenue from services rendered is recognised when it is probable that the economic benefits associated with the transaction will flow to the entity. The stage of completion at balance date is assessed based on the value of services performed to date as a percentage of the total services to be performed.

Government grants are received from the New Zealand Transport Agency, which subsidises part of the costs of maintaining the local roading infrastructure. The subsidies are recognised as revenue.

Sales of goods are recognised when significant risks and rewards of owning the goods are transferred to the buyer, when the revenue can be measured reliably and when management effectively ceases involvement or control.

Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount.

Dividend income from investments is recognised when the shareholders' rights to receive payment have been established.

Rates are set annually by resolution from Council and relate to a financial year. All ratepayers are invoiced within the financial year to which the rates have been set. Rates revenue is recognised when payable.

Revenue from water rates by meter is recognised on an accrual basis. Unbilled usage, as a result of unread meters at year-end, is accrued on an average usage basis.

Revenue from traffic and parking infringements is recognised when the infringement notice is issued.

Leasing

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

Borrowing Costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation.

Where total debt funding for a capital project is greater than or equal to \$5 million and spans more than one financial year, the interest costs are treated as capital expenditure.

All other borrowing costs are recognised in the surplus and deficit in the period in which they are incurred.

Employee Entitlements

Entitlements to salary and wages and annual leave are recognised when they accrue to employees. This includes the estimated liability for salaries and wages and annual leave as



a result of services rendered by employees up to balance date at current rates of pay.

Entitlements to long service leave and retirement gratuities are calculated on an actuarial basis and are based on the reasonable likelihood that they will be earned by employees and paid by Council.

The Council recognises a liability for sick leave 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 calculation is based on the value of excess sick leave taken within the previous twelve months.

Good and Service Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except for receivables and payables which are recognised inclusive of GST.

Property, Plant and Equipment

Property plant and equipment are those assets held by the Council for the purpose of carrying on its business activities on an ongoing basis:

Operational Assets

These include land, buildings, improvements, library books, plant and equipment, and motor vehicles.

Restricted Assets

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

Infrastructure Assets

Infrastructure assets are the fixed utility systems owned by the Council. Each asset type includes all items that are required for the network to function; for example, sewer reticulation includes reticulation piping and sewer pump stations.

Heritage Assets

These include, but are not limited to, assets held by the Council subject to deeds of agreement, terms and conditions

of bequests, donations, trusts or other restrictive legal covenants. The Council's control of these assets is restricted to a management/custodial role.

Operational Assets

Land and Buildings

Land and buildings are stated at revalued amounts being fair value at date of valuation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. The revaluations are performed by an independent valuer on a three-yearly cycle.

Fixed Plant and Equipment

Fixed plant and equipment is stated at cost, less any subsequent accumulated depreciation and any accumulated impairment losses.

Motor Vehicles

Motor vehicles and other mobile plant and equipment are stated at cost less any subsequent accumulated depreciation and any accumulated impairment losses.

Office Equipment and Fittings

Office Equipment and Fittings are stated at cost less any subsequent accumulated depreciation less any accumulated impairment losses.

Library Collection

Library collections are stated at cost less any subsequent accumulated depreciation and any impairment losses.

Infrastructure Assets

Land

Land is stated at revalued amounts being fair value at date of valuation less any subsequent accumulated impairment losses. The revaluations are performed by an independent valuer on a three-yearly cycle.

Landfill Assets

Landfill assets being earthworks, plant and machinery and the estimate of site restoration, are stated at cost less any accumulated depreciation and any accumulated impairment losses. The useful life of the landfill is considered to be the period of time to the expiring of the resource consent in 2023.

Buildings and Structures

Buildings and structures are valued on a yearly cycle by an independent valuer. Additions are recorded at cost and depreciated.

Roadways and Bridges

Roadways and bridges have been stated at their revalued amounts being fair value based on depreciated replacement cost as at the date of valuation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Roadways and bridges are valued annually by an independent valuer.

Fixed Plant

Fixed plant has been stated at their revalued amounts being fair value based on depreciated replacement cost as at the date of valuation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Fixed plant is valued on a yearly cycle by an independent valuer. Additions are recorded at cost and depreciated.

Reticulation Assets

Reticulation assets, being the reticulation system and networks of water and drainage, have been stated at their revalued amounts being fair value based on depreciated replacement cost as at the date of valuation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. The reticulation assets are valued by a Council staff member sufficiently experienced to conduct the valuation. These valuations are subject to review by an independent valuer. Reticulation assets are valued annually.

Vested Assets

Vested Assets are Fixed Assets given to the Council by a third party and could typically include water, drainage and roading assets created in the event of a subdivision. Vested assets also occur in the event of the donation of heritage or art assets by third parties. The value of assets vested are the cost price to the third party to create or purchase that asset and equates to its fair value at the date of acquisition. Vested assets, other than those pertaining to collections, are subsequently depreciated.

Restricted Assets**Land, Buildings and Structures**

Land, buildings and structures are stated at revalued amounts being fair value at date of valuation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. The revaluations are performed by an independent valuer on a three-yearly cycle.

Hard Surfaces and Reticulation Systems

Hard surfaces and reticulation systems are stated at revalued amounts being fair value at date of valuation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. The revaluations are performed by an independent valuer on a three-yearly cycle.

Road Reserve Land

Road reserve land is stated at revalued amounts being fair value at date of valuation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Revaluations are performed by an independent valuer on a three-yearly cycle.

Playground and Soft-Fall Areas

Playground and soft-fall areas are stated at revalued amounts being fair value at date of valuation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Revaluations are performed by an independent valuer on a four-yearly cycle.

Fixed Plant and Equipment

Fixed plant and equipment has been stated at their deemed cost being fair value at the date of valuation based on depreciated replacement cost less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Additions are recorded at cost and depreciated.

Heritage Assets

Heritage assets included are the Art Gallery Collection at the Dunedin Public Art Gallery, the Theomin Collection at Olveston, the Early Settlers Museum, and the monuments, statues and outdoor art.

All heritage assets are stated at cost less any subsequent accumulated depreciation and accumulated impairment losses.

Revaluations

Revaluations are performed with sufficient regularity such that the carrying amount does not differ materially from that which would be determined using fair values at the balance sheet date.

Public Benefit Entity Revaluations

Revaluation increases and decreases relating to individual assets within a class of assets are offset. Revaluation increases and decreases in respect of assets in different classes are not offset.

Where the carrying amount of a class of assets is increased as a result of a revaluation, the net revaluation increase is credited to the revaluation reserve. The net revaluation increase shall be recognised in the surplus or deficit to the extent that it reverses a net revaluation decrease of the same class of assets previously recognised in the surplus or deficit. A net revaluation decrease for a class of assets is recognised in the surplus or deficit, except to the extent it reverses a revaluation increase previously recognised in the revaluation reserve to the extent of any credit balance existing in the revaluation reserve in respect of the same class of asset.

Depreciation

Depreciation has been charged so as to write off the cost or valuation of assets, other than land, properties under construction and capital work in progress, on the straight line basis (SL). Rates used have been calculated to allocate the asset's cost or valuation less estimated residual value over their estimated remaining useful lives.

Where parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items of property, plant and equipment.

Depreciation commences when the assets are ready for their intended use.

Depreciation on revalued assets, excluding land, is charged to the Statement of Comprehensive Income. On the subsequent sale or retirement of a revalued asset, the attributable revaluation surplus remaining in the appropriate property revaluation reserve is transferred directly to retained earnings.

Assets held under finance leases are depreciated over their expected useful lives on the same basis as owned assets, or where shorter, over the term of the relevant lease.

Depreciation rates and methods used are as follows:

	Rate	Method
Council Operational Assets		
Buildings	1% to 4%	SL
Fixed plant and equipment	10% to 15%	SL
Motor vehicles	20%	SL
Office equipment and fittings	7.5% to 20%	SL
Library collections	10% to 50%	SL
Infrastructure Assets		
Buildings	1% to 4%	SL
Roadways and bridges	0.5% to 10%	SL
Life cycle used:		
- Kerb and Channel	80 years	
- Shape Corrections	80 years	
- Reseals	11 years	
Footpaths	13.5 years	
Fixed plant and equipment	10% to 15%	SL
Reticulation	0.50% to 3%	SL
Landfill	15 years	
Heritage assets	0.2%	
Restricted Assets		
Buildings	1% to 4%	SL
Fixed plant and equipment	10% to 15%	SL
Hard Surfaces	0.5% to 10%	SL
Playground and soft-fall areas	2% to 10%	SL



Derecognition

Items of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset.

Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the item) is included in the surplus or deficit in the year the item is derecognised.

Investment Property

Investment property, which is property held to earn rentals and/or for capital appreciation. All investment properties are stated at fair value, as determined annually by independent valuers at the balance sheet date.

Gains or losses arising from changes in the fair value of investment properties are recognised in the surplus or deficit for the period in which the gain or loss arises.

Intangible Assets

Software is recognised at cost and amortised to the surplus or deficit on a straight line basis over the estimated useful life – which is a maximum period of five years.

Research and Development Expenditure

Expenditure on research activities is recognised as an expense in the period in which it is incurred.

Patents and Trademarks

Patents and trademarks are measured initially at purchase cost and are amortised on a straight line basis over their estimated useful lives.

Impairment of Assets Excluding Goodwill

At each balance sheet date, the Council reviews the carrying amounts of its assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where the asset does not generate cash flows that are independent from other assets, the Council estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised as an expense immediately in the surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease to the extent of any previous revaluation increase for that asset (or cash generating unit) that remains in the revaluation reserve. Any additional impairment is immediately transferred to the surplus or deficit.

Where an impairment loss subsequently reverses, the carrying amount of the asset (cash-generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (cash-generating unit) in prior years. A reversal of an impairment loss is recognised as income immediately in the surplus or deficit.

Inventories

Inventories are stated at the lower of cost and net realisable value. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Cost is calculated using the weighted average method. Net realisable value represents the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

Cash and Cash Equivalents

Cash and cash equivalents comprise of cash in hand, deposits held at call with banks, other short-term highly liquid

investments with original maturities of three months or less and bank overdraft. Bank overdrafts are shown within borrowings in current liabilities in the balance sheet.

Financial Instruments

Financial assets and financial liabilities are recognised on the Council's balance sheet when the Council becomes a party to the contractual provisions of the instrument.

Trade and Other Receivables

Trade and other receivables are stated at cost less any allowances for estimated irrecoverable amounts.

Loans and Other Receivables

Loans and other receivables are financial instruments that are measured at amortised cost using the effective interest method. This type of financial instrument includes deposits, term deposits, inter-company loans, community loans and mortgages.

Investments

Investments are recognised and derecognised on a trade date where a purchase or sale of an investment is under a contract whose terms require delivery of the investment within the timeframe established by the market concerned, and are initially measured at cost, including transaction costs.

Investments in Debt and Equity Securities

Investments in debt and equity securities are financial instruments classified as held for trading and are measured at fair value in the surplus or deficit at balance date. Any resultant gains or losses are recognised in the surplus or deficit for the period.

Trade and Other Payable

Trade and other payable are stated at cost.

Borrowings

Borrowings are initially recorded net of directly attributable transaction costs and are measured at subsequent reporting dates at amortised cost. Finance charges, premiums payable on settlement or redemption and direct costs are accounted for on an accrual basis to the surplus or deficit using the

effective interest method and are added to the carrying amount of the instrument to the extent that they are not settled in the period in which they arise.

Financial Liability and Equity

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Council after deducting all of its liabilities.

Derivative Financial Instruments and Hedge Accounting

The Council's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The Council uses foreign exchange forward contracts, foreign exchange options and interest rate swap contracts to hedge these exposures.

The Council does not use derivative financial instruments for speculative purposes. However, derivatives that do not qualify for hedge accounting, under the specific IPSAS rules, are accounted for as trading instruments with fair value gains/losses being taken directly to the surplus or deficit.

The use of financial derivatives is governed by Council's policies which provide written principles on the use of financial derivatives.

Derivative financial instruments are recognised initially at fair value. Subsequent to initial recognition derivative financial instruments are re-measured at fair value.

Changes in the fair value of derivative financial instruments that are designated and effective as hedges of future cash flows are recognised directly in equity and the ineffective portion is recognised immediately in the surplus or deficit. If the cash flow hedge of a firm commitment or forecasted transaction results in the recognition of an asset or a liability, then, at the time the asset or liability is recognised, the associated gains or losses on the derivative that had previously been recognised in equity are included in the initial measurement of the asset or liability. For hedges that do not result in the recognition of an asset or a liability,

amounts deferred in equity are recognised in the surplus or deficit in the same period in which the hedged item affects net surplus or deficit.

For an effective hedge of an exposure to changes in the fair value, the hedged item is adjusted for changes in fair value attributable to the risk being hedged with the corresponding entry in the surplus or deficit. Gains or losses from re-measuring the derivative, or for non-derivatives the foreign currency component of its carrying amount, are recognised in the surplus or deficit.

Changes in the fair value of derivative financial instruments that do not qualify for hedge accounting are recognised in the surplus or deficit as they arise. Derivatives not designated into an effective hedge relationship are classified as current assets or liabilities.

Hedge accounting is discontinued when the hedging instrument expires or is sold, terminated, or exercised, or no longer qualifies for hedge accounting. At that time, any cumulative gain or loss on the hedging instrument recognised in equity is retained in equity until the forecasted transaction occurs. If a hedged transaction is no longer expected to occur, the net cumulative gain or loss recognised in equity is transferred to the surplus or deficit for the period.

Derivatives embedded in other financial instruments or other host contracts are treated as separate derivatives when their risks and characteristics are not closely related to those of host contracts and the host contracts are not carried at fair value with unrealised gains or losses reported in the surplus or deficit.

Provisions

A provision is recognised in the balance sheet when the Council has a present legal or constructive obligation as a result of a past event, and it is probable that an outflow of economic benefits will be required to settle the obligation.

Provisions for restructuring costs are recognised when the Council has a detailed formal plan for the restructuring that has been communicated to affected parties.

Changes in Accounting Policy

As a result of applying the new Tier 1 PBE Accounting Standards, there have been no significant changes to accounting policy in the current year.

Prospective Financial Statements

The forecast financial statements have been prepared in accordance with Tier 1 PBE International Public Sector Accounting Standards (IPSAS) including PBE IPSAS 42. They have been prepared using the best information available at the time they were prepared.



Additional Information

1. Separately Disclosed Revenue

The Council is required to show the total amount of general rates in each group of activity section prior to the impact of any dividend income. This statement takes into account the dividend income and reconciles to the overall general rate budget for the Council.

The total general rate from each group of activities plus the general rate contribution, shown below, add to the total general rate income shown in the overall Funding Impact Statement for the Council.

Reconciliation of Rates Income – Group Activities to Financial Statements for the Years Ending 30 June 2014 to 30 June 2024

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000
General Rates as per Group of Activities											
Economic Development and City Promotion	15,287	14,860	15,196	15,390	15,661	15,909	16,159	16,447	16,732	17,054	17,379
Roading and Footpaths	20,356	20,180	21,126	22,054	23,729	24,297	25,957	27,420	28,192	29,432	30,515
Personal Safety	3,806	3,955	4,089	4,155	4,335	4,371	4,521	4,608	4,773	4,876	5,058
Solid Waste	473	506	519	532	546	562	578	596	615	636	657
City Development	4,653	4,921	5,090	5,179	5,348	5,556	5,666	5,847	6,040	6,250	6,466
Community Development and Support	7,293	7,790	7,787	8,104	7,992	8,187	8,801	8,707	8,964	9,638	9,483
Museums, Libraries and Art Gallery	23,626	23,946	24,674	24,821	25,819	27,092	28,027	28,541	29,256	30,118	30,987
Sport, Recreation and Leisure	10,135	10,884	11,180	11,454	11,759	12,250	12,811	13,075	13,365	13,967	14,362
Corporate Support Activities	225	647	482	446	700	595	471	606	472	568	730
	85,854	87,689	90,142	92,135	95,888	98,819	102,992	105,848	108,409	112,539	115,636
General Rate Contribution											
Economic Development and City Promotion	(19,603)	(19,144)	(14,727)	(15,046)	(15,737)	(15,907)	(16,096)	(16,297)	(16,509)	(16,744)	(17,147)
Roading and Footpaths	(3,136)	(3,236)	(3,343)	(3,472)	(3,725)	(3,830)	(3,954)	(4,073)	(4,340)	(4,356)	(4,646)
Personal Safety											
Solid Waste	(1,293)	(952)	(976)	(1,001)	(1,027)	(1,057)	(1,088)	(1,122)	(1,158)	(1,197)	(1,237)
City Development											
Community Development and Support											
Museums, Libraries and Art Gallery											
Sport, Recreation and Leisure											
Corporate Support Activities	(433)	(250)	(236)	(243)	(249)	(257)	(266)	(275)	(285)	(295)	(306)
	(24,465)	(23,583)	(19,282)	(19,763)	(20,738)	(21,051)	(21,405)	(21,766)	(22,291)	(22,592)	(23,335)



	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000
General Rates as per total Funding Impact Statement and Financial Statements											
Economic Development and City Promotion	(4,316)	(4,283)	469	344	(76)	2	63	151	223	310	232
Roading and Footpaths	17,220	16,944	17,783	18,581	20,004	20,467	22,003	23,348	23,852	25,076	25,870
Personal Safety	3,806	3,955	4,089	4,155	4,335	4,371	4,521	4,608	4,773	4,876	5,058
Solid Waste	(820)	(446)	(457)	(469)	(481)	(495)	(510)	(526)	(543)	(561)	(579)
City Development	4,653	4,921	5,090	5,179	5,348	5,556	5,666	5,847	6,040	6,250	6,466
Community Development and Support	7,293	7,790	7,787	8,104	7,992	8,187	8,801	8,707	8,964	9,638	9,483
Museums, Libraries and Art Gallery	23,626	23,946	24,674	24,821	25,819	27,092	28,027	28,541	29,256	30,118	30,987
Sport, Recreation and Leisure	10,135	10,884	11,180	11,454	11,759	12,250	12,811	13,075	13,365	13,967	14,362
Corporate Support Activities	(208)	397	245	204	451	338	205	331	187	273	424
Total General Rate	61,388	64,106	70,860	72,373	75,150	77,768	81,588	84,082	86,118	89,947	92,301
Community Services Rate											
Sport, Recreation and Leisure	10,309	10,486	10,718	10,970	11,241	11,530	11,847	12,184	12,540	12,934	13,338
	10,309	10,486	10,718	10,970	11,241	11,530	11,847	12,184	12,540	12,934	13,338
Kerbside Recycling Rate											
Solid Waste	2,660	2,688	2,755	2,826	2,900	2,985	3,072	3,166	3,269	3,379	3,491
Citywide Water Rate											
Water Supply	18,663	18,873	19,505	19,935	20,495	21,787	24,344	26,462	27,194	27,467	28,107
Citywide Drainage Rate											
Sewerage and Sewage	23,395	23,771	25,651	26,994	28,719	29,392	29,785	31,644	33,447	34,206	35,164
Stormwater	4,337	4,466	4,959	5,315	5,836	5,936	6,190	6,645	6,859	7,546	7,888
Allanton Drainage Rate											
Sewerage and Sewage	20	20	20	20	20	20	20	20	20	20	20
Blanket Bay Drainage Rate											
Sewerage and Sewage	4	4	4	4	4	4	4	4	4	4	4
Curles Point Drainage Rate											
Sewerage and Sewage	3	3	3	3	3	3	3	3	3	3	3

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000
Heritage Earthquake Strengthening Rate											
City Planning			66	132	197	263	329	395	461	526	592
Warm Dunedin Rate											
City Planning	216	290	435	435	435	435	435	435	435	435	329
Private Street Lighting Rate											
Transport Network	19	19	20	21	22	23	24	25	26	27	28
Economic Development/Tourism Non-residential											
Economic Development and City Promotion	500	500	512	526	539	555	571	589	608	628	649
Private Drainage Warrington Rate											
Personal Safety		1	1	1	1	1	1	1	1	1	1
Total Rates per Financial Statements	121,514	125,228	135,509	139,553	145,562	150,701	158,214	165,656	170,985	177,123	181,916
% Increase											
Total Rates	4.2%	3.1%	8.2%	3.0%	4.3%	3.5%	5.0%	4.7%	3.2%	3.6%	2.7%
Total Rates excluding voluntary rates	4.0%	3.0%	8.1%	2.9%	4.3%	3.5%	5.0%	4.7%	3.2%	3.6%	2.7%

Note: Voluntary rates include Heritage Earthquake Strengthening Rates and Warm Dunedin Rates.

**Analysis of Revenue**

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000
Revenue											
Rates	120,710	124,409	134,662	138,688	144,672	149,755	157,157	164,507	169,805	175,931	180,696
Other Revenue	43,998	42,545	44,183	45,430	46,163	47,539	49,270	50,620	52,380	54,432	56,150
Regulatory Services	3,813	3,765	3,858	3,958	4,062	4,180	4,302	4,435	4,578	4,732	4,890
DCHL Dividend and Interest	10,450	10,450	5,902	5,902	5,902	5,902	5,902	5,902	5,902	5,902	5,902
Targeted rate for water supply	804	819	847	865	890	946	1,057	1,149	1,180	1,192	1,220
New Zealand Transport Authority (NZTA)	15,384	20,574	18,629	20,425	19,749	22,047	23,467	24,166	25,182	27,655	28,802
Subsidies and Grants (excl NZTA)	2,180	1,165	1,165	1,208	1,256	1,394	1,357	1,410	1,995	1,522	1,581
Development and Financial Contributions	797	797	821	847	938	988	1,024	1,062	1,102	1,144	1,148
City Property Investment	8,344	8,476	8,644	8,854	9,080	9,323	9,590	9,873	10,172	10,503	10,843
Waipori Fund	3,561	3,561	3,561	3,561	3,561	3,561	3,561	3,561	3,561	3,561	3,561
Other Interest	865	530	530	530	530	530	530	530	530	530	530
Unrealised Investment Property Gains	2,285	2,342	2,401	2,461	2,523	2,586	2,650	2,717	2,784	2,854	2,854
Total	213,191	219,432	225,203	232,730	239,327	248,752	259,868	269,932	279,172	289,961	298,178

2. Separately Disclosed Expenditure

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000
Expenditure by Inputs											
Staff Costs	45,936	45,708	46,682	47,811	49,049	50,331	51,740	53,151	54,697	56,420	58,091
Operational Costs	92,611	96,589	98,307	101,044	103,959	107,066	111,011	114,111	118,054	123,116	127,244
Loan Interest	18,564	17,842	17,296	16,937	16,260	15,641	14,879	14,750	13,702	12,634	11,475
Depreciation	53,411	53,809	55,702	58,288	59,372	61,222	63,902	66,053	67,929	70,643	72,669
Total	210,521	213,948	217,987	224,080	228,641	234,260	241,532	248,065	254,382	262,813	269,479

3. Reconciliation of Summary of Cost of Service Statements with Core Council Income Statement

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000
<i>Expenditure by Outputs</i>											
Economic Development and City Promotion	19,521	19,046	19,034	19,036	19,245	19,492	19,794	20,073	20,359	20,727	21,067
Roading and Footpaths	43,587	43,270	44,353	45,786	47,509	49,633	51,615	53,553	55,713	57,941	60,152
Personal Safety	9,664	10,002	10,262	10,503	10,818	11,086	11,436	11,742	12,139	12,496	12,937
Water Supply	26,742	24,209	24,958	25,405	25,449	26,052	26,800	27,602	27,960	28,870	29,689
Sewage and Sewerage	25,355	28,040	28,298	29,274	29,726	29,988	30,502	30,840	30,736	31,271	31,906
Stormwater	4,378	5,438	5,315	5,733	5,942	6,121	6,316	6,487	6,727	6,982	7,232
Solid Waste	9,246	9,006	9,738	9,976	10,223	10,260	10,537	10,797	11,124	11,349	11,289
City Planning and Urban Design	5,596	6,058	6,334	6,460	6,655	6,884	7,026	7,238	7,462	7,703	7,809
Community Development and Support	14,849	14,885	15,023	15,757	15,766	16,120	17,243	17,221	17,810	19,055	19,016
Museums, Libraries and Art Gallery	25,295	25,674	26,275	26,773	27,237	27,989	28,691	30,170	31,511	32,379	33,171
Sport, Recreation and Leisure	26,373	27,497	27,646	28,330	29,032	29,924	30,916	31,589	32,406	33,520	34,497
Corporate Support Activities	(85)	823	750	1,046	1,038	709	657	752	436	521	714
Total	210,521	213,948	217,987	224,080	228,641	234,260	241,532	248,065	254,382	262,813	269,479

Internal Expenditure and Revenue

Each group activity in Section Two is stated at gross of internal costs and revenues. These activity statements reflect the total external operations reflected in the Council Income Statement.

The Council is required by the Local Government Act 2002 to include a Funding Impact Statement (FIS) for each group of activities. The content of this statement is prescribed by the Act. The Council has also disclosed an Income Statement and a Cashflow Statement for each group which discloses the same financial information as the FIS but complies with Generally Accepted Accounting Practice.



4. Depreciation

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000
Depreciation											
Economic Development and City Promotion	3,474	3,711	3,797	3,889	3,990	4,097	4,254	4,377	4,493	4,640	4,790
Roading and Footpaths	19,585	18,876	19,673	20,561	21,359	22,456	23,568	24,710	25,928	27,105	28,307
Personal Safety	36	28	33	48	55	61	68	75	80	89	96
Water Supply	9,487	9,528	9,731	9,993	9,826	10,139	10,514	10,910	10,862	11,281	11,655
Sewage and Sewerage	8,724	9,599	9,899	10,458	10,777	10,953	11,313	11,508	11,186	11,506	11,908
Stormwater	2,582	2,604	2,685	2,768	2,863	2,902	3,000	3,068	3,194	3,328	3,453
Solid Waste	686	682	709	737	768	559	583	568	597	626	235
City Planning and Urban Design		140	224	249	276	308	343	383	428	479	393
Community Development and Support	1,791	1,790	1,844	1,897	1,930	1,982	2,046	2,106	2,171	2,240	2,201
Museums, Libraries and Art Gallery	2,100	2,085	2,135	2,194	2,133	2,276	2,343	2,375	2,973	3,070	3,124
Sport, Recreation and Leisure	3,062	3,029	3,156	3,298	3,455	3,668	3,916	4,031	4,121	4,339	4,531
Corporate Support Activities	1,884	1,737	1,817	2,196	1,940	1,821	1,955	1,941	1,897	1,940	1,977
Total Depreciation Expense	53,411	53,809	55,702	58,288	59,372	61,222	63,902	66,053	67,929	70,643	72,669

5. Trade and Other Receivables

The Dunedin City Council does not provide for any impairment on rates receivable as it has various powers under the Local Government (Rating) Act 2002 to recover any outstanding debts. These powers allow Council to commence legal proceedings to recover any rates that remain unpaid four months after the due date for payment.

The carrying value of trade and other receivables approximates their fair value.

Normally no interest is charged on the accounts receivable although in specific instances interest may be charged. An allowance has been made for estimated irrecoverable amounts determined by reference to past default experience.

6. Inventories

The Council inventories are not pledged as security for liabilities.

7. Other Financial Assets

a) Other Current Financial Assets

Other current financial assets are classified as fair value through profit and loss. Fair value is determined by reference to the appropriate market. These investments are of short-term duration being between an on-call position and twelve months.

b) Other Non-Current Financial Assets

The Dunedin City Holdings Limited and the Dunedin Venue Management Limited advance loans, advances and other community loans are all classified as loans and receivables and are measured at amortised cost. With the exception of shares in Dunedin City Holdings Limited and Dunedin Venues Management Limited, all other non-current financial assets are classified as fair value through profit and loss and are measured at fair value with any changes in value going to the profit and loss account. These investments are of greater duration than twelve months.

On incorporation, Dunedin City Holdings Limited issued 100,000,000 ordinary shares of \$1 in favour of Dunedin City Council. Only \$100,000 was called and paid up. Since incorporation Dunedin City Holdings Limited has issued additional shares of \$1 each in favour of the Dunedin City Council. The shares carry equal voting rights and are uncalled. The amounts and dates of issue are:

Incorporation	100,000,000
May 1996	75,000,000
March 1999	100,000,000
June 2002	75,000,000
September 2008	250,000,000
April 2011	250,000,000
Total number of Shares	850,000,000

The advance from the Dunedin City Council to the group is subordinated and unsecured. The terms of the advance agreement between the Dunedin City Council and the group are such that there is no obligation on Dunedin City Holdings Limited to transfer economic benefit at any specific time.

The Waipori Fund equity investments have been valued at market value at 30 June 2013. The ongoing assumption in the forecast financial statements is that the value of the equities will not change for the next ten years.

8. Non-Current Liabilities

Core Council term loans are secured by rates revenue. The term loans of the Council are raised through Dunedin City Treasury Limited, a subsidiary of Dunedin City Holdings Limited.

9. Provisions**Landfill**

There are five landfill aftercare provisions dealing with the closed North Taieri landfill, the Green Island landfill and three other provisions dealing with the remaining smaller landfills. The estimated aftercare costs have had an annual inflation rate of 2% applied to them and the aftercare has been estimated to continue until 2043.

Accrued Long Service Leave

The non-current portion of accrued long service leave has been calculated on an actuarial basis and is based on the reasonable likelihood that it will be earned by employees and paid by the group.

10. Property, Plant and Equipment**Operational Assets**

Land and buildings are valued at fair value as at 30 June 2012. They have been inflation adjusted annually by 2.5%.

Infrastructure Assets

Water infrastructure buildings and structures have been valued at depreciated replacement cost as at 30 June 2013. They have been inflation adjusted annually by 2.5%.



Waste Services infrastructure buildings and structures have been valued on a depreciated replacement cost as at 30 June 2013. They have been inflation adjusted annually by 2.5%.

Infrastructure assets comprising roads and bridges, traffic signals and signs have been valued at depreciated replacement cost as at 30 June 2012. They have been inflation adjusted annually by 2.5%.

The water reticulation system was revalued as at 30 June 2013 by Council staff. It has been inflation adjusted annually by 2.5%.

The drainage reticulation system was revalued as at 30 June 2013 by Council staff. It has been inflation adjusted annually by 2.5%.

Landfill Assets

Landfill assets have been revalued as at 30 June 2013 by Council staff. They have been inflation adjusted annually by 2.5%.

Restricted Assets

Land and Buildings

Land and road reserves have been valued as at 30 June 2012. They have been inflation adjusted annually by 2.5%.

Buildings have been valued as at 30 June 2012. They have been inflation valued adjusted annually by 2.5%.

Hard Surfaces and Reticulation Systems

Hard surfaces and reticulation systems have been valued as at 30 June 2011. They have been inflation adjusted annually by 2.5%.

Playground and Soft-Fall Areas

Playground and soft-fall areas have been valued as at 30 June 2012. They have been inflation adjusted annually by 2.5%.

Heritage Assets

Heritage assets include the Art Gallery Collection at the Dunedin Public Art Gallery, the Theomin Collection at Olveston, Toitū Otago Settlers Museum, and the monuments, statues and outdoor art.

The Art Gallery Collection has been valued as a heritage collection at estimated current values as at 30 June 1993. This is at deemed cost.

The Theomin Collection has also been valued as a heritage asset. The collection was valued at estimated current values as at 30 June 1993. This is at deemed cost.

The Toitū Otago Settlers Museum Collection has been valued at its estimated insurance value. Individual heritage assets have not been valued.

Monuments, statues and outdoor art have been valued at depreciation replacement value as at 30 June 2012.

The Otago Settlers Association has vested land, buildings and the collection in the Dunedin City Council. The land and buildings are valued as at 30 June 2012.

Heritage collections not valued include the Public Library Rare Book Collection.

11. Investment Property

Investment Properties and Properties Intended for Sale

Investment properties are revalued annually as at 30 June by independent registered valuers, on a net current value basis. Properties intended for resale are valued at the lower of cost and net realisable value. They have been inflation adjusted annually by 2.5%.

12. Financial Instruments

The Council's corporate treasury function provides services to the business, co-ordinates access to domestic financial markets and manages the financial risks relating to the operations of the Council.

The Council does not enter into or trade financial instruments, including derivative financial instruments, for speculative purposes. The use of financial derivatives is governed by the policies approved by the Council, which provides written principles on their use.

Credit Risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Council. The Council has adopted a policy of only dealing with creditworthy counterparties that are rated the equivalent of investment grade and above. This information is supplied by credit rating agencies. The Council's exposure and credit ratings of its counterparties are continually monitored and the aggregate value of transactions undertaken is spread amongst the approved counterparties. In terms of the ratepayer base, the Rating Powers Act provides significant legal remedy to recover amounts owing to the Council.

Financial instruments which potentially subject the Council to credit risk principally consist of bank balances, accounts receivable, short-term investments and various other financial instruments.

Trade receivables consist of a large number of customers spread across diverse industries and geographical areas. The Council does not have any significant credit risk exposure to any single counterparty or group of counterparties having similar characteristics.

The Council is not exposed to any concentration of credit risk. The carrying amounts of the Council's financial assets and financial liabilities are equivalent to their fair value, except with regard to forestry suspensory loans and the term bonds which carry an interest liability below the current market rate. The fair value of the financial instruments is based on quoted market prices for these instruments at balance date.

Policy and practice for the Council is detailed and recorded in the Liability Management Policy and the Investment Policy.

Effectiveness of cash flow hedges

The matched terms method is the method used in applying hedges across the group. In all cases the critical terms of both the hedges instrument and the underlying transaction are matched.

Interest Rate Risk

Each entity with material debt within the Dunedin City Council group has its own interest rate risk management policy approved by its own governing body. This policy determines for economic reasons the proportion of projected debt that is fixed by the issue of fixed debt or by interest rate swap. The treasury company monitors on a monthly basis the level of fixed interest rates for the next ten years and compares this against anticipated debt levels.

The Council uses interest rate swaps to manage its exposure to interest rate movements on its multi-option note facility borrowings by swapping a proportion of those borrowings from floating rates to fixed rates. The treasury policy of Council recommends that the level of the fixed interest hedge should be limited to a series of ranges within set debt time periods.

Currency Risk

Certain capital expenditure projects involve expenditure in foreign currency. Where this is identified, the Council puts in place appropriate currency risk management strategies.

13. Capital Management Strategy

The Council manages its capital to ensure that all entities under its control will be able to continue as going concerns. Capital includes Accumulated Funds, Revaluation Reserves, Restricted Reserves, Cash Flow Hedge Reserves and Forestry Revaluation Reserves. It is the nature of a Local Authority Balance Sheet to have the capital structure de-emphasised as a significant measure owing to the fact the local authorities rarely seeks an economic return from infrastructure assets. The value of the long-term fixed assets in relation to the public debt is not as significant as the impact of the interest component on the potential rate charge. The measures contained in the Borrowing and Investment Policy provide an indication of the meeting or otherwise of the objectives.

14. Internal Borrowing

The Sewage and Sewerage group of activities includes internal borrowing from the Waipori Fund as follows:

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000
Loan Interest	140	118	95	70	43	14
Loan Repayment	300	321	344	369	396	413
Balance of Borrowing from Waipori Fund	1,843	1,522	1,177	808	413	



Ten-Year Capital Expenditure Programme

*indicates projects with full or partial external funding sources	2013/14 Budget per 2013/14 Annual Plan \$'000	2013/14 Carry Forwards August \$'000	2013/14 Revised Budgets \$'000	2013/14 Proposed Carry Forwards \$'000	2013/14 Revised Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000
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Economic Development and City Promotion

Council Communications

New Capital

Web Communications Equipment	8			(8)	0	16	8	8	9	9	9	9	10	10	10
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Total	8	0	0	(8)	0	16	8	8	9	9	9	9	10	10	10
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Renewals

Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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Total	8	0	0	(8)	0	16	8	8	9	9	9	9	10	10	10
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Visitor Centre

New Capital

Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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Renewals

BIS Replacement	110			(90)	20	90									
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Total	110	0	0	(90)	20	90	0	0	0	0	0	0	0	0	0
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Total	110	0	0	(90)	20	90	0	0	0	0	0	0	0	0	0
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Property – Investment

New Capital

Wall Street Development			759		759	1,410									
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Total	0	0	759	0	759	1,410	0	0	0	0	0	0	0	0	0
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Renewals

Investment Renewals	50				50	50	51	52	75	77	79	82	84	87	90
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Total	50	0	0	0	50	50	51	52	75	77	79	82	84	87	90
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Total	50	0	759	0	809	1,460	51	52	75	77	79	82	84	87	90
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*indicates projects with full or partial external funding sources	2013/14 Budget per 2013/14 Annual Plan \$'000	2013/14 Carry Forwards August \$'000	2013/14 Revised Budgets \$'000	2013/14 Proposed Carry Forwards \$'000	2013/14 Revised Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000
Property – Management															
<i>New Capital</i>															
Property Management System	80	(64)			16		235			55					
Total	80	(64)	0	0	16	0	235	0	0	55	0	0	0	0	0
<i>Renewals</i>															
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	80	(64)	0	0	16	0	235	0	0	55	0	0	0	0	0
Property – Miscellaneous															
<i>New Capital</i>															
Fortune Theatre Upgrade					0	50			54			58			
Total	0	0	0	0	0	50	0	0	54	0	0	58	0	0	0
<i>Renewals</i>															
Capital Renewal	50				50	100	128	147	129	138	114	117	120	187	167
CCTV Octagon					0				215			234			
Total	50	0	0	0	50	100	128	147	344	138	114	351	120	187	167
Total	50	0	0	0	50	150	128	147	398	138	114	409	120	187	167
Property – Operational															
<i>New Capital</i>															
Toilets					0		139	143	146	150	154	159	164	169	175
Dunedin Centre Redevelopment	1,099	914	(1,200)		813										
*Civic Centre and Library Lighting Upgrade	500			(160)	340	225									
Total	1,599	914	(1,200)	(160)	1,153	225	139	143	146	150	154	159	164	169	175

*indicates projects with full or partial external funding sources	2013/14 Budget per 2013/14 Annual Plan \$'000	2013/14 Carry Forwards August \$'000	2013/14 Revised Budgets \$'000	2013/14 Proposed Carry Forwards \$'000	2013/14 Revised Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000
Renewals															
Renewal/Replacement of Building Services	430	112			542	430	512	576	623	690	630	619	698	435	257
Public Toilet Renewals	225	80			305	103	102	105	161	166	170	175	181	187	193
Public Hall Renewals	20				20	25	46	21	43	39	45	47	48	37	45
Municipal Chambers Clock Rebuild					0				32						
Dunedin Centre Piano Replacement					0				282						
Total	675	192	0	0	867	558	660	702	1,141	894	846	841	927	659	494
Total	2,274	1,106	(1,200)	(160)	2,020	783	799	845	1,288	1,044	1,000	1,000	1,091	828	669

Roading and Footpaths

Transportation Operations

New Capital

Transportation Operations

New Capital

Enhancing the Network

Mosgiel/Taieri Arterial Riccarton Road	250			(225)	25	375									
Roading Miscellaneous Works	50			(50)	0	170	125	130	136	142	149	155	162	168	175
Subdivision Property Purchase					0		32	33	35	37	38	40	42	43	45
* Shape Correction: Pavement Smoothing					0			651	681	712	743	776	808	842	877
* Mosgiel East					0			651			743				
* Mosgiel West B					0			1,052	2,205						
St Clair Sea Wall, Ramp and Stairs	240	(15)		(225)	0	225									
* Caversham Tunnel	141	(58)		(81)	2	81									
* Traffic Services					0		1,560	1,627		1,779	1,858				



*indicates projects with full or partial external funding sources	2013/14 Budget per 2013/14 Annual Plan \$'000	2013/14 Carry Forwards August \$'000	2013/14 Revised Budgets \$'000	2013/14 Proposed Carry Forwards \$'000	2013/14 Revised Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000
Safety Improvements															
* Portobello and Harington Point Road Improvements	3,200			(3,095)	105	3,095	2,288	2,712	2,839	2,965	3,096	3,232	3,368	3,509	3,655
* Minor Improvements	1,210	300		(200)	1,310	1,410	1,259	1,313	1,374	1,435	1,499	1,565	1,630	1,698	1,769
Street Lighting Improvements	30	30			60	30	31	33	34	36	37	39	40	42	44
* Strategic Cycle Network	2,500			(700)	1,800	2,600	1,071	1,117	1,169	1,221	1,275	1,331	1,387	1,445	1,505
Wickcliffe Cycle/Walk Connection	447			(441)	6	441									
SH88 – 80 Anzac Ave Access			165	(65)	100	615									
Vogel St Project			609		609										
Total	8,068	257	774	(5,082)	4,017	9,042	6,366	9,320	8,473	8,326	9,438	7,137	7,438	7,748	8,070
Renewals															
* Bridge Renewals					0			543		593	619	647	674	2,807	2,924
* Carriageway Resurfacing	4,101			(100)	4,001	4,201	4,265	4,449	4,657	4,864	5,079	5,302	5,525	5,756	5,995
Footpath Resurfacing	2,256		(619)		1,637	1,756	2,138	2,447	2,652	2,912	3,041	3,175	3,308	3,447	3,590
Footpath Resurfacing Central Activity Area	308		(228)		80	654	368	33	515	36	37	1,034	40	140	44
* Gravel Road Re-metaling	846				846	862	897	935	979	1,022	1,068	1,115	1,161	1,210	1,260
* Major Drainage Control	1,220	99			1,319	1,243	1,893	1,975	2,067	2,159	2,254	3,129	3,261	3,397	3,538
* Traffic Services Renewal	630				630	630	655	684	715	747	780	815	849	884	921
* Shape Correction: Pavement Rehabilitation	3,909		(1,469)		2,440	3,290	2,923	3,049	3,191	3,333	3,480	5,390	5,617	5,852	6,094
* Structure Component Replacement	2,153	50		(1,300)	903	2,883	1,612	1,682	1,760	1,838	1,920	2,004	2,088	2,176	2,266
Council Funded Renewals					0	95	99	103	108	113	118	123	128	133	139
Turnbulls Bay Retaining Wall Renewal			840	(840)	0	840									
Total	15,421	149	(1,476)	(2,240)	11,855	16,453	14,849	15,898	16,643	17,617	18,397	22,733	22,652	25,802	26,770
Total	23,490	406	(702)	(7,322)	15,871	25,496	21,215	25,218	25,117	25,944	27,835	29,871	30,090	33,551	34,840



Section 2: Financial Statements

*indicates projects with full or partial external funding sources	2013/14 Budget per 2013/14 Annual Plan \$'000	2013/14 Carry Forwards August \$'000	2013/14 Revised Budgets \$'000	2013/14 Proposed Carry Forwards \$'000	2013/14 Revised Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000
Citipark															
<i>New Capital</i>															
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Renewals</i>															
Pay and Display Machines	300				300	200	205	315	324	333	343	353	243	251	260
Skidata Software Upgrade					0									126	
Total	300	0	0	0	300	200	205	315	324	333	343	353	243	377	260
Total	300	0	0	0	300	200	205	315	324	333	343	353	243	377	260
Parking Enforcement															
<i>New Capital</i>															
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Renewals</i>															
Electronic Ticket Writers					0		123					141			
Total	0	0	0	0	0	0	123	0	0	0	0	141	0	0	0
Total	0	0	0	0	0	0	123	0	0	0	0	141	0	0	0
Personal Safety															
Regulatory Services															
<i>New Capital</i>															
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Renewals</i>															
Noise Meters					0				38						
Total	0	0	0	0	0	0	0	0	38	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	38	0	0	0	0	0	0



*indicates projects with full or partial external funding sources	2013/14 Budget per 2013/14 Annual Plan \$'000	2013/14 Carry Forwards August \$'000	2013/14 Revised Budgets \$'000	2013/14 Proposed Carry Forwards \$'000	2013/14 Revised Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000
Civil Defence and Rural Fires															
<i>New Capital</i>															
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Renewals</i>															
Emergency Equipment Replacement Programme	48				48	48	181	50	52	53	55	56	58	60	62
Total	48	0	0	0	48	48	181	50	52	53	55	56	58	60	62
Total	48	0	0	0	48	48	181	50	52	53	55	56	58	60	62
Water Supply															
<i>New Capital</i>															
Metro Development – Pipe Network					0	128	132	136	140	145	150	155	161	170	176
Reticulation Development – Zone Metering	59				59	72	74	76	79	81	84	87	90	94	98
* Mosgiel East C and West B Watermain		222			222					749					
Formalising Out of Zone Connections	350				350	350	360	371							
Metro Development – Water Facilities	746			(500)	246	150	668	159	174	174	180	187	194	196	203
Security of Supply	507			(82)	425	1,282	3,457	222		56	1,518	48	1,005		
Asset Management Information System (AMIS)	1,400	(13)		(800)	587	800									
Total	3,062	209	0	(1,382)	1,889	2,782	4,691	964	393	1,206	1,932	477	1,450	460	477

*indicates projects with full or partial external funding sources	2013/14 Budget per 2013/14 Annual Plan \$'000	2013/14 Carry Forwards August \$'000	2013/14 Revised Budgets \$'000	2013/14 Proposed Carry Forwards \$'000	2013/14 Revised Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000
Renewals															
Metro Renewals – Water Facilities	2,426			(1,975)	451	3,570	1,510	1,721	1,912	2,116	2,453	2,752	2,888	2,545	2,645
Water Network Pipe Renewals	2,614				2,614	3,685	3,949	5,261	5,985	6,992	8,853	10,457	10,202	9,722	10,104
Plant Replacement	25				25										
Total	5,064	0	0	(1,975)	3,089	7,254	5,459	6,981	7,897	9,108	11,305	13,209	13,090	12,267	12,748
Total	8,127	209	0	(3,357)	4,978	10,037	10,150	7,945	8,290	10,314	13,238	13,686	14,540	12,727	13,225
Sewerage and Sewage															
New Capital															
Tahuna Upgrade Stage 2 – Treatment	2,729				2,729										
Tahuna – Gas to Energy Project	1,391	(40)			1,351										
Tahuna Bio-solids Project	200			(150)	50	3,050	1,439								
Treatment Borrowing Costs	4				4	59	256								
Wastewater Treatment					0	31									
Metropolitan Reticulation	42				42	173	178	183	189	195	202	209	217	222	231
* Reticulation Facilities for Variation 9B					0		310								
* Gladstone Rd North Pump Station					0	162									
* Burns St PS Upgrade Variation 15					0					584					
Total	4,366	(40)	0	(150)	4,176	3,475	2,183	183	189	779	202	209	217	222	231

*indicates projects with full or partial external funding sources	2013/14 Budget per 2013/14 Annual Plan \$'000	2013/14 Carry Forwards August \$'000	2013/14 Revised Budgets \$'000	2013/14 Proposed Carry Forwards \$'000	2013/14 Revised Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000
Renewals															
Pump Stations	207				207										
Foul Sewer Renewals (Reticulation and Trunk Mains)	3,551	346		(1,618)	2,279	4,509	3,235	4,208	4,716	4,757	4,924	6,187	7,057	7,678	7,979
Treatment Plants	1,536	255			1,791	1,800	2,039	900	929	959	993	1,633	2,323	2,545	2,645
Total	5,294	601	0	(1,618)	4,277	6,309	5,274	5,108	5,645	5,716	5,916	7,820	9,380	10,223	10,624
Total	9,660	561	0	(1,768)	8,453	9,784	7,457	5,291	5,834	6,495	6,118	8,029	9,597	10,445	10,854
Stormwater															
New Capital															
Stormwater Reticulation Upgrades					0			212	1,468			274	284	300	312
Metro Quality Improvement	475				475	395	111	114	118	122	126	130	135	131	136
Total	475	0	0	0	475	395	111	326	1,585	122	126	404	419	431	448
Renewals															
Pump Stations	55				55										
Stormwater Trunk Mains	1,223	508	(20)	(98)	1,613	867	1,876	2,085	2,526	2,959	3,643	3,773	4,107	5,129	5,330
Total	1,278	508	(20)	(98)	1,668	867	1,876	2,085	2,526	2,959	3,643	3,773	4,107	5,129	5,330
Total	1,753	508	(20)	(98)	2,143	1,262	1,987	2,411	4,112	3,080	3,769	4,176	4,526	5,559	5,777
Solid Waste															
New Capital															
Compost for Final Cap					0	33	33	34		36	37		40	41	
Green Island (GI) LF Gas Collection System	200			(110)	90	265		399		422		271		189	
GILF Litter Fences for New Bunds					0	13				14					
Landscaping for Final Cap					0	33	33		35	36		38	40		42
Waikouaiti Landfill Transfer Station					0		154								



*indicates projects with full or partial external funding sources	2013/14 Budget per 2013/14 Annual Plan \$'000	2013/14 Carry Forwards August \$'000	2013/14 Revised Budgets \$'000	2013/14 Proposed Carry Forwards \$'000	2013/14 Revised Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000
Waikouaiti Landfill Decommissioning					0			105	54			12	12	13	13
GILF Improvements to Final Cap	184				184	100	188	105	198	111	210	118	223	126	238
GILF Leachate System	210				210		138		226		240		255		272
Total	593	0	0	(110)	483	443	547	644	513	620	487	439	570	368	566
Renewals															
Landfills Green Island	328				328	109	167	342	351	362	372	384	396	409	423
Renewal of Litter Bins	25				25		25		27		28		30		32
Total	353	0	0	0	353	109	192	342	378	362	400	384	426	409	455
Total	946	0	0	(110)	836	552	739	986	891	981	887	822	995	777	1,021

City Planning

City Development

New Capital

Citywide Amenity Upgrades					0		931	683	701	722	743	766	790	817	844
Central City Plan	470	30	(429)		71										
Total	470	30	(429)	0	71	0	931	683	701	722	743	766	790	817	844

Renewals

Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	470	30	(429)	0	71	0	931	683	701	722	743	766	790	817	844

Community Development and Support

Events and Community Development

New Capital

* Octagon Christmas Tree					0					89					
Total	0	0	0	0	0	0	0	0	0	89	0	0	0	0	0



*indicates projects with full or partial external funding sources	2013/14 Budget per 2013/14 Annual Plan \$'000	2013/14 Carry Forwards August \$'000	2013/14 Revised Budgets \$'000	2013/14 Proposed Carry Forwards \$'000	2013/14 Revised Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000
Renewals															
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	89	0	0	0	0	0
Housing															
New Capital															
New Housing Units					0		1,749	1,572	1,612	1,765	1,135	1,168	1,204	1,243	1,283
Total	0	0	0	0	0	0	1,749	1,572	1,612	1,765	1,135	1,168	1,204	1,243	1,283
Renewals															
Existing Housing	1,800	(28)			1,772	1,450	614	629	645	662	681	701	722	746	770
Total	1,800	(28)	0	0	1,772	1,450	614	629	645	662	681	701	722	746	770
Total	1,800	(28)	0	0	1,772	1,450	2,363	2,201	2,257	2,427	1,816	1,870	1,926	1,989	2,053
Cemeteries and Crematorium															
New Capital															
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Renewals															
Chapel Heating					0			31							
Paving		246			246	255									
Total	0	246	0	0	246	255	0	31	0	0	0	0	0	0	0
Total	0	246	0	0	246	255	0	31	0	0	0	0	0	0	0
Civic Leadership and Administration															
New Capital															
Mayoral Reception															
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Renewals															
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

*indicates projects with full or partial external funding sources	2013/14 Budget per 2013/14 Annual Plan \$'000	2013/14 Carry Forwards August \$'000	2013/14 Revised Budgets \$'000	2013/14 Proposed Carry Forwards \$'000	2013/14 Revised Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000
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Museums, Libraries and Art Gallery

Dunedin Public Libraries

New Capital

* Blueskin Bay Library Expansion		34			34										
Heritage Collection Purchases	68				68	68	70	72	74	76	78	80	83	86	89
Heritage Collection Purchases – Trust Funds	10				10	10	10	11	11	11	11	12	12	13	13
Library Project Planning					0		154								
South Dunedin Community Facility					0				4,316	4,442					
Central Library Refurbishment					0						4,400				
Library Redevelopment Borrowing Costs					0				70	342	582				
Radio Frequency Identification (RFID)	1,151			(299)	852	299									
Total	1,229	34	0	(299)	964	377	234	82	4,470	4,870	5,071	92	95	98	102
<i>Renewals</i>															
Minor Capital Equipment Purchases	55				55	55	56	57	59	61	62	64	66	69	71
Operational Collections Purchases	913				913	913	936	960	985	1,014	1,044	1,076	1,110	1,148	1,186
Total	968	0	0	0	968	968	992	1,017	1,044	1,075	1,106	1,140	1,177	1,216	1,257
Total	2,197	34	0	(299)	1,932	1,345	1,225	1,100	5,514	5,944	6,176	1,232	1,272	1,315	1,358



*indicates projects with full or partial external funding sources	2013/14 Budget per 2013/14 Annual Plan \$'000	2013/14 Carry Forwards August \$'000	2013/14 Revised Budgets \$'000	2013/14 Proposed Carry Forwards \$'000	2013/14 Revised Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000
Dunedin Public Art Gallery															
<i>New Capital</i>															
DCC Funded Acquisitions	136				136	50	51	53	54	56	57	59	61	63	65
* DPAG Society Funded Acquisitions	30				30	30	31	32	32	33	34	35	37	38	39
DPAG Minor Capital Works	20				20	20	21	21	22	22	23	24	24	25	26
Total	186	0	0	0	186	100	102	105	108	111	114	118	122	126	130
<i>Renewals</i>															
Heating and Ventilation System	156				156	24	291	6		178	14	21			
Exhibition Lighting	70				70	110	72	32		11		12		13	
Security Cameras					0		10	11	11	11					
Visitor Facilities Upgrade					0	100			54			59			65
Goods Lift Renewal					0					444					
Total	226	0	0	0	226	234	373	48	65	644	14	91	0	13	65
Total	412	0	0	0	412	334	475	153	173	755	128	209	122	138	195
Toitū Otago Settlers Museum															
<i>New Capital</i>															
* OSM Redevelopment	595	108			703										
OSM Minor Capital Works	20				20	20	21	21	22	22	23	24	24	25	26
OSM Acquisitions	50				50	50	51	53	54	56	57	59	61	63	65
Total	665	108	0	0	773	70	72	74	76	78	80	83	85	88	91
<i>Renewals</i>															
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	665	108	0	0	773	70	72	74	76	78	80	83	85	88	91

*indicates projects with full or partial external funding sources	2013/14 Budget per 2013/14 Annual Plan \$'000	2013/14 Carry Forwards August \$'000	2013/14 Revised Budgets \$'000	2013/14 Proposed Carry Forwards \$'000	2013/14 Revised Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000
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Sport, Recreation and Leisure

Aquatic Services

New Capital

Mosgiel Pool					0			421							
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Total	0	0	0	0	0	0	0	421	0	0	0	0	0	0	0
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Renewals

Moana Pool Double Glazing Replacement					0	57	58	60	61						
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Moana Pool Replacement of Filters					0					67	69	71			
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Mosgiel Pool Filter					0	54									
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Mosgiel Pool	28				28	8	53	20	20	21	21	22	23	23	24
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Port Chalmers	6				6		53	20	20	21	21	22	23	23	24
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St Clair Hot Salt Water Pool	13				13	22	23	24	25	25	26	27	28	29	30
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Moana Pool	16				16	16	16	16	17	17	18	18	19	20	20
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Gym Equipment Replacement	21				21	21	21	22	22	23	24	24	25	26	27
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Total	84	0	0	0	84	177	225	161	165	173	179	184	117	121	125
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Total	84	0	0	0	84	177	225	582	165	173	179	184	117	121	125
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Botanic Garden

New Capital

Botanic Garden Redevelopment	5,435	57		(1,244)	4,247	1,244									
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Lister Garden Development	204				204										
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Total	5,639	57	0	(1,244)	4,451	1,244	0	0	0	0	0	0	0	0	0
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*indicates projects with full or partial external funding sources	2013/14 Budget per 2013/14 Annual Plan \$'000	2013/14 Carry Forwards August \$'000	2013/14 Revised Budgets \$'000	2013/14 Proposed Carry Forwards \$'000	2013/14 Revised Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000
Renewals															
Entranceway Sculpture	90				90										
Winter Garden					0	60									
Total	90	0	0	0	90	60	0	0	0	0	0	0	0	0	0
Total	5,729	57	0	(1,244)	4,541	1,304	0	0	0	0	0	0	0	0	0
Parks and Reserves															
New Capital															
Recreation Services															
Playground Improvement					0		314	321	330	338	348	358	369	381	393
Logan Park Redevelopment					0				1,483	1,876					
Conservation Services															
Art in Public Places					0			109				121			
Developer Contributions															
* Reserve Development Mosgiel East		369		(39)	330	39	1,297								
* Reserve Development Mosgiel West					0								1,154		
Total	0	369	0	(39)	330	39	1,610	430	1,813	2,214	348	480	1,523	381	393
Renewals															
Parks and Reserves Asset Renewal	435	79			514	948	351	393	294	386	282	537	668	477	493
Total	435	79	0	0	514	948	351	393	294	386	282	537	668	477	493
Total	435	448	0	(39)	844	987	1,961	823	2,107	2,600	630	1,017	2,191	858	886
Corporate Support Activities															
Citifleet															
New Capital															
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

*indicates projects with full or partial external funding sources	2013/14 Budget per 2013/14 Annual Plan \$'000	2013/14 Carry Forwards August \$'000	2013/14 Revised Budgets \$'000	2013/14 Proposed Carry Forwards \$'000	2013/14 Revised Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000
Renewals															
Vehicle Fleet Replacement	379				379	349	357	366	376	387	398	411	424	438	453
Truck Deck Replacement	20				20	20	21	21	22	22	23	24	24	25	26
Total	399	0	0	0	399	369	378	387	398	409	421	434	448	463	479
Customer Services Agency															
New Capital															
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Renewals															
Contact Centre Applications					0		154								
Plaza Reception Counter Upgrade					0	30									
Total	0	0	0	0	0	30	154	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	30	154	0	0	0	0	0	0	0	0
Finance															
New Capital															
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Renewals															
Corporate Furniture	40				40	40	41	42	43	44	46	47	49	50	52
Approval Plus Accounting Software					0			53							
Total	40	0	0	0	40	40	41	95	43	44	46	47	49	50	52
Total	40	0	0	0	40	40	41	95	43	44	46	47	49	50	52



*indicates projects with full or partial external funding sources	2013/14 Budget per 2013/14 Annual Plan \$'000	2013/14 Carry Forwards August \$'000	2013/14 Revised Budgets \$'000	2013/14 Proposed Carry Forwards \$'000	2013/14 Revised Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000
Business Information Services															
<i>New Capital</i>															
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Renewals</i>															
Business Continuity Plan	100			(93)	8										
Data Communications Network	50	77		(27)	101										
Office Automation Equipment	250	249		(474)	25										
Desktop Equipment	349	78			426	349	357	366	376	387	398	411	424	438	453
Systems Operations	65			(65)	0										
ICT Infrastructure	25			(25)	0	1,118	446	484	496	566	526	512	529	547	565
Scanners & Plotters	20			(20)	0										
Records Management System	50			(50)	0										
Storage Equipment	20			(20)	0										
Customer & Regulatory Solutions	380			(84)	296	384	256	263	270	278	286	295	304	314	325
Financial and HR Applications	55				55	115	56	58	151	61	63	153	67	69	162
Integrated Monitoring	19	(12)			7										
Digital Workspace & Records Management		179		(103)	76	293	97	95	97	100	103	106	122	113	117
Total	1,383	571	0	(960)	993	2,259	1,213	1,265	1,390	1,392	1,375	1,477	1,445	1,481	1,622
Total	1,383	571	0	(960)	993	2,259	1,213	1,265	1,390	1,392	1,375	1,477	1,445	1,481	1,622
Grand Total	60,507	4,190	(1,592)	(15,455)	47,650	58,494	52,315	50,660	59,249	63,156	65,040	65,952	69,799	71,927	75,357

Capital Expenditure Programme – Changes from 2012/13 Long Term Plan

1. Changes made in the 2014/15 Annual Plan

The 2014/15 Annual Plan incorporates the following changes to the Capital Expenditure Programme compared to the 2012/13 Long Term Plan:

Carry Forwards

The projects that had work not completed by 30 June 2013, and have been carried forward to the 2013/14 year, are listed in the Ten-Year Capital Expenditure Programme (page 152) under the column titled 2013/14 Carry Forwards August. Projects that had work completed ahead of schedule (hence in the 2012/13 year) are also shown in this carry forward column as a negative amount. In addition, projects that have been signalled to not have work completed by 30 June 2014, and will be carried forward to the 2014/15 year, are listed in the column titled Proposed Carry Forwards.

BERL Inflation Adjustors

The BERL Inflation Adjustors have been updated for the seven years (2015/16 – 2021/22) resulting in variations to the 2012/13 Long Term Plan. In addition, all budget activities have absorbed inflation for the 2014/15 year.

Changes to Capital Expenditure (non-inflation adjusted)

Combined changes for the period 2014/15 to 2021/22

	\$ Million
Property Management	
Property Management System increased \$230k in 2015/16 for Stage 2: Asset Management.	0.2
Wall Street Development new budget line \$1.4m.	1.4
Property Miscellaneous	
Capital Renewals increased \$410k due to a review of the City Property Asset Management Plan.	0.4
Property Operational	
Building Services Renewals increased \$1,270k due to a review of the City Property Asset Management Plan.	1.3
Public Hall Renewals increased \$125k due to a review of the City Property Asset Management Plan.	0.1
Civic Centre and Library Lighting Upgrade increased \$65k.	0.1
Transport Operations	
Shape Correction Pavement Smoothing New Capital reduced \$300k in 2014/15 and \$600k in 2015/16 as no longer eligible for NZTA subsidy allocation.	(0.9)
Mosguel/Taieri Arterial budget removed in 2021/22 as no longer eligible for NZTA subsidy allocation.	(3.3)
Bridge Renewals reduced \$500k in 2015/16, \$500k in 2017/18, \$1.5m in 2020/21, and \$1.5m in 2021/22 as no full bridge replacements now required.	(2.5)
Footpath Resurfacing Central Area Renewals \$700k transfer from Footpath Renewals and increase in 2017/18 and 2020/21 for pavers.	1.1
Footpath Resurfacing Renewals \$700k transfer to Central Area 2014/15 and 2015/16 and \$680k increase in later years to co-ordinate with Ultra-Fast Broadband rollout.	0.0
Shape Correction Pavement Rehabilitation Renewals increase due to deferment of 2013/14 remediation work because of the June 2013 storm damage.	0.8
SH88 – 80 Anzac Ave new budget line \$550k in 2014/15 to create access to property.	0.6



	\$ Million
Gravel Road Re-metaling increased \$130k to maximize NZTA subsidy allocation.	0.1
Council Funded Renewals reduced \$132k.	(0.1)
Turnbulls Bay Retaining Wall Renewal new budget line funded by other budgets.	0.0
Citipark	
Pay and Display Machines Renewals reduced as only required to replace internal parts not the entire meter.	(1.4)
Skidata Software Upgrade \$25k from 2015/16, \$25k from 2018/19, and \$25k from 2021/2022 deferred to 2022/23.	(0.1)
Pay stations reduced – YMCA and Great King \$60k and Wall St \$120k as only required to replace internal parts not the entire meter.	(0.2)
Parking Enforcement	
Electronic Ticket Writers retiming \$120k from 2014/15 to 2015/16, and \$120k from 2019/20 to 2020/21.	0.0
Water and Waste Services restructured – now divided into Water, Wastewater and Stormwater	0.0
Water and Waste Services Renewals – overall reduction of \$500k per annum.	(0.5)
Water and Waste Services – Water	
Metro Development Water Facilities \$329k shifted to Security of Supply budget, and \$500k increase deferred from 2013/14 to 2015/16 for Outram Water Treatment Plant.	0.2
Security of supply budget retiming to 2015/16 and 2017/18, and \$500k budget shifted from Metro Development Water Facilities and West Taieri Rural Water Scheme.	0.5
West Taieri Rural Water Scheme Upgrade \$170k shifted to Security of Supply budget.	(0.2)
Plant Replacement \$200k savings due to the function now performed by external contractor.	(0.2)
Water Network Pipe Renewals \$1m brought forward from 2015/16.	0.0
Water and Waste Services – Wastewater	
Foul Sewer Renewals \$1.8m budget shifted from Waste Water Pump Stations Renewals budget.	1.8
Pump Stations \$1.8m budget shifted to Waste Water Foul Sewer Renewals budget.	(1.8)
Reticulation Facilities for Variation 9B \$302k deferred to 2015/16.	0.0
Tahuna Biosolids project reduced \$6.9m in 2014/15 and \$3.2m in 2015/16 (please refer page 158 for further details) and consequently borrowing costs have reduced \$900k.	(11.0)
Treatment Plants \$1m deferred from 2014/15 to 2015/16.	0.0
Water and Waste Services – Stormwater	
Pump Stations \$762k shifted to Storm Water Truck Mains budget.	(0.7)
Stormwater Truck Mains \$762k shifted from Storm Water Pump Stations budget.	0.7
Solid Waste	
Green Island LF Gas Collection System \$150k for second weighbridge deferred 2014/15 to offset negative cashflow.	(0.2)

	\$ Million
Housing	
New Capital Housing increased \$2.3m for new units - funded by the sale of unsuitable units.	2.3
Housing Renewals increased \$1.1m to upgrade units, utility supplies and grounds.	1.1
Dunedin Public Art Gallery	
Heating and Ventilation System \$140k deferred from 2014/15 to 2018/19.	0.0
Goods Lift Renewal new budget line \$400k in 2018/19 to replace lift components.	0.4
Visitor Facilities Upgrade new budget line \$200k to refresh foyer and facilities provided to visitors.	0.2
Parks and Reserves	
Developer Contributions Reserve Development Mosgiel East increased \$332k in 2015/16 and \$936k shifted from 2018/19 to 2015/16.	1.3
Citifleet	
Smoothing of capital expenditure and \$210k reduction due to reduced fleet numbers resulting from changes to Water and Waste Services.	(0.2)
BIS	
Other Core Council Applications reduced \$70k due to retiming and reduction in JD Edwards upgrade budget.	(0.1)
Restructure of capital expenditure lines - reduced from thirteen lines to five lines.	0.0

2. Changes made in the 2013/14 Annual Plan

The 2013/14 Annual Plan incorporated the following changes to the Capital Expenditure Programme compared to the 2012/13 Long Term Plan:

Carry Forwards

The projects that had work not completed by 30 June 2012, and have been carried forward to the 2012/13 year, are listed in the Ten-Year Capital Expenditure Programme (page 143 of the 2013/14 Annual Plan) under the column titled 2012/13 Carry Forwards August. Projects that had work completed ahead of schedule (hence in the 2011/12 year) are also shown in this carry forward column as a negative amount. In addition, projects that have been signalled to not have work completed by 30 June 2013, and will be carried forward to the 2013/14 year, are listed in the column titled Proposed Carry Forwards.

BERL Inflation Adjustors

The BERL Inflation Adjustors have been updated for the eight years (2014/15 – 2021/22) resulting in variations to the 2012/13 Long Term Plan. In addition, all budget activities, except Transportation Operations, have absorbed inflation for the 2013/14 year.

**Changes to Capital Expenditure (non-inflation adjusted)**

Combined changes for the period 2013/14 to 2021/22

	\$ Million
Dunedin Centre	
General Equipment Upgrade project was ahead of budget at 30 June 2012, hence \$200k spent in 2011/12. From 2012/13 the budget shifted to DVML's operational budget (\$100k pa).	(1.1)
Property Miscellaneous	
Logan Park Redevelopment budget shifted from Parks and Reserves budget.	3.2
Property Operational	
Dunedin Centre Redevelopment was ahead of budget at 30 June 2012, hence \$5.9m spent in 2011/12.	(5.9)
Civic Centre and Library upgrade of lighting.	0.5
Transport Operations	
Shape Correction Pavement Smoothing reduced \$300k in 2013/14 due to the 2012/13 budget being carried forward to 2013/14.	(0.3)
Traffic Services \$6m capital budget shifted from Renewals due to installation of LED lights.	6.0
Minor Improvements reduced to align with NZTA subsidy allocations.	(1.7)
Bridge Renewals reduced due to 2020/21 budget being deferred to 2022/23.	(1.5)
Carriageway Resurfacing Renewals increased \$1.3m to align with and maximise NZTA subsidy allocations. Please note, the inflation adjustor was 6% pa in the 2012/13 Long Term Plan but is now inflated by Berl predictions resulting in an overall decrease in the budget.	1.3
Gravel Road Re-metalling budget reduced to align with NZTA subsidy allocations.	(0.5)
Major Drainage Control increased 2013/14 and 2014/15 and then decreased for the following years to align with NZTA subsidy allocations.	(0.2)
Traffic Services \$6m Renewal budget shifted to New Capital due to installation of LED lights.	(6.0)
Shape Correction Pavement Rehabilitation increased to align with and maximise NZTA subsidy allocations.	0.3
Structure Component Replacement increased to align with and maximise NZTA subsidy allocations.	0.3
Council Funded Renewals is a new line from 2014/15 onwards and is the DCC share of the budgets not subsidised by NZTA. In the 2012/13 Long Term Plan this budget was spread across other renewal budgets, but it has now been separated out for increased simplification.	0.8
Wickliffe Street cycle/walk connection – aggregation of four budget surpluses into a new budget line.	0.4
Strategic cycle network retiming from 2013/14 to 2014/15.	(0.2)
Water and Waste Services – Water	
Asset Management Information Systems (AMIS) budget shifted to Asset Planning budget.	(0.2)
Retiming of the security of supply budget from 2013/14 to 2015/16.	(0.2)

	\$ Million
Water and Waste Services – Asset Planning	
AMIS budget shifted from Water and Network Management.	0.6
Water and Waste Services – Network Management	
Water Metro Development \$128k AMIS budget shifted to Asset Planning budget.	(0.1)
Water Reticulation Development \$12.5k AMIS budget shifted to Asset Planning budget.	0.0
Wastewater – Metropolitan Reticulation \$130k AMIS budget shifted to Asset Planning budget.	(0.1)
Stormwater – Reticulation Upgrade \$226k 2013/14 AMIS budget shifted to Asset Planning budget. In addition, the Mason Street trunk main project has been retimed to the 2017/18 year, with no effect on overall budget.	(0.2)
Water – Water Network Pipe Renewals budget shifted to Foul Sewer (\$3.8m) and wastewater treatment plant renewals (\$1.2m).	(5.0)
Wastewater – Foul Sewer budget shifted from Pipe Renewals.	3.8
Stormwater – Trunk Mains reduced in 2015/16 as project will be run over two years between 2016/17 and 2017/18.	(0.2)
Mosgiel East C and West B Watermain Savings	(0.3)
Water and Waste Services – Wastewater	
Tahuna Upgrade Stage 2 project savings (\$990k).	(1.0)
Treatment Plants Renewals budget moved from water network pipe renewals.	1.2
Water and Waste Services – Solid Waste	
Green Island Gas Collection deferred from 2020/21 to 2022/23.	(0.2)
Dunedin Public Libraries	
Operational Collection Purchases have been decreased in line with national borrowing trends, which have declined 6%. In addition, the scheduled increases have been removed and the budget is now maintained at the same amount per annum for the ten-year period.	(0.9)
Radio Frequency Identification (RFID) Project brought forward from 2016/17 to 2013/14 and funded from savings identified during the consultation period of the 2013/14 draft Annual Plan.	1.2
Toitū Otago Settlers Museum	
OSM Acquisitions previously included in operational budget and now recorded as New Capital (\$500k)	(0.5)
OSM Redevelopment savings	(0.8)
Parks and Reserves	
Logan Park Redevelopment Project was ahead of budget at 30 June 2012, hence \$419.4k spent in 2011/12. In addition, the budget has now shifted to Property Miscellaneous budget.	(3.6)
Lister Garden Development added for Botanic Garden 150th celebrations (\$204k)	0.2
Finance	
Corporate Furniture decreased due to maintenance savings (\$100k)	(0.1)



Prospective Information

The Council has not presented group prospective financial statements because the Council believes that the parent prospective financial statements are more relevant to users.

The main purpose of prospective financial statements in the Annual Plan is to provide users with information about the core services that the Council intends to provide ratepayers, the expected cost of those services and, as a consequence, how much the Council requires by way of rates to fund the intended levels of service. The level of rates funding required is not affected by subsidiaries except to the extent that the Council obtains distributions from, or further invests in, those subsidiaries. Such effects are included in the prospective financial statements of the Council.

The forecast financial statements have been prepared in accordance with the Local Government Act 2002.

The Local Government Act 2002 requires a council to prepare and adopt an annual plan for each financial year. An annual plan must include forecast financial statements.

Under Section 95 of the Local Government Act 2002, the purpose of an annual plan is to:

- a) Contain the proposed annual budget and funding impact statement for the year to which the annual plan relates; and
- b) Identify any variation from the financial statements and funding impact statement included in the local authority's long-term plan in respect of the year; and
- c) Support the long-term plan in providing integrated decision-making and co-ordination of the resources of the local authority; and
- d) Contribute to the accountability of the local authority to the community; and
- e) Extend opportunities for participation by the public in decision-making processes relating to the costs and funding of activities to be undertaken by the local authority.

The Council will adopt the Annual Plan in June 2014.

The Council is responsible for the forecast financial statements including the appropriateness of the underlying assumptions and other disclosures.

Nature of Prospective Information

The forecast financial statements are prepared in accordance Tier 1 PBE International Public Sector Accounting Standards (IPSAS) including PBE IPSAS 42. They are prepared on the basis of best-estimate assumptions as to future events, which the Council expects to take place as of June 2014.

Cautionary Note

The forecast financial statements are prospective financial information. Actual results are likely to vary from the information presented, and the variations may be material.

The following assumptions, which have a level of uncertainty of medium-high, could lead to a material difference to the prospective financial statements.

- NZTA Subsidies – Capital expenditure projects which are excluded from the New Zealand Land Transport Programme won't be eligible for NZTA subsidies. If this eventuates, the Council will need to decide whether or not to fund 100% of these projects or not do the projects at all.
- Solid Waste Governance and Management – a change to governance and management of the Solid Waste activity could result in a change in the nature and composition of assets and liabilities in the forecast financial statements.

Extent to which Prospective Information Incorporates Actual Results

The period covered by the Annual Plan contains no actual operating results, but the forecast balance sheet is extrapolated from the audited Statement of Financial Position included in the Dunedin City Council Annual Report as at 30 June 2013.

Basis of Underlying Assumptions

The Annual Plan brings together summary information from several vastly detailed and comprehensive strategic planning processes. There are a number of Council strategies, plans and policies that guide the Council's decision-making and influence the content of this plan. Some of the main strategies are listed in the Community Outcomes of the 2012/13 Long Term Plan.

All Council departments or activities have prepared ten-year Activity Management Plans. These plans have been prepared using standard templates and business assumptions. The most significant business assumption is the provision of the same level of service, which implies there will be no termination of service for any activity.

Significant Forecasting Assumptions

In order to prepare the Long Term Plan 2012/13 – 2021/22 the Council made a number of assumptions about the future. These assumptions are predictions that the Council believes to be true and are used as a basis for planning, budgeting and decision-making across the ten years of the plan.

Schedule 10 s.17 of the Local Government Act 2002 requires that councils disclose significant forecasting assumptions in their plan documents and comment on:

- the risk to the Council if the assumption is incorrect or does not eventuate as stated
- the level of any uncertainty associated with assumptions
- the potential impact on the ten-year plan if the assumption proves to be invalid

These assumptions have been reviewed as part of the development of the 2014/15 Annual Plan.

The Council's assumptions are presented in two tables:

1. Council wide/corporate level assumptions which are applicable across all activities
2. Activity level assumptions which are specific to individual activities or groups of activity

These assumptions, risks and uncertainties have been prepared in accordance with the Council's legislative requirements, and in reference to the Council's Annual Plan guidelines, and Activity Management Plans. Significant assumptions are defined as assumptions that would result in a material change to the financial forecasts in the plan.

Note: no specific assumption has been made in regard to potential macroeconomic change

Table 1: Corporate Assumptions

Assumption		Risk	Level of Uncertainty	Reasons and Effect of Uncertainty
Demographics				
Population Growth Projections	Dunedin's usually resident population was 122,300 in the last census (Statistics New Zealand (SNZ), Census 2006). Total population growth over the ten-year period from 2011 is projected to be 2.6%. (An average increase of 0.25% per annum). These growth projections were developed for DCC using SNZ medium term projections from the 2006 Census*. Based on these projections, population growth and any related economic growth are not assumed to be significant factors for the 2012/13 – 2021/22 Long Term Plan (LTP). Note: New population growth projections based on the 2013 Census are not yet available from SNZ. *The longer term growth projections utilised in the draft revised Development Contributions policy are based on this work which was commissioned by the DCC in 2009 and updated in 2012.	That population growth occurs at a faster or slower rate than projected.	Low	Slower or faster population growth may impact on service levels, infrastructure expansion renewal programmes and costs resulting in increased or decreased rates requirements.



Assumption		Risk	Level of Uncertainty	Reasons and Effect of Uncertainty
Population Profile	The population profile for Dunedin to 2026 shown below is based on SNZ medium term projections from the 2006 Census: The population profile for Dunedin remains relatively static across the ten years of the plan to 2021. The exception is the 65+ age cohorts which increase by 3.3 percentage points or 33% in this time. The key changes arising from the growth in this age cohort is a decline in the size of the working population, which does not start to impact significantly until the following decade, and a related decline in the average size of households in Dunedin, which is also impacted by social trends and lifestyle choices in other age cohorts. No significant provisions have been made in this plan for this, other than to restart the programmed building of new social housing units from 2015/16. It is assumed that the aging population will not impact existing services and infrastructure in this decade and forward planning regarding city amenity and any housing densification will occur via the Spatial Plan and the revision of the District Plan.	That changes to city amenity and district planning are required sooner than projected. That the workforce decreases faster than projected.	Low	Significant delays to amenity programming may make Dunedin a less attractive city for an aging population. Economic growth and economic development initiatives may be negatively impacted by declining workforce numbers.
Organisation				
Service Priorities and Range of Services Provided	It is assumed that the community will continue to endorse the current range of services that the Council provides to the community. The 2010 “Your City Our Future” community consultation indicated that there is ongoing support for the range of services and little desire for reduced service levels. The Council assumes that any service issues not provided for, or not fully provided for in the Plan, will be considered by the Council in the future, consistent with the requirements of the Local Government Act. It is assumed that the capacity of the Council to fund these services will be assessed against the financial strategy stated in the 2012/13 LTP.	That the community seeks additional service provision via an Annual Plan Consultation.	Low	The LGA provides means of altering service provision via an amendment to the LTP. Changes to the stated service provision may result in new operational and/or capital expenditure costs which may be offset by fees and charges or require an increase in rates requirement.
Levels of Service	It is assumed levels of service will be maintained unless otherwise stated for the duration of the 2012/13 LTP.	Service levels may require adjustment in response to service issues identified by the community, changes to legislation or an external factor.	Low	Changes to the stated service levels may result in new operational and/or capital expenditure costs which may be offset by fees and charges or require an increase in rates requirement.



Assumption		Risk	Level of Uncertainty	Reasons and Effect of Uncertainty												
External Factors																
Climate Change	The Council adopted revised Climate Changes Projections on 6 September 2011. Council activities are required to factor these projections into decision-making, forward planning and adaptation activities. A climate change vulnerability assessment is required for all new capital expenditure projects. Climate change projections are based on a Council-commissioned report from the University of Otago (Fitzharris 2010). Drought: Incidence will be largely the same over large areas of the city, slight increase for urban area of Dunedin city and expected to increase for coastal areas north of Waitati Waves and storm surge: Storm surge level likely to rise at least in line with sea-level and to be greater when combined with ENSO* events and increased storm intensity Average wind: Increased annual mean westerly component Strong wind: Increased possibility of severe winds Snow: Snow level rising with decreased annual mean snowfall * ENSO: El Nino Southern Oscillation As of 29 November 2012, Minimum Floor Levels (MFL) for new builds and extensions were increased in the following coastal communities and added to the Land Information Memorandums (LIM) for affected properties: <table><tr><th>Area</th><th>MFL</th></tr><tr><td>Karitane – Waikouaiti</td><td>102.65m</td></tr><tr><td>Warrington, Blueskin Bay, Purakanui, Long Beach</td><td>102.60m</td></tr><tr><td>Otago Harbour</td><td>102.60m</td></tr><tr><td>South Dunedin including Tomahawk</td><td>102.85m</td></tr><tr><td>Brighton, South Coast, Papanui and Hoopers Inlets</td><td>102.90m</td></tr></table>	Area	MFL	Karitane – Waikouaiti	102.65m	Warrington, Blueskin Bay, Purakanui, Long Beach	102.60m	Otago Harbour	102.60m	South Dunedin including Tomahawk	102.85m	Brighton, South Coast, Papanui and Hoopers Inlets	102.90m	That climate change projections are not taken into account in Council planning and the development of capital expenditure projects. That the projections do not match reality.	Low Medium/ Unknown	Steps are in place to ensure that climate change is considered. If not followed, remedial action could potentially be required and additional capital expenditure costs incurred. Climate change adaptation and/or mitigation works are required earlier or later than programmed and impact budget and rating requirements.
Area	MFL															
Karitane – Waikouaiti	102.65m															
Warrington, Blueskin Bay, Purakanui, Long Beach	102.60m															
Otago Harbour	102.60m															
South Dunedin including Tomahawk	102.85m															
Brighton, South Coast, Papanui and Hoopers Inlets	102.90m															
Oil Price Volatility	Oil price fluctuations may impact on operational and capital expenditure estimates with fluctuations in fuel pricing and movements in the Construction Cost Index (CCI). Impacts may be positive or negative but in the longer term are expected to be negative. No specific allowance has been made in budgets to accommodate oil price volatility.	That contract pricing is significantly impacted by oil price increases.	Medium	Increased CCI and fuel costs may impact the Council’s ability to complete programmed work within budget. Work programmes may need to be changed to fit funding.												



Assumption		Risk	Level of Uncertainty	Reasons and Effect of Uncertainty
Natural Disasters	The funding provision assumes there will be no major natural disaster of a type that causes widespread and significant damage to Dunedin's infrastructure.	That a significant natural disaster occurs.	Unknown	The nature and scale of the disaster will ultimately determine the impact on the Council's resources and service delivery.
Legislative Change	There will be no unexpected changes to legislation, national standards, or other external factors, which significantly alter the nature or extent of services provided by the Council.	Changes to legislation or new legislation require changes to existing services and/or levels of service.	Medium	Costs associated with new legislation may need to be offset by increased or new fees and charges or increased rates funding requirements.
Borrowing Costs	Interest on existing and new debt is calculated at 7.3% per annum. This assumption will be reviewed for the final Annual Plan.	Interest rates will vary from those projected.	Low	A large proportion of existing and forecast debt is hedged. There is uncertainty on the floating rate debt but the expectation is that interest rates will stay relatively low for a considerable period.
Inflation	Inflation adjustors are applied as per the BERL schedule on page 185.	That inflation levels and prices vary from those projected.	Medium	Unexpected increases in costs may impact the Council's ability to provide services without increasing rating requirements.
Emissions Trading Scheme	The New Zealand Emissions Trading Scheme (ETS) became law on 25 September 2008, with amendments made in December 2009. Subsequent amendments to the Climate Change (Unique Emission Factors) Regulations in 2010 extended coverage to the waste sector. Estimates have been prepared on the basis that the scheme will continue in its current form. Budget estimates for the Solid Waste activity make provision for required participation in ETS and these compliance costs are reflected in fees and charges at landfills.	That the government will alter its position on ETS and the scheme will impact other Council activities.	Medium	Increased compliance costs may require an increase in the overall rates requirement to fund them.
Interest Rate	Interest revenue relating to Shareholder Advances is calculated at 5.27% per annum (as shown in the 2012/13 DCC Annual Report).	Interest rates will vary from those projected.	Low	No impact.
Industry Capacity for Infrastructure Asset Construction	It is assumed that sufficient design, engineering, and construction capacity, including availability of construction materials, will exist in the construction industry to undertake the physical works programme within projected timeframes.	That the construction industry demands of the Christchurch rebuild may impact the Council's ability to engage consultants and contractors for components of capital expenditure projects.	Low	Issues with availability of contractors may cause delays and/or cost escalations in competitive tendering which will impact project budgets and timelines.

Assumption		Risk	Level of Uncertainty	Reasons and Effect of Uncertainty
Significant Assets				
Policies for Significant Assets	The Council will maintain its current policies for the ownership and management of the significant assets as listed in the Significance Policy. This policy was reviewed in January 2013 to reflect the change to the purpose of local government as amended in the Local Government Act 2002 (5 December 2013 amendment). It is expected that a complete review and expansion of this policy will be legislatively required in the first quarter of 2014/15 as a result of proposed amendments to the Local Government Act 2002 (Local Government Act Amendment Bill No.3)	Policy changes are triggered by external factors or events.	Low	Policy changes may fundamentally change the way significant assets are managed.
Asset Renewal and Funding	The level of asset renewal shown in the capital expenditure programme will occur as projected, utilising the funding sources for asset replacement shown in the Revenue and Financing policy.	Asset renewal does not proceed as programmed or the amount and source of funding varies significantly from forecasts.	Low	Variation to the timing, cost or funding of the renewals programme may result in a requirement to re-prioritise renewals programmes and /or increased rates requirements.
Forsyth Barr Stadium – Debt Servicing Plan	That the debt servicing plan in place can be met.	That loan repayments are not able to be met	Medium	An increase in interest rates or negative impact in the ability of the DCHL group to make annual subvention payments could result in increased rate requirements or an extension to the term of the loans.
Forsyth Barr Stadium – DVML Operating Results	That the operational results of DVML are sufficient to meet the annual rental payment to DVL. A comprehensive review of the budget is underway as part of the operational review of the stadium.	That the rental payments are not able to be met and the private sector loan repayments are not able to be made	Medium	In the event of projected results not being achieved, additional rates may be required.



Assumption		Risk	Level of Uncertainty	Reasons and Effect of Uncertainty
Funding Sources				
New Zealand Transport Agency and other Subsidies	It is assumed NZTA and other ongoing subsidies will continue to be available. The Council's NZTA subsidy rates are as follows: - NZTA Construction Financial Assistance Rate is retained at 66% for 2014/15 - NZTA Financial Assistance Rate is retained at 56% for 2014/15 A review of the Financial Assistance Rate is being undertaken in 2014 by NZTA for the 2015 – 2018 Land Transport Programme. No provision has been made for any changes that may arise from this.	That the subsidy level is reduced in outward years. Projects are excluded from the Land Transport Programme.	Medium Medium – High	Changes to subsidy levels or projects subject to subsidy may result in increased borrowing costs and rates requirements or reduced service levels.
Revenue from DCHL, Waipori Fund, Investment Property and the Green Island Landfill	Revenues from these investment assets will be returned as projected.	That projected returns are not realised.	Medium	In the event of projected returns not being achieved, or not being sustainable, funding from other sources will be required, potentially increasing rating requirements.

Table 2: Activity Level Assumptions

	Assumption	Risk	Level of Uncertainty	Reasons and Effect of Uncertainty
Assumptions applicable to all significant asset owning activities				
Useful lives of Significant Assets	The useful lives of significant assets shown in accounting policies and Activity Management Plans have been assessed appropriately.	Assets require replacement earlier or later in their life cycle.	Low	Asset management planning is a priority for the Council. An unexpected failure of an asset would be managed by re-prioritisation of capital expenditure programmes. Additional borrowing costs may be incurred if renewals programmes were not able to be re-prioritised, and could require rates funding.
Depreciation of New Asset Acquisitions	Any new asset that is acquired will be depreciated in accordance with existing accounting policies.	That an acquired asset is inappropriately classified and is depreciated at an incorrect rate. This would mean that the actual value of the asset across its lifecycle was incorrectly shown in Council accounting statements.	Low	The final write-off value of an incorrectly categorized asset could be higher or lower than originally budgeted. There are checks and controls in place that should prevent this occurring.
Fixed Asset Valuations	Scheduled revaluations of assets and forecast carrying values shown in budget estimates and Activity Management Plans are based on the Council's valuation policies which are appropriate for public benefit entities and are consistent with accounting standards for Public Benefit Entities (PBEs).	That scheduled revaluations produce significant variances from forecasts.	Low	Revaluations are scheduled regularly to ensure minimal variation of carrying values between valuations. The Council's Statement of Accounting policies describes how potential variances are managed within the financial statements.
Roading and Footpaths				
Capital Expenditure – Capacity Issues:	Transportation studies confirm Dunedin's transport network generally has sufficient capacity to cater for expected needs over the next 30 years. Some specific areas have been identified where changes are necessary to cater for traffic growth and increasing community expectations – in central city strategic corridors and enhancing the roading/cycling network. The Integrated Transportation Strategy 2013* defines the future capital projects. It is possible that this capital programme could change to reflect any change in the Council's overall service priorities. *Review of the 2006 Transportation Strategy was completed in 2013 with the Integrated Transportation Strategy adopted in September 2013.	That network capacity is exceeded.	Low	If capacity is exceeded more quickly than projected, existing capital expenditure programmes may require reprioritisation or additional capital expenditure cost may be incurred.



	Assumption	Risk	Level of Uncertainty	Reasons and Effect of Uncertainty
St Clair Seawall	In May 2013, high tides undermined a 40m section of the St Clair seawall to the north, causing the slumping of paving bricks on the esplanade behind the wall. Stabilisation work has been carried out, but any possible costs of a long-term solution are still to be determined.	That additional expenditure may be required.	Medium	If additional expenditure is required existing capital expenditure programmes may require reprioritisation or additional rates funding may be required.
Water Supply				
Capital Expenditure – Asset Renewals	The level of renewals shown in the budget estimates will ensure the long term integrity of infrastructure assets within the water supply network. Implementation of the Three Waters Strategy is improving the assessment of asset condition, renewal requirements and the funding of renewal of the reticulation network.	That renewals programmes are deferred and asset condition deteriorates as a result.	Low – Medium	A long-term deferral of renewals poses a risk of asset deterioration and compromise of network integrity which may attract additional capital expenditure costs in the future.
Wastewater				
Capital Expenditure – Asset Renewals	The level of renewals shown in the budgets estimates will ensure the long-term integrity of infrastructure assets within the wastewater network. Implementation of the Three Waters Strategy is improving the assessment of asset condition, renewal requirements and the funding of renewal of the reticulation network.	That renewals programmes are deferred and asset condition deteriorates as a result.	Low – Medium	A long-term deferral of renewals poses a risk of asset deterioration and compromise of network integrity which may attract additional capital expenditure costs in the future.
Resource Consents	That the resource consents for wastewater activity due for renewal during the period 2012/13 – 2021/22 are renewed without significant alterations to conditions.	That the conditions required to obtain/maintain resource consents are changed and the costs of meeting these conditions are higher than projected.	Low	Advance advice of any changes is likely to be provided. Significant changes would require reprioritisation of budgets and work programmes and cannot be quantified until any change conditions is notified.
Stormwater				
Capital Expenditure – Asset Renewals	The level of renewals shown in the budget's estimates will ensure the long-term integrity of infrastructure assets within the storm water network. Implementation of the Three Waters Strategy is improving the assessment of asset condition, renewal requirements and the funding of renewal of the reticulation network.	That renewals programmes are deferred and asset condition deteriorates as a result.	Low – Medium	A long-term deferral of renewals poses a risk of asset deterioration and compromise of network integrity which may attract additional capital expenditure costs in the future.

	Assumption	Risk	Level of Uncertainty	Reasons and Effect of Uncertainty
Resource Consents	That the resource consents for discharge of stormwater to the Otago Harbour and the Pacific Ocean due for renewal in the 2012/13* year are renewed without significant alteration to conditions. *These consents were successfully renewed in mid 2013.	That the conditions required to obtain/maintain resource consents are changed and the costs of meeting these conditions are higher than projected.	Low	The renewal process commences prior to the final LTP being adopted. Any changes to conditions should already have been advised. Significant changes would require reprioritisation of budgets and work programmes and cannot be quantified until any change to conditions is notified.
Solid Waste				
Capital Expenditure	The Council's Green Island landfill is consented until 2023 and with current filling rates is expected to have space to meet the City's disposal needs until that time. A new Class A landfill or alternative disposal facility will be required to accommodate Dunedin's residual waste that cannot be recovered from the waste stream, with a new landfill expected to take a minimum of five to six years to develop irrespective of whether the landfill is developed by the Council, privately or as a joint venture. No allowance for a replacement facility has been included in the 2012/13 – 2021/22 Long Term Plan pending an extensive investigation into the future options.	That a new landfill facility is required earlier than projected.	Low	A requirement to develop a new landfill sooner than projected would result in unplanned capital expenditure which may attract borrowing costs and rating requirements.
Emissions Trading Scheme (ETS)	The Climate Change (Waste) Regulations 2010, and The Climate Change (Unique Emission Factors) Regulation 2009 as amended in 2010, require waste disposal facility operators to meet mandatory reporting and surrender obligations under the New Zealand Emissions Trading Scheme for landfill methane. The Council as a large waste disposal facility operator mitigates the effects of methane by collection and flaring of gas and meets National Environmental Standards for emissions to air discharges for this practice. Mandatory reporting of methane emissions commences from 1 January 2012, with surrender of NZ units to match emissions commencing from 1 January 2013. Provision for costs associated with these requirements have been made in the solid waste activity budget. These costs are offset by landfill fees and charges and are not rates-funded. Costs are calculated using a Unique Emissions Factor (UEF) for Non-Default Waste Composition for each class of waste contributing to Degradable Organic Carbon content (garden, nappy and sanitary, other putrescibles, paper, sewage sludge, timber and textiles).	That the government will alter its position on ETS and additional compliance costs are incurred.	Medium	Increased compliance costs may not be solely met by landfill fees and charges and may require an increase in the overall rates requirement.



	Assumption	Risk	Level of Uncertainty	Reasons and Effect of Uncertainty
Governance and Management	It is assumed that there will be no change to the governance and management of the Solid Waste activity.	That there is a change to the governance structure for the Solid Waste activity such as creation of a CCO to operate landfill services.	Medium - High	Changes arising from this would require amendment of the LTP and could result in a number of significant financial changes for the Council as parent organisation.
Resource Consents	The resource consent for the Council's Green Island landfill expires in 2023. It is planned to close this landfill prior to this date. It is assumed that the required consents for a new landfill can be obtained at the time they are required.	That the conditions required to obtain/maintain resource consents are changed and the costs of meeting these conditions are higher than projected.	Low	Advance advice of any changes is likely to be provided. Significant changes would require reprioritisation of budgets and work programmes and cannot be quantified until any change in conditions is notified.
Parks and Reserves				
Coastal Erosion	Budgets are based on the assumption that any remedial work that may be required can be managed from existing or carried forward funding.	Storm events are more frequent and high levels of remedial work are required.	Medium	Remedial work may not be able to be funded from existing budgets and other programmed work may need to be reprioritised to cover this cost.
City Property				
Property Sales	Projected income from property sales will be realised.	That properties are not sold in the projected timeframe and forecast income is not realised.	Medium	Failure to sell by the assumed date will result in ongoing property costs that may result in increased rates funding requirements.

Insurance

The Council is currently in the process of renewing the insurance programme for 2014/15 including investigating options available for cover for infrastructure assets, particularly for Water and Waste Services. The contract will be renewed just prior to 30 June 2014 but details are not available at this time.

Inflation Adjustors

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Operating Expenditure										
<i>Inflation Adjustors – Cumulative</i>										
Activity Specific:										
Parks, Botanic Garden and Property	100.0%	102.3%	104.8%	107.5%	110.3%	113.5%	116.8%	120.4%	124.3%	128.3%
Transportation Planning and Operations	100.0%	104.0%	108.5%	113.5%	118.6%	123.9%	129.3%	134.7%	140.4%	146.2%
Water and Waste Services	100.0%	102.8%	105.9%	109.3%	112.8%	116.8%	120.9%	125.6%	130.5%	135.6%
Generic:										
Other Costs	100.0%	102.5%	105.1%	107.9%	111.0%	114.3%	117.8%	121.6%	125.7%	129.9%
Staff Costs	100.0%	102.3%	104.8%	107.6%	110.3%	113.3%	116.5%	119.8%	123.4%	127.2%
<i>Inflation Adjustors – Annual</i>										
Activity Specific:										
Parks, Botanic Garden and Property		2.3%	2.4%	2.6%	2.7%	2.9%	3.0%	3.0%	3.3%	3.2%
Transportation Planning and Operations		4.0%	4.3%	4.7%	4.5%	4.4%	4.4%	4.2%	4.2%	4.1%
Water and Waste Services		2.8%	3.0%	3.2%	3.3%	3.5%	3.6%	3.8%	3.9%	3.9%
Generic:										
Other Costs		2.5%	2.6%	2.6%	2.9%	2.9%	3.1%	3.2%	3.4%	3.3%
Staff Costs		2.3%	2.4%	2.6%	2.6%	2.7%	2.8%	2.9%	3.0%	3.0%



	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Capital Expenditure										
<i>Inflation Adjustors – Cumulative</i>										
Activity Specific:										
Parks, Botanic Garden and Property	100.0%	102.3%	104.8%	107.5%	110.3%	113.5%	116.8%	120.4%	124.3%	128.3%
Transportation Planning and Operations	100.0%	104.0%	108.5%	113.5%	118.6%	123.9%	129.3%	134.7%	140.4%	146.2%
Water and Waste Services	100.0%	102.8%	105.9%	109.3%	112.8%	116.8%	120.9%	125.6%	130.5%	135.6%
Generic:										
Capex – Other	100.0%	102.5%	105.1%	107.9%	111.0%	114.3%	117.8%	121.6%	125.7%	129.9%
<i>Inflation Adjustors – Annual</i>										
Activity Specific:										
Parks, Botanic Garden and Property		2.3%	2.4%	2.6%	2.7%	2.9%	3.0%	3.0%	3.3%	3.2%
Transportation Planning and Operations		4.0%	4.3%	4.7%	4.5%	4.4%	4.4%	4.2%	4.2%	4.1%
Water and Waste Services		2.8%	3.0%	3.2%	3.3%	3.5%	3.6%	3.8%	3.9%	3.9%
Generic:										
Capex – Other		2.5%	2.6%	2.6%	2.9%	2.9%	3.1%	3.2%	3.4%	3.3%
Asset Revaluation		2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%

The inflation adjustors have been applied to all operational and capital expenditure and revenue sources. The only exception is to DCHL and Waipori Fund revenue.

Reserve Funds

Reserves Activity	Purpose	Opening Balance 2013/14 \$'000	Transfers to Reserve 2014/15 – 2023/24 \$'000	Transfers from Reserve 2014/15 – 2023/24 \$'000	Closing Balance 2023/24 \$'000
Libraries	To extend the Reed and other library collections	587	0	(100)	487
Cemeteries	To maintain Cemeteries and specific burial plots and mausoleums	2,187	1,692	0	3,879
Regulatory Services	Dog Control operations Reserve	(7)	0	(26)	(33)
PARS – Botanic Garden	Aviary Bird Fund operations Reserve	(194)	0	(5)	(199)
	Clive R. B. Lister Capital Account to maintain the Clive Lister garden	205	0	0	205
	Mediterranean Garden development Reserve	13	0	0	13
PARS – Parks	To maintain specific Reserve areas	994	0	0	994
PARS – Parks	Reserve of Development contributions for Playgrounds, specific Parks and Subdivision Reserves	137	5,823	(3,357)	2,603
Museums and Art Gallery	Art Gallery Funded operations Reserves	71	0	0	71
Three Waters	Water development and operation Reserves	238	0	0	238
Property	Air Development Capital Reserve to develop the Taieri aerodrome	318	0	0	318
	Housing	1,074	0	0	1,074
	Endowment Property Investment Reserve	(462)	0	0	(462)
Roading	Roading Property Reserve for property purchases	247	2,592	(824)	2,016
Other	Hillary Commission General Subsidies Reserve	28	0	0	28
		5,437	10,107	(4,312)	11,232



Policy on Significance

This policy has been amended to reflect the 5 December 2012 amendment to the Local Government Act 2002 which changed the purpose of local government

This policy is provided in accordance with Section 90 of the Local Government Act 2002.

Purpose

The Dunedin City Council seeks to act in good faith in dealings with the community. We endeavour to listen to the views of the community with regard to the various decisions and proposals dealt with. We also seek to involve the community, as appropriate.

The purpose of the policy on significance is to indicate the Dunedin City Council's approach to determining the significance of proposals and decisions in relation to issues, assets or other matters that arise outside the Annual Plan and/or Long Term Plan processes. If a proposal or decision is determined by this policy to be significant, the Council will ensure the public is adequately consulted under the provisions of the Local Government Act 2002 prior to the proposal being finalised.

Organisational Scope

The policy on significance is relevant to all proposals or decisions in relation to planned operations, or changes to operations of, the Dunedin City Council.

Definitions

The Council = Dunedin City Council

The Act = Local Government Act 2002

The Policy = The Dunedin City Council Policy on Significance (i.e. this document)

Long Term Plan = Long Term Plan as defined in section 93 of the Act.

Policy Content and Guidelines

Section 1—Definition of significance

The Council will use the definition of significance and significant as given in Section 5 of the Act.

Section 2—Criteria, thresholds and procedures

The Council will assess the significance of a proposal or decision having regard to:

- a) The purpose of local government and the role of local authority as stated in sections 10, 11 and 11a of the Act.
- b) Implications for the present and future social, economic, environmental and cultural interests of the City.
- c) Its consistency with existing Council policies and strategic documents.
- d) The financial costs of the proposal or decision.
- e) The effect on current levels of service.

The Council will determine the significance of each proposal or decision on a case-by-case basis. Each proposal or decision coming before the Council will be subject to an analysis guided by Section 76 of the Act which will determine its relative significance.



Where a proposal or decision is determined to be significant, the Council will:

- a) Identify all practicable options.
- b) Assess the cost effectiveness of those options, based on the costs and benefits of each option to the present and future interests of the district or region.
- c) Assess the options in terms of our community outcomes and priorities.
- d) Consider our future capacity to meet any statutory responsibilities.
- e) If the significant issue or proposal concerns land or bodies of water, the Council will consult with Maori in accordance with the guidelines outlined in Section 77 of the Act.
- f) Consider the views and preferences of persons likely to be affected by, or to have an interest in the matter.
- g) Consideration of any specific controls imposed by other sections of the Act, or any other relevant legislation. These controls include the obligation to maintain water services (Section 130 of the Act); the disposal of parks and reserves (Section 138 of the Act); and the obligation to provide free membership of libraries (Section 142 of the Act).

Using Section 79 of the Act as a guide, the Council will make its final decision after having fully considered any information gathered as part of its decision-making process, as well as the results of any consultation undertaken. The Council will not be bound to make or change any decisions after consultation, if it considers it will not be in the best interests of the community now or in the future.

Section 3—Strategic Assets

The Council is required by Section 90 of the Act to provide a list of its strategic assets. The definition of strategic asset used in the Policy is that given in Section 5 of the Act.

Once defined as strategic assets, any significant changes to the Council's ownership or control, or any decisions to construct, replace or abandon these assets listed must be explicitly provided for in the Council's current Long Term Plan. If the proposal is not provided for, a special consultative procedure will be undertaken in order to change the Long Term Plan. The following exceptions will apply.

In the case of the Council's holdings in Dunedin City Holdings Limited, decisions relating to the management, acquisition or divestment of the assets are taken by the independent board of Dunedin City Holdings Limited under the Statement of Corporate Intent.

For the purposes of the Policy, the Council considers its strategic assets as whole single assets because it is the asset class as a whole that delivers the service. In the interests of the efficient management of resources, the Council will therefore not undertake the special consultative procedure for decisions that relate to the transfer of ownership or control, or minor construction or replacement of a part of a strategic asset, unless that part substantially affects the level of service provided to the community.

Any physical alterations to strategic assets that are required to either prevent an immediate hazardous situation arising, or to repair an asset to ensure public health and safety due to damage from an emergency or unforeseen situation, will also not have to undergo a special consultative procedure for inclusion into the Long Term Plan. Any actions taken will be reported in the relevant Annual Plan or Annual Report.



Significant Assets

These are the assets that are considered strategically important to support this policy.

Economic

Regional or national roads identified in the District Plan.

Council holdings in Dunedin City Holdings Limited.

Shares in Dunedin International Airport Company Limited (specifically mentioned in the Act).

Environmental

Water collection, treatment and distribution system.

Wastewater collection, treatment and disposal system.

Stormwater collection and disposal system.

Green Island landfill.

Social

Moana Pool.

Collective arts and cultural bequests.

The Dunedin Botanic Garden.

The Town Belt.

Cemeteries.

Community housing (specifically mentioned in the Act).



Dunedin Railway Station

Section 3: Funding Impact Statement

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Summary of Changes to the Rating Method

Rating Method

The rating method refers to the ways that Council uses the rating system to allocate rates among groups of ratepayers, and how the liability for rates will be distributed within each group.

When considering the rating method, the Council takes into consideration the funding principles listed on page 222.

The rating method was included in the 2012/13 Long Term Plan. The rating method for 2013/14 incorporated the following changes:

- The next step in the phased reduction to the non-residential general rate differential (factor to 2.43 by the 2015/16 year).
- The next step in the phased reduction to the farmland general rate differential (factor to 0.8 by the 2015/16 year).
- The next step in the phased increase to the Strath Taieri non-residential general rate differential (factor to 2.43 by the 2017/18 year) and the Economic Development/Tourism targeted rate (non-residential rate by the 2017/18 year).
- The Forsyth Barr Stadium differentials incorporate increases based on inflation (the annual September CPI of 0.8%).
- Rocklands/Pukerangi Rural Water Scheme – a binding referendum was held on 9 May 2013 on whether to transfer ownership of the Rocklands scheme from Dunedin City Council to the scheme members. The proposal to transfer ownership was passed.
- The introduction of an \$85.00 Disconnection of Water Supply fee.

The rating method for 2014/15 incorporates the following changes:

- The next step in the phased reduction to the non-residential general rate differential (factor to 2.43 by the 2015/16 year).
- The next step in the phased reduction to the farmland general rate differential (factor to 0.8 by the 2015/16 year).
- The next step in the phased increase to the Strath Taieri non-residential general rate differential (factor to 2.43 by the 2017/18 year) and the Economic Development/Tourism targeted rate (non-residential rate by the 2017/18 year).
- The Forsyth Barr Stadium differentials incorporate increases based on inflation (the annual September CPI of 1.4%).
- Private Drainage Warrington Rate – a new targeted rate for the property at 26 Bay Road, Warrington.

Changes

1. General Rate Differential

a) Non-residential

In the 2009/10 – 2018/19 Community Plan the Council included a proposal to reduce the general rate differential for non-residential properties over a period of ten years. This was to remedy a growing imbalance in the distribution of the rating burden on non-residential properties which is attributed to changes in property valuations over time. Non-residential valuations had increased disproportionately and the Council wished to acknowledge this and at the same time send a positive signal of support to the commercial sector in difficult times.

At the beginning of the ten year period, the 2008/09 year, the non-residential general rate was 3.08 times more than the residential general rate. At the end of the ten year period, the 2018/19 year, the non-residential general rate would only be 2.5 times more than the residential general rate.

Then on 1 July 2010, the Council introduced a Tourism/Economic Development targeted rate for all non-residential properties. This new rate was off-set by a reduction in the non-residential general rate. This means in practice that non-residential properties pay the same level of rates that they would pay before the introduction of the new rate. For example, in the 2018/19 year, the non-residential property general rate will be 2.43 times more than the residential property general rate. However, the non-residential property general rate and the Tourism/Economic Development targeted rate combine to give the previous factor of 2.5 by the 2018/19 year.

The Council then took the opportunity, in the 2011/12 Annual Plan, to accelerate the scheduled reduction to the non-residential differential by three years. The scheduled reduction will now be completed by the 2015/16 year. This is due to the change in relative capital value between each category of property when all rateable properties were revalued, effective from 1 July 2011.



b) *Farmland*

In the 2010/11 Annual Plan the Council included a proposal to reduce the general rate differential for farmland properties over a period of nine years. This was in order to provide a fair reflection of the services provided to rural properties. Consideration was given to the distance from some Council services and facilities, and comparisons were made with farmland differentials in other councils.

At the beginning of the nine year period, the 2009/10 year, the farmland property general rate was 0.9 times less than the residential property general rate. At the end of the nine year period, the 2018/19 year, the farmland property general rate would be 0.8 times less than the residential general rate.

Then in the 2011/12 Annual Plan, the Council advanced this reduction by three years due to the impact of the property revaluations. The reduction to the farmland differential will now be completed by the 2015/16 year.

c) *Strath Taieri Non-residential*

In the 2011/12 Annual Plan the Council included a proposal to increase the general rate differential for non-residential properties in the Strath Taieri area over a period of seven years. Non-residential properties in the Strath Taieri area have historically paid the same general rate as residential properties. This differential was introduced to reflect the different economic situation of the Strath Taieri area.

The Council reviewed this arrangement and after considering the change in economic activity for the area, particularly since the success of the Rail Trail, and the fact that the city doesn't have these arrangements for any other areas of the city, the Council commenced a seven year phase-in to increase the general rate differential for non-residential properties in Strath Taieri to the full non-residential general rate.

The phase-in also applies to the Economic Development/Tourism targeted rate. Non-residential properties in Strath Taieri will pay the full non-residential Economic Development/Tourism targeted rate by the 2017/18 year.

2. Forsyth Barr Stadium Rates

The 2012/13 Long Term Plan introduced new rating differentials from 1 July 2012 for the Forsyth Barr Stadium for the general rate, the economic development/tourism rate, the capital value-based drainage rate and the capital value based fire protection rate. This resulted in those rates, for the 2012/13 year, being a sum equivalent to the 2012/13 estimated total rates bill that would have been paid by the properties that previously occupied the land the Forsyth Barr Stadium is built upon. From the 2013/14 year onwards, the rates will be inflation adjusted each year based on the rate of inflation (the annual September CPI). In 2013/14 this was 0.8%. In 2014/15 this is 1.4%. In addition, the Forsyth Barr Stadium will pay the community services rate and the fixed drainage rate.

3. Earthquake Strengthening Targeted Rate

The Council has introduced a targeted rate scheme that allows building owners of heritage buildings to obtain funding towards the cost of physical seismic improvement through the Council and pay it back, including interest, as a targeted rate on their property over ten years. To obtain the service, the building must be subject to the Dunedin Earthquake Prone Buildings Policy and be listed in the Dunedin City District Plan as a heritage item.

The total amount available for an individual building is up to \$50,000 (including GST) with an interest rate of 7.3% per annum.

The targeted rates will be introduced from 1 July each year following the provision of the service.

4. Warm Dunedin Targeted Rate Scheme

The Council has introduced a new targeted rate for a Warm Dunedin Targeted Rate Scheme. This scheme provides an alternative way for homeowners to install insulation and/or clean heating. A trial period of 12 months for the scheme has resulted in targeted rates being introduced from 1 July 2013 and 1 July 2014. The total amount available for an individual residential property is \$5,000 (including GST) with an interest rate of 8.3% per annum. Note that this Scheme was previously referred to as an Eco-housing Retrofit Scheme. In May 2014, the Council approved a continuation of the scheme for the 2014/15 year. This will result in targeted rates being introduced from 1 July 2015.

5. *Rocklands/Pukerangi Rural Water Scheme*

A binding referendum was held on 9 May 2013 on whether to transfer ownership of the Rocklands Scheme from Dunedin City Council to the scheme members. The scheme is currently operated on a cost-recovery basis so the impact of the transfer on operational budgets is cost-neutral. The proposal to transfer ownership was passed and the transfer was on 30 June 2013.

6. *Disconnection of Water Supply Fee*

The Council introduced a \$85.00 fee for the disconnection of water supply in 2013/14.

7. *Private Drainage Targeted Rate*

The Council has introduced a new targeted rate for a period of 10 years from 1 July 2014 to recover the cost of connecting the property at 26 Bay Road, Warrington, to the public sewer system

Rates and Funding Working Party

In the 2012/13 Long Term Plan, the Council requested that the Rates and Funding Working Party consider the following items in time for consideration of the 2013/14 Annual Plan:

1. *General Rate Differential Review*

The working party was asked in the 2012/13 Long Term Plan to consider increasing the Economic Development/Tourism targeted rate, and any other methodology, in order to reduce the general rate burden on ratepayers in the farmland and lifestyle rating categories. The working party agreed that in 2015/16 when the Council reaches the differentials for non-residential of 2.43 and farmland of 0.8 that the Council would review them again, and reconfirmed the transition as the correct approach in the meantime.

2. *24 Hour Public Toilets in The Octagon*

The working party was asked in the 2012/13 Long Term Plan to evaluate the practicability of introducing a targeted rate on food and beverage premises within the Central City to partially fund a 24-hour toilet in the Octagon. The working party agreed that while 24-hour toilets in The Octagon are desirable, funding them via a targeted rate is not a practical option.

3. *Forsyth Barr Stadium Debt*

The working party was asked in the 2012/13 Long Term Plan to investigate and model whether there may be an option of allowing ratepayers to make voluntary bulk payments off the stadium debt. The working party accepted legal advice that there was legally not a capital project that could form the basis for a lump sum contribution option, but asked that in the future when developing large capital projects that the lump sum contribution options be considered. The Council will discuss with local MPs the possibility of introducing a local Bill to Parliament with the aim of enabling ratepayers to voluntarily elect to contribute a lump sum in lieu of payment of annual rates.

The Council requested that the Rates and Funding Working Party consider the following items in time for consideration of the 2014/15 Annual Plan:

1. *Central City Plan/Warehouse Precinct Revitalisation Plan*

The working party was asked to look into the potential of introducing a rates rebate scheme based on maintaining the rates payable on a redeveloped heritage building at the pre-development level for an agreed period of time to encourage heritage building reuse. A Rates Relief Policy for Heritage Reuse is included in this Annual Plan. Details on the policy can be found on page 79 and 82 in Section 1.

2. *Tourism/Economic Development Targeted Rate*

The working party was asked to review, in the context of the establishment of an Event Attraction Fund, the amount of the Tourism/Economic Development targeted rate. The working party considered this, and noted that the Council was heading towards a non-residential differential of 2.5 which included the Economic Development/Tourism targeted rate. The working party also noted that it was difficult to define a particular group that received a greater benefit over and above that reflected already via the general rate differential and therefore agreed that the Event Attraction Fund remain funded by the general rate.

3. *Water Meter Charges*

Issues relating to the cost of metering charges compared with actual water usage charges were raised by community groups in submissions on the 2013/14 Draft Annual Plan. A process to resolve the issue is to be identified by the Rates and Funding Working Party. The working party have asked for further investigation on this which will be considered during the 2014 year.

Funding Impact Statement

For the Years Ending 30 June 2014 to 30 June 2017

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000	2014/15 Budget specified in LTP \$'000	2014/15 Variance to LTP \$'000
Sources of Operating Funding						
General Rates, Uniform Annual General Charges, Rates Penalties	61,988	64,756	71,510	73,023	65,877	(1,120)
Targeted Rates (other than a targeted rate for water supply)	60,126	61,122	64,649	67,181	67,140	(6,018)
Subsidies and Grants for Operating Purposes	8,795	9,169	9,351	9,580	8,725	444
Fees, Charges and Targeted Rates for Water Supply	51,480	49,925	51,707	53,136	55,033	(5,108)
Interest and Dividends from Investments	14,876	14,541	9,994	9,994	14,656	(115)
Local Authorities Fuel Tax, Fines, Infringement Fees, and Other Receipts	3,724	3,860	3,968	4,085	3,865	(5)
Total Operating Funding	200,991	203,374	211,179	216,998	215,295	(11,922)
Applications of Operating Funding						
Payments to Staff and Suppliers	137,782	141,782	144,474	148,341	145,050	(3,267)
Finance Costs	18,564	17,842	17,296	16,937	18,703	(861)
Other Operating Funding Applications	665	415	415	415	783	(368)
Total Applications of Operating Funding	157,011	160,039	162,185	165,692	164,535	(4,497)
Surplus/(Deficit) of Operating Funding	43,980	43,335	48,994	51,306	50,760	(7,425)
Sources of Capital Funding						
Subsidies and Grants for Capital Expenditure	8,768	12,570	10,443	12,053	8,979	3,591
Development and Financial Contributions	797	797	821	847	851	(54)
Increase (Decrease) in Debt	(739)	(4,748)	(7,833)	(9,880)	(1,264)	(3,484)
Gross Proceeds from the Sale of Assets	205	2,249	62	63	59	2,190
Lump Sum Contributions	350	350	360	371		350
Total Sources of Capital Funding	9,381	11,218	3,852	3,454	8,625	2,593

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000	2014/15 Budget specified in LTP \$'000	2014/15 Variance to LTP \$'000
<i>Applications of Capital Funding</i>						
Capital Expenditure						
- to meet additional demand	2,696	2,147	3,562	2,341	2,468	(321)
- to improve the level of service	17,047	17,525	15,416	12,613	15,297	2,228
- to replace existing assets	27,907	38,823	33,338	35,706	34,286	4,537
Increase (Decrease) in Reserves						0
Increase (Decrease) of Investments	5,711	(3,941)	531	4,100	7,334	(11,275)
Total Application of Capital Funding	53,361	54,553	52,846	54,760	59,385	(4,832)
<i>Surplus/(Deficit) of Capital Funding</i>	(43,980)	(43,335)	(48,994)	(51,306)	(50,760)	7,425
<i>Funding Balance</i>	0	0	0	0	0	0

Funding Impact Statement – Additional Information

For the Years Ending 30 June 2014 to 30 June 2017

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000
Revenue and Financing Mechanisms				
General Rate	61,388	64,106	70,860	72,373
Targeted Rates:				
Community Services Rate	10,309	10,486	10,718	10,970
Kerbside Recycling Rate	2,660	2,688	2,755	2,826
Citywide Water Rates	18,663	18,873	19,505	19,935
Citywide Drainage Rates	27,732	28,237	30,609	32,308
Allanton Drainage Rate	20	20	20	20
Blanket Bay Rate	4	4	4	4
Curles Point Rate	3	3	3	3
Heritage Earthquake Strengthening Rate			66	132
Warm Dunedin Rate	216	290	435	435
Private Street Lighting Rate	19	19	20	21
Non-residential/Tourism/Economic Development Rate	500	500	512	526
Private Drainage Warrington Rate		1	1	1
Revenue (Note 1)	62,160	59,391	61,291	62,891
Rates Penalties	600	650	650	650
Development Contributions	797	797	821	847
DCHL Dividend and Interest	10,450	10,450	5,902	5,902
NZTA Income	15,384	20,574	18,629	20,425
Loans Raised	10,170	7,415	7,066	2,862
Sale of Assets	205	2,249	62	63
Cash		8,123	62	
Reduction in Loans and Advances	402	707	2,507	72
Reduction in Investments	194	224	934	724
	221,877	235,809	233,433	233,990

	2013/14 Budget \$'000	2014/15 Budget \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000
Use of Funds				
Operating Expenditure	157,011	160,039	162,185	165,692
Capital Expenditure	47,650	58,494	52,315	50,660
Debt Servicing	10,909	12,163	14,899	12,742
Increase in Investments	2,925	3,694	3,594	3,594
Increase in Cash	2,082			856
Increases in Advances	1,300	1,419	440	446
	221,877	235,809	233,433	233,990

Note 1

** Revenue includes fees and charges, subsidies, capital revenue, interest and dividends.*

Revenue also includes water rates as metered on properties.

Rating Policy

This rating policy should be read in conjunction with the Revenue and Financing Policy on page 270 and the Funding Principles on page 222.

Figures in this policy are GST inclusive.

The following rates will be set by the Council for the financial year commencing 1 July 2014 and ending 30 June 2015.

General Rate

A general rate based on the capital value of each rating unit in the district.

The general rate will be set on a differential basis based on land use (the categories are “residential”, “lifestyle”, “non-residential”, “non-residential Strath Taieri”, “farmland”, “residential heritage B&Bs” and “Forsyth Barr Stadium”).

The rates (in cents per dollar of capital value) for the 2014/15 year are:

Table 1: General Rates

Categories	Rates, Cents in \$ per Capital Value	Factor	Revenue Sought \$	General Rate Share
Residential	0.2991	1.00	39,069,000	52.9%
Lifestyle	0.2841	0.95	3,565,000	4.8%
Non-residential	0.7418	2.48	27,478,000	37.3%
Non-residential Strath Taieri	0.5415	1.81	135,000	0.2%
Farmland	0.2423	0.81	3,363,000	4.6%
Residential Heritage B&Bs	0.5246	1.75	10,000	0.02%
Forsyth Barr Stadium	0.0626	0.21	103,000	0.14%

The objective of the differential rate is to provide a mechanism to charge general rates to the seven differential categories in a way that best achieves the 11 funding principles listed on page 222.

The Council will not be using a Uniform Annual General Charge.

Targeted Rates

Community Services

A targeted rate for community services of \$220.00. This rate will be set on a differential basis based on land use (the categories are “residential, residential heritage B&Bs, lifestyle and farmland” and “non-residential and non-residential Strath Taieri”). The rate will be charged on the following basis:

Table 2: Targeted Rate – Community Services

Categories	Rate/Liability Calculated	Revenue Sought \$
Residential, Residential Heritage B&Bs, Lifestyle and Farmland	\$220.00 per separately used or inhabited part of a rating unit	11,449,000
Non-residential and Non-residential Strath Taieri	\$220.00 per rating unit	610,000

The community services targeted rate will be used to fund part of the Parks and Reserves activity and the Botanic Garden.



Kerbside Recycling Collection

A targeted rate for a kerbside recycling collection service. This rate will be set on a differential basis based on land use (the categories are “residential, residential heritage B&Bs, lifestyle and farmland” and “non-residential and non-residential Strath Taieri”). This rate applies to all separately used or inhabited parts of a rating unit or rating units that receive a kerbside recycling collection service. The rate for the 2014/15 year is:

Table 3: Targeted Rate – Kerbside Recycling Collection

Liability Calculated	Rate	Revenue Sought \$
Residential, Residential Heritage B&Bs, Lifestyle and Farmland	\$64.00 per separately used or inhabited part of a rating unit	3,083,000
Non-residential and Non-residential Strath Taieri	\$64.00 per rating unit	8,000

Drainage

A targeted rate for drainage. Drainage is a combined targeted rate for sewage disposal and stormwater. Sewage disposal makes up 84.2% of the drainage rate, and stormwater makes up 15.8%. This rate will be set on a differential basis based on the provision of service (with the categories being “connected” and “serviceable”) and on land use (with the categories being “residential, residential heritage B&Bs, lifestyle and farmland”, “non-residential, residential institutions and schools” and “churches”). The rate will be charged on the following basis:

Table 4: Targeted Rate – Drainage Categories

Categories	Liability Calculated	Revenue Sought \$
Residential, Residential Heritage B&Bs, Lifestyle and Farmland	Per separately used or inhabited part of a rating unit	20,423,000
Non-Residential, Residential Institutions and Schools	Per rating unit	1,283,000
Churches	Per rating unit	13,000

The rates for the 2014/15 year are:

Table 5: Targeted Rate – Drainage Rates

Residential, Residential Heritage B&Bs, Lifestyle and Farmland	Rates \$
Connected	442.00
Serviceable	221.00
Non-Residential, Residential Institutions and Schools	Rates \$
Connected	442.00
Serviceable	221.00
Churches	Rates \$
Connected	102.25

Non-rateable land will not be liable for the stormwater component of the drainage targeted rate. Rates demands for the drainage targeted rate for non-rateable land will therefore be charged at 84.2%.

Rating units which are not connected to the scheme, and which are not serviceable, will not be liable for this rate.

Non-Residential Drainage – Capital Value

In addition, a capital value-based targeted rate for drainage on a differential basis based on land use (the categories are “non-residential and residential institutions”, “schools” and “Forsyth Barr Stadium”) and the provision of services (the categories being “connected” and “serviceable”). This rate shall not apply to properties in Karitane, Middelmarsh, Seacliff, Waikouaiti and Warrington.

This rate shall not apply to churches.

The rates for the 2014/15 year are:

Table 6: Targeted Rate – Non-Residential Drainage Rates

Categories	Rates, Cents in \$ per Capital Value		Revenue Sought	
	Connected	Serviceable	Connected	Serviceable
Non-Residential and Residential Institutions	0.2597	0.1299	10,109,000	117,000
Schools	0.1948	0.0974	484,000	4,000
Forsyth Barr Stadium	0.0235	N/A	39,000	N/A

Non-rateable land will not be liable for the stormwater component of the drainage targeted rate. Rates demands for the drainage targeted rate for non-rateable land will therefore be charged at 84.2%.

Water

A targeted rate for water supply per separately used or inhabited part of a rating unit on all property either connected, or for which connection is available, to receive an ordinary supply of water within the meaning of the Dunedin City bylaws, excepting properties in Karitane, Merton, Rocklands/Pukerangi, Seacliff, Waitati, Warrington, East Taieri, West Taieri and North Taieri. This rate will be set on a differential basis based on the availability of service (the categories are “connected” and “serviceable”).

Rating units which are not connected to the scheme, and which are not serviceable, will not be liable for this rate.

The estimated rates for the 2014/15 year are:

Table 7: Targeted Rate – Water (Ordinary)

Categories	Rate/Liability Calculated	Revenue Sought \$
Connected	\$369.00 per separately used or inhabited part of a rating unit	16,763,000
Serviceable	\$184.50 per separately used or inhabited part of a rating unit	196,000

A targeted rate for water supply that is based on the volume of water made available to all separately used or inhabited parts of a rating unit in Karitane, Merton, Seacliff, Waitati, Warrington, East Taieri, West Taieri and North Taieri. This rate will be set on a differential basis based on the availability of service (the categories are “connected” and “serviceable”).

The rates for the 2014/15 year are:

*Table 8: Targeted Rate – Water (Volume of Water)*

Categories	Rate/Liability Calculated	Revenue Sought \$
Connected	\$369.00 per unit of water being one cubic metre (viz 1,000 litres) per day made available at a constant rate of flow during a full 24-hour period	934,000
Serviceable	\$184.50 per separately used or inhabited part of a rating unit (note this rate shall not apply to the availability of water in Merton, Karitane or Seacliff)	8,000

Fire Protection

A targeted rate for rating units that receive a water supply for the provision of a fire protection service. The rate will be set on a differential basis based on land use on certain categories of property (“non-residential”, “residential institutions” and “Forsyth Barr Stadium”).

This rate will be based on capital value. This rate shall not apply to churches.

The estimated rates for the 2014/15 year are:

Table 9: Targeted Rate – Fire Protection Capital Value

Categories	Rates, Cents in \$ per Capital Value	Revenue Sought \$
Non-Residential	0.0857	3,536,000
Residential Institutions	0.0643	245,000
Forsyth Barr Stadium	0.0093	15,000

A targeted rate for water supply for the provision of a fire protection service for each separately used or inhabited part of a rating unit within the “residential, residential heritage B&Bs, lifestyle and farmland” categories that are not receiving an ordinary supply of water within the meaning of the Dunedin City bylaws.

The rate for the 2014/15 year is:

The estimated rate for the 2014/15 year is:

Table 10: Targeted Rate – Fire Protection

Categories	Rate/Liability Calculated	Revenue Sought \$
Residential, Residential Heritage B&Bs, Lifestyle and Farmland	\$110.70 per separately used or inhabited part of a rating unit	8,000

Water – Quantity of Water

A targeted rate for the quantity of water provided, reconnection fee and special reading fee, to any rating unit fitted with a water meter, being an extraordinary supply of water within the meaning of the Dunedin City bylaws, according to the following scale of charges:

Table: 11: Targeted Rate – Quantity of Water

	Annual Meter Rental Charge
20mm nominal diameter	187.00
25mm nominal diameter	201.00
30mm nominal diameter	218.00
40mm nominal diameter	245.00
50mm nominal diameter	504.00
80mm nominal diameter	807.00
100mm nominal diameter	822.00
150mm nominal diameter	1,076.00
300mm nominal diameter	1,302.00
Hydrant Standpipe	570.00
Reconnection Fee	350.00
Special Reading Fee	50.00

	Water Charge
Merton, Hindon and individual farm supplied Bulk Water	\$0.11 per cubic metre
All other treated water per cubic metre	\$1.43 per cubic metre
Frost Plug Installation	\$40.00 per plug

	Water Charge
Disconnection of Water Supply	\$100.00

Where the supply of a quantity of water is subject to this Quantity of Water Targeted Rate, the rating unit will not be liable for any other targeted rate for the supply of the same water.

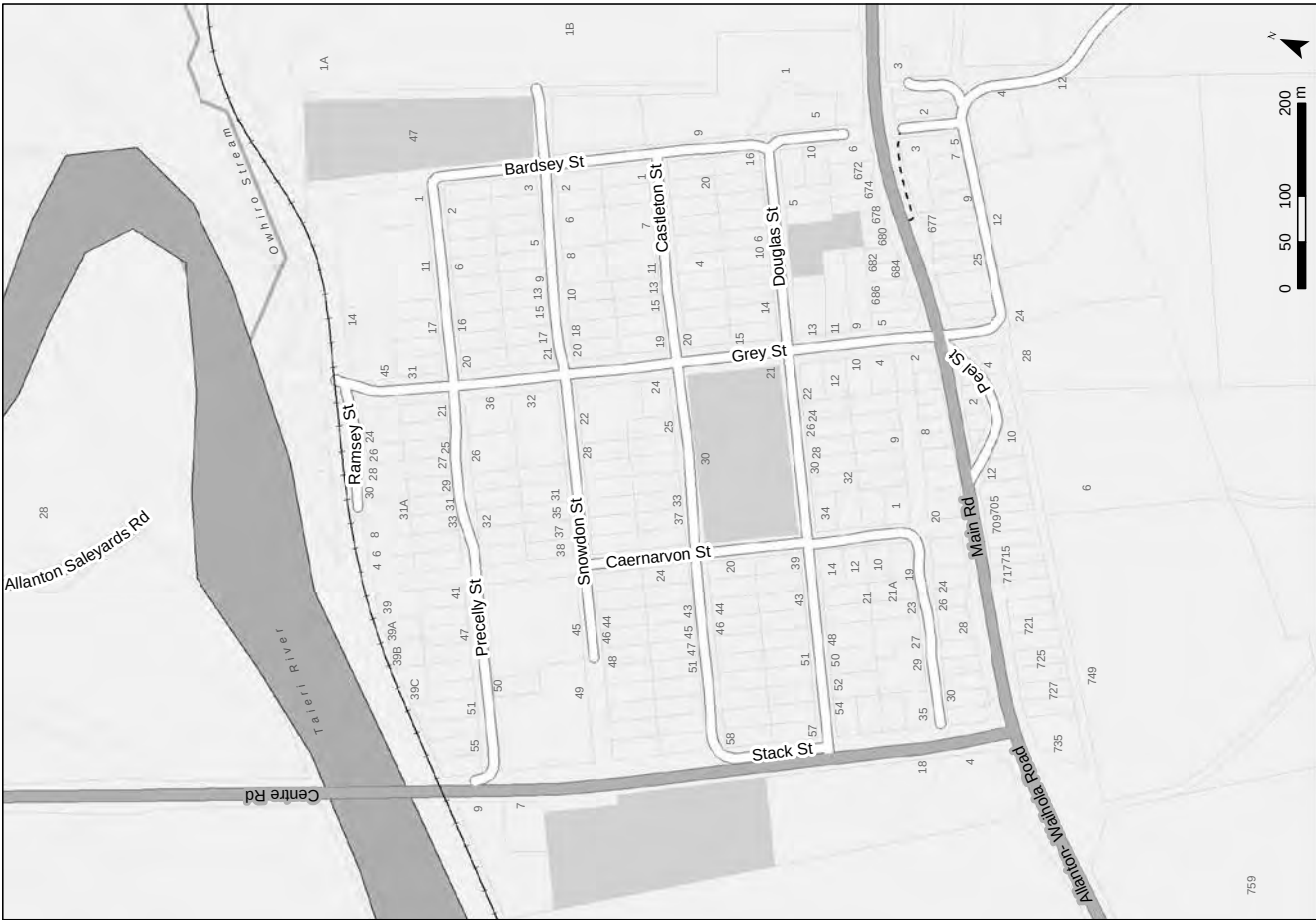
Allanton Drainage

A targeted rate for rating units within the Allanton area that are paying the capital contribution towards the Allanton Wastewater Collection System, as a targeted rate over 20 years.

The estimated rate for the 2014/15 year is:

Liability Calculated	Rate	Revenue Sought \$
Per rating unit	\$411.00	14,000

The Allanton area is shown in the map below:





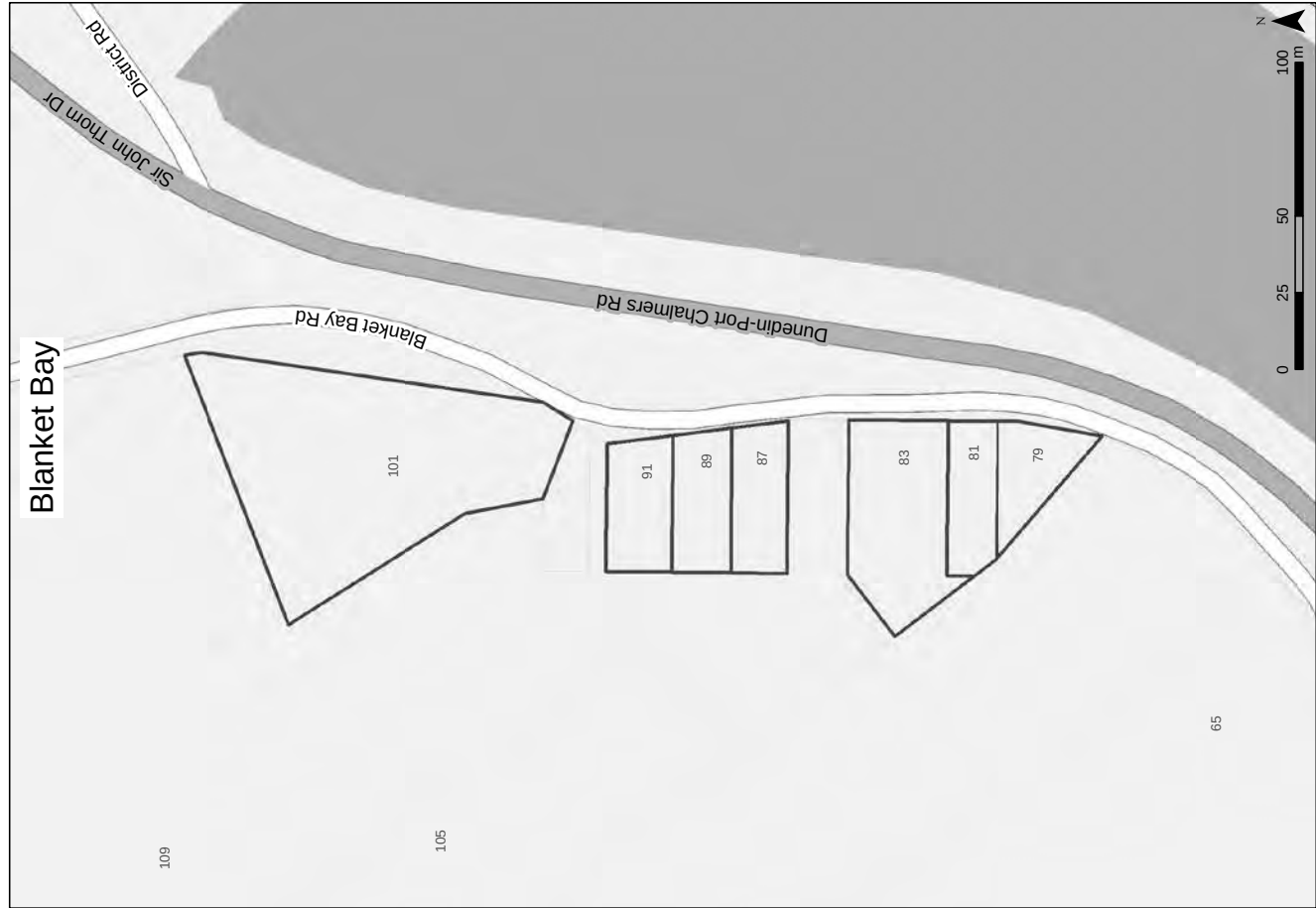
Blanket Bay Drainage

A targeted rate for rating units within the Blanket Bay area that are paying the capital contribution towards the Blanket Bay Drainage system, as a targeted rate over 20 years.

The estimated rate for the 2014/15 year is:

Liability Calculated	Rate	Revenue Sought \$
Per rating unit	\$636.00	5,000

The Blanket Bay area is shown in the map below:





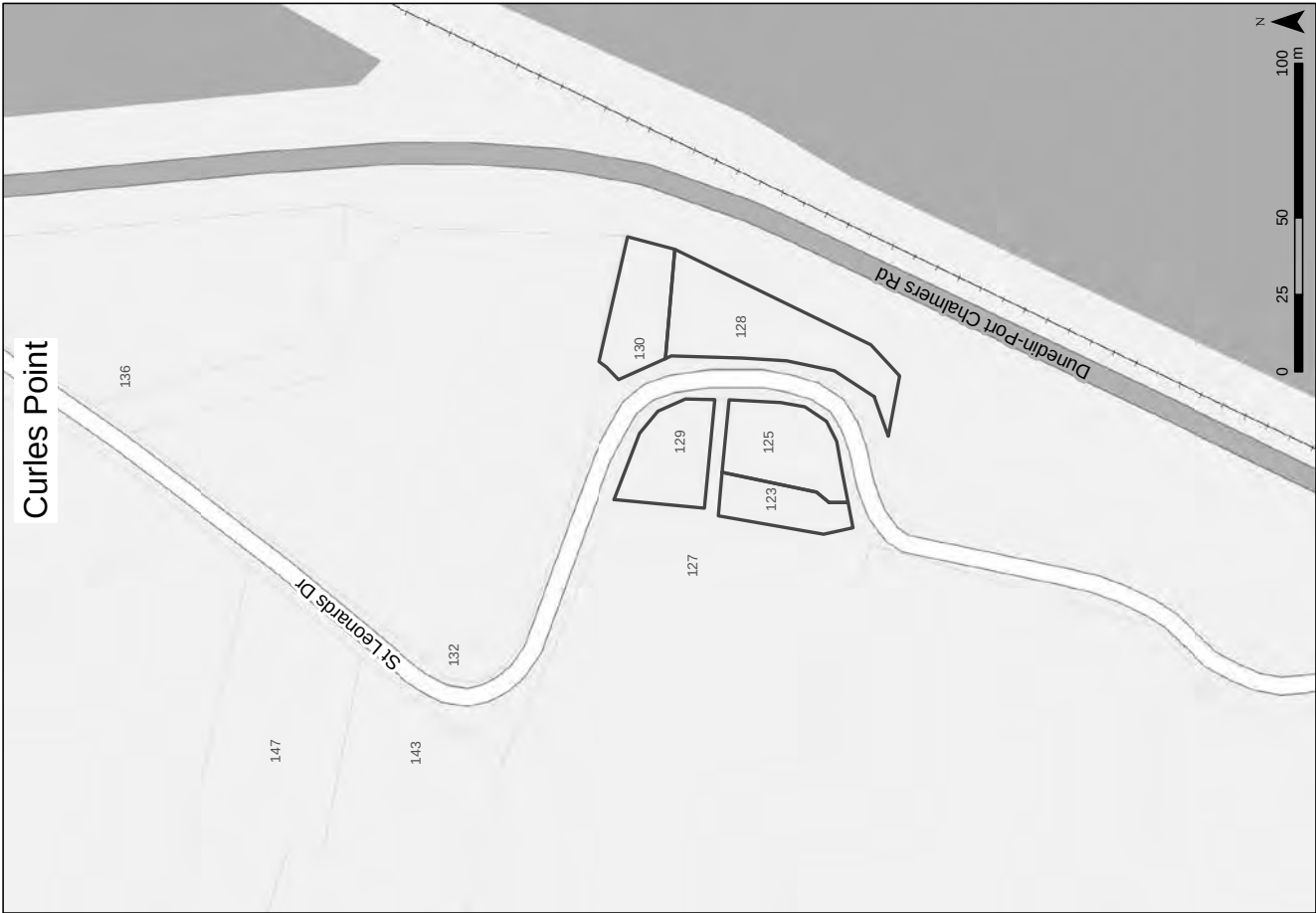
Curles Point Drainage

A targeted rate for rating units within the Curles Point area that are paying the capital contribution towards the Curles Point Drainage System, as a targeted rate over 20 years.

The estimated rate for the 2014/15 year is:

Liability Calculated	Rate	Revenue Sought \$
Per rating unit	\$749.00	4,000

The Curles Point area is shown in the map below:



Private Drainage Warrington

A targeted rate for the rating unit at 26 Bay Road, Warrington, to recover the cost of connecting to the public sewer system.

The rate for the 2014/15 year is:

Liability Calculated	Rate	Revenue Sought \$
Per rating unit	\$1,517.00	1,517

Private Street Lighting

The Council proposes to set a targeted rate for street lighting in the private streets to which the Council supplies a private street lighting service. The targeted rate will be set on a differential basis based on land use (the categories are “residential”, “lifestyle” and “non-residential”).

The estimated rate for the 2014/15 year will be charged on the following basis

Table 12: Targeted Rate – Private Street Lighting

Categories	Liability Calculated	Estimated Rate	Revenue Sought \$
Residential and Lifestyle	For each separately used or inhabited part of a rating unit in a private street the sum calculated on the formula of \$145 per street light in a private street divided by the number of separately used or inhabited parts of a rating unit in the private street.	\$145.00 for each street light	18,000
Non-residential	For each rating unit in a private street the sum calculated on the formula of \$145 per street light in a private street divided by the number of rating units in the private street.	\$145.00 for each street light	4,000

The private street addresses are as follows:

1-10	Achilles Avenue	11	Angle Avenue	4	Balmoral Avenue
1	Alton Avenue	20	Angle Avenue	5	Balmoral Avenue
2	Alton Avenue	22	Angle Avenue	6	Balmoral Avenue
2A	Alton Avenue	24	Angle Avenue	7	Balmoral Avenue
3	Alton Avenue	43	Arawa Street	8	Balmoral Avenue
4	Alton Avenue	47	Arawa Street	9	Balmoral Avenue
5	Alton Avenue	60A	Balmacewen Road	10	Balmoral Avenue
6	Alton Avenue	60B	Balmacewen Road	11	Balmoral Avenue
7	Alton Avenue	62	Balmacewen Road	12	Balmoral Avenue
8	Alton Avenue	64	Balmacewen Road	16	Balmoral Avenue
9	Alton Avenue	1	Balmoral Avenue	17	Balmoral Avenue
7	Angle Avenue	2	Balmoral Avenue	19	Barclay Street
9	Angle Avenue	3	Balmoral Avenue	211	Bay View Road

211A	Bay View Road
211B	Bay View Road
1	Beaufort Street
3	Beaufort Street
119	Belford Street
12	Bell Crescent
14	Bell Crescent
24	Bell Crescent
26	Bell Crescent
7	Bishop Verdon Close
9	Bishop Verdon Close
10	Bishop Verdon Close
11	Bishop Verdon Close
12	Bishop Verdon Close
8	Bonnington Street
8a	Bonnington Street
10	Bonnington Street
20K	Brighton Road
20J	Brighton Road
20H	Brighton Road
20G	Brighton Road
20F	Brighton Road
20E	Brighton Road
20D	Brighton Road
20C	Brighton Road
20B	Brighton Road
20A	Brighton Road
20	Brighton Road
34	Burgess Street
36	Burgess Street
38	Burgess Street

40	Burgess Street
42	Burgess Street
44	Burgess Street
46	Burgess Street
48	Burgess Street
50	Burgess Street
181	Burt Street
183	Burt Street
185	Burt Street
7	Bush Road, Mosgiel
64	Caldwell Street
80	Caldwell Street
82	Caldwell Street
1	Campbell Lane
4	Campbell Lane
5	Campbell Lane
6	Campbell Lane
7	Campbell Lane
8	Campbell Lane
9	Campbell Lane
10	Campbell Lane
11	Campbell Lane
12	Campbell Lane
13	Campbell Lane
14	Campbell Lane
15	Campbell Lane
30	Cardigan Street, North East Valley
32	Cardigan Street, North East Valley
34	Cardigan Street, North East Valley
36	Cardigan Street, North East Valley
22	Centennial Avenue, Fairfield

24	Centennial Avenue, Fairfield
26	Centennial Avenue, Fairfield
28	Centennial Avenue, Fairfield
150	Chapman Street
150A	Chapman Street
152	Chapman Street
12	Clearwater Street
14	Clearwater Street
16	Clearwater Street
18	Clearwater Street
20	Clearwater Street
22	Clearwater Street
24	Clearwater Street
26	Clearwater Street
28	Clearwater Street
30	Clearwater Street
32	Clearwater Street
34	Clearwater Street
36	Clearwater Street
22	Cole Street
11	Corstorphine Road
11A	Corstorphine Road
13	Corstorphine Road
15	Corstorphine Road
17	Corstorphine Road
21	Corstorphine Road
23	Corstorphine Road
25	Corstorphine Road
11	Craighall Crescent
15	Craighall Crescent
1	Dalkeith Road, Port Chalmers



Section 3: Funding Impact Statement

2	Dalkeith Road, Port Chalmers
4	Dalkeith Road, Port Chalmers
6	Dalkeith Road, Port Chalmers
8	Dalkeith Road, Port Chalmers
10	Dalkeith Road, Port Chalmers
12	Dalkeith Road, Port Chalmers
21	Davies Street
22	Davies Street
1	Devon Place
2	Devon Place
3	Devon Place
4	Devon Place
5	Devon Place
6	Devon Place
7	Devon Place
9	Devon Place
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19	Devon Place
20	Devon Place
139b	Doon Street
139a	Doon Street
139	Doon Street

141	Doon Street
143	Doon Street
145	Doon Street
149	Doon Street
151	Doon Street
5	Dorset Street
7	Dorset Street
10	Dorset Street
11	Dorset Street
12	Dorset Street
14	Dorset Street
16	Dorset Street
18	Dorset Street
20	Dorset Street
21	Dorset Street
17	Duckworth Street
19	Duckworth Street
21	Duckworth Street
35	Duckworth Street
37	Duckworth Street
39	Duckworth Street
39a	Duckworth Street
41	Duckworth Street
47	Duckworth Street
49	Duckworth Street
53	Duckworth Street
	Dunedin Airport
1 - 31	Eastbourne Street
2 - 31	Eastbourne Street
3 - 31	Eastbourne Street

4 - 31	Eastbourne Street
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42 – 31	Eastbourne Street
43 – 31	Eastbourne Street
46 – 31	Eastbourne Street
47 – 31	Eastbourne Street
50 – 31	Eastbourne Street
51 – 31	Eastbourne Street
8	Echovale Avenue
10	Echovale Avenue
12	Echovale Avenue
2	Elbe Street
202	Elgin Road
204	Elgin Road
206	Elgin Road
208	Elgin Road
1	Eton Drive
4	Eton Drive
5	Eton Drive
6	Eton Drive
7	Eton Drive
8	Eton Drive
9	Eton Drive
10	Eton Drive

11	Eton Drive
12	Eton Drive
13	Eton Drive
14	Eton Drive
15	Eton Drive
16	Eton Drive
17	Eton Drive
18	Eton Drive
19	Eton Drive
20	Eton Drive
2	Everton Road
3	Everton Road
4	Everton Road
64	Every Street
66	Every Street
68	Every Street
70	Every Street
76	Every Street
7	Fern Road, Ravensbourne
9	Fern Road, Ravensbourne
11	Fern Road, Ravensbourne
13	Fern Road, Ravensbourne
15	Fern Road, Ravensbourne
17	Fern Road, Ravensbourne
19	Fern Road, Ravensbourne
21	Fern Road, Ravensbourne
19	Ferntree Drive
21	Ferntree Drive
23	Ferntree Drive
25	Ferntree Drive

45	Forfar Street
47	Forfar Street
47a	Forfar Street
49	Forfar Street
51	Forfar Street
53	Forfar Street
53a	Forfar Street
1 – 80	Formby Street
5 – 80	Formby Street
6 – 80	Formby Street
7 – 80	Formby Street
8 – 80	Formby Street
10 – 80	Formby Street
14 – 80	Formby Street
15 – 80	Formby Street
16 – 80	Formby Street
17 – 80	Formby Street
18 – 80	Formby Street
19 – 80	Formby Street
20 – 80	Formby Street
248	George Street
558	George Street
150A	Gladstone Road North
150B	Gladstone Road North
150C	Gladstone Road North
150D	Gladstone Road North
150E	Gladstone Road North
152B	Gladstone Road North
152C	Gladstone Road North
152D	Gladstone Road North

Section 3: Funding Impact Statement

152E	Gladstone Road North
154A	Gladstone Road North
214	Gladstone Road North
216	Gladstone Road North
218	Gladstone Road North
220	Gladstone Road North
222	Gladstone Road North
224	Gladstone Road North
226	Gladstone Road North
228	Gladstone Road North
230	Gladstone Road North
232	Gladstone Road North
234	Gladstone Road North
39	Glenbrook Drive, Mosgiel
41	Glenbrook Drive, Mosgiel
45	Glenbrook Drive, Mosgiel
47	Glenbrook Drive, Mosgiel
49	Glenbrook Drive, Mosgiel
57	Glenbrook Drive, Mosgiel
1	Glenfinnan Place
3	Glenfinnan Place
4	Glenfinnan Place
4A	Glenfinnan Place
5	Glenfinnan Place
6	Glenfinnan Place
7	Glenfinnan Place
8A	Glenfinnan Place
8B	Glenfinnan Place
9A	Glenfinnan Place
9B	Glenfinnan Place
10A	Glenfinnan Place

10B	Glenfinnan Place
48	Glenross Street
50	Glenross Street
54	Glenross Street
56	Glenross Street
58	Glenross Street
60	Glenross Street
110	Glenross Street
114	Glenross Street
116	Glenross Street
34	Grandview Crescent
10	Halsey Street
1	Hampton Grove
2	Hampton Grove
3	Hampton Grove
4	Hampton Grove
5	Hampton Grove
6	Hampton Grove
7	Hampton Grove
8	Hampton Grove
9	Hampton Grove
10	Hampton Grove
11	Hampton Grove
12	Hampton Grove
14	Hampton Grove
15	Hampton Grove
16	Hampton Grove
17	Hampton Grove, Mosgiel
18	Hampton Grove, Mosgiel
19	Hampton Grove, Mosgiel
20	Hampton Grove, Mosgiel

21	Hampton Grove, Mosgiel
22	Hampton Grove, Mosgiel
23	Hampton Grove, Mosgiel
24	Hampton Grove, Mosgiel
25	Hampton Grove, Mosgiel
26	Hampton Grove, Mosgiel
4	Harold Street
12	Harold Street
70a	Hazel Avenue
70	Hazel Avenue
72	Hazel Avenue
215a	Helensburgh Road
217a	Helensburgh Road
217b	Helensburgh Road
219	Helensburgh Road
219a	Helensburgh Road
219b	Helensburgh Road
221	Helensburgh Road
223	Helensburgh Road
49	Highcliff Road
49A	Highcliff Road
51	Highcliff Road
57	Highcliff Road
295	Highcliff Road
297	Highcliff Road
313	Highcliff Road
315a	Highcliff Road
315b	Highcliff Road
317	Highcliff Road
16	Highgate
18	Highgate

20	Highgate
34a	Highgate
34	Highgate
216	Highgate
218	Highgate
144A	Highgate
144B	Highgate
146	Highgate
146A	Highgate
148	Highgate
9	Kilgour Street
11	Kilgour Street
15	Kilgour Street
20	Kinvig Street
22	Kinvig Street
2	Koremata Street
4	Koremata Street
12	Koremata Street
3	Lawson Street
4	Leithton Close
6	Leithton Close
9	Leithton Close
10	Leithton Close
11	Leithton Close
14	Leithton Close
15	Leithton Close
18	Leithton Close
19	Leithton Close
21	Leithton Close
22	Leithton Close
23	Leithton Close

26	Leithton Close
27	Leithton Close
28	Leithton Close
29	Leithton Close
32	Leithton Close
33	Leithton Close
36	Leithton Close
5	Leven Street
2	Leyton Terrace
21-67	Lock Street
23a	London Street
25	London Street
1-25	London Street
2-25	London Street
3-25	London Street
8	Lynwood Avenue
10	Lynwood Avenue
12c	Lynwood Avenue
12b	Lynwood Avenue
12a	Lynwood Avenue
12	Lynwood Avenue
14	Lynwood Avenue
3	McAllister Lane, Mosgiel
5	McAllister Lane, Mosgiel
7	McAllister Lane, Mosgiel
9	McAllister Lane, Mosgiel
11	McAllister Lane, Mosgiel
13	McAllister Lane, Mosgiel
15	McAllister Lane, Mosgiel
17	McAllister Lane, Mosgiel
19	McAllister Lane, Mosgiel

210	Main South Road, Green Island
131	Main South Road, Green Island
1	Mallard Place, Mosgiel
2	Mallard Place, Mosgiel
3	Mallard Place, Mosgiel
4	Mallard Place, Mosgiel
5	Mallard Place, Mosgiel
6	Mallard Place, Mosgiel
7	Mallard Place, Mosgiel
8	Mallard Place, Mosgiel
9	Mallard Place, Mosgiel
10	Mallard Place, Mosgiel
11	Mallard Place, Mosgiel
12	Mallard Place, Mosgiel
13	Mallard Place, Mosgiel
14	Mallard Place, Mosgiel
15	Mallard Place, Mosgiel
11	Malvern Street
15	Malvern Street
17a	Malvern Street
30	Marne Street
32	Marne Street
42	Marne Street
44	Marne Street
46	Marne Street
48	Marne Street
50	Marne Street
2	Meldrum Street
10	Meldrum Street
33	Melville Street
14	Middleton Road

Section 3: Funding Impact Statement

16	Middleton Road
18	Middleton Road
20	Middleton Road
22	Middleton Road
24	Middleton Road
26	Middleton Road
28	Middleton Road
30	Middleton Road
37	Middleton Road
37a	Middleton Road
39	Middleton Road
43	Middleton Road
47a	Middleton Road
19	Montague Street
21	Montague Street
23	Montague Street
29	Moray Place
415	Moray Place
72	Newington Avenue
37	Norwood Street
41	Norwood Street
39	Pacific Street
1	Pembrey Street
2	Pembrey Street
3	Pembrey Street
4	Pembrey Street
5	Pembrey Street
6	Pembrey Street
7	Pembrey Street
8	Pembrey Street

10	Pembrey Street
11	Pembrey Street
264	Pine Hill Road
264a	Pine Hill Road
266B	Pine Hill Road
266A	Pine Hill Road
268A	Pine Hill Road
268B	Pine Hill Road
270	Pine Hill Road
272	Pine Hill Road
274	Pine Hill Road
278A	Pine Hill Road
278B	Pine Hill Road
390	Pine Hill Road
409	Pine Hill Road
411	Pine Hill Road
5	Pinfold Place, Mosgiel
6	Pinfold Place, Mosgiel
8	Pinfold Place, Mosgiel
9	Pinfold Place, Mosgiel
10	Pinfold Place, Mosgiel
11	Pinfold Place, Mosgiel
12	Pinfold Place, Mosgiel
13	Pinfold Place, Mosgiel
14	Pinfold Place, Mosgiel
15	Pinfold Place, Mosgiel
19	Queen Street
19A	Queen Street
223	Ravensbourne Road
45	Rewa Street

87	Riselaw Road
89	Riselaw Road
89a	Riselaw Road
91	Riselaw Road
91a	Riselaw Road
93	Riselaw Road
93a	Riselaw Road
21	Rosebery Street
16	Selkirk Street
11	Shand Street, Green Island
14	Sheen Street
1-27	St Albans Street
2-27	St Albans Street
3-27	St Albans Street
4-27	St Albans Street
5-27	St Albans Street
6-27	St Albans Street
7-27	St Albans Street
8-27	St Albans Street
9-27	St Albans Street
10-27	St Albans Street
11-27	St Albans Street
12-27	St Albans Street
13-27	St Albans Street
4	Stanley Square
5	Stanley Square
6	Stanley Square
7	Stanley Square
8	Stanley Square
9	Stanley Square

10	Stanley Square
11	Stanley Square
12	Stanley Square
365	Stuart Street
367	Stuart Street
367a	Stuart Street
55	Sunbury Street
57	Sunbury Street
59	Sunbury Street
59a	Sunbury Street
19	Sunshine Lane
21	Sunshine Lane
23	Sunshine Lane
25	Sunshine Lane
27	Sunshine Lane
67	Tahuna Road
67A	Tahuna Road
67B	Tahuna Road
69	Tahuna Road
69A	Tahuna Road
69B	Tahuna Road
69C	Tahuna Road
1	Taupo Lane
2	Taupo Street
1	Thomas Square
2	Thomas Square
3	Thomas Square
4	Thomas Square
5	Thomas Square
6	Thomas Square

7	Thomas Square
8	Thomas Square
9	Thomas Square
4A	Totara Street, Ravensbourne
85A	Victoria Road
85B	Victoria Road
85C	Victoria Road
85D	Victoria Road
85G	Victoria Road
85H	Victoria Road
85I	Victoria Road
85J	Victoria Road
85K	Victoria Road
85L	Victoria Road
85M	Victoria Road
85N	Victoria Road
85O	Victoria Road
85P	Victoria Road
85Q	Victoria Road
85R	Victoria Road
146	Victoria Road
44	Waimea Avenue
46	Waimea Avenue
48	Waimea Avenue
50	Waimea Avenue
58/60	Waimea Avenue
62/64	Waimea Avenue
16	Warwick Street
18	Warwick Street
23	Warwick Street

1	Wenlock Square
2	Wenlock Square
3	Wenlock Square
4	Wenlock Square
5	Wenlock Square
6	Wenlock Square
7	Wenlock Square
8	Wenlock Square
9	Wenlock Square
10	Wenlock Square
11	Wenlock Square
12	Wenlock Square
14	Wenlock Square
15	Wenlock Square
17	Wenlock Square
18	Wenlock Square
19	Wenlock Square
20	Wenlock Square
21	Wenlock Square
33	Wickliffe Street
19	Woodside Terrace
20	Woodside Terrace
22	Woodside Terrace
23	Woodside Terrace
24	Woodside Terrace
25	Woodside Terrace
25a	Woodside Terrace
26	Woodside Terrace
27	Woodside Terrace
29	Woodside Terrace

Non-residential Tourism/Economic Development

A capital value-based targeted rate for all non-residential properties. The rate will be set on a differential basis based on land use (the categories are “non-residential”, “non-residential Strath Taieri” and “Forsyth Barr Stadium”).

The estimated rate for the 2014/15 year will be charged on the following basis:

Table 13: Targeted Rate – Non-residential Tourism/Economic Development

Categories	Estimated Rates, cents in \$ per Capital Value	Revenue Sought \$
Non-residential	0.0156	571,000
Non-residential Strath Taieri	0.0089	2,000
Forsyth Barr Stadium	0.0014	2,000

The Tourism/Economic Development targeted rate will be used to fund part of the Economic Development and Tourism budgets.

Warm Dunedin Targeted Rate Scheme

A targeted rate for each rating unit in the Warm Dunedin Targeted Rate Scheme. The revenue sought from this targeted rate is \$334,000.

Table 14: Targeted Rate – Warm Dunedin Targeted Rate Scheme

Liability Calculated	Revenue Sought \$
Per rating unit	334,000



Differential Matters and Categories

Where councils assess rates on a differential basis, the definition of differential categories is limited to the list of matters specified in Schedule 2 of the Local Government (Rating) Act 2002. The Council is required to state which matters will be used for definition of the categories, and the category or categories of any differentials.

The differential categories are determined in accordance with the Council's land use codes and the provision or availability of services. The land use code for each property is available from the Council's Customer Services Agency and on the website (on a property by property basis) at www.dunedin.govt.nz/services/rates-information/rates.

The Council's land use codes are based on the land use codes set under the Rating Valuation Rules 2008, which are set out below:

Land Use Code	Land Use Description	Differential Category
0	Multi-use: Vacant/Indeterminate	Non-residential
1	Multi-use: Rural Industry	Farmland
2	Multi-use: Lifestyle	Lifestyle
3	Multi-use: Transport	Non-residential
4	Multi-use: Community Services	Non-residential
5	Multi-use: Recreational	Non-residential
6	Multi-use: Utility Services	Non-residential
7	Multi-use: Industrial	Non-residential
8	Multi-use: Commercial	Non-residential
9	Multi-use: Residential	Residential
10	Rural: Multi-use within Rural Industry	Farmland
11	Rural: Dairy	Farmland
12	Rural: Stock Finishing	Farmland
13	Rural: Arable Farming	Farmland
14	Rural: Store Livestock	Farmland
15	Rural: Market Gardens and Orchards	Farmland
16	Rural: Specialist Livestock	Farmland
17	Rural: Forestry	Farmland
18	Rural: Mineral Extraction	Non-residential
19	Rural: Vacant	Farmland
20	Lifestyle: Multi-use within Lifestyle	Lifestyle
21	Lifestyle: Single Unit	Lifestyle

Land Use Code	Land Use Description	Differential Category
22	Lifestyle: Multi Unit	Lifestyle
29	Lifestyle: Vacant	Lifestyle
30	Transport: Multi-use within Transport	Non-residential
31	Transport: Road Transport	Non-residential
32	Transport: Parking	Non-residential
33	Transport: Rail Transport	Non-residential
34	Transport: Water Transport	Non-residential
35	Transport: Air Transport	Non-residential
39	Transport: Vacant	Non-residential
40	Community Services: Multi-use within Community Services	Non-residential
41	Community Services: Educational	Non-residential
42	Community Services: Medical and Allied	Non-residential
43	Community Services: Personal and Property Protection	Non-residential
44	Community Services: Religious	Non-residential
45	Community Services: Defence	Non-residential
46	Community Services: Halls	Non-residential
47	Community Services: Cemeteries and Crematoria	Non-residential
49	Community Services: Vacant	Non-residential
50	Recreational: Multi-use within Recreational	Non-residential
51	Recreational: Entertainment	Non-residential
52	Recreational: Active Indoor	Non-residential

Land Use Code	Land Use Description	Differential Category
53	Recreational: Active Outdoor	Non-residential
54	Recreational: Passive Indoor	Non-residential
55	Recreational: Passive Outdoor	Non-residential
59	Recreational: Vacant	Non-residential
60	Utility Services: Multi-use within Utility Services	Non-residential
61	Utility Services: Communications	Non-residential
62	Utility Services: Electricity	Non-residential
63	Utility Services: Gas	Non-residential
64	Utility Services: Water Supply	Non-residential
65	Utility Services: Sanitary	Non-residential
66	Utility Services: Other	Non-residential
67	Utility Services: Post Boxes	Non-residential
69	Utility Services: Vacant	Non-residential
70	Industrial: Multi-use within Industrial	Non-residential
71	Industrial: Food, Drink and Tobacco	Non-residential
72	Industrial: Textiles, Leather and Fur	Non-residential
73	Industrial: Timber Products and Furniture	Non-residential
74	Industrial: Building Materials Other than Timber	Non-residential
75	Industrial: Engineering, Metalworking, Appliances and Machinery	Non-residential
76	Industrial: Chemicals, Plastics, Rubber and Paper	Non-residential

Land Use Code	Land Use Description	Differential Category
77	Industrial: Other Industries – including Storage	Non-residential
78	Industrial: Depots, Yards	Non-residential
79	Industrial: Vacant	Non-residential
80	Commercial: Multi-use within Commercial	Non-residential
81	Commercial: Retail	Non-residential
82	Commercial: Services	Non-residential
83	Commercial: Wholesale	Non-residential
84	Commercial: Offices	Non-residential
85	Commercial: Carparking	Non-residential
89	Commercial: Vacant	Non-residential
90	Residential: Multi-use within Residential	Residential
91	Residential: Single Unit excluding Bach/Crib	Residential
92	Residential: Multi Unit	Residential
93	Residential: Public Communal – Unlicensed	Non-residential
94	Residential: Public Communal – Licensed	Non-residential
95	Residential: Special Accommodation	Residential
96	Residential: Communal Residence Dependent on Other Use	Residential
97	Residential: Bach/Crib	Residential
98	Residential: Carparking	Residential
99	Residential: Vacant	Residential

In addition to the categories set out above, the Council has established categories for residential institutions, residential heritage B&Bs, the Forsyth Barr Stadium, churches, and schools.

1. Differentials Based on Land Use

The Council use this matter to:

- Differentiate the general rate
- Differentiate the Community Services Rate
- Differentiate the Kerbside Recycling Collection Rate
- Differentiate the Private Street Lighting Rate
- Differentiate the Tourism/Economic Development Rate
- Differentiate the Fire Protection Rate



The differential categories based on land use are:

Residential – includes all rating units used for residential purposes including single residential, multi unit residential, multi-use residential, residential special accommodation, residential communal residence dependent on other use, residential bach/cribs, residential carparking and residential vacant land

Lifestyle – includes all rating units with Council's land use codes 2, 20, 21, 22 and 29

Non-residential – includes all rating units with land uses not otherwise categorised as Residential, Lifestyle, Farmland, Forsyth Barr Stadium, Residential Heritage B&Bs or Non-residential Strath Taieri

Non-residential Strath Taieri – includes all rating units in Strath Taieri, with land uses not otherwise categorised as Residential, Lifestyle, Farmland, Non-residential or Residential Heritage B&Bs

Farmland – includes all rating units used solely or principally for agricultural or horticultural or pastoral purposes

Residential Heritage B&Bs – includes all rating units meeting the following description:

1. B&B establishments; and
2. Classified as non-residential for rating purposes due to the number of bedrooms (greater than 4); and
3. Either:
 - the majority of the establishment is at least 80 years old or
 - the establishment has Historic Places Trust Registration or
 - the establishment is a DCC Protected Heritage Building; and
4. The B&B owner lives at the facility.

Forsyth Barr Stadium – this includes land at 130 Anzac Avenue, Dunedin, Assessment 4024687, Valuation reference 27190-01402-A

2. Differentials Based on Land Use and Provision or Availability of Service

The Council uses these matters to differentiate the drainage rate and non-residential drainage rate.

The differential categories based on land use are:

Residential – includes all rating units used for residential purposes including single residential, multi-unit residential, multi-use residential, residential special accommodation, residential communal residence dependent on other use, residential bach/cribs, residential carparking and residential vacant land

Lifestyle – includes all rating units with Council's land use codes 2, 20, 21, 22 and 29

Farmland – includes all rating units used solely or principally for agricultural or horticultural or pastoral purposes

Non-residential – includes all rating units with land uses not otherwise categorised as Residential, Lifestyle, Farmland, Forsyth Barr Stadium, Residential Heritage B&Bs, Residential Institutions, Churches or Schools

Forsyth Barr Stadium – this includes land at 130 Anzac Avenue, Dunedin, Assessment 4024687, Valuation reference 27190-01402-A

Residential Heritage B&Bs – includes all rating units meeting the following description:

1. B&B establishments; and
2. Classified as non-residential for rating purposes due to the number of bedrooms (greater than 4); and
3. Either:
 - the majority of the establishment is at least 80 years old or
 - the establishment has Historic Places Trust Registration or
 - the establishment is a DCC Protected Heritage Building; and
4. The B&B owner lives at the facility.

Residential Institutions – includes only rating units with Council's land use codes 95 and 96

Churches – includes all rating units used solely or principally as places of religious worship

Schools – includes only rating units used for schools that do not operate for profit

The differential categories based on provision or availability of service are:

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

Serviceable – any rating unit that is not connected to a public sewerage drain but is capable of being connected to the sewerage system (being a property situated within 30 metres of a public drain)

3. Differentials Based on Provision or Availability of Service

The Council uses these matters to differentiate the water rates.

The differential categories based on provision or availability of service are:

Connected – any rating unit that is supplied by the water supply system

Serviceable – any rating unit that is not supplied but is capable of being supplied by the water supply system (being a rating unit situated within 100 metres of the nearest water supply).

Minimum Rates

Where the total amount of rates payable in respect of any rating unit is less than \$5.00, the rates payable in respect of the rating unit shall be such amount as the Council determines, but not exceeding \$5.00.

Low Value Rating Units

Rating units with a capital value of \$3,500 or less will only be charged the general rate.

Separately Used or Inhabited Part of a Rating Unit

For each category of rateable land includes, in addition to any portion occupied by the ratepayer, any portion of a separately rateable property used or inhabited by any person, other than the ratepayer, having a right to use or inhabit that portion by virtue of a tenancy, lease, licence, or other agreement.

Lump Sum Contributions

No lump sum contributions will be sought for any targeted rate.

**Rating by Instalments**

All rates to be collected by the Council will be payable by four instalments according to the following schedule.

The City is divided into four areas based on Valuation Roll Numbers, as set out below:

Table 14: Rating Areas

Area 1	Area 2	Area 3	Area 3 continued
Valuation Roll Numbers:			
26700	26990	26500	27550
26710	27000	26520	27560
26760	27050	26530	27600
26770	27060	26541	27610
26850	27070	26550	27760
26860	27080	26580	27770
26950	27150	26590	27780
26960	27350	26620	27790
26970	27360	26640	27811
26980	27370	26651	27821
27160	27380	26750	27822
27170	27500	26780	27823
27180	27510	27250	27831
27190	27520	27260	27841
27200	27851	27270	27871
	27861	27280	27911
	27880	27450	27921
	27890	27460	27931
	27901	27470	27941
	28000		
	28010		
	28020		

Area 4 comprises ratepayers with multiple assessments who pay on a schedule.

Due Dates for Payment of Rates

All rates, with the exception of water rates which are charged based on water meter consumption, will be payable in four instalments due on the dates shown on the next page:

Table 15: Rate Instalment Due Dates by Area

	Area 1	Areas 2 and 4	Area 3
Instalment 1	22/08/2014	05/09/2014	19/09/2014
Instalment 2	07/11/2014	21/11/2014	05/12/2014
Instalment 3	06/02/2015	20/02/2015	27/02/2015
Instalment 4	22/05/2015	29/05/2015	05/06/2015

Water meter invoices are sent separately from other rates at intervals depending on the quantity of water consumed.

Sample Rate Accounts

	New Capital Value (CV)	Old CV	CV Increase (Decrease)	2013/14 Rates	2014/15 Rates	Increase \$	Increase %
<i>Residential</i>							
Sample	190,000	185,000	2.7%	1,633	1,663	30	1.8
Mode	205,000	205,000	0.0%	1,693	1,708	16	0.9
Median Value	245,000	235,000	4.3%	1,781	1,828	46	2.6
Average	282,000	274,000	2.9%	1,897	1,938	42	2.2
Sample	330,000	320,000	3.1%	2,033	2,082	49	2.4
<i>Non-residential</i>							
Median Value	355,000	335,000	6.0%	4,410	4,577	167	3.8
Average	1,152,000	1,056,000	9.1%	12,490	13,367	877	7.0
<i>Farmland (General and Community Services Rates only)</i>							
Median Value	280,000	280,000	0.0%	896	898	2	0.3
Average	731,000	674,000	8.5%	1,852	1,991	139	7.5
Sample	950,000	900,000	5.6%	2,400	2,522	122	5.1
Sample	2,020,000	1,875,000	7.7%	4,766	5,114	348	7.3
<i>Lifestyle (General and Community Services Rates only)</i>							
Median Value	495,000	480,000	3.1%	1,566	1,626	60	3.8
Average	513,000	500,000	2.6%	1,623	1,677	55	3.4
Sample	650,000	630,000	3.2%	1,988	2,067	79	4.0

**Definitions**

Mode this is the most frequently occurring capital value.

Median this capital value is the one in the middle of the list of individual capital values. Half of the values are above this amount, and half below.

Average this is the capital value calculated if the whole value in each category was divided by the number of properties in each category

Mix of Funding Mechanisms by Group Activity

The following funding mechanisms are applied to the Council's group activities. All mechanisms that have been used are in accordance with the Revenue and Financing Policy.

	General Rate	Community Services Rate	Kerbside Recycling Rate	City-wide Water Rates	City-wide Drainage Rates	Allanton Drainage Rate	Blanket Bay Drainage Rate	Private Drainage Warrington Rate	Curles Point Drainage Rate	Private Street Lighting Rate	Tourism/Economic Development Rate	Warm Dunedin Rate	Earthquake Strengthening Rate	Revenue ¹	Loans Raised	Sale of Assets	Reduction in Loans and Advances	Dunedin City Holdings Limited Interest and Dividend	NZTA Income	Cash	Reduction in Investments	Development Contributions
Sport, Recreation and Leisure																						
Community Development and Support																						
Museums, Libraries and Art Gallery																						
Water Supply																						
Solid Waste																						
Sewerage and Sewage																						
Stormwater																						
Personal Safety																						
City Planning and Urban Design																						
Economic Development and City Promotion																						
Roading and Footpaths																						
Corporate Support																						

¹ Revenue includes fees and charges, subsidies, capital revenue, interest and dividends (other than Dunedin City Holdings Limited dividends). Revenue also includes water rates based on quantity of water and any lump sum payments for the Blanket Bay and Curles Point drainage system.

Funding Principles

The Dunedin City Council, in adopting the rating method, takes into consideration the following funding principles:

1. That, in so far as possible, the rating method should be simple, efficient and understandable.
2. People who benefit (including secondary beneficiaries) should contribute to costs.
3. Capital value is the primary method of determining the rating method. Capital value is based on market value and reflects the property valuation.
4. Property rates are a mechanism, which contains principles of public benefit taxation. Rates are not a user-pays mechanism.
5. The application of funding mechanisms should not distort markets.
6. The funding of activities and services should have regard to the interests of residents and ratepayers, including future ratepayers.
7. The funding of services and activities should not make these unaffordable.
8. People who pollute or damage the environment should bear the cost of redress.
9. To promote fairness and equity in rating, fixed charges may be used.
10. Where changes are contemplated to the rating method, transition arrangements may be used.
11. Specific rating areas may be considered on a case-by-case basis.



St Joseph's Catholic Cathedral

Section 4: Development Contributions Policy

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(Revised 2014)

Introduction

This 2014/15 Annual Plan adopts a revised Development Contributions Policy, which aims to:

- recover from those persons undertaking development a fair, equitable, and proportionate portion of the costs of capital expenditure necessary to service growth;
- outline the average cost which the Council incurs to provide for growth in different parts of the city;
- improve, and show transparently, the Council's methodology for calculating development contributions charges; and
- comply with the Local Government Act 2002.

The Council's previous Development Contributions Policy only charged a development contribution for Reserves (outside the Mosgiel plan change areas, where the Council charges actual growth-related costs directly attributable to relevant developments). The Council has generally funded growth related capital expenditure for Water Supply, Wastewater, Stormwater, Transportation and Community Infrastructure through rates or rate financed debt.

In April 2011, the Council released a Statement of Proposal to adopt a Draft Revised Development Contributions Policy. Submissions closed in July 2011 and were followed by hearings in November 2011. Between November 2011 and September 2013 the Development Contributions Policy Hearings Committee received advice and deliberated on revisions to the 2011 Statement of Proposal. The Committee made a range of recommendations to Council which were included in a Revised Draft Development Contributions Policy for consultation in the 2014/15 Draft Annual Plan.

The Revised Draft Development Contributions Policy was announced via a media release and published on the Council's website on 19 February 2014. Council staff attempted to contact all previous submitters by letter, inviting their submissions and attendance at a public meeting focused on the Revised Draft Development Contributions Policy. The public meeting was held on Tuesday 1 April 2014 and attracted twelve attendees. Twenty two submissions commenting on the 2014 Revised Draft Development Contributions Policy were received as part of the Draft Annual Plan 2014/15 special consultative process.

After considering submissions and proposed amendments to the Local Government Act 2002, the Council resolved to adopt the Revised Draft Development Contributions Policy with minor amendments.

The Development Contributions Policy is estimated to contribute development contributions revenue in the range of \$6.3 million to \$19.2 million over ten years. The actual amount of revenue collected will depend on a range of factors. This will affect all ratepayers, as revenue collected through development contributions will reduce the Council's reliance on rates or rate financed debt.

More directly, the changes will have an impact on property developers whose developments create additional demand on Council infrastructure, and the purchasers of these properties.

All types of development will be covered by the policy including industrial, commercial, commercial residential and farming developments. Payment of development contributions will be required at the time of land use consent, building consent, certificate of acceptance or service connection.

Examples of residential developments which create additional demand include the construction of a new house on a green field site, the subdivision of an existing section, the replacement of single unit house with a multi-unit development or the addition of a flat on the back of an existing section. The total development contributions charge per residential development will also vary by 'area of benefit' as detailed in the schedule of charges.

The actual size of the contributions required for other forms of development depends on the location, type and size of the development.

In some cases credits may offset part, or all of the cost of development contributions charges. All pre-existing properties will have 'deemed credits' attached to them. If such a property is redeveloped the credits tied to that property will be offset against the charges for the new development. If the Council has already levied a development contribution when granting resource consent for a residential development, then it will not levy an additional contribution under the new policy for that same development at a later stage.

The policy changes will apply to applications for resource consent, building consent or service connection lodged after 1 July 2014.

Development Contributions Policy (Revised 2014)

Overview

The Dunedin City Council (DCC) is expected to continue to experience growth in resident population, visitor numbers, development and economic activity. The DCC must make significant investment in additional assets and services, and assets of greater capacity, in order to meet the demands of growth. The Development Contributions Policy ('this Policy') provides a transparent and consistent basis for requiring contributions from developers towards the capital expenditure incurred to provide for growth.

This Policy has been prepared in accordance with the Local Government Act 2002. Development contributions are defined by the provisions of Part 8 Subpart 5 and Schedule 13 of the Local Government Act 2002. The DCC is required to have a Development Contributions Policy as a component of its Funding and Financial Policies in its Long Term Plan under section 102(2)(d) of the Local Government Act 2002.

The schedule of charges for the Mosgiel Plan Change Areas is calculated using a different methodology to the other 'areas of benefit' defined in this Policy, as set out in the Development Contributions Policy contained in the Dunedin City Council Community Plan 2009/10 – 2018/19 and the latest schedule of charges is included in this Policy.

Definitions

The terminology used in this Policy is consistent with the definitions in section 197 of the Local Government Act 2002.

Purpose

The purpose of development contributions is to enable the DCC to recover from those persons undertaking development a fair, equitable, and proportionate portion of the costs of capital expenditure necessary to service growth. This Development Contributions Policy ensures that growth, and the cost to provide for growth, is funded in a fair and reasonable manner by those who create, or those who have created, the need for that cost. The DCC's baseline position is that it is inappropriate to burden the community as a whole, by way of rating or other payment means, to meet the cost of growth.

The DCC intends to entirely fund the portion of capital expenditure that is attributable to growth by development contributions wherever it is legislatively permitted, fair, equitable, and proportionate to do so.

Development contributions are not a tool to fund the cost of maintaining or improving/ changing levels of service for existing users. These costs will be met from other sources.

Principles and approach

The DCC is permitted by section 199 of the Local Government Act 2002 to require development contributions, subject to the limitations specified by section 200. The sustainable management of the DCC's network of community facilities is important. Growth through development places demands upon such networks in the form of increased use, additions or expansion. The District Plan seeks to ensure that such demands are managed in a planned and integrated manner. This Policy will ensure that the costs of additional community facilities are funded in a fair, equitable and proportionate manner by those who create the additional demand.

Under this Policy, development contributions may be required in relation to developments if the effect of the developments is to require new or additional assets or assets of increased capacity and, as a consequence, the DCC incurs capital expenditure to provide appropriately for community facilities. The effect includes the cumulative effects that a development may have in combination with another development.

A development contribution may be required for capital expenditure that the DCC has already incurred in anticipation of growth.

The DCC will adopt the following approach to fund the growth component of the capital expenditure for community facilities:

- A development contribution will be payable for any development which creates an additional unit of demand, within any area of Dunedin City, for: Water Supply; Transportation; Wastewater; Community Infrastructure; Stormwater, and; Reserves.
- A development contribution payable will be based on the development funding up to 100% of the assessed growth cost of community facilities attributable to the additional demand resulting from that development.
- The DCC may amend this Policy to require contributions for any development that creates additional units of demand:
 - in areas that have been identified for growth through a change made to the District Plan after 19 April 2004; and
 - in areas where capital expenditure has been or will be incurred to provide for additional capacity in network infrastructure in anticipation of future growth.

Schedules will identify the community facility and the relevant geographic area of benefit where development contributions will be required. Each schedule will contain the standard development contribution required and reference a map showing the area of benefit. Should the DCC approve a water supply or wastewater connection to a property outside the areas of benefit, the applicable development contribution, or a reassessed amount shall be required.



Reasons

Section 106(2)(c) of the Local Government Act 2002 requires the DCC's Development Contributions Policy to explain why the DCC has determined that it is appropriate to use development contributions as a funding source, by reference to the matters in section 101(3) of the Local Government Act 2002.

For the purposes of section 101(3)(a) community outcomes are as identified in 'Section 1 – Major Issues and Financial Strategy' of the Dunedin City Council Long Term Plan 2012/13 – 2021/22. For the purposes of this Policy, activities have been grouped into:

- Reserves and Community Infrastructure
- Utilities – Water Supply, Wastewater and Stormwater
- Transportation – Roading and Footpaths

This Policy has been established to support these activities and help deliver the community outcomes to which each group of activity primarily contributes as shown below:

Relevant activity	Community Outcome
Transportation (Roading and Footpaths)	A Connected Community
Utilities (Water Supply, Wastewater and Stormwater)	A Safe and Healthy City
Reserves and Community Infrastructure (Parks and Reserves)	An Active City

For each activity the DCC has determined that development contributions are an appropriate method of funding growth costs, following consideration of each matter specified in section 101(3) of the LGA 2001, and documented in Table 1.



Each matter has been considered for each activity, however in some cases the reasons given are valid for all activities. Where this is the case Table 1 shows the common reasons applicable to all activities.

Table 1: Considerations of Section 101(3) of the Local Government Act 2002

Reserves and Community Infrastructure	Utilities (Water Supply, Wastewater and Stormwater)	Transportation
Reserves and Community Infrastructure are managed City-wide as a network providing a variety of active and passive recreation opportunities to all residents. The network also provides amenity, landscape and ecological benefits for City residents.	Water supply, Stormwater and Wastewater networks throughout the City are provided to levels appropriate to sustain the density of use provided for in that locality. These networks are recognised by the District Plan, which utilises zoning to provide for use and development to ensure sustainable management of existing infrastructure and any extensions. The three networks are grouped together as they share similarities in their management and in terms of the effects any extensions have upon them.	The Transportation network is maintained throughout the city at an appropriate level to ensure accessibility for all possible origins and destinations, and to provide for all possible activities.
Section 101(3)(a)(i) the community outcomes to which the activity primarily contributes;		
An Active City	A Safe and Healthy City	A Connected Community
Section 101(3)(a)(ii) the distribution of benefits between the community as a whole, any identifiable part of the community, and individuals;		
Existing Community and Growth Community Capital expenditure will provide capacity, and therefore benefit, to the existing community, the growth community, or both these groups. The DCC intends to recover the cost of growth from the growth community via development contributions. Improving levels of service, historical catch-up or asset renewal will be funded by other sources of revenue by the existing community. In determining the value of the benefits being received by the growth community, it is assumed that the value of those benefits is equal to the cost of providing them. Each item of capital expenditure undergoes a cost driver analysis to define the benefit, and the cost, attributed to each part of the community using one or many of the following cost drivers: • Growth • Level of Service • Renewal The growth costs provide for new or additional assets or assets of increased capacity to meet the demands growth places on community facilities.		
Areas of Benefit Each area of benefit is a defined geographic area with a separate development contribution. The areas of benefit reflect the variations in the cost of providing assets according to the characteristics of each particular locality and the nature of the works required.		



Reserves and Community Infrastructure	Utilities (Water Supply, Wastewater and Stormwater)	Transportation
The DCC intends to use two areas of benefit for Reserves and Community Infrastructure to distribute the benefits: - Dunedin Metropolitan - Dunedin Other A decision was made that the Transportation area of benefit boundary should also apply to Community Infrastructure and Reserves. Areas that have a high utilisation of the inner city transport network are likely to use the inner city Reserves and Community Infrastructure assets. The growth costs for each project have been apportioned to both areas based on the following variables: - Location of capital works - Cross border benefit/utilisation between the two areas	The DCC intends to use the scheme boundaries to define the areas of benefits for the Water Supply and Wastewater contributions. These are: Water Supply - Dunedin Metropolitan - Mosgiel - Outram - Rockland Rural - Waikouaiti, Merton, Karitane, Seaciff - Waitati and Warrington - West Taieri Wastewater - Middlemarch - Green Island (Dunedin Metropolitan) - Mosgiel - Seaciff - Tahuna (Dunedin Metropolitan) - Waikouaiti / Karitane - Warrington Stormwater has a single city-wide area of benefit however it has been determined that this charge will not apply in the Allanton, Karitane, Merton, Rockland Rural, Seaciff, Warrington, Waitati and West Taieri areas of benefit which have no or minimal stormwater provision.	The DCC intends to use two areas of benefit for Transportation to distribute the benefits: - Dunedin Metropolitan - Dunedin Other. The core philosophy behind this decision is that the Dunedin Metropolitan area of benefit defines an area in which there are a high proportion of commuters which travel into Dunedin's main urban area and that developments in this area should pay a different contribution to those that use mainly rural and township roads. - The growth costs for each project have been apportioned to both areas based on the following variables: - Location of capital works - Cross border benefit / utilisation between the two areas
Section 101(3)(a)(iii) the period in or over which those benefits are expected to occur; Capital expenditure often has benefits extending beyond the ten-year Long Term Plan planning horizon. For each of the individual capital expenditure projects, the DCC determines the length of time over which the asset created by that expenditure will provide a benefit to the community. The DCC also determines the capacity of that asset and the amount of capacity that will be utilised by the growth community. The use of development contributions ensures that existing rate payers are not paying for the infrastructural capacity that they do not require, and this ensures intergenerational equity. Once a development contribution has been paid in relation to a development, the benefits of the asset, service, or environmental enhancement shall occur indefinitely.		



Reserves and Community Infrastructure	Utilities (Water Supply, Wastewater and Stormwater)	Transportation
Section 101(3)(a)(iv) the extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity;		
The DCC has projected the extent of growth within the City. The DCC has also identified its capital expenditure necessary to meet the needs of the growth community. Funding the cost of providing increased capacity in community facilities through development contributions, rather than rates serviced debt, promotes equity between the existing community and the growth community. The areas of benefit discussed above in relation to section 101(3) (a) (ii) also ensure the growth costs are attributed to those which contribute to the need to undertake the activity.		
Land Use Categories		
The DCC will use land use categories to ensure the growth costs are attributed to identifiable parts of the growth community which contribute to the need to undertake the activity. Growth in each land use category generates a different demand for community facilities and therefore each land use shall pay appropriate fair, equitable and proportionate contribution.		
The land use categories used for Reserves and Community Infrastructure (CI) are: • Residential • Rural Residential • Visitor Accommodation • Commercial (CI only) • Farming • Industrial (CI only) • University/Polytechnic – Accommodation • University/Polytechnic – Other (CI only)	The land use categories used for Utilities are: • Residential • Rural Residential • Visitor Accommodation • Commercial • Farming • Industrial • Otago University/Polytechnic – Accommodation • Otago University/Polytechnic – Other	The land use categories used for Transportation are: • Residential • Rural Residential • Visitor Accommodation • Commercial • Farming • Industrial • Otago University/Polytechnic – Accommodation • Otago University/Polytechnic – Other
Section 101(3)(a)(v) the costs and benefits, including consequences for transparency and accountability, of funding the activity distinctly from other activities;		
Development contributions received for a specific activity will only be used for, or towards, the capital expenditure of that activity for which the contribution was required. Using development contributions to fund the cost of providing additional community facilities provides greater transparency. This enables the DCC's growth costs to be recovered from developers through development contributions. The benefits of this approach are deemed to exceed the costs of assessing development contributions.		
Section 101(3)(b) the overall impact of any allocation of liability for revenue needs on the community;		
The liability for revenue falls directly with the growth community. At the effective date of this Policy, the DCC considers that any negative impact of the allocation of liability for revenue on this particular sector of the community is outweighed by a positive impact on the wider community. At any stage in the future where there may be impacts of this nature, the DCC may revisit this policy.		

The full methodology that demonstrates how the calculations for development contributions were derived is contained in the Detailed Supporting Document, which is available to the public as per section 106(3) of the Local Government Act 2002. The Detailed Supporting Document is available on the DCC website www.dcc.govt.nz or on request from the DCC Customer Services Agency, Civic Centre, 50 The Octagon, Dunedin.

When will contributions be required

Section 198 of the Local Government Act 2002 gives territorial authorities the power to require a contribution for developments.

The DCC will assess whether development contributions are payable when

- a Resource Consent is granted.
- a Building Consent is granted.
- a Certificate of Acceptance is issued for building work situated in its district (whether issued by the territorial authority or by a building consent authority), or
- an Authorisation for a Service Connection is granted.

Enforcement powers

If payment of development contributions is not received the DCC will enforce powers outlined in Section 208 of the LGA 2002.

Until a development contribution required in relation to a development has been paid or made under section 198, the DCC may:

- in the case of a development contribution required under section 198(1)(a),—
 - withhold a certificate under section 224(c) of the Resource Management Act 1991:
 - prevent the commencement of a resource consent under the Resource Management Act 1991:
- in the case of a development contribution required under section 198(1)(b), withhold a code compliance certificate under section 95 of the Building Act 2004:
- in the case of a development contribution required under section 198(1)(ba), withhold a certificate of acceptance under section 99 of the Building Act 2004:
- in the case of a development contribution required under section 198(1)(c), withhold a service connection to the development:
- in each case, register the development contribution under the Statutory Land Charges Registration Act 1928, as a charge on the title of the land in respect of which the development contribution was required.

Financial contributions

Councils have the option to use either the provisions of the Resource Management Act 1991 (Financial Contributions) or those of the Local Government Act 2002 (Development Contributions) or a combination of both to obtain funds or land from developers. Councils must ensure that they do not 'double dip' for the same infrastructure.

The DCC has decided to establish its Development Contributions Policy within the requirements of the Local Government Act 2002. However one financial contribution currently provided for in the District Plan will remain in that document because it does not fall within the scope of the Local Government Act 2002 provisions for Development Contributions. The provision is: Section 10: Industrial Activities – Rule 10.6.2(vii) Industrial 2 Zone landscaping requirements.

If situations arise in future where contributions not allowed by the Local Government Act 2002 would be permissible within the Resource Management Act 1991 provisions, the DCC will consider whether or not the event is of sufficient frequency and value to justify a change to the District Plan introducing the financial contribution – for the avoidance, remediation or mitigation of adverse environmental effects.

Which policy will apply

It is proposed that this Policy will apply to applications for resource consent, building consent or service connection received after 1 July 2014.

In all other cases, the DCC will apply the provisions of the previous Development Contributions Policy.



Capital expenditure

Only capital expenditure is considered in determining development contributions charges under this Policy. All operational expenditure is excluded, including internal overheads.

Capital expenditure is identified from two sources, namely.

- The latest Annual Plan/Long Term Plan – future capital expenditure
- Historic financial reports – historic capital expenditure. Historic growth-related capital expenditure will only be included:
 - Where there is a current debt balance, and
 - Where there is documented evidence that there was a growth component to the project. The documented evidence must have existed at the time of construction.

Capital expenditure is considered in nominal (current day) dollars, and interest considerations are included.

All third-party funding is excluded from the capital expenditure used in calculating development contributions charges.

Cost driver apportionments

All capital expenditure has been apportioned into three cost drivers – Growth, Renewal and Level of Service. Only the growth portion is used for assessing development contributions. The cost drivers have been assessed using several methods.

These are:

- Asset capacity.
- Using design life of new assets to approximate growth percentage.
- Assessed using professional judgement.

The growth related capital expenditure is referred to in this policy as growth costs.

Unit of demand

To identify the share of the growth costs attributable to each unit of demand the DCC will use an Equivalent Household Unit (EHU). An EHU represents the impact of a typical residential dwelling for each activity.

All development shall be converted to an EHU using land use differentials and conversion factors. These enable the number of EHU's to be calculated for non-residential developments based on a standard measure of size.

Further information about the land use differentials and conversion factors can be found in Part 3 and Part 4 of the Detailed Supporting Document.

Overview of calculation methodology

A brief introduction to the development contributions calculation method is presented here. A full disclosure of the methodology and calculations is in the Detailed Supporting Document and is available on the DCC website www.dunedin.govt.nz or on request from the DCC Customer Services Agency, Civic Centre, 50 The Octagon.

The key concept of the approach is to define the total growth costs consumed by the growth community over a period of time. This consumption of growth costs is then apportioned among the increased number of units of demand (Equivalent Household units) over the same time period. This defines the long run average cost of growth per unit of demand, defined as the equivalent household unit (EHU) contribution. This can be represented by the following formula:

$$\text{Standard Contribution} = \frac{\text{Sum of Growth Costs Consumed in Analysis Period}}{\text{Sum of New Equivalent Household Units in Analysis Period}}$$

The calculation method can be simplified according to the following steps:

Step 1: Assess growth costs on an asset by asset basis using financial reports (past expenditure) and the Long Term Plan (projected expenditure).

Step 2: Apportion growth costs by the growth population (equivalent household units) over the design life of the asset, to assess the \$/EHU.

Step 3: For each year in the analysis period determine the total consumption of asset capacity for each asset identified, namely:

$$\text{Growth Cost Consumed} = \text{Standard Contribution} \left(\frac{\$}{\text{EHU}} \right) \times \text{Number of EHUs}$$

Step 4: Sum for all assets in each year in the analysis period, namely total capacity consumed in that year, measured in \$.

Step 5: Sum each year in the ten-year analysis period and divide by the growth population (new equivalent household units) projected over the analysis period to determine the equivalent household unit contribution.

Development contributions for each activity shall be capped at \$5,000 per Equivalent Household Unit (EHU) in all areas of benefit, except

- The existing Mosgiel Plan Change Areas, which will be subject to 100% of the calculated development contribution being charged.
- Any other Plan Change Areas where an application is lodged subsequent to 1 July 2014, which will be subject to 100% of the calculated development contribution being charged.



Schedule of development contributions charges

The following tables indicate:

- The areas of benefit where development contributions are to be sought.
- The development contributions per equivalent household unit for each activity within each area.
- The conversion factors for each activity and for each area of benefit.
- The contributions have been rounded to the nearest \$10.
- The contributions capped at \$5,000 per EHU are shown in italics.
- The contributions below do not apply to the Mosgiel Plan Change areas. These are shown in Table 5.

**Table 2: Schedule of Development Contributions per Equivalent Household Unit – (excluding GST)**

Area of Benefit	Water Supply	Wastewater	Stormwater	Transportation	Reserves	Community Infrastructure	Total Contribution by Area of Benefit
Allanton	\$0	\$0	\$0	\$340	\$380	\$30	\$750
Dunedin Metro WS – Green Island WW	\$1,570	\$2,010	\$150	\$340	\$380	\$30	\$4,480
Dunedin Metro WS – Tahuna WW	\$1,570	\$2,940	\$150	\$340	\$380	\$30	\$5,410
Karitane	\$4,400	\$0	\$0	\$630	\$230	\$40	\$5,300
Merton	\$4,400		\$0	\$630	\$230	\$40	\$5,300
Middlemarch		\$10	\$150	\$630	\$230	\$40	\$1,060
Mosgiel ¹	\$1,470	\$2,090	\$150	\$340	\$380	\$30	\$4,460
Outram	\$2,500		\$150	\$340	\$380	\$30	\$3,400
Rockland Rural	\$0		\$0	\$630	\$230	\$40	\$900
Seacliff	\$4,400	\$10	\$0	\$630	\$230	\$40	\$5,310
Waikouaiti	\$4,400	\$0	\$150	\$630	\$230	\$40	\$5,450
Waitati	\$5,000		\$0	\$630	\$230	\$40	\$5,900
Warrington	\$5,000	\$0	\$0	\$630	\$230	\$40	\$5,900
West Taieri	\$5,000		\$0	\$630	\$230	\$40	\$5,900
All Other Dunedin Metropolitan properties			\$150	\$340	\$380	\$30	\$900
All Other Dunedin Other properties			\$150	\$630	\$230	\$40	\$1,050

Notes to Table 2:

- ‘Mosgiel’ in the table above excludes the Mosgiel Plan Change Areas.
- In establishing the development contribution rates for Reserves, section 203 of the LGA 2002 states that development contributions for Reserves must not exceed the greater of:
 - 7.5 percent of the land value of the additional allotments created by the subdivision (either cash or land equivalent); and
 - The value equivalent of 20 square metres of land for each additional household unit created by the development.
- The Areas of Benefit Maps section below shows the areas of benefit described above.
- WS means Water Supply.
- WW means Wastewater.

Table 3: Equivalent Household Unit Conversion Factors for each Land Use Category

Land Use Category	Equivalent Household Units (EHU) per Unit of Measure									
	Water Supply		Wastewater	Stormwater	Transportation		Reserves		Community Infrastructure	
	Working Charge	Network Charge			Dunedin Metropolitan	Dunedin Other	Dunedin Metropolitan	Dunedin Other	Dunedin Metropolitan	Dunedin Other
Residential unit 3 or more habitable rooms	1 EHU per unit		1 EHU per unit	1 EHU per unit	1 EHU per unit	1 EHU per unit	1 EHU per unit	1 EHU per unit	1 EHU per unit	1 EHU per unit
Residential unit 2 habitable rooms	0.75 EHU per unit		0.75 EHU per unit	0.75 EHU per unit	0.75 EHU per unit	0.75 EHU per unit	0.75 EHU per unit	0.75 EHU per unit	0.75 EHU per unit	0.75 EHU per unit
Residential unit 1 habitable room	0.5 EHU per unit		0.5 EHU per unit	0.5 EHU per unit	0.5 EHU per unit	0.5 EHU per unit	0.5 EHU per unit	0.5 EHU per unit	0.5 EHU per unit	0.5 EHU per unit
Family Flat	0 EHU		0 EHU	0 EHU	0 EHU	0 EHU	0 EHU	0 EHU	0 EHU	0 EHU
Rural Residential	0.86 EHU per dwelling	0.41 EHU per property	1.48 EHU per dwelling	0.34 EHU per 100m ² ISA	1.57 EHU per dwelling	0.83 EHU per dwelling	1 EHU per dwelling	1 EHU per dwelling	1 EHU per dwelling	1 EHU per dwelling
Visitor Accommodation	0.56 EHU per 100m ² GFA	0.93 EHU per property	0.99 EHU per 100m ² GFA	0.34 EHU per 100m ² ISA	0.29 EHU per 100m ² GFA	0.37 EHU per 100m ² GFA	0.30 EHU per 100m ² GFA	0.30 EHU per 100m ² GFA	0.66 EHU per 100m ² GFA	0.60 EHU per 100m ² GFA
Commercial	0.19 EHU per 100m ² GFA	0.94 EHU per property	0.31 EHU per 100m ² GFA	0.34 EHU per 100m ² ISA	5.42 EHU per 100m ² GFA	3.17 EHU per 100m ² GFA			0.05 EHU per 100m ² GFA	0.05 EHU per 100m ² GFA
Farming	0.86 EHU per dwelling	0.41 EHU per property	1.48 EHU per dwelling	0 EHU per 100m ² ISA	4.47 EHU per 100Ha	2.28 EHU per 100 Ha	0.50 EHU per dwelling	0.50 EHU per dwelling	0.50 EHU per dwelling	0.50 EHU per dwelling
Industrial	0.36 EHU per 100m ² GFA	0.90 EHU per property	0.58 EHU per 100m ² GFA	0.34 EHU per 100m ² ISA	2.75 EHU per 100m ² GFA	3.48 EHU per 100m ² GFA			0.03 EHU per 100m ² GFA	0.03 EHU per 100m ² GFA
Otago University / Polytechnic – Other	0.16 EHU per 100m ² GFA	0.94 EHU per property	0.28 EHU per 100m ² GFA	0.34 EHU per 100m ² ISA	1.85 EHU per 100m ² GFA				0.05 EHU per 100m ² GFA	
Otago University / Polytechnic – Accommodation	0.61 EHU per 100m ² GFA	0.93 EHU per property	1.09 EHU per 100m ² GFA	0.34 EHU per 100m ² ISA	0.69 EHU per 100m ² GFA		0.60 EHU per 100m ² GFA		0.82 EHU per 100m ² GFA	

Notes to Table 3:

- GFA means gross floor area, and is defined, as ‘the sum of the gross area of the several floors of all buildings on a site, measured from the exterior faces of the exterior walls, or from the centre lines of walls separating two buildings’. For the purpose of this policy this definition of gross floor area, excluding car parking areas, will be used.
- ISA means impermeable surface area.
- Non-residential Farming developments (for example, barns and sheds) would not be charged a development contribution, except where a farm is subdivided. Farm subdivisions will be assessed under the Farming land use category, and the per dwelling charges for Reserves and Community Infrastructure will only be applicable where a new residential dwelling forms part of the development. Where an additional residential dwelling is built on an existing farm, this will be assessed under the Rural Residential land use category.

Assessment of developments of unknown size

If the gross floor area is unknown, which may be the case at the subdivision or land use consent stage, the deemed values in Table 4 will be used to estimate gross floor area. These deemed values are considered to be conservative estimates of the potential gross floor area of a development in each category.

Table 4: Estimation of gross floor area

Category	Building Coverage	Number of Floors
Residential	1 dwelling / lot	
Rural Residential	1 dwelling / lot	
Visitor Accommodation	45%	2
Commercial	75%	1
Industrial	75%	1

Notes to Table 4:

- When an estimate of the gross floor area is used in the development contribution assessment then the DCC will only charge 75% of the calculated contribution at subdivision or land use consent. The balance of the contribution based on actual gross floor area would be required at building consent.
- The assumptions in Table 4 will also be used to assess credits for vacant non-residential lots.

Residential units

A residential unit is defined as a residential activity which consists of a single self-contained household unit, whether of one or more persons, and includes accessory buildings and a family flat. As shown in Table 3 the residential development contributions are based on the number of habitable rooms.

A habitable room is any room in a residential unit, family flat or sleepout that is greater than 4.5m² in floor area and capable to be used for sleeping purposes. Habitable rooms do not include entranceways, passageways, toilets, bathrooms, separate kitchen, laundries, or garages. For residential units with more than one habitable room, the calculation of habitable rooms will exclude only one functional living area per residential unit (including family flats). Any additional rooms which could be used both as a living area or for sleeping purposes will be counted as a habitable room. Studio rooms count as one habitable room.

A family flat is a secondary residential unit occupied by a person or persons dependent on the household that lives in a residential unit on the same site or within the same building as the family flat. The family flat must be within the same site as the primary residential unit and be on the same infrastructure connection.



Schedule of development contribution charges – Mosgiel Plan Change Areas

The methodology for calculating charges for the Mosgiel Plan Change Areas remains as per the DCC's 2009/10 Development Contributions Policy. The schedule of charges for 2014/15 is shown in Table 5 below. All schedules of charges in this Policy will be updated annually to reflect changes to the actual and budgeted cost of capital expenditure. The City-wide Reserves contribution is the only contribution common across all of the Mosgiel areas of benefit.

The area of benefit maps can be found in the final section of this policy. Further details on these calculations can be found in the Detailed Supporting Document or the 2009/10 Development Contributions Policy, available from the DCC website www.dcc.govt.nz or on request from the DCC Customer Services Agency, Civic Centre, 50 The Octagon.

Table 5 : Mosgiel Plan Change Areas – Schedule of Charges

Area of Benefit	Reserves – City Wide	Reserves – Local	Water Supply	Waste Water	Storm Water	Transportation Network	Total Contribution per Unit of Demand (excluding GST)
Variation 9B			\$3.96 per m ² site area	\$1.07 per m ² site area			\$5.03 per m ² site area
Plan Change 15 – Mosgiel East Area	\$380.00 per lot	\$3,259.09 per lot		\$1,264.78 per lot	\$3,245.16 per lot	\$2,985.46 per lot	\$11,134.49 per lot
Plan Change 15 – Mosgiel West Area	\$380.00 per lot	\$2.54 per m ² site area	\$3.07 per m ² site area	\$0.98 per m ² site area		\$6.17 per m ² site area	\$380 per lot + \$12.76 per m ² site area
Plan Change 15 – Mosgiel West Area – Access Road to Riccarton Road Area						\$2.52 per m ² site area	\$2.52 per m ² site area
Plan Change 15 – Mosgiel East Area C	\$380.00 per lot		\$1.57 per m ² site area	\$1.30 per m ² site area			\$380 per lot + \$2.87 per m ² site area

Calculation assumptions

All information used in the calculations of development contributions is the best available at the time.

All figures are in nominal New Zealand dollars.

Interest has been included and an interest rate of 7.3% has been applied.

Development contributions are calculated on capital expenditure projections in the 2014/15 Annual Plan.

Risks

The risks relating to the Policy are listed below. The steps required to mitigate these risks are also shown. This ensures that the correct development contributions are collected by the DCC.

Subsidies: The future portion of the development contributions are based on the DCC's ten-year Long Term Plan programme. There are a number of projects in the budget that may be fully or partially subsidised by non-DCC entities. The actual capital expenditure will be input into the calculation model on an annual basis as soon as it is available. This will ensure the contributions are based on the DCC's most up to date information and reflect the actual growth related expenditure.

Legislative changes: This Policy and calculation model will be updated to incorporate any legislation changes.

Growth lower or higher than anticipated: If the growth in Dunedin City is more or less than projected, the DCC risk under or over collecting contributions. The growth projections will be reviewed regularly to ensure they are as accurate as possible.

Growth apportionment: Any changes in the growth rates may affect the apportionment of some capital projects and hence the growth capital expenditure to be recovered through development contributions charges.

The variables above can be reviewed every year via the Annual Plan/Long Term Plan update and review process. This ensures that development contribution charges are based on the most up-to-date information possible.

Growth Projections – Source Data

The growth projected for each area of benefit has been estimated using the best information available.

- Dunedin City Council Population projections – Growth Projections Report, November 2012 Addendum, Rationale Ltd.
- Site Specific Projections – One-off studies completed by the DCC for specific projects.
- BERL Otago Regional and Sub-Regional Economic Profile 2008 – 2009, March 2010.

The growth in each area of benefit can be found in the disclosure tables in this policy.

The following table shows the projected ten-year EHU growth for each activity.

Table 6: EHU Growth over ten years by Activity

Activity	Ten-Year Growth in Equivalent Household Units (2014-2023)
Water Supply	3,422
Wastewater	3,671
Stormwater	3,603
Transportation	7,035
Community Infrastructure	4,119
Reserves	4,003

Each activity has a different method for converting property growth into EHU's. This is based on the different impact of each land use category on the infrastructure of each activity, namely land use differential and conversion factors. This is described in Part 3 of the Detailed Supporting Document, available from the DCC website www.dcc.govt.nz or on request from the DCC Customer Services Agency, Civic Centre, 50 The Octagon.



Implementation and review

It is anticipated that this Policy will be reviewed, and if necessary amended, on an annual basis as part of the Annual Plan/Long Term Plan process. The review will include adjustment of figures to reflect changes in budgeted costs. Any review of this Policy will be a special consultative process in accordance with the DCC Policy on Significance and may take account of:

- Any changes to significant assumptions underlying this Policy
- Any changes in the capital development works programme for growth
- Any changes to the District Plan
- Development of the DCC Strategies which affect growth
- Any changes in the pattern and distribution of development in the City
- Any changes that reflect new or significant modelling of the networks
- Any change in actual costs and/or actual interest costs
- Addition of new projects and changes, or new areas of benefit, or deletion or modification to existing projects, costs or areas of benefit
- The regular reviews of the Funding and Financial Policies, and the Long Term Plan
- Any other matters the DCC considers relevant, including amendments to legislation and regulations.

Developer provision of assets – liability

The DCC may accept or require a contribution to the equivalent value in the form of land or infrastructure. It may be appropriate, for example, to allow Water Supply assets to vest in the DCC through the subdivision consent process, where they meet the DCC's requirements, and credit them against the contributions required. Any such proposals will need to be the subject of an agreement with the DCC before the consent is issued, and will be dealt with on a case by case basis.

Credits

The following credit considerations apply to all development contribution assessments:

- Credits will be specific to the activity for which they were assessed (i.e. a water supply credit will not be able to offset a wastewater contribution).
- Credits are based on the underlying zoning of the lot and not the proposed activity. ie the credit for a business development on a residential lot will be based on the residential land use.
- Credits are to be site specific (not transferable) and non-refundable unless the refund provisions of the Act apply.

- The existing demand of any lot that is to be developed will be converted to an equivalent household unit credit when assessing development contributions. Thus development contributions are solely for additional demand created by the new development.
- Any credit will be identified on the Resource Consent decision.

Following the above two considerations, there are two types of development contribution credits that may be applied:

1. Actual Credits
2. Deemed Credits

Actual Credits

A credit will be given for any development contribution already paid, under this or an earlier Policy. Actual credits will be assessed based on the equivalent household units paid for at the time. Therefore changes to contributions in a subsequent policy, such as inflation or changes to the schedule of charges will not be passed onto a development that has paid at an earlier date.

Deemed Credits

Deemed credits reflect historic entitlements. Deemed credits will only apply to vacant lots within the defined areas of benefit. Deemed credits shall be granted as follows:

- a) Any vacant residential or rural residential lot that was created (certified) prior to 1 July 2006 shall receive a credit of 1 EHU per lot.
- b) Any vacant residential or rural residential lot that was created (certified) between 1 July 2006 and the final policy release date shall receive a credit of 0.5 EHU.
- c) Any residential or rural residential building consent granted prior to the final policy release date shall receive a credit of 1 EHU per dwelling.
- d) A similar approach shall be applied to Visitor Accommodation, Commercial, and Industrial vacant lots. The site coverage assumptions and application rules in the Assessment of Unknown Size section (table 4) shall be used to define the deemed GFA and thus the appropriate EHU credit.
 - i. 50% of the deemed GFA will be used if the lot was created (certified between 1 July 2006 and the final policy release date.
 - ii. If the lot was created (certified) prior to 1 July 2006 100% of the deemed GFA shall be used.
 - iii. Otago University / Polytechnic vacant lots shall be assessed as Commercial when using table 4 of the Assessment of Unknown Size section.

The deemed credit provisions do not apply to the Mosgiel Plan Change Areas.



Development exceeding permitted zone densities

Where development exceeds permitted zone densities standard contributions will be payable. There may also be additional costs for upgrading infrastructure.

Under these circumstances the DCC's preference is to minimise its involvement. The DCC is likely to specify the required upgrades required by virtue of the resource consent or plan change. All options should be open to accomplish the upgrades. The DCC's broad order of preferred approach is as follows, where 1 is the most preferred.

1. Developer undertakes and funds upgrades
2. The DCC undertakes upgrades and developer pays upfront
3. Upgrades are incorporated into the broader area of benefit analysis. This may or may not increase the standard contributions depending on the cost of the development
4. Set up separate area of benefit contributions.

Where it can be demonstrated that third parties, including the DCC, benefit the costs will be fairly allocated to those parties. The objective is to ensure the costs sit with those who benefit from the infrastructure provided. The DCC wants to avoid facilitating infrastructure upgrades beyond the permitted densities.

Invoicing and payment of development contributions

The development contributions identified by the DCC in the schedules of this Policy are no longer required pursuant to the Resource Management Act 1991 (except those financial contributions identified in this Policy), but are a requirement pursuant to the Local Government Act 2002 and therefore will no longer:

- Be a condition of a resource consent
- Be able to be challenged through the provisions of the Resource Management Act 1991.

The DCC shall assess the development contribution at the earliest opportunity (resource consent, land use consent, building consent, certificate of acceptance or service connection). The development contribution assessed will be payable at the following times:

- Subdivision Consent – Prior to the issue of the section 224 completion certificate.
- Land Use Consent – Prior to commencement of the consent.
- Building Consent – Prior to issuing the code of compliance.
- Certificate of acceptance – Prior to issuing the certificate of acceptance.
- Service Connection – Prior to service connection.

GST exclusive

Development contributions specified in the schedules are exclusive of Goods and Services Tax (GST). GST will need to be added to the final calculation.

Service connections

The DCC will continue to collect service connection fees in accordance with current practice and the Local Government Act 2002 for the following assets:

- Water Supply connection
- Stormwater connection
- Wastewater connection.

Nothing in this Policy will prevent the DCC from requiring, as a condition of resource consent, the provision of works and services usually, but not exclusively, internal to or on the boundaries of the development site required to service that development, to connect it to existing infrastructural services and to avoid, remedy or mitigate the environmental effects of the development, except where such works are provided for in the Long Term Plan.

Nothing in this Policy will prevent the DCC from requiring, at its request and cost, the provision of additional 'extra-over' works by the developer, such as installing a larger pipe and/or constructing a wider road through their development, in anticipation of future demand on those services beyond the boundaries of the development. Where additional extra-over works for a development are supplied by the developer that will benefit the current and future requirements of growth and/or levels of service, and where the cost of the works exceeds the development contribution assessed and payable for that development, the DCC may, at its discretion, reimburse the developer. The reimbursement will be via a contractual agreement entered into by both parties, being the developer and the DCC. The payment terms of any monies will be negotiated in the terms of the contractual agreement.

Development agreements

Where in the DCC's opinion, it is in the best interests of all parties, the DCC reserves the discretion to enter into a development agreement with a developer for the provision of particular infrastructure to meet the special needs of a development. An example is where a development requires a special level of service or is of a type or scale which is not readily assessed in terms of units of demand.

The DCC envisages that such agreements could be used in situations where significant developments occur or are proposed and require new capital expenditure to cater for growth but no budgeted capital expenditure has been provided and no development contribution has been set. This situation is likely to occur where a plan change has resulted in the rezoning of an area, greenfield sites are to be developed, a structure plan has been prepared in anticipation of development of an area, or a resource consent is issued which would result in additional pressures on services or the requirement of upgraded or additional services or reserves. Development agreements could also be used in situations where alternative technologies or on-site management may provide acceptable solutions.

The DCC may enter into a development agreement with a developer if:

- (a) the developer has requested in writing that the DCC enter into a development agreement with the developer; or
- (b) the DCC has requested in writing that the developer enter into a development agreement with the DCC.

In establishing a development agreement the applicant will be expected to provide supporting information and detailed calculations of their development's roading, water supply and waste water demands in terms of units of demand.

The development agreement must clearly state the departures from the standard process and calculation, and the reasons for entering into the agreement. The agreement would also specify land to be vested in the Council, works to be undertaken on or off the site, timeframes of when infrastructure will be provided, and financial contributions required for the provision or upgrading of existing services.

The DCC will consider a written request from a developer to enter into a development agreement without unnecessary delay. The DCC may accept the request in whole or in part subject to any amendments agreed to by the DCC and the developer, or decline the request. The DCC shall provide the developer who made the request with a written notice of its decision and the reasons for its decision.

A developer who receives a request from the DCC to enter into a development agreement may, in a written response to the DCC accept the request in whole or in part subject to any amendments agreed to by the DCC and the developer; or decline the request.

Reconsiderations

An applicant may request reconsideration of development contributions levied to correct any erroneous figures or resolving misunderstandings around the design or location of a development.

An applicant may request the DCC to reconsider the requirement if the applicant has grounds to believe that:

- a) the development contribution was incorrectly calculated or assessed under the territorial authority's development contributions policy; or
- b) the DCC incorrectly applied its development contributions policy; or
- c) the information used to assess the applicants development against the development contributions policy, or the way the DCC has recorded or used it when requiring a development contribution, was incomplete or contained errors.

A request for Reconsideration must be made in writing stating clearly which of the above grounds the applicant believes the DCC has erred. The request for Reconsideration must be made within ten working days after the date on which the applicant received the demand notice or invoice for the development contribution.

A reconsideration cannot be requested if the applicant has already lodged an Objection. If the applicant is not satisfied with the outcome of the Reconsideration, they may lodge an Objection as specified in the following section.

Objections

An applicant may lodge an objection with the DCC in accordance with the relevant provisions in Local Government Act 2002 in force. Information regarding grounds and processes for an objections is available from the DCC website www.dcc.govt.nz or on request from the DCC Customer Services Agency, Civic Centre, 50 The Octagon.

Remissions, unusual developments and deferral of payment

The DCC will consider requests for remissions, unusual developments and deferral of payment.

Unusual Developments – The DCC reserves the right to individually assess contributions on any development that it deems to create a significantly different demand on infrastructure than could usually be expected under their relevant land use category. This may include a development that the DCC deems does not fit into the land use categories.

Remissions – At the request of the applicant, the development contribution required on a development may be considered for remission at the DCC's discretion on a case-by-case basis.

Any application for remission will be considered and determined by the DCC.



Remission (in whole or in part) of development contributions may be allowed in the following circumstances:

- Where the actual cost of the project or a revised estimate is lower than the cost used as the basis for the contributions indicated in this policy
- Where the applicant will fund or otherwise provide for the same reserve, network infrastructure, or community infrastructure
- Where the projects indicated in this policy are no longer to be undertaken
- Where the DCC determines that a Development Contribution will not be charged.

Any remission (in whole or in part) may result in the need for a private development agreement to confirm alternative arrangements.

Deferral of payment – the DCC will consider deferring the payment of development contributions. These will be assessed on a case by case basis and may use any of the following mechanisms.

- Defer using Local Government Act 2002 parameters – allow payment to be made later in the sequence of development (for example, at building consent).
- Defer using Resource Management Act 1991 mechanisms – for example, using lot amalgamation under the consent process to allow payment to be made as sections are sold.
- Defer using legal agreement – for example, requiring payment as sections are sold. A legal agreement and a bank guaranteed bond (or similar) may be used to ensure payment.

Any deferral of contributions will be cost neutral to the DCC so administration and interest costs will be added to deferred payments.

Process for remissions, unusual developments and deferral of payment

Applications for remission, unusual development and deferral of payment must be applied for before a development contribution payment is made to the DCC. The DCC will not allow remissions or assessment of unusual developments retrospectively. Any request for remission, assessment of an unusual development or a deferral of payment of development contributions shall be made by notice in writing, from the applicant to the DCC before development contributions required on the development are paid. Any request for remission, assessment of unusual developments or deferral of payment shall set out reasons for the request.

Cost – The cost of considering a remission, unusual development or deferral of payment will be on a cost recovery basis. Each applicant pays for the actual cost of processing their particular application. The developer will be required to pay an initial fixed deposit when they make their application. This deposit must be paid before the application will be accepted. The fixed deposit and schedule of charges for processing an application are set out in a schedule of charges that will be reviewed annually. The final amount payable is dependent on the total amount of time and money the DCC spends in processing the application for a remission, assessment of an unusual development or a deferral of payment.

When a decision on the application has been made the DCC will add up the amount of time and money spent and compare the total to the initial deposit. If the total is more than \$25 above the initial deposit, you will be sent an invoice requiring the payment of the additional costs. If the total is more than \$25 below the initial deposit, you will be sent a refund of the unspent money. The invoice or refund will normally be sent within one month of a decision on your application being made or your application being withdrawn.

In undertaking the assessment:

- The DCC shall consider the request as soon as reasonably practicable
- The DCC may determine whether to hold a hearing for the purposes of the review, and if so, give at least five working days' notice to the applicant of the commencement date, time, and place of the hearing
- For a remission only, the DCC may, at its discretion, uphold, reduce, or cancel the original amount of development contribution required on the development.
- The DCC shall communicate its decision in writing to the applicant within 15 working days' of any determination or hearing.

Where the DCC decides to consider a request for a remission the following matters will be taken into account:

- The Development Contributions Policy
- The DCC's Funding and Financial Policy
- The extent to which the value and nature of works proposed by the applicant reduces the need for works proposed by the DCC in its capital works programme
- The level of existing development on the site. Where multiple existing and pre-existing uses can be established the DCC will have regard to the most intensive use(s).
- Development contributions paid and/or works undertaken and/or land set aside as a result of:
 - Development Contributions
 - Agreements with the DCC
 - Financial Contributions under the Resource Management Act.
- Any other matters the DCC considers relevant.

Refunds

The refund of money and return of land will occur in accordance with sections 209 and 210 of the Local Government Act 2002, in the following circumstances:

- If development or building does not proceed
- If a consent lapses or is surrendered
- If the DCC does not provide any reserve, network infrastructure or community infrastructure for which the development contribution has been collected within ten years of that contribution being received. Where a specific project does not proceed, DCC will only refund a contribution if the service delivered by that project is not provided.

Any refunds will be issued to the consent holder of the development to which they apply. The amount of any refund will be the contribution paid, less any costs already incurred by the DCC in relation to the development or building and its discontinuance, and will not be subject to any interest or inflationary adjustment.

Money or land

The Local Government Act 2002 provides that a development contribution may be money or land, or both. Under this Policy the contribution shall be money unless, at the sole discretion of the DCC, a piece of land offered by the developer would adequately suit the whole or part of the purpose for which the contribution is sought.

Esplanade Reserves

Esplanade Reserves and Strips do not fall within the ambit of Reserves for development contributions. Esplanade Reserves will continue to be dealt with under the Resource Management Act 1991 as they are at present and will generally not be discounted against development contributions due for Reserves. There may be rare circumstances where the DCC desires a wider Esplanade Reserve, for example, and where additional land may be offered as partial or total payment of the development contribution liability for Reserves. This would have to be agreed with the DCC's Parks and Recreation Services Department and recorded in a development agreement.

Summary Disclosure Tables

The following disclosure tables show a summary for each activity, and for each area of benefit, for the ten-year period between 2014/15 and 2023/24. The disclosure tables demonstrate:

- The nature and level of expected capital expenditure required by the DCC and the portion that is attributable to growth.
- The growth costs consumed within each contributing area and the growth, in EHU's, used to calculate the development contributions.

The disclosure tables show the total calculated contributions, before any rounding or \$5,000 caps are applied.

The full disclosure tables can be found in the appendices of the Detailed Supporting Document.



Development contributions summary disclosure tables

Table 7: Water Supply

Water Supply Area of Benefit	Total Capital Costs Considered	Total Growth Costs Considered	Growth Portion of Total Capital Costs Considered	2014/15-2023/24 Long Term Plan Total Capital Cost	2014/15-2023/24 Long Term Plan Growth Costs	2014/15-2023/24 Long Term Plan Costs Funded by Other Sources	Growth Costs to be Funded by Development Contributions	Growth Costs Consumed 2014-2023	Weighted Average No. of EHU's 2014-2023	Standard Development Contribution Per EHU (\$)
City Headworks Charge – WS	106,183,588	13,910,309	13%	32,694,915	2,000,419	30,694,496	100%	4,856,622	3,350	\$1,450
Dunedin Metro WS – Other Assets Charge	96,479,440	879,367	1%	70,250,087	364,913	69,885,174	100%	348,242	2,842	\$123
Mosgiel WS – Other Assets Charge	10,249,806	32,616	0%	8,036,014	29,492	8,006,522	100%	11,318	449	\$25
Outram WS – Other Assets Charge	748,204	68,306	9%	379,706	41,210	338,496	100%	22,661	22	\$1,047
Waitati, Warrington WS – Other Assets Charge	7,964,100	1,936,668	24%	0	0	0	100%	1,007,129	38	\$26,691
Rockland Rural – WS scheme	67,094	0	0%	0	0	0	100%	0	0.5	\$0
Waikouaiti, Merton, Karitane, Seacliff – WS scheme	5,518,963	434,837	8%	1,596,566	29,201	1,567,365	100%	226,649	52	\$4,398
West Taieri – WS scheme	5,609,473	1,162,145	21%	392,213	74,773	317,440	100%	456,724	20	\$23,330
TOTAL	232,820,668	18,424,248	8%	113,349,500	2,540,007	110,809,493		6,929,346	3,422	

Note: Dunedin Metropolitan, Mosgiel, Outram and Waitati & Warrington pay a City Headworks Charge and an Other Assets Charge.

Table 8: Wastewater

Wastewater Area of Benefit	Total Capital Costs Considered	Total Growth Costs Considered	Growth Portion of Total Capital Costs Considered	2014/15- 2023/24 Long Term Plan Total Capital Cost	2014/15- 2023/24 Long Term Plan Growth Costs	2014/15- 2023/24 Long Term Plan Costs Funded by Other Sources	Growth Costs to be Funded by Development Contributions	Growth Costs Consumed 2014-2023	Weighted Average No. of EHU's 2014-2023	Standard Development Contribution Per EHU (\$)
Tahuna WW Treatment Charge	130,659,329	25,112,541	19%	14,634,881	753,348	13,881,533	100%	7,780,272	2,707.3	\$2,874
Tahuna WW Other Assets Charge	59,022,817	376,689	1%	41,852,987	324,243	41,528,744	100%	184,764	2,707.3	\$68
Green Island WW Treatment Charge	22,729,115	2,539,606	11%	2,538,209	163,483	2,374,726	100%	865,761	442.8	\$1,955
Green Island WW Other Assets Charge	8,508,228	65,130	1%	5,904,537	60,619	5,843,918	100%	22,690	442.8	\$51
Mosgiel WW Treatment Charge	9,930,781	474,118	5%	4,057,694	201,411	3,856,283	100%	289,341	472.9	\$612
Mosgiel WW Other Assets Charge	12,565,029	1,320,135	11%	7,947,741	57,257	7,890,485	100%	698,238	472.9	\$1,476
Middlemarch - WW scheme	640,163	80	0%	554,710	80	554,630	100%	57	4.9	\$12
Seacliff - WW scheme	145,199	22	0%	116,467	22	116,445	100%	17	3.3	\$5
Waikouaiti, Karitane - WW scheme	2,357,940	17	0%	1,825,453	17	1,825,436	100%	16	26.6	\$1
Warrington - WW scheme	486,286	0	0%	414,373	0	414,373	100%	0	12.7	\$0
TOTAL	247,044,887	29,888,339	12%	79,847,052	1,560,480	78,286,572		9,841,157	3,671	

Note: Tahuna, Green Island and Mosgiel pay a Treatment Charge and an Other Assets Charge.



Table 9: Stormwater

Stormwater Area of Benefit	Total Capital Costs Considered	Total Growth Costs Considered	Growth Portion of Total Capital Costs Considered	2014/15- 2023/24 Long Term Plan Total Capital Cost	2014/15- 2023/24 Long Term Plan Growth Costs	2014/15- 2023/24 Long Term Plan Costs Funded by Other Sources	Growth Costs to be Funded by Development Contributions	Growth Costs Consumed 2014-2023	Weighted Average No. of EHU's 2014-2023	Standard Development Contribution Per EHU (\$)
City Wide	52,462,678	1,161,792	2%	36,659,300	845,865	35,813,435	100%	529,629	3,603	\$147

Table 10: Transportation

Transportation Area of Benefit	Total Capital Costs Considered	Total Growth Costs Considered	Growth Portion of Total Capital Costs Considered	2014/15- 2023/24 Long Term Plan Total Capital Cost	2014/15- 2023/24 Long Term Plan Growth Costs	2014/15- 2023/24 Long Term Plan Costs Funded by Other Sources	Growth Costs to be Funded by Development Contributions	Growth Costs Consumed 2014-2023	Weighted Average No. of EHU's 2014-2023	Standard Development Contribution Per EHU (\$)
Dunedin Metro	230,648,783	4,412,227	2%	108,973,267	3,274,381	105,698,886	100%	2,230,683	6,620	\$337
Dunedin Other	56,018,704	859,683	2%	28,457,939	691,491	27,766,448	100%	262,442	415	\$632
Total	286,667,487	5,271,911	2%	137,431,206	3,965,872	133,465,334		2,493,125	7,035	

Table 11: Community Infrastructure

Community Infrastructure Area of Benefit	Total Capital Costs Considered	Total Growth Costs Considered	Growth Portion of Total Capital Costs Considered	2014/15-2023/24 Long Term Plan Total Capital Cost	2014/15-2023/24 Long Term Plan Growth Costs	2014/15-2023/24 Long Term Plan Costs Funded by Other Sources	Growth Costs to be Funded by Development Contributions	Growth Costs Consumed 2014-2023	Weighted Average No. of EHU's 2014-2023	Standard Development Contribution Per EHU (\$)
Dunedin Metropolitan	8,253,907	236,767	2.87%	3,039,101	230,231	2,808,871	100%	97,648	3,854	\$25
Dunedin Other	3,495,945	28,693	0.82%	296,899	27,888	269,011	100%	11,427	265	\$43
TOTAL	11,749,852	265,460	2.26%	3,336,000	258,118	3,077,882		109,075	4,119	

Table 12: Reserves

Reserves Area of Benefit	Total Capital Costs Considered	Total Growth Costs Considered	Growth Portion of Total Capital Costs Considered	2014/15-2023/24 Long Term Plan Total Capital Cost	2014/15-2023/24 Long Term Plan Growth Costs	2014/15-2023/24 Long Term Plan Costs Funded by Other Sources	Growth Costs to be Funded by Development Contributions	Growth Costs Consumed 2014-2023	Weighted Average No. of EHU's 2014-2023	Standard Development Contribution Per EHU (\$)
Dunedin Metropolitan	22,335,119	2,966,877	13%	8,419,930	664,836	7,755,093	100%	1,436,425	3,744	\$384
Dunedin Other	1,125,786	117,445	10%	580,770	57,289	523,482	100%	58,688	259	\$227
TOTAL	23,460,905	3,084,323	13%	9,000,700	722,125	8,278,575		1,495,112	4,003	



Table 13: Mosgiel Plan Change Areas Schedule of Projects

Area of Benefit	Activity	Asset/Project	DCC Capital Cost	Growth %	Proportion recovered through DC's	Proportion recovered from other sources
Mosgiel East	Wastewater	Factory Rd foul sewer – 300 dia	\$344,991	100%	\$344,991	\$0
		* Pump Station Upgrade for Variation 15 and 9B	\$286,367	13%	\$37,868	\$248,499
	Wastewater Total		\$631,358		\$382,859	\$248,499
	Stormwater	Hagart Alexander Drive stormwater sewer project	\$2,273,333	30%	\$682,000	\$1,591,333
	Transportation	Roundabout: Wingatui Rd/Factory Rd	\$651,000	85%	\$553,350	\$97,650
		Factory Rd Improvements	\$448,839	90%	\$403,955	\$44,884
		Wingatui Rd Improvements	\$368,079	90%	\$331,271	\$36,808
		Factory Rd/Centre St Roundabout Land	\$82,390	10%	\$8,239	\$74,151
		Roundabout: Factory Rd/New Rd	\$0	85%	\$0	\$0
		Roundabout: Factory Rd/Centre St/ Hagart Alexander Drive	\$252,654	0%	\$0	\$252,654
	Transportation Total		\$1,802,962		\$1,296,815	\$506,147
Variation 9B	Reserves – Local	* Reserve Development Mosgiel East	\$1,818,394	93%	\$1,683,910	\$134,484
	Water Supply	Variation 9B watermain	\$790,330	100%	\$790,330	\$0
	Wastewater	* Pump Station Upgrade for Variation 15 and 9B	\$172,858	13%	\$22,858	\$150,000
		* Reticulation Facilities for Variation 9B	\$310,400	100%	\$310,400	\$0
	Wastewater Total		\$483,258		\$333,258	\$150,000
PC 15 – Mosgiel West Area	Reserves – Local	* Reserve Development Mosgiel West	\$1,153,900	100%	\$1,153,900	\$0
	Water Supply	* Mosgiel West and East C Gladstone Rd watermain	\$289,750	100%	\$289,750	\$0
		* Mosgiel West and East C Gladstone Rd watermain	\$749,200	100%	\$749,200	\$0
	Water Supply Total		\$1,038,950		\$1,038,950	\$0
	Wastewater	* Pump Station Upgrade for Variation 15 and 9B	\$214,422	13%	\$28,354	\$186,068
		* Burns St PS Upgrade Var 15 – Pump Station	\$427,911	40%	\$171,164	\$256,746
		* Burns St PS Upgrade Var 15 – Mosgiel West wastewater reticulation upgrades	\$155,889	100%	\$155,889	\$0
	Wastewater Total		\$798,222		\$355,408	\$442,814
	Transportation	Upgrade to Cemetery Road	\$2,205,000	100%	\$2,205,000	\$0
		Riccarton Road Access Link Area	\$841,920	100%	\$841,920	\$0
	Transportation Total		\$3,046,920		\$3,046,920	\$0
Plan Change 15 – Mosgiel East Area C	Water Supply	* Mosgiel West and East C Gladstone Rd watermain	\$289,750	100%	\$289,750	\$0
	Wastewater	* Gladstone Rd North Pump Station	\$245,900	100%	\$245,900	\$0

Areas of Benefit Maps

Water Supply Areas of Benefit Maps

- Dunedin Metro
- Mosgiel
- Outram
- Waitati, Warrington
- West Taieri
- Rockland
- Waikouaiti, Merton, Karitane, Seacliff

Wastewater Areas of Benefit Maps

- Tahuna
- Green Island
- Mosgiel
- Middlemarch
- Seacliff
- Waikouaiti, Karitane
- Warrington

Stormwater Area of Benefit Map

- City Wide

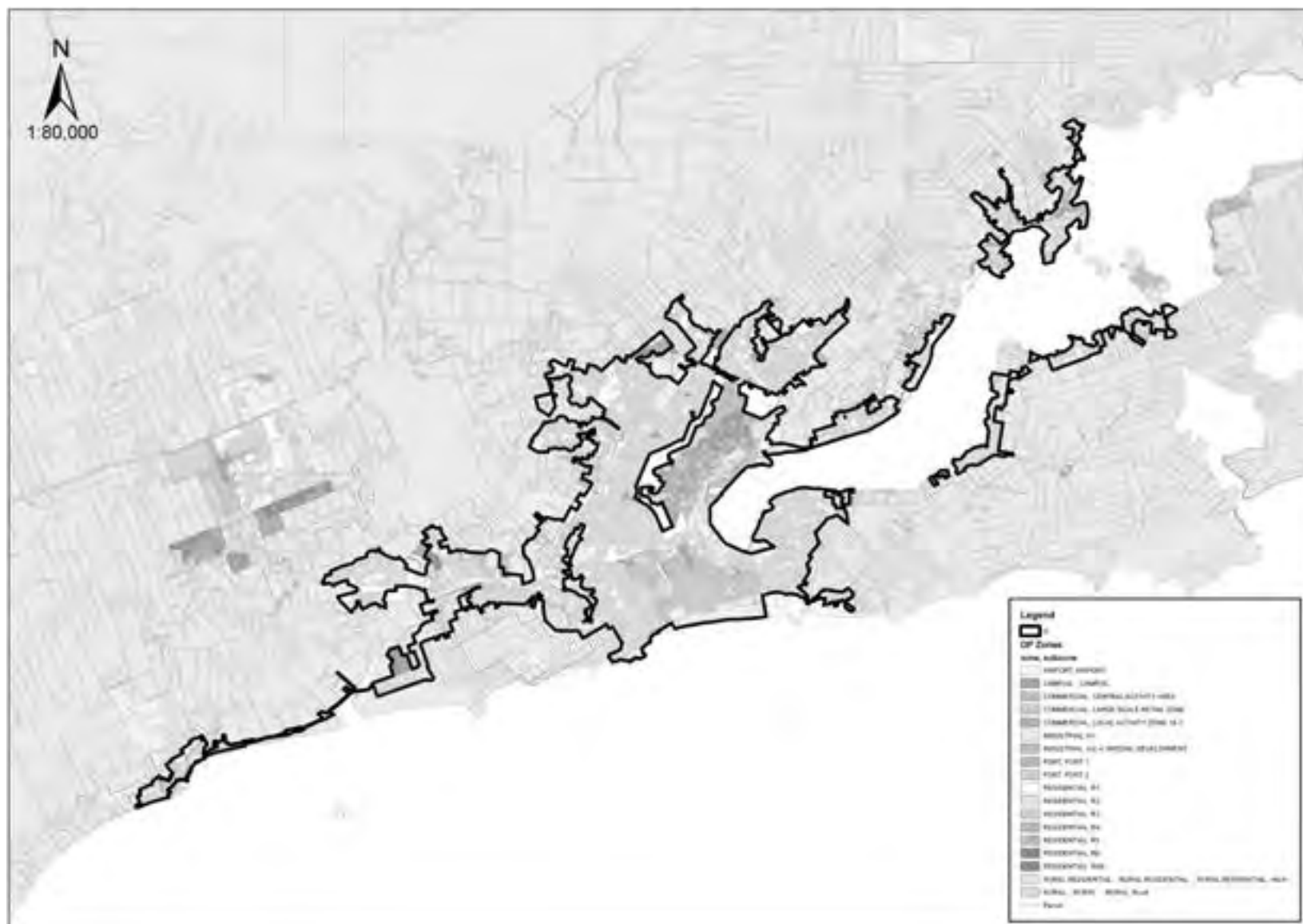
Transportation, Community Infrastructure and Reserves Areas of Benefit Map

- Dunedin Metropolitan and Dunedin Other

Mosgiel Plan Change Area of Benefit Map

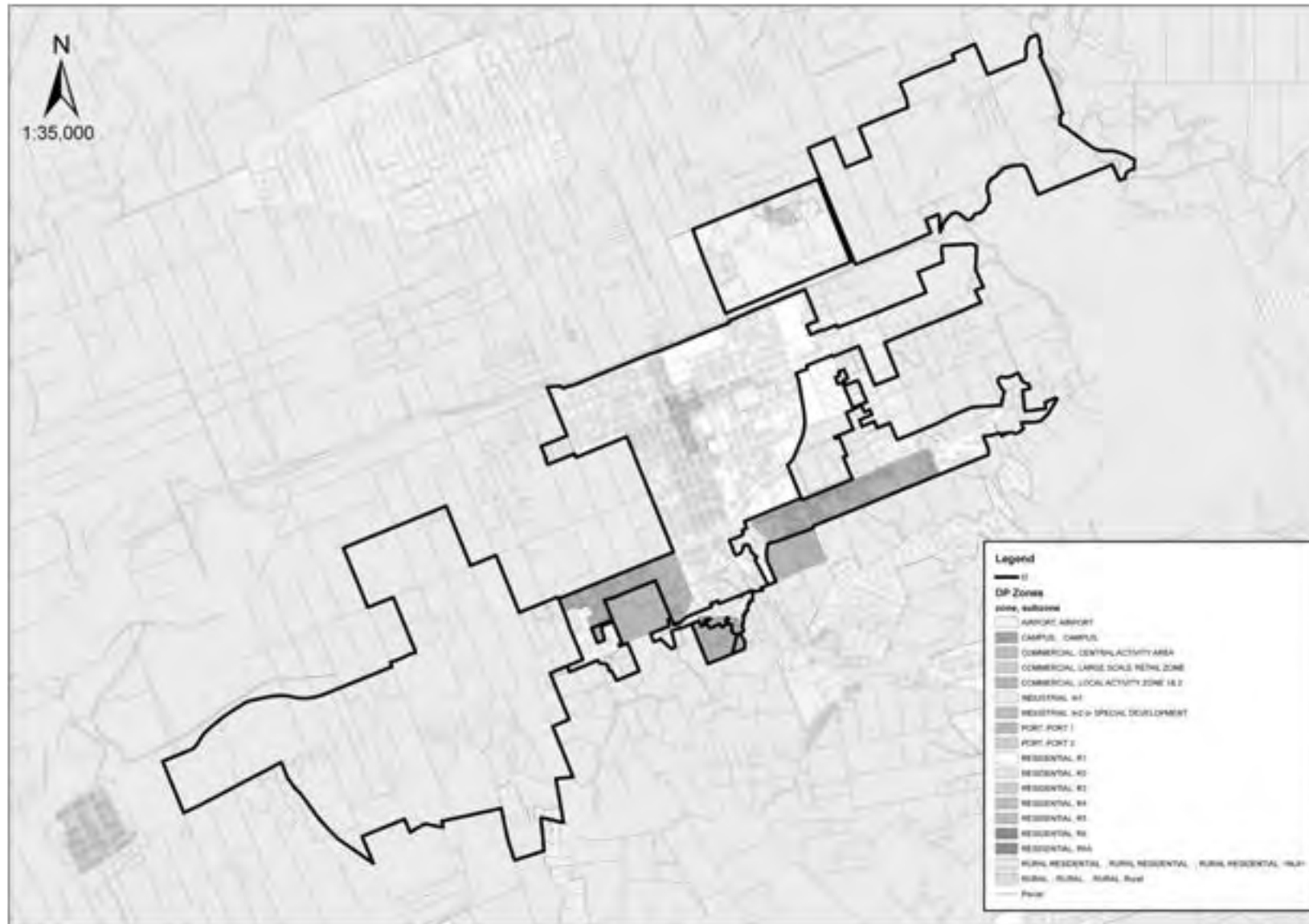
- Mosgiel East – Local Reserves, Transportation, Stormwater and Wastewater
- Mosgiel West – Local Reserves, Transportation, Water Supply and Wastewater
- Mosgiel West – Transportation – Riccarton Road Access Link Area
- Mosgiel East C Water Supply and Wastewater
- Mosgiel Variation 9B Water Supply and Wastewater

Section 4: Development Contributions Policy

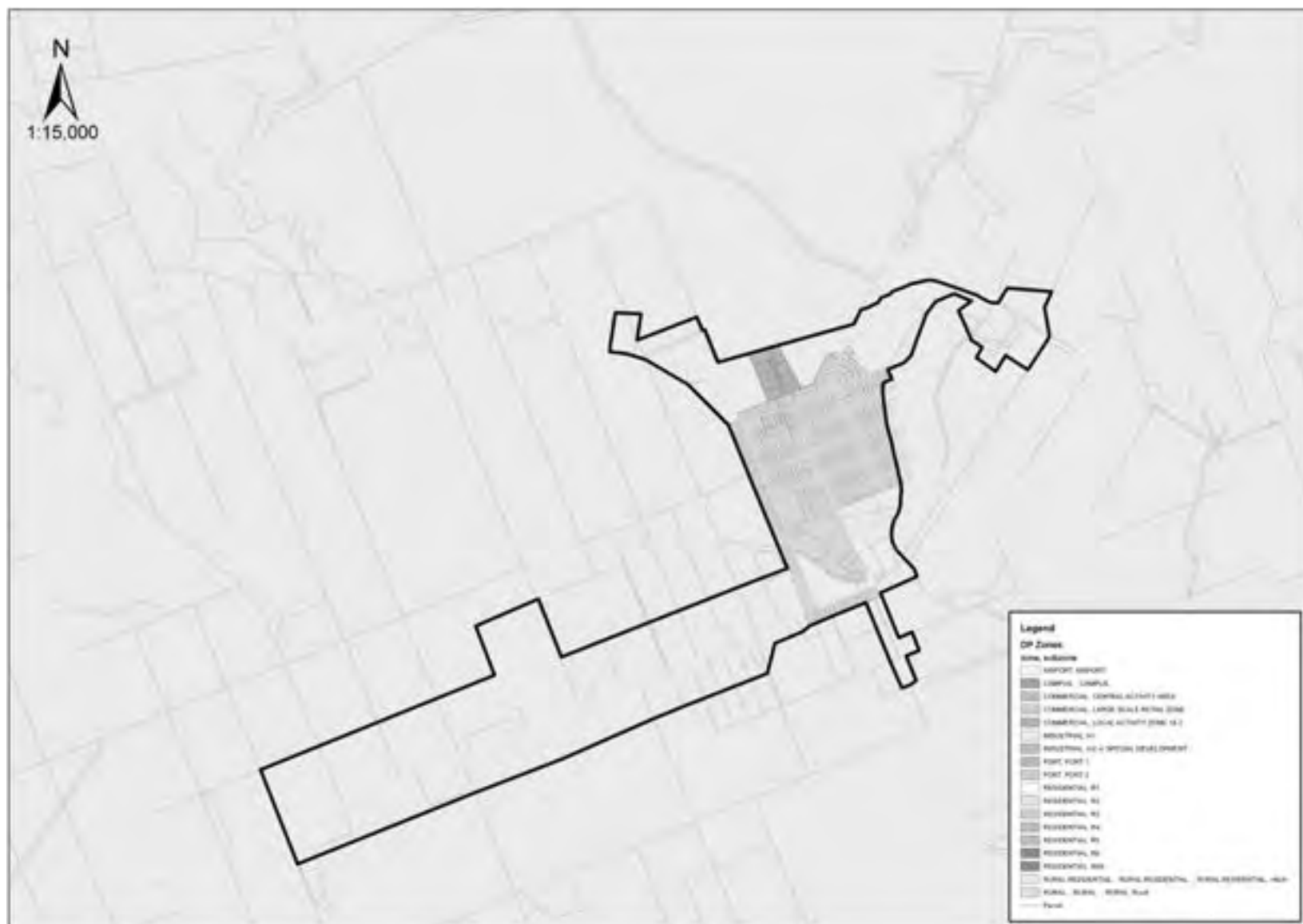




Map 2: Mosgiel Area of Benefit – Water Supply



Section 4: Development Contributions Policy

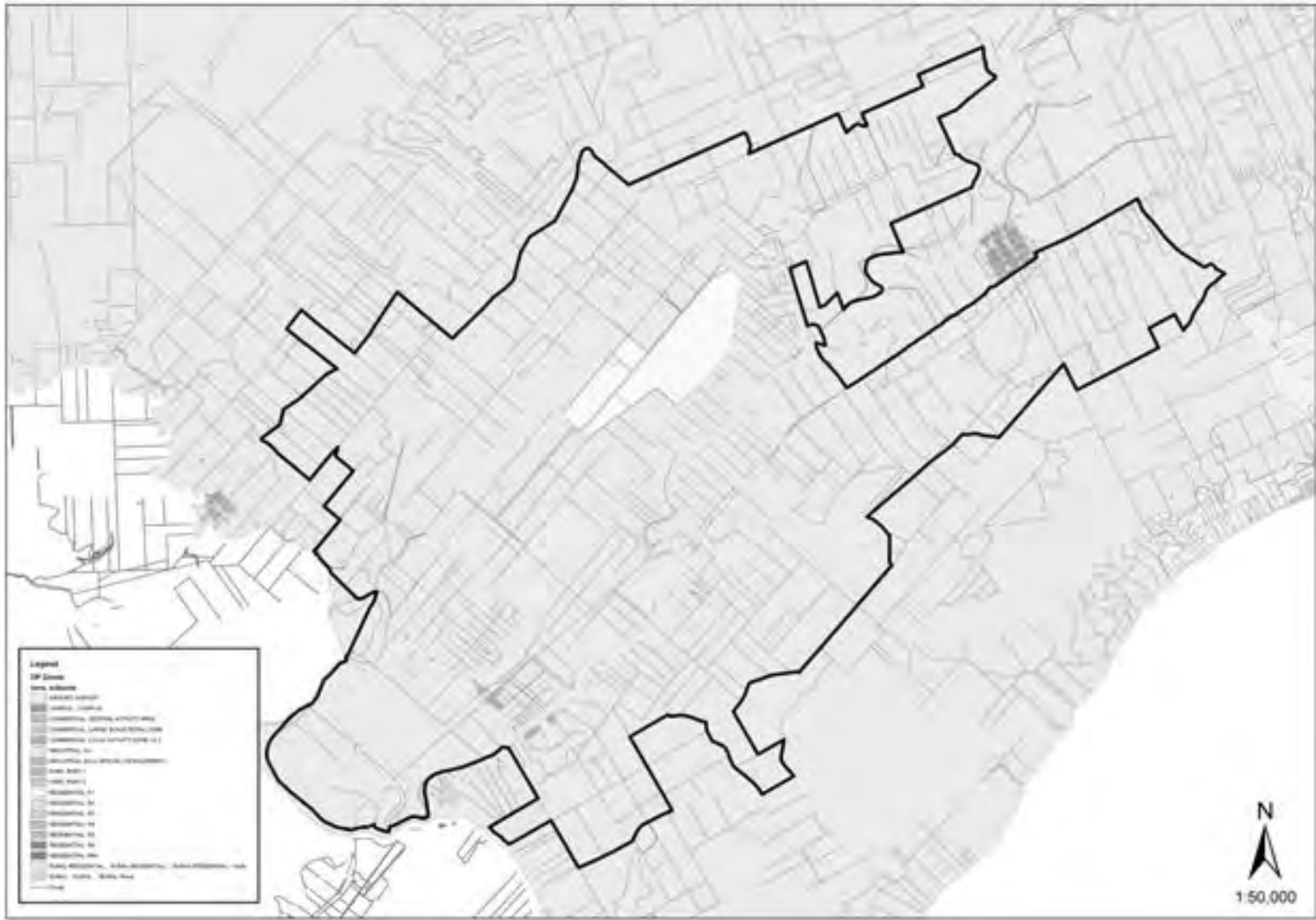


The map displays the Baltic Sea region, including parts of Poland, Lithuania, Latvia, Estonia, and the Baltic states. The land use types are categorized as follows:

- Land use types:**
 - Urban areas (dark grey)
 - Agriculture (medium grey)
 - Forestry (light grey)
 - Water bodies (white)
 - Other (lightest grey)
- Urban areas:**
 - Urban areas (dark grey)
 - Urban areas (medium grey)
 - Urban areas (light grey)
- Agriculture:**
 - Agriculture (medium grey)
 - Agriculture (light grey)
- Forestry:**
 - Forestry (light grey)
 - Forestry (medium grey)
- Water bodies:**
 - Water bodies (white)
 - Water bodies (light grey)
- Other:**
 - Other (lightest grey)
 - Other (medium grey)
 - Other (dark grey)

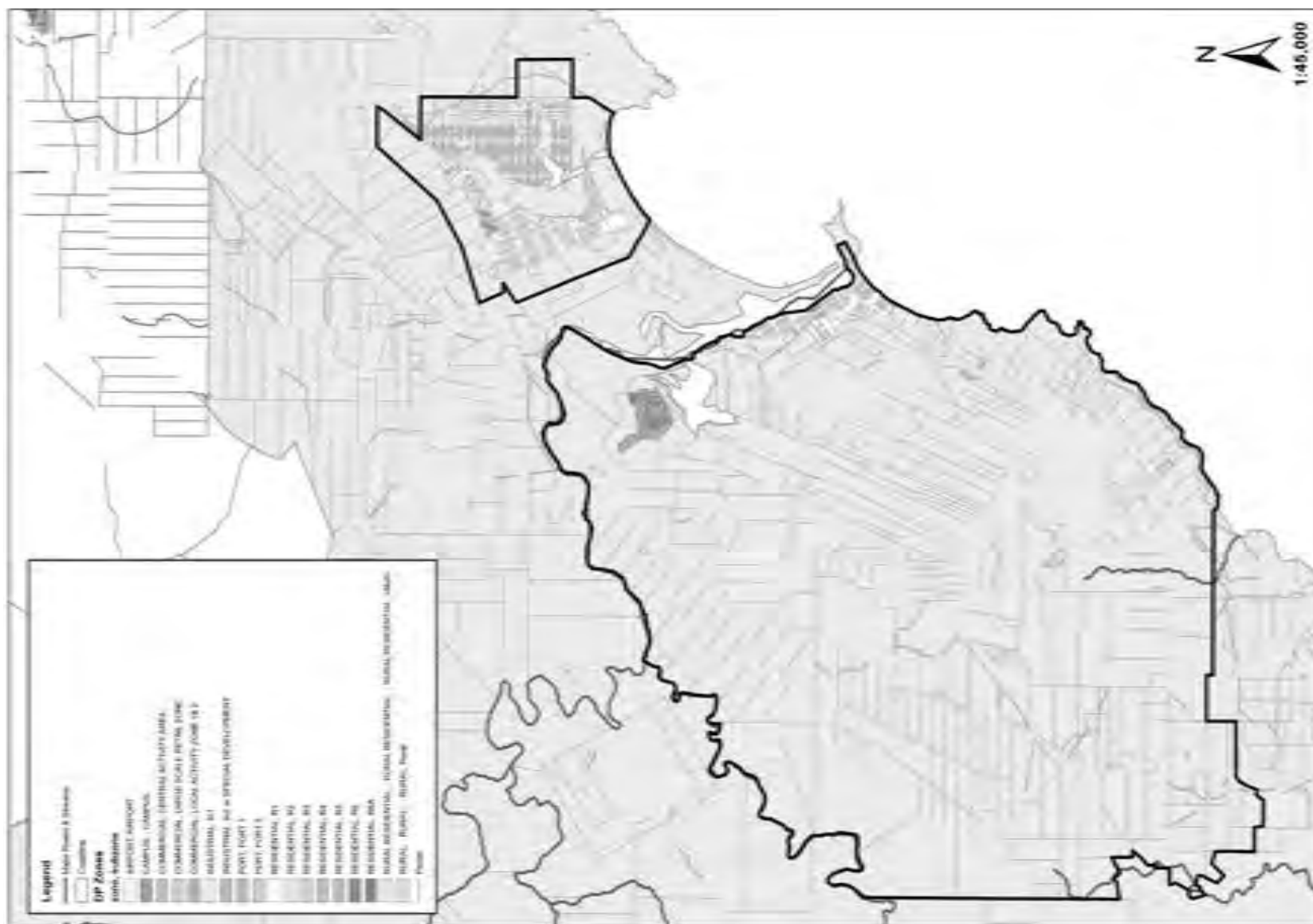
The map includes a scale bar indicating 1:20,000 and a north arrow.

Map 5: West Taieri Area of Benefit – Water Supply



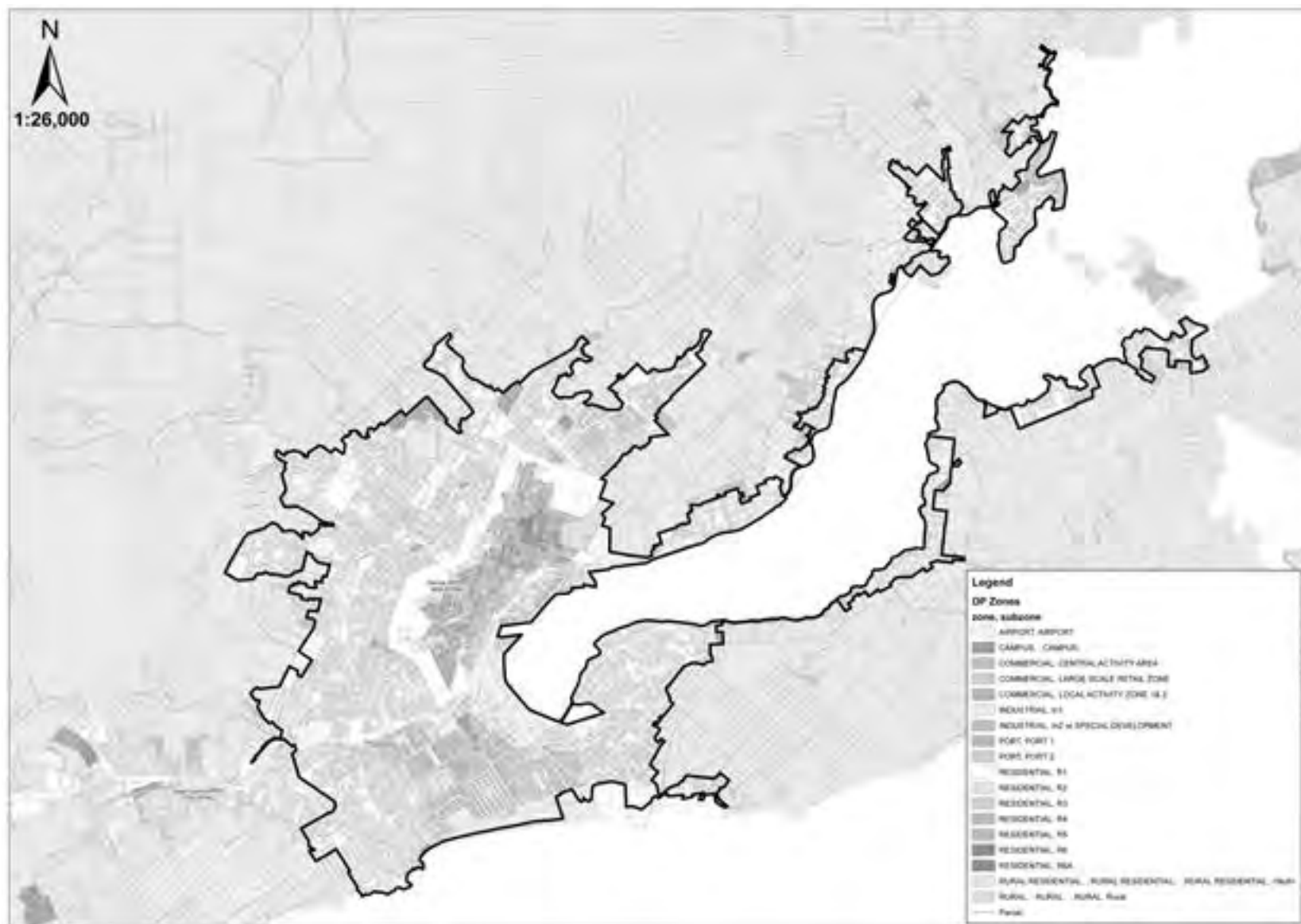
[illegible]

Map 7: Waikouaiti, Merton, Karitane, Seacliff Area of Benefit – Water Supply

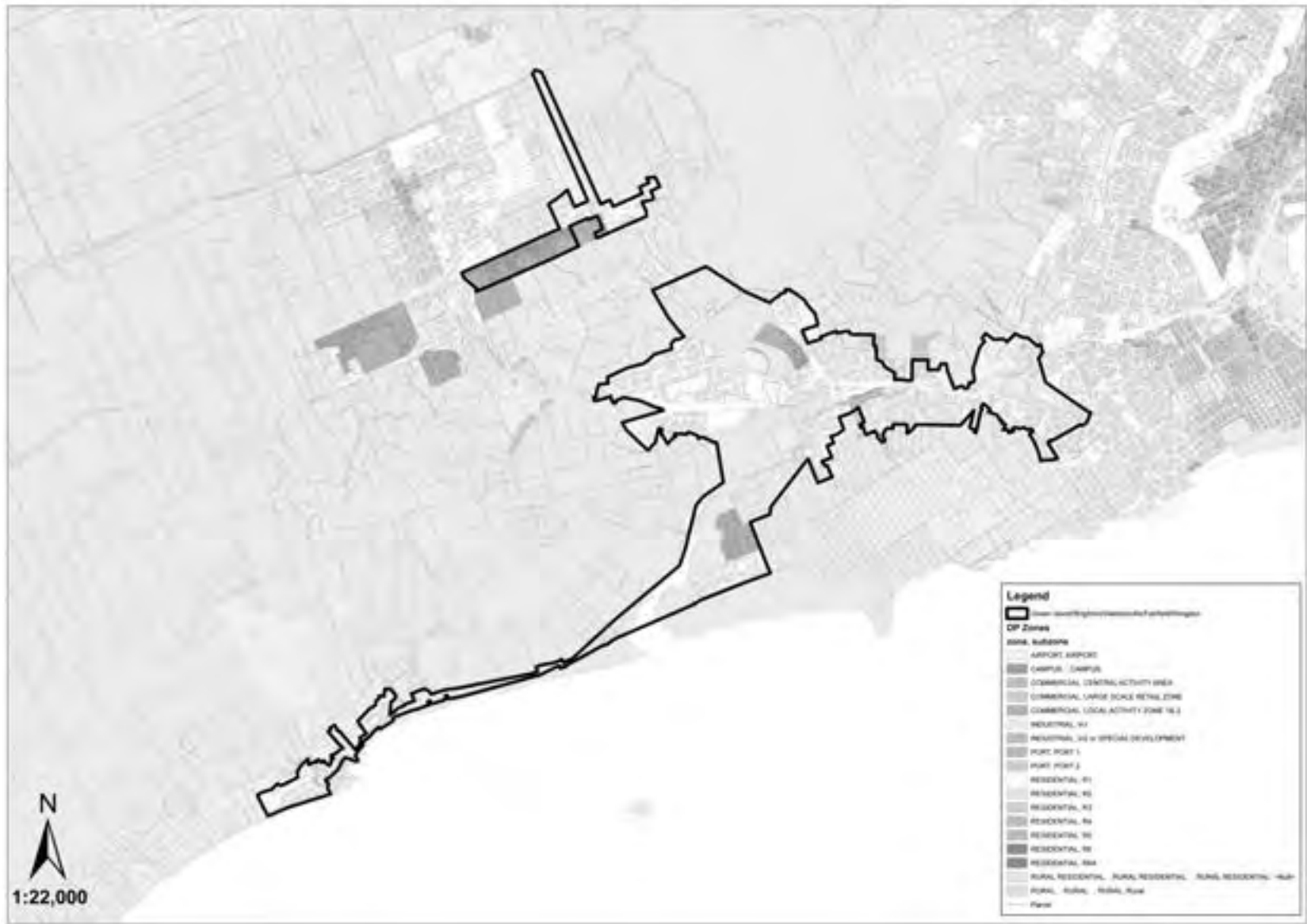




Map 8: Tahuna Area of Benefit – Wastewater

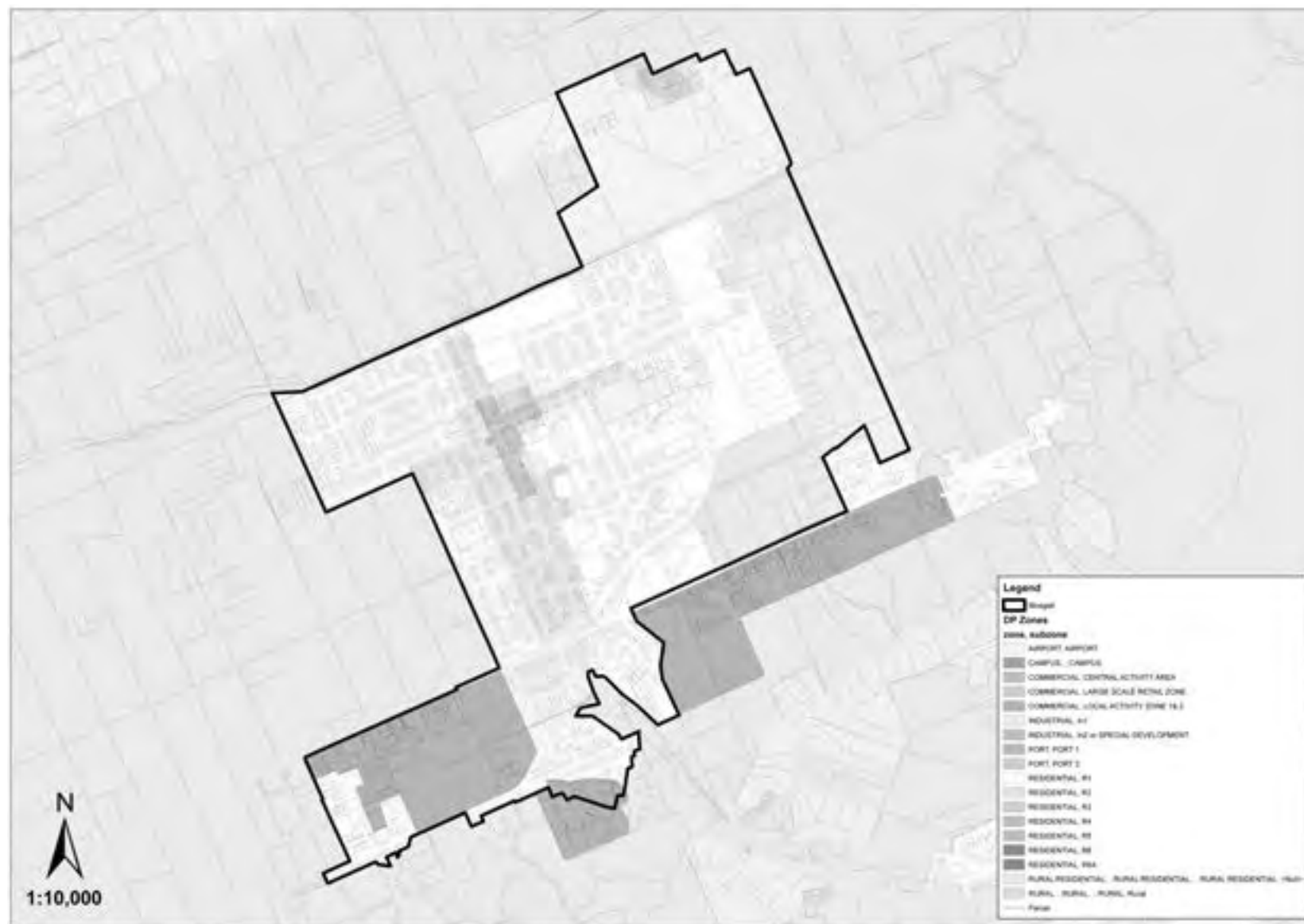


Map 9: Green Island Area of Benefit – Wastewater





Map 10: Mosgiel Area of Benefit – Wastewater





Section 4: Development Contributions Policy

Map 11: Middlemarch Area of Benefit – Wastewater



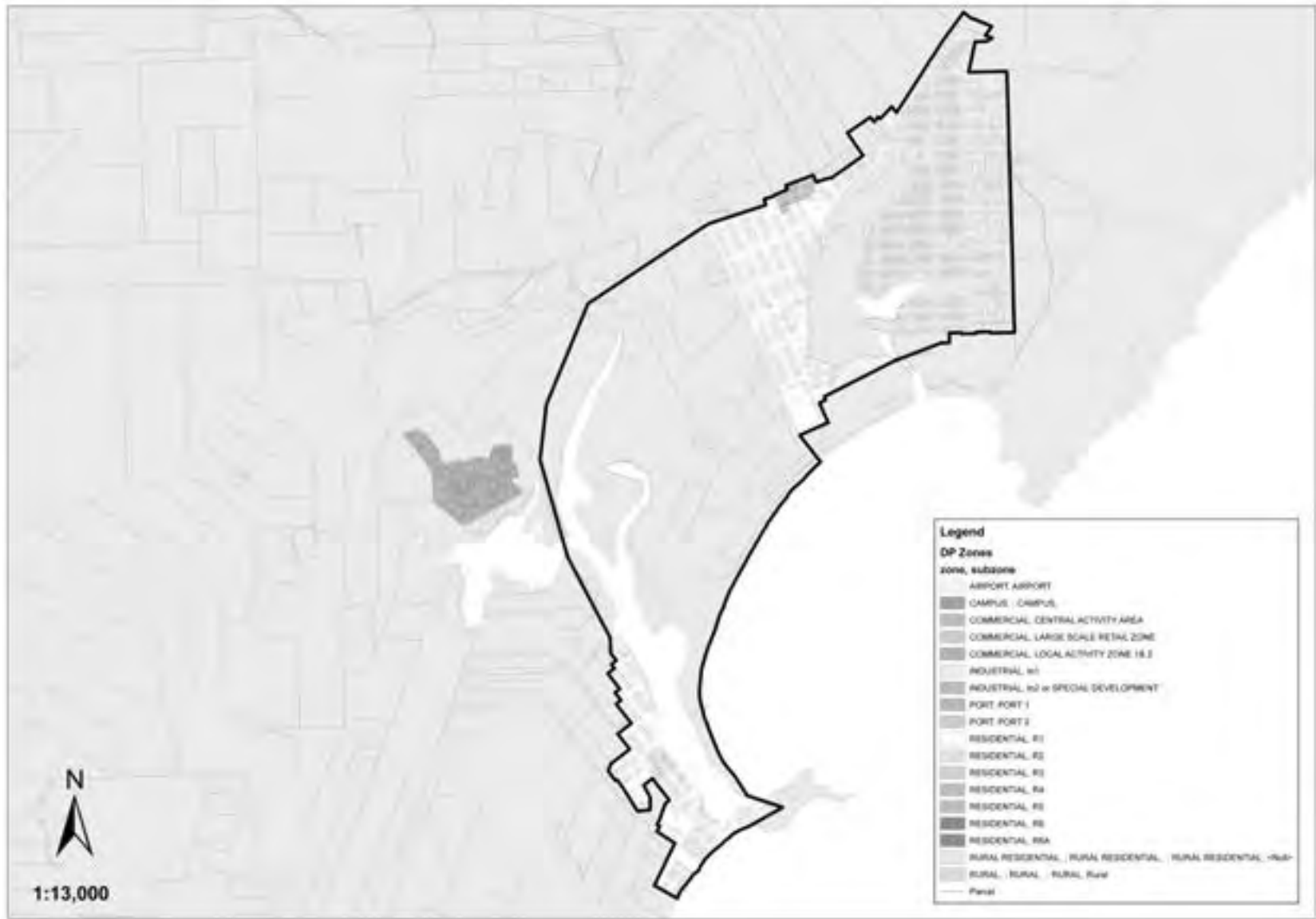


Map 12: Seacliff Area of Benefit – Wastewater





Map 13: Waikouaiti, Karitane Area of Benefit – Wastewater

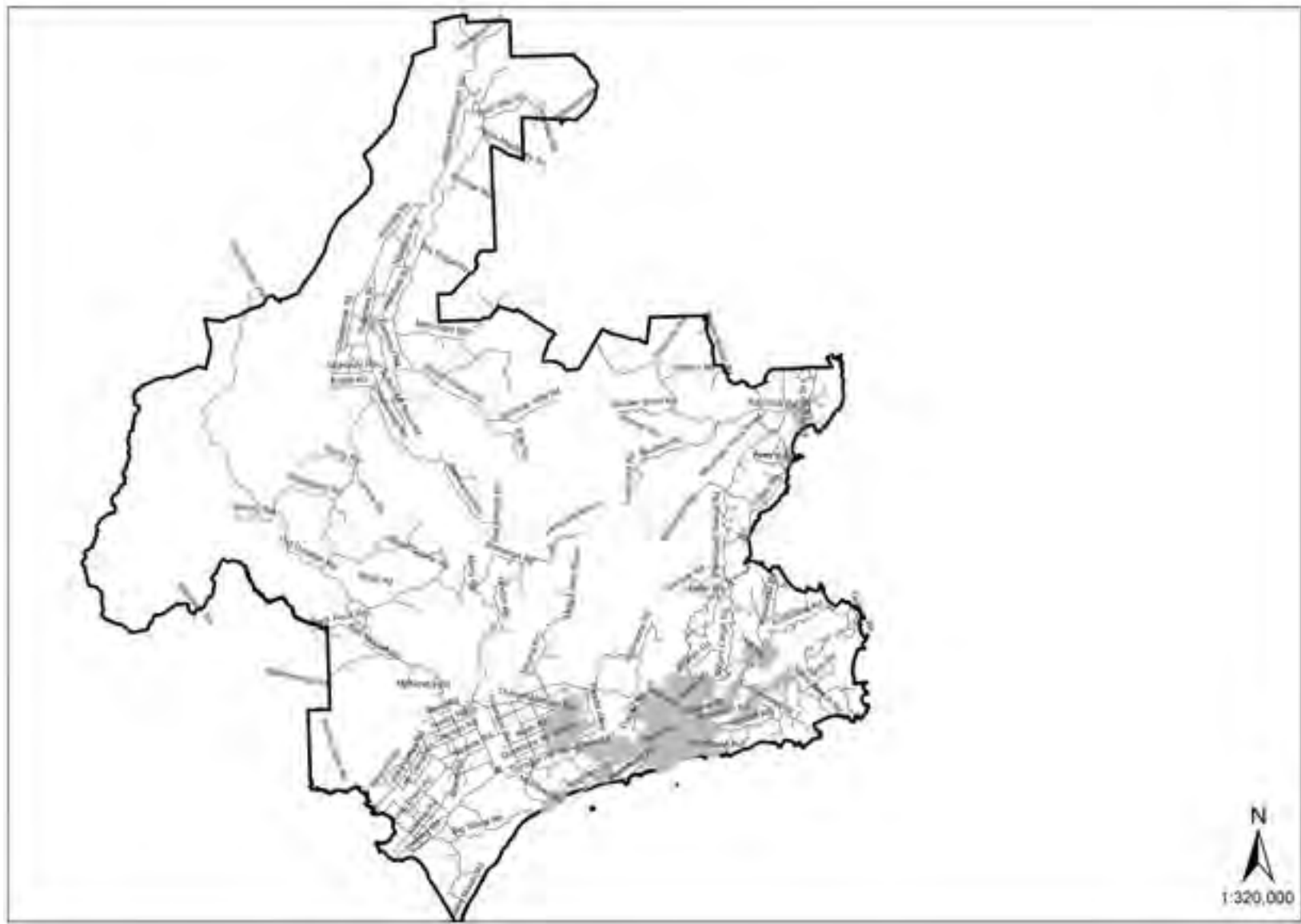




Map 14: Warrington Area of Benefit – Wastewater



Map 15: Stormwater Area of Benefit Map





Map 16: Transportation, Community Infrastructure and Reserves Area of Benefit

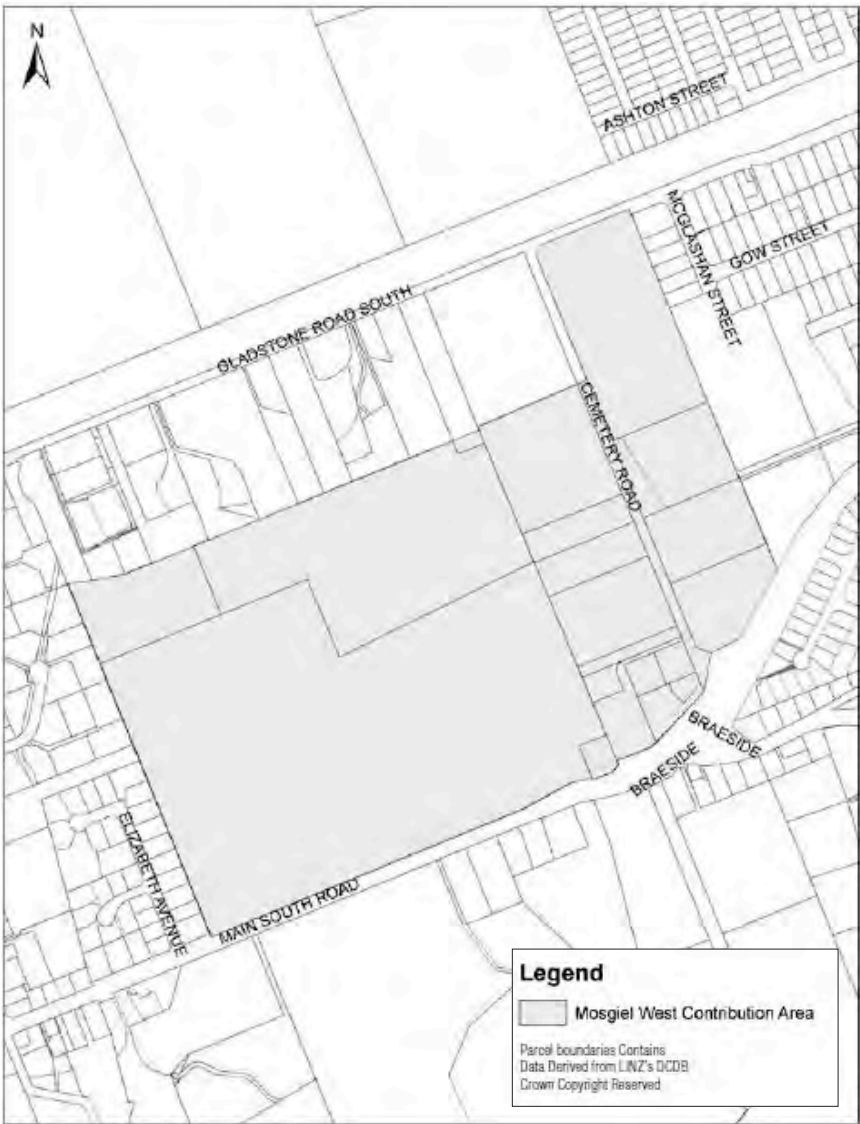


Mosgiel Plan Change Areas of Benefit

Map 1 : Mosgiel East – Local Reserves, Transportation, Stormwater and Wastewater

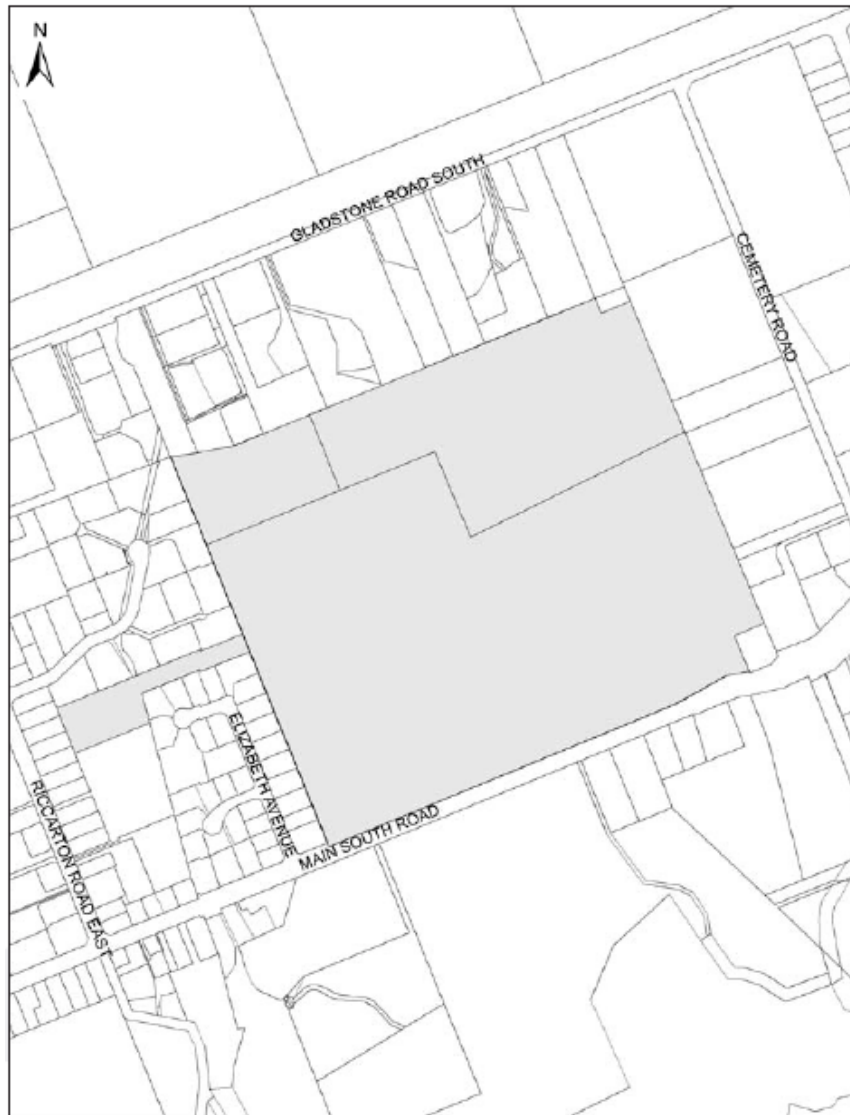


Map 2 : Mosgiel West – Local Reserves, Transportation, Water Supply and Wastewater





Map 3 : Mosgiel West Riccarton Road Access Link Contribution Area



Map 4 : Mosgiel East C Water Supply and Wastewater





Map 5 : Mosgiel Variation 9B Water Supply and Wastewater





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The DIC Building

Section 5: General

- 270 Summary Revenue and Financing Policy
- 271 Fees and Charges
- 296 Council Grants
- 299 Council Service Level Agreements
- 301 Events Funding

Summary Revenue and Financing Policy

Activity	2012/13 Policy		2014/15 Budgets	
	Rates Revenue %	Other Revenue %	Rates Revenue %	Other Revenue %
A Thriving and Diverse Economy				
Economic Development	85	15	95	5
Enterprise Dunedin	100	0	100	0
Communications and Marketing	95	5	100	0
Dunedin Centre (Note 1)	100	0	100	0
Public Toilets	100	0	100	0
Visitor Centre	45	55	55	45
A Connected Community				
Transportation Planning	68	32	51	49
Transportation Operations	62	38	54	46
A Safe and Healthy City				
Health Licensing	55	45	64	36
Alcohol Licensing	50	50	26	74
Animal Services	25	75	21	79
Building Services	33	67	30	70
Civil Defence and Rural Fires	100	0	100	0
Water Production/Supply*	100	0	99	1
Wastewater Treatment*	98	2	98	2
Network Management: – Water Reticulation and Distribution*	55	45	69	31
Network Management – Wastewater Reticulation and Pumping*	95	5	99	1
Landfills	16	84	2	98
Recycling/Kerbside	100	0	93	7
Refuse/Litter Collection	10	90	20	80
Waste Minimisation	0	100	0	100
A Distinctive Built Environment				
City Development	100	0	100	0

Activity	2012/13 Policy		2014/15 Budgets	
	Rates Revenue %	Other Revenue %	Rates Revenue %	Other Revenue %
Earthquake Strengthening	100	0	100	0
Warm Dunedin Retrofit Scheme	100	0	100	0
Resource Consents (Note 2)	53	47	64	36
A Supportive Community				
Community Development and Events	95	5	95	5
Community Housing	0	100	0	100
Cemeteries (Parks and Burials)	50	50	20	80
Crematorium	0	100	0	100
Civic Leadership and Administration	100	0	99	1
A Vibrant and Creative City				
Dunedin Public Art Gallery	85	15	85	15
Toitū Otago Settlers Museum	95	5	95	5
Otago Museum	100	0	100	0
Chinese Garden	70	30	71	29
A City of Learning				
Libraries	95	5	96	4
An Active City				
Aquatic Services	50	50	55	45
Botanic Garden	98	2	99	1
Parks and Reserves	96	4	94	6
Recreation Policy	100	0	100	0

*Three Waters activity funding policies require review to better fit with recent restructuring of budgets. This work will be undertaken as part of the development of the 2015/16 Long Term Plan.

Note 1: The Dunedin Centre funding policy will be reviewed as part of the 2015/16 Long Term Plan to take into account any changes that may result from the Stadium review.

Note 2: The policy reflects the Council's decision for the resource consents process to be undertaken on an actual cost recovery basis. However, due to the current economic climate and the ratio of FTE's undertaking chargeable work the actual budget does not meet the Council policy at this time.

Fees and Charges

	2013/14 \$	2014/15 \$
Administration Services		
First three hours free, thereafter charged per half hour	38.00 per half hour	38.00 per half hour
Photocopy first 20 pages black and white free, thereafter charged per page	0.20 per page	0.20 per page
Alcohol Licensing		
<i>Note: The fees up to 18 December 2013 are set by the Sale of Liquor Amendment Regulations 2000. Fees from 18 December 2013 are set by the Sale and Supply of Alcohol Regulations 2013. (Fees shown in the 2013/14 column are those applicable from 18 December 2013)</i>		
Licence application – very low risk	368.00	368.00
Licence application – low risk	609.50	609.50
Licence application – medium risk	816.50	816.50
Licence application – high risk	1,023.50	1,023.50
Licence application – very high risk	1,207.50	1,207.50
Licence annual fee – very low risk	172.50	172.50
Licence annual fee – low risk	391.00	391.00
Licence annual fee – medium risk	632.50	632.50
Licence annual fee – high risk	1,035.00	1,035.00
Licence annual fee – very high risk	1,437.50	1,437.50
Temporary Authority on/off licences	296.70	296.70
Special Licence – small event with one to two events on licence	63.25	63.25
Special Licence – small events with three to 12 events on the licence or one to three medium size events on one licence	207.00	207.00
Special Licence – all other occasions including large events	575.00	575.00
Manager's Certificate application/renewal	316.25	316.25
Extract from Record or Register	57.50	57.50
Temporary Licence during repairs, etc. (Section 29(1)(j))	296.70	296.70
Gambling – Class 4 Venue Application		
Territorial Authority Consent application	56.00	56.00

	2013/14 \$	2014/15 \$
Animal Services		
Dog Registration Fees		
Non-working Dogs	90.00	90.00
Working Dogs (1st dog)	46.00	46.00
Working Dogs (2nd dog)	22.00	22.00
Working Dogs (3rd and subsequent dogs)	22.00	22.00
Selected Owner	50.00	50.00
Special Aid Dog	17.00	17.00
Dangerous Dogs	132.00	135.00
Late Fee Penalty		
Non-working Dogs	45.00	45.00
Working Dogs (1st dog)	23.00	23.00
Working Dogs (2nd dog)	11.00	11.00
Working Dogs (3rd and subsequent dogs)	11.00	11.00
Dangerous Dogs		68.00
Special Aid Dog	9.00	9.00
Other Fees		
Rebate for Neutering/Spaying	6.00	6.00
Permit to keep more than one dog	77.00	77.00
Selected Owner Site Visit	39.00	39.00
Microchip Implanting	39.00	39.00
Replacement Tag	6.00	6.00
Adoption fee		140.00
Dog Impounding Charges		
First Impounding	111.00	111.00
Second Impounding	149.00	149.00
Third and Subsequent Impounding	187.00	187.00
After Hours Impounding	149.00	149.00
Boarding Fee Per Day	15.00	15.00
Advertisement	6.00	6.00
Notification	4.00	4.00



	2013/14 \$	2014/15 \$
Stock Impounding Charges		
<i>Horses, Asses, Mules, Cattle and Deer</i>		
First Impounding	53.00	53.00
Second Impounding	106.00	106.00
Third Impounding	159.00	159.00
<i>Sheep, Goats and Pigs</i>		
First Impounding	11.00	11.00
Second Impounding	21.00	21.00
Third Impounding	33.00	33.00
<i>Daily Sustenance Charge</i>		
Horses, Cattle, Deer	8.00	8.00
Sheep and Goats	3.00	3.00
Pigs	4.00	4.00
<i>Droving Charges-Vehicles per km</i>		
(Minimum charge of \$5.65)	2.00	2.00
Staff Cost (per hour)	75.00	75.00
Penal rates charged for Statutory Holidays and Overtime		
<i>Stock Control on State Highways</i>		
Hourly rate (including standby allowance)	75.00	75.00
Vehicle charge per km	2.00	2.00
Infringement Offences and Fees set by Statute:		
<i>Dog Control Act 1996, Control of Dog Bylaw 2004</i>		
Wilful obstruction of Dog Control Officer or ranger (section 18)	750.00	750.00
Failure or refusal to supply information or wilfully providing false particulars (section 19(2))	750.00	750.00
Failure to supply information or wilfully providing false particulars about dog (section 19A(2))	750.00	750.00
Failure to comply with any bylaw authorised by (section 20(5))	300.00	300.00

	2013/14 \$	2014/15 \$
Failure to comply with effects of disqualification authorised by (section 28(5))	750.00	750.00
Failure to comply with effects of classification of dog as dangerous dog (section 32(2))	300.00	300.00
Fraudulent sale or transfer of dangerous dog (section 32(4))	500.00	500.00
Failure to comply with effects of classification of dog as menacing dog (section 33E(2))	300.00	300.00
Failure to implant microchip transponder in dog (section 36A(6))	300.00	300.00
False statement relating to registration (section 41)	750.00	750.00
Failure to register dog (section 42)	300.00	300.00
Fraudulent procurement or attempt to procure replacement registration label or disc (section 46(4))	500.00	500.00
Failure to advise change of dog ownership (section 48 (3))	100.00	100.00
Failure to advise change of address (section 49(4))	100.00	100.00
Removal, swapping or counterfeiting of registration label or disc (section 51(1))	500.00	500.00
Failure to keep dog controlled or confined (section 52A)	200.00	200.00
Failure to keep dog under control (section 53(1))	200.00	200.00
Failure to provide proper care and attention, to supply proper and sufficient food, water, and shelter, and to provide adequate exercise (section 54(2))	300.00	300.00
Failure to carry leash in public (section 54A)	100.00	100.00
Allowing dog known to be dangerous to be at large unmuzzled or unleashed (section 62(4))	300.00	300.00
Aquatic Services		
* Concessions apply to holders of a current Community Services card, SuperGold card or Dunedin tertiary student ID card.		
** A child is defined as anyone who has not left secondary school		
MOANA POOL		
Casual Rates		
Adult Swim	6.00	6.00

	2013/14 \$	2014/15 \$
Concession* Swim	3.60	3.60
Child** Swim	3.00	3.00
Family Swim	13.00	13.00
Child - Club	2.00	2.00
Toddler Time	3.50	4.00
School Swim	1.50	1.50
Spectator	0.50	0.50
Showers – casual pool entry rates apply		
Gym (includes swim)		
Adult	12.00	12.00
Concession*	7.20	7.20
Child (14 yrs plus)	6.00	6.00
Group Fitness Classes (includes swim)		
Adult		6.00
Concession*		5.00
Child (14 yrs plus)		5.00
Multi-visit Passes*		
Adult		
Swim (12)	60.00	60.00
Swim (30)	144.00	144.00
Group fitness (12)		60.00
Concession		
Swim (12)	36.00	36.00
Swim (30)	86.00	86.00
Group fitness (12)		50.00
Child		
Swim (12)	30.00	30.00
Swim (30)	72.00	72.00
Group fitness (12) (14 yrs plus)		50.00

	2013/14 \$	2014/15 \$
Membership		
Adult (swim and gym)		
Monthly Membership	78.00	78.00
3 Month Membership	220.00	220.00
6 Month Membership	414.00	414.00
12 Month Membership	720.00	720.00
3 Month Membership Special		132.00
Concession (swim and gym)		
3 Month Membership*	132.00	132.00
6 Month Membership*	248.00	248.00
9 Month Membership Student	320.00	320.00
12 Month Membership*	432.00	432.00
Child (swim and gym) 14 yrs plus		
3 Month Membership	110.00	110.00
6 Month Membership	207.00	207.00
12 Month Membership	360.00	360.00
Adult (swim only)		
6 Month Membership	230.00	230.00
12 Month Membership	400.00	400.00
Squad 12 Month Swim Membership plus Gym Add on	450.00	450.00
Concession (swim only)*		
6 Month Membership	138.00	138.00
9 Month Membership Student	190.00	190.00
12 Month Membership	240.00	240.00
Squad 12 Month Swim Membership plus Gym Add on	330.00	330.00
Child (swim only)		
6 Month Membership	115.00	115.00
12 Month Membership	200.00	200.00
Squad 12 Month Swim Membership plus Gym Add on	280.00	280.00



	2013/14 \$	2014/15 \$
Swim Apparel and Equipment Hire		
Swim Togs (Hire) plus	6.00	6.00
Refundable Deposit	20.00	20.00
Towel (Hire) plus	6.00	6.00
Refundable Deposit	20.00	20.00
Gym Towel (Hire) plus	2.00	2.00
Refundable Deposit	10.00	10.00
Arm Bands (Hire) plus	2.00	2.00
Refundable Deposit	20.00	20.00
Kayak	2.00	2.00
Kayak and Spray Skirt (Hire) plus	6.00	6.00
Refundable Deposit	20.00	20.00
Kayaks – group hire (plus pool entry)	15.00	15.00
Spray Skirt – group hire (plus pool entry)	15.00	15.00
Lane Usage Fees (per hour)		
<i>Lane usage fee for user groups during peak times at Moana Pool Mon – Fri 6am – 7.30am and 3.30pm – 7.30pm.</i>		
Lane hire per hour for each lane (up to 6 lanes)	2.00	2.00
Lane hire per hour for each lane over a total of 6 lanes	10.00	10.00
Group activity – lanes barriers removed (use of half pool per hour)	10.00	10.00
Pool Hire (per Hour)		
50m pool (includes pool entry)	256.00	256.00
Spectators (per person)	0.50	0.50
25m pools (includes pool entry)	128.00	128.00
Spectators (per person)	0.50	0.50
Per 25m lane (plus pool entry)	16.00	16.00
Spectators (per person)	0.50	0.50
Old Dive Pool (plus pool entry)	36.00	36.00
Spectators (per person)	0.50	0.50
Dive/lap pool (includes pool entry)	96.00	96.00

	2013/14 \$	2014/15 \$
Spectators (per person)	0.50	0.50
Learners pool (plus pool entry)	50.00	50.00
Spectators (per person)	0.50	0.50
Meeting Room (Pool side)		
Per hour	21.00	21.00
All Day Hire	105.00	105.00
BBQ and gas for 2 hours	15.50	10.00
Meeting Room (Corner)		
Per hour	35.00	35.00
All Day Hire	175.00	175.00
Gym Group booking (with Instructor)		
Private Group (per hour) per person	7.20	7.20
(plus instructor fee per hour) 2 hour minimum	26.00	26.00
School Group (per hour) per person	5.00	5.00
(plus instructor fee per hour) 2 hour minimum	26.00	26.00
Group Fitness Group booking (includes instructor)		
Private Group Fitness Class (school)	75.00	75.00
Private Group Fitness Class (private)	85.00	85.00
Lifeguard Hire		
Per hour (2 hour minimum)	26.00	26.00
Water Slide and Swim		
Family (a family is either 2 x adults and 2 x children or 1 x adult and 4 x children)	28.00	28.00
Adult (slide only)	4.80	4.80
Child (slide only)	3.00	3.00
Concession (slide only)	4.00	4.00
Group Booking Rates (Swim Only)		
<i>High Schools</i>		
Child entry per head	1.50	1.50
Adult entry per head	3.60	3.60

	2013/14 \$	2014/15 \$
Spectators	Free	Free
Primary and Intermediate Schools, and School Holiday Programmes		
Child entry per head	1.50	1.50
Adult entry and spectators	Free	Free
Group Booking Rates (Swim and Slide)		
<i>High Schools</i>		
Child entry per head	4.50	4.50
Adult entry per head	7.60	7.60
Spectators	Free	Free
<i>Primary and Intermediate Schools, and School Holiday Programmes</i>		
Child entry per head	4.50	4.50
Adult entry and spectators	Free	Free
Swimsation Lessons		
Babies – (\$6.50 per lesson x 10 weeks)	65.00	65.00
Pre-schoolers – (\$11.50 per lesson x 10 weeks)	115.00	115.00
School age children – (\$11.50 per lesson x 10 weeks)	115.00	115.00
Private Lessons (30 minutes duration)	32.00	32.00
Spike Squad (10 lesson block)	75.00	80.00
Swimsation Lessons for Schools		
30 minute lesson 1:10 ratio – per child	3.50	3.50
30 minute lesson 1:8 ratio – per child	4.40	4.40
30 minute lesson 1:6 ratio – per child	5.80	5.80
20 minute lesson 1:6 ratio – per child	3.90	3.90
School – Special Needs (10 week block)	122.00	122.00
Home School Groups (10 week block)	110.00	110.00
Mosguel Pre-school & School age children (10 week block)		95.00
Birthday Party Bookings		
Meeting Room (per hour)	16.00	16.00
Child swim only (per head)	1.50	1.50
Adult swim only (per head)	3.60	3.60

	2013/14 \$	2014/15 \$
Child swim plus slide (per head)	4.50	4.50
Adult swim plus slide (per head)	7.60	7.60
Spectators	Free	Free
Birthday Child	Free	Free
MOSGIEL POOL		
Adult	3.60	3.60
Concession	3.10	3.10
Child	2.60	2.60
Pre-school swim	1.00	1.00
Schools per pupil	1.00	1.00
Season Tickets		
Adult	140.00	140.00
Concession	95.00	95.00
Child	90.00	90.00
Family	230.00	230.00
Each extra child	17.00	17.00
Multi-visit Passes*		
Adult 12 swim	33.00	33.00
Concession 12 swim	28.00	28.00
Child 12 swim	22.50	22.50
Pre-school 12 swim	11.50	11.50
Pool Hire (per hour, includes lifeguard)	86.00	86.00
PORT CHALMERS COMMUNITY POOL		
Adult	3.60	3.60
Concession	3.10	3.10
Child	2.60	2.60
Pre-school	1.00	1.00
Schools per pupil	1.00	1.00
Season Tickets		
Adult	115.00	115.00
Concession	62.00	62.00



	2013/14 \$	2014/15 \$
Child	62.00	62.00
Family	170.00	170.00
Each extra child	16.00	16.00
Multi-visit Passes*		
Adult 12 swim	33.00	33.00
Concession 12 swim	28.00	28.00
Child 12 swim	22.50	22.50
Pre-school 12 swim	11.50	11.50
Pool Hire (per hour, includes 1 lifeguard)	86.00	86.00
ST CLAIR HOT SALT WATER POOL		
Adult	5.70	6.00
Concession	3.10	3.60
Child	2.60	3.00
Pre-school	1.00	1.00
Family	11.50	13.00
Multi-visit Passes*		
Adult 12 swim	57.00	60.00
Concession 12 swim	31.00	36.00
Child 12 swim	26.00	30.00
Pre-school 12 swim	11.50	11.50
Season Tickets		
Adult	180.00	200.00
Concession	90.00	110.00
Child	75.00	85.00
Family	360.00	400.00
Each extra child	20.00	30.00
Pool hire with pool after hours (negotiable)	110.00	110.00
All Pool Passes (12 month)		
Adult	460.00	460.00
Concession	276.00	276.00
Child	230.00	230.00

	2013/14 \$	2014/15 \$
Archives Reference Services		
The first half-hour of the Archivist's time is free, thereafter \$50.00 per hour. Full details are provided in the DCC Reference Service Policy available from DCC Archives.		
Botanic Garden Centre		
<i>Hourly Rates up to Four Hours</i>		
Either Hall	22.60	N/A
<i>Hourly Rates after Four Hours</i>		
Either Hall	15.40	N/A
Building Services		
Consent Lists		
Per annum	313.00	313.00
Each	32.00	32.00
External agencies - system generated weekly/monthly reports	52.00	52.00
Certificate of Title (C/T)	25.00	25.00
Disbursements - Copies of Plans and Records		
A3 and A4	1.00	1.00
A3 and A4 - Electronic Copy (hourly rate)		85.00
<i>Note: Plans and records sent electronically will be charged at the hourly rate rather than per page for collation.</i>		
Request for Information/Property Searches		
<i>Note: There is a minimum charge of \$20.00 for any information requests plus disbursements. Urgent same day searches will be charged 50% more.</i>		
Hourly rate	85.00	85.00
Commercial Property Information requests		
Hourly rate charged for commercial property information requests plus \$1.00 per photocopy	85.00	85.00
Hourly rate charged for copies of Commercial Consent Documents required for inspections plus \$1.00 per photocopy	85.00	85.00

	2013/14 \$	2014/15 \$
Residential Property Information Requests		
Residential – Combined Building, Plumbing and Drainage Consents	85.00	85.00
Electronic Report – Building Consents and Code Compliance Certificates issued	20.00	23.00
Residential Plumbing and Drainage – includes Reticulation Plan, plus \$1.00 per photocopy	46.00	52.00
Residential Building – Site plans, floor plans, alterations and additions, plus \$1.00 per photocopy	46.00	52.00
Requests for Residential Plans by Tradesmen and Designers plus disbursements, plus \$1.00 per photocopy	26.00	29.00
Building Inspection/Consultants Residential Property Information Search, plus \$1.00 per photocopy	26.00	29.00
Copy of Residential Consent Documents Required for Inspections, plus \$1.00 per photocopy	26.00	29.00
Copy of Residential Consent Documents Required for one Specific Consent Number, plus \$1.00 per photocopy	26.00	29.00
Faxing/Postage (additional to minimum charge)	2.00	2.00
<i>Student Discount – 10% with ID</i>		
Property Reports/Documents for Filing on Council Records		
Submit Independent Building Report for Filing on Council Records	116.00	120.00
Submit as-built plan for Schedule 1 exempt building work for filing on Council Records	36.00	43.00
Private Foul and Stormwater Drain in Common		
Private Foul and Stormwater Drain in Common Application	134.00	154.00
Plus each Additional or Joining Party	56.00	75.00
Site Evaluation		
Guide to on-site wastewater disposal book	20.00	20.00
Sewer Connections – Foul and Stormwater		
Standard Connection fee 100mm diameter	380.00	380.00
Standard Connection fee 150mm diameter	560.00	560.00
Connection fee greater than 150mm diameter.	As quoted	As quoted

	2013/14 \$	2014/15 \$
The fee will be quoted by Water and Waste Services on application		
Seal Off	85.00	85.00
Allanton – New Wastewater Reticulated Services		
Capital Joining Fee Pressure Sewer System (New Developments – capital cost of network)	8,055.00	8,055.00
Installation Fees*	*To be quoted	*To be quoted
*The installation costs will vary according to the market rate at the time of purchase of pump unit, chamber, control panel and ancillary equipment for that property. The fee will be quoted by Water and Waste Services on application.		
<i>Note: The above costs do not include the cost of connecting from the house drain to the pump chamber, pump power costs or the annual residential drainage charge.</i>		
After Hours Building and Drainage Inspections		
Inspection	201.00	231.00
Building Warrant of Fitness Fees (BWOFF)		
BWOFF Inspection fee and/or Audit fee then hourly rate thereafter	150.00	154.00
BWOFF Return fee	150.00	154.00
BWOFF Return fee and Form 12	170.00	170.00
Issue new or amended Compliance Schedule	190.00	190.00
Copy of Compliance Schedule	25.00	28.00
Amusement Devices		
One device, for the first seven days or part thereof	11.50	11.50
Each additional device for first seven days or part thereof – same owner	2.30	2.30
For each device \$1.50 GST inclusive for a further seven days or part thereof	1.50	1.50
Building Compliance Certificate – Sale and Supply of Alcohol Act 2012		
Application for Building Compliance Certificates Sale and Supply of Alcohol Act fee	150.00	154.00
Inspections for Building Compliance Certificates (hourly rate)	150.00	154.00



	2013/14 \$	2014/15 \$
Certificate of Acceptance		
Certificate of Acceptance	Refer to deposit fees for appropriate category	
Certificate for Public Use		
Certificate for Public Use Construction/Occupation Application fee plus hourly rate thereafter	150.00	154.00
Certificate for Public Use Inspection Charge (hourly rate)	150.00	154.00
Certificate for Public Use amendments (hourly rate)	150.00	154.00
Building Consent – General Charges		
Hourly rate	150.00	154.00
Inspection fee	150.00	154.00
Amended plan deposit only plus hourly rate thereafter	150.00	154.00
Notice to Fix (NTF) preparation fee (hourly rate)	150.00	154.00
Consent Exemption Fee – Clause K (hourly rate)	150.00	154.00
Building on land subject to natural hazards (S71 – S74) application fee plus LINZ Lodgement Fee plus hourly rate thereafter	150.00	154.00
Building on two or more allotments (S75-S83) application fee plus LINZ Lodgement Fee plus hourly rate thereafter	150.00	154.00
Application for a special exemption under section 6 Fencing of Swimming Pools Act	250.00	250.00
Annual Inspection fee for special exemptions under section 6 Fencing of Swimming Pools Act.	150.00	154.00
Swimming Pool Fence Monitoring Inspection (per inspection)	150.00	154.00
Extension of Time Application	33.00	33.00
Functions Relating to Dangerous, Earthquake Prone or Insanitary Buildings (hourly rate)	150.00	154.00
Change of Use Consideration – if no building work required – charged at hourly rate	150.00	154.00
Fast Track Code Compliance Certificates	150.00	154.00
Pre-Application Meetings (hourly rate)	150.00	154.00
Front Counter Advice 15 minutes free then hourly rate thereafter	150.00	154.00

	2013/14 \$	2014/15 \$
Grants, Waivers and Modification of the Building Code (hourly rate)	150.00	154.00
Minor Plan Variation fee (no additional processing and very simple changes)	80.00	80.00
Re-lodged/Split Building Consent application (no change in value of work) (hourly rate)	150.00	154.00
Alternative Solution Approval (hourly rate)	150.00	154.00
Heating Appliance Fee	300.00	310.00
Relocate HWC Fee	300.00	320.00
Minor Plumbing, Installation of new fitting	250.00	260.00
Building Consent Fees – Residential		
Deposits are payable on application for building consent and are made up of a number of components including processing costs, an estimated number of inspections and provision for a code compliance certificate upon satisfactory completion of work. Where the time taken to process a building consent application exceeds the deposit paid additional time will be charged at the current hourly rate. Payment is required before the building consent is issued and released to the applicant or agent. If the deposit paid at the time of application lodgement is not sufficient to cover the number of inspections undertaken, additional fees will be charged and may be interim billed during the project. Before the code compliance certificate is issued, charges for the total number of inspections will be checked. Any outstanding charges must be paid before the code compliance certificate is issued. Processing and inspections costs that are less than the deposit paid will be refunded when the code compliance certificate is issued.		
New Construction – Residential		
Erect Single Level Dwelling	4,430.00	3,690.00
Erect Multiple Level Dwelling (including Basement)	4,750.00	4,810.00
Multi Unit Development (Single Level) Per Unit	3,550.00	3,600.00
Multi Unit Development (>1 Level) per Unit)	3,450.00	3,510.00
Erect Garage/Carport (Non Habitable)	1,600.00	1,620.00
Erect Garage (Habitable)	2,100.00	2,130.00
Shed/Utility Building	700.00	710.00
Relocate Dwelling	2,530.00	2,550.00
Additions and Alterations – Residential		
Alter Dwelling (including P&D) less than \$20,000	1,285.00	1,340.00

	2013/14 \$	2014/15 \$
Alter Dwelling (including P&D) over \$20,000	1,882.00	2,280.00
Alter Dwelling (Building Only) less than \$10,000	850.00	860.00
Alter Dwelling (Building only) over \$10,000	1,607.00	1,630.00
Demolition – Residential		
Demolish Residential Building (per building). Values \$20,000 and over will need to pay BRANZ and MBIE Building Levies.	540.00	550.00
Drainage Seal Off fee of \$85.00 may be required per each drain to be sealed off.		
Other – Residential		
Erect Deck	1,050.00	1,060.00
Install Sump	280.00	290.00
Foul/Stormwater Drainage (including Septic Tank)	510.00	520.00
Retaining Walls (Specific Design)	920.00	930.00
Reclad Existing Building	610.00	620.00
Reroof	440.00	450.00
Minor alteration < \$5000.00 including installation of wet area shower	490.00	500.00
Remove Internal Wall	380.00	390.00
Swimming Pool Fences	250.00	260.00
Pole/Veranda Signs	250.00	260.00
Building Consent Fees – Commercial		
New Construction – Commercial		
New Single Level Commercial Building	4,780.00	4,840.00
New Multi Level Commercial Building	8,500.00	8,600.00
Additions and Alterations – Commercial		
Alterations to Existing Building (Single Floor)	1,670.00	1,690.00
Alterations to Existing Building (Single Floor) including Plumbing & Drainage	2,650.00	2,680.00
Alterations to Existing Building (Multi Level)	2,350.00	2,370.00
Alterations to Existing Building (Multi Level) including Plumbing & Drainage	3,700.00	3,730.00
Shed/Utility Building	700.00	710.00

	2013/14 \$	2014/15 \$
Demolition – Commercial		
Demolish Residential Building (per building). Values \$20,000 and over will need to pay BRANZ and MBIE Building Levies..	540.00	550.00
Drainage Seal Off fee of \$85.00 may be required per each drain to be sealed off.		
Other – Commercial		
Retail Fitout	870.00	880.00
Retail Fitout plus Plumbing & Drainage	1,440.00	1,460.00
Minor Internal Alteration	520.00	530.00
Minor External Alteration	610.00	620.00
Fire Alarm/Sprinkler System	350.00	360.00
Temporary Structures – Commercial		
Marquee	400.00	410.00
BCA Levy		
BCA Accreditation Levy per application		\$7.00
<i>Note for Residential and Commercial Fees: Consents over \$700,000 are charged at the hourly rate plus administration and Project Information Memorandum (PIM) fees. The above fees contain separate elements for administration and technical review.</i>		
Building Infringement Offences and Fees set by Statute		
Failing to comply with the requirement that building work must be carried out in accordance with a building consent (section 40)	750.00	1,000.00
Failing to apply for a certificate of acceptance for urgent building work as soon as practicable after completion of building work (section 42)	500.00	500.00
Person who is not licensed building practitioner carrying out restricted building work without supervision of licensed building practitioner with appropriate licence (section 85(1))	750.00	750.00
Licensed building practitioner carrying out restricted building work without appropriate licence section (section 85 (2)(a))	500.00	500.00
Licensed building practitioner supervising restricted building work without appropriate licence (section 85(2)(b))	500.00	500.00



	2013/14 \$	2014/15 \$
Failing to comply with the requirement to obtain a compliance schedule (section 101)	250.00	250.00
Failing to display a building warrant of fitness required to be displayed (section 108(5)(a))	250.00	250.00
Displaying a false or misleading building warrant of fitness (section 108(5)(b))	1,000.00	1,000.00
Displaying a building warrant of fitness other than in accordance with section 108 (section 108(5)(c))	1,000.00	1,000.00
Using, or knowingly permitting the use of, a building for a use for which it is not safe or not sanitary (section 116B(1)(a))	1,500.00	1,500.00
Using, or knowingly permitting the use of, a building that has inadequate means of escape from fire (section 116B(1)(b))	2,000.00	2,000.00
Failing to comply with a notice, within the time stated in the notice, requiring work to be carried out on a dangerous, earthquake-prone, or insanitary building (section 124)	1,000.00	1,000.00
Using or occupying a building, or permitting another person to do so, contrary to a territorial authority's hoarding, fence, or notice (section 128)	2,000.00	2,000.00
Failing to comply with a notice to fix (section 168)	1,000.00	1,000.00
Person holding himself or herself out as being licensed to do or supervise building work or building inspection work while not being so licensed (section 314(1))	500.00	500.00
Using, or permitting use of building having no consent or code compliance certificate or certificate for public use for premises for public use (section 363)	1,500.00	1,500.00
Wilfully obstructing, hindering, or resisting a person executing powers conferred under the Act or its regulations (section 367)	500.00	500.00
Wilfully removing or defacing a notice published under the Act or inciting another person to do so (section 368)	500.00	500.00
Cemeteries		
<i>Allanton, Andersons Bay, Dunedin City, Green Park, Portobello, Broad Bay, Macandrew Bay, Northern, Southern, Green Island, Port Chalmers, West Taieri, East Taieri and Waikouaiti</i>		

	2013/14 \$	2014/15 \$
Adults		
Burial Rights	1,903.40	1,941.47
* Burial Rights (Roman Catholic Sisters - Andersons Bay only)*	1,421.70	1,450.13
Natural Burial Rights (Green Park only)		1,941.47
Interments	1,411.40	1,439.63
Service Fee	768.80	784.18
Exhumation	2,513.30	2,563.57
Children Under 10 Years		
Burial Rights (Green Park and East Taieri)	957.40	976.55
Interments	928.70	947.27
Exhumation: Infants	1,699.50	1,733.49
Hindon, Otokia, Waitati, Middlemarch and Purakanui		
Adults		
Burial Rights	643.70	656.57
Interments	1,411.40	1,439.63
Service Fee	643.70	656.57
Exhumation	2,513.30	2,563.57
Children Under 10 Years		
Interments	928.70	947.27
Exhumation: Infants	1,699.50	1,733.49
All Cemeteries		
Monumental Permit	70.70	72.11
Attach a plaque	15.40	15.71
Crematorium Service		
Crematorium Fee	813.90	830.18
Saturday and Public Holidays	975.80	995.32
Children Under 10 years	143.50	146.37
Saturday and Public Holidays	195.80	199.72
Babies Under 48 Hours	26.70	27.23
Pathology Department Remains	510.50	520.71

	2013/14 \$	2014/15 \$
Chapel Hire		
Weekdays	154.80	157.90
Saturdays and Public Holidays	225.50	230.01
Post-Cremation Services		
Ash Beam Purchase	225.50	230.01
Purchase of Family Ash Plot	455.10	464.20
Ash Beam Purchase – Waikouaiti (includes Metal Flower Container)	295.20	301.10
Inter in Family Plot, Ash Beam, Family Ash Plot, or Soldiers Plot plus	143.50	146.37
Service Fee for Ash Burials	195.80	199.72
Ash Disinterment Fee	170.20	173.60
Scatter (General)	70.70	72.11
Scatter Ashes in Court of Reflections	70.70	72.11
Placement of Plaque in Court of Reflections (standard size 150 x 100 mm)	81.00	82.62
Columbarium Wall		
Price per Niche	188.60	192.37
Placement of Ashes	159.90	163.10
Book of Remembrance		
Entry in Book of Remembrance (per time)	81.00	82.62
Chinese Garden		
Adult Admission	9.00	9.00
Child (under 13 years with Adult)	Free	Free
Student or Beneficiary	6.00	6.00
Adult Season Ticket	20.00	20.00
Adult Season Ticket renewal	17.00	17.00
Student or Beneficiary Season Ticket	15.00	15.00
Student or Beneficiary Season Ticket Renewal	12.00	12.00
Guided Tour	20.00	20.00
Acoustiguide Audio Tour (Handheld Unit Hire)	5.00	5.00

	2013/14 \$	2014/15 \$
Citipark		
Car Park Building Fees (hourly) Monday to Friday between opening and 6pm		
Great King Street	2.00	2.00
Lower Moray Place	2.00	2.00
Wall Street	2.00	2.00
Early bird parking before 10.00am (hourly) Great King Street ONLY	1.00	1.00
Car Park Building Fees (hourly) Saturday between opening and 6pm		
Great King Street	1.00	1.00
Lower Moray Place	1.00	1.00
Wall Street	1.00	1.00
Car Park Building Fees (hourly) Monday to Saturday between 6pm and closing		
Great King Street	1.00	1.00
Lower Moray Place	1.00	1.00
Wall Street	1.00	1.00
Car Park Building Fees (hourly) Sunday & Public Holidays between opening and closing		
Great King Street	Free	Free
Lower Moray Place	Free	Free
Wall Street	Free	Free
Car Park Buildings Leased Parking Fees (weekly)		
Great King Street	39.00	39.00
Lower Moray Place.	42.00	42.00
Wall Street	55.00	55.00
Leased car park lost card replacement (car park building)	61.00	61.00
Off-Street Car Parks Metered Parking Flat Fee (per day)		
Thomas Burns	5.00	5.00
Railway North	5.00	5.00
St Andrew Street	3.00	3.00
On-Street Meters (hourly) Monday to Saturday between the hours of 9am to 6pm		
Main Street (30 minutes maximum stay)	1.50	1.50
Core Zone (one hour maximum stay)	3.00	3.00



	2013/14 \$	2014/15 \$
Inner Zone (variable maximum stay)	2.00	2.00
Outer Zone (four hours maximum stay)	1.00	1.00
Outer Zone All Day Parking (per day)	5.00	5.00
Off-Street Metered Car Parks (hourly) between the hours of 9am and 6pm Monday to Friday		
Railway Station North	2.00	2.00
Railway Station South	2.00	2.00
Dowling Street (four hours maximum)	2.00	2.00
Frederick Street (four hours maximum)	2.00	2.00
Filleul Street	2.00	2.00
Off-Street Metered Car Parks (hourly) between the hours of 9am and 6pm Saturday		
<i>Note: Casual hourly parking not available at St Andrew Street from 2011/12</i>		
Railway Station North	1.00	1.00
Railway Station South	1.00	1.00
Dowling Street (four hours maximum)	1.00	1.00
Frederick Street (four hours maximum)	1.00	1.00
Filleul Street	1.00	1.00
Off-Street Metered Car Parks – Sunday & Public Holidays		
Railway Station North	Free	Free
Railway Station South	Free	Free
Dowling Street (four hours maximum)	Free	Free
Frederick Street (four hours maximum)	Free	Free
Filleul Street	Free	Free
St Andrew Street	Free	Free
Off-Street Leased Parking Fees (weekly)		
Dowling Street	35.00	35.00
Queens Gardens	35.00	35.00
Crawford Street	32.00	32.00
Filleul Street	35.00	35.00
York Place	35.00	35.00
Harrop Street	27.00	35.00

	2013/14 \$	2014/15 \$
Thomas Burns	25.00	25.00
Station	25.00	25.00
Lorne Street	16.00	16.00
Leased car park lost card replacement (off-street)	61.00	25.00

City Planning

Section 36(1) of the Resource Management Act 1991 enables the Council to charge a fixed deposit. Section 36(3) allows for additional fees to recover actual and reasonable costs in cases where the fixed deposit is inadequate. Application costs that exceed the deposit will be subject to additional charges at the rates and disbursements set out in the following schedules. For those applications that attract a fixed deposit, a receipt will be issued at the time of payment. A GST invoice will be issued at the completion of processing.

Fees for Land Use Planning Activities

Non-Notified Land Use Consents		
Category A	No charge	No charge
Category B (deposit)	530.00	500.00
Category C (deposit)	820.00	850.00
Category D (deposit)	1,200.00	1,200.00
Notified Land Use Consents		
Notified Land Use Consents (deposit)	6,000.00	6,500.00
Limited Notified Land Use Consents		
Limited Notified Land Use Consents (deposit)	3,000.00	3,500.00
Extension of time for land use consents. (Section 125(1)(b)) (deposit)	600.00	550.00
Change or cancellation of conditions of land use consents (Section 127(1)(b)) (deposit)	600.00	700.00
Objections to decisions of land use consents (Section 357) and fees (Section 357B)	No charge	No charge
Certificates of compliance (Section 139) (deposit)	670.00	700.00
Outline plan of works (Section 176A) (deposit)	1,200.00	1,000.00
Existing use certificate (Section 139A) (deposit)	800.00	850.00

If the application is complex or significant, or specialist advice is needed, a higher deposit may be required before proceeding. Fees will be discussed with the applicant in advance.



	2013/14 \$	2014/15 \$
Categories of Fees for Non-Notified Land Use Consents		
Category A:		
Schedule 25.3 trees		
Temporary signs for one-off not-for-profit cultural events (determination by Resource Consent department)		
Murals		
Replacing roof on buildings that are located in a townscape or heritage precinct, or on a scheduled building		
Painting of buildings that are located in the townscape or heritage precincts, or a scheduled building		
Modifying windows above verandah height of buildings located in a townscape or heritage precinct, or a scheduled building, or replacing a door on a scheduled building		
Consents required for activities under Rule 16.6 (Interim Rule for Areas of Significant Conservation Value)		
Except for Schedule 25.3 trees, Category A provides only for non-notified applications		
Category B:		
Dwelling alterations and accessory buildings in a residential zone only breaching side/rear yard and/or height plane angle where written approval of adjoining neighbour(s) is provided on lodgement		
Category C:		
Rural or rural-residential zone accessory buildings, and Residential zone accessory buildings including carports and garages (except as covered by Categories B or D)		
Dwelling alterations including decks and pergolas resulting in minor breach of bulk and location performance standard where density of residential activity complies (except as covered by Category B)		
New dwellings where density of residential activity complies (except as covered by Category D)		
Signs except for permanent hoardings		

	2013/14 \$	2014/15 \$
Category D:		
Retaining walls and/or earthworks		
Structures, which includes new dwellings and accessory buildings located in a Landscape Management Area or an Urban Landscape Conservation Area		
New dwellings and dwelling alterations not covered by Categories A to C		
New buildings in a townscape/heritage precinct		
Alteration to buildings located in a townscape/heritage precinct or to scheduled buildings not covered by Category A		
Community support activities		
Permanent hoarding signs		
National Environmental Standard (Soil)		
All non-notified resource consent applications not provided for by other categories will be charged at the Category D rate (deposit and actual cost above the deposit)		
Fees for Subdivision Activities		
<i>Non-Notified Subdivision Consents</i>		
Category A (deposit)	1,750.00	1,700.00
<i>Notified Subdivision Consents</i>		
Notified subdivision consents (deposit)	6,000.00	6,500.00
<i>Limited Notified Subdivision Consents</i>		
Limited notified subdivision consents (deposit)	3,000.00	3,000.00
Section 226 application including certification (deposit)	715.00	800.00
Sealing, certification fee for survey plans (except 224(c)) (per certificate) (deposit)	450.00	450.00
Compliance with subdivision consent conditions (Section 224(c)) (deposit)	520.00	520.00
Combined 223 and 224(c) application (deposit)	580.00	580.00
Objections to decisions of subdivision consents (Section 357) and fees (Section 357B)	No charge	No charge
Extension of time for subdivision consents (Section 125(1)(b)) (deposit)	600.00	550.00
Change or cancellation of conditions of subdivision consents (Section 127(1) (deposit))	800.00	800.00



	2013/14 \$	2014/15 \$
s240 Covenants (deposit)		500.00
s241 Amalgamation of Allotments (deposit)		200.00
Preparation of consent notices, certificates, bonds, partial or full release/discharge of bonds, revocation of easements (fixed fee, but any legal fees recovered at cost)	200.00	200.00
Certified copy of Council Resolution (fixed fee)	180.00	180.00
Section 221 application (deposit)	800.00	1,300.00
Section 243 application (deposit)	400.00	400.00
If the application is complex or significant, or specialist advice is needed, a higher deposit may be required before proceeding. Fees will be discussed with the applicant in advance.		
Categories of Fees for Non-Notified Subdivision Consents		
<i>Category A</i>		
All non-notified subdivision applications will be charged at the Category A rate (deposit and actual cost above the deposit). Engineering, geotechnical and contamination input will be an additional fee that recovers actual cost.		
Payment of Final Fee for Subdivision Applications		
The final fee (and any outstanding interim invoices) will be required to be paid before the Section 224 Certificate will be released.		
Planning – Other Legislation		
Planning certificates for the sale of liquor (deposit)	280.00	280.00
Cancellation of building line restriction (Section 327A Local Government Act 1974) (deposit)	280.00	280.00
Right of way (Section 348 Local Government Act 1974) (includes processing of application and sealing) (deposit)	700.00	600.00
Overseas Investment Commission Certificate one-two sites (deposit)	290.00	290.00
Overseas Investment Commission Certificate three-five sites (deposit)	450.00	450.00
Overseas Investment Commission Certificate six or more sites (deposit)	850.00	850.00

	2013/14 \$	2014/15 \$
Designations/Heritage Orders/Plan Changes		
For Designations/Heritage Orders/Plan Changes (privately initiated) following payment of the relevant deposit, the Council may, at its discretion, invoice for the additional charges at cost on a monthly basis and may stop work on the application until such time as the relevant invoice has been paid.		
Plan changes (privately initiated) (deposit and additional charges at cost)	10,000.00	10,000.00
Heritage order applications (deposit and additional charges at cost)	2,000.00	2,000.00
Notice of requirement for designations (Section 168) (deposit and additional charges at cost)	2,000.00	2,000.00
Minor modifications (Section 181 (2)) (deposit and additional charges at cost)	560.00	560.00
Notified modifications (Section 181 (3)) (deposit and additional charges at cost)	2,000.00	2,000.00
Uplifting designations	No charge	No charge
Purchase of District Plan (available online only, for free)	600.00	0.00
Additional Fees and Charges		
Processing of notified land use and subdivision applications and any additional charges applying to any other planning application listed above will be charged at the following rates:		
Processing Costs		
Principal Advisor/Team Leader/Specialist input (senior level) from another council department (per hour)	153.00	159.00
Senior Planner and specialist input (junior/intermediate level) from another Council department (per hour)	152.00	159.00
Planners (per hour)	136.00	143.00
Graduate Planners or Monitoring officer (per hour)	102.00	111.00
Administrative Officers (per hour)	87.00	89.00
External consultants	At Cost	At Cost
Reports commissioned by the Council	At Cost	At Cost
Disbursements		
Postage	At Cost	At Cost
Photocopying (per A4 copy)	At Cost	At Cost

	2013/14 \$	2014/15 \$
Public notices	At Cost	At Cost
Site signs	At Cost	At Cost
Site inspections	At Cost	At Cost
Vehicle usage (calculated on time basis (per min))	0.26	0.26
Refund or Cost Recovery Threshold		
There is a \$25 threshold either side of the final cost whereby if the amount to be refunded or recovered is less than \$25 it will be absorbed to cover the processing cost.		
Hearing Costs		
For all applications involving elected members attendance at hearings for commercial applicants (GST registered only)		
Hearing up to 3 hours (fixed fee)	678.00	678.00
Hearings over 3 hours (per day)	1,355.00	1,355.00
Staff attendance at hearings – cost of staff attending hearing (charged at hourly rates above). For resource consents, only the processing planner will be charged.		
Request to Use Commissioner		
1. The applicant requesting a commissioner in accordance with Section 100A will be charged at the actual cost of the commissioner, even if submitters also make the same request. If submitters request a commissioner, and the applicant does not, then the submitters must pay for the additional costs associated with the commissioner, with the costs being equally shared between the submitters requesting it.		
2. Plan changes or Notice of Requirements which require the use of a commissioner will be charged at the actual cost of the commissioner.		
Pre-hearing Meetings		
Staff attendance at hearings – cost of staff attending hearing (charged at hourly rates above). For resource consents, only the processing planner will be charged.		
Consent Monitoring		
Resource Consent monitoring fees (fixed fee)	115.00 (single inspection)	118.00 (single inspection)
Resource Consent monitoring fees (fixed fee)	172.00 (two inspections)	177.00 (two inspections)

	2013/14 \$	2014/15 \$
Resource Consent monitoring fees (fixed fee)	100.00 (per additional inspection after two)	103.00 (per additional inspection after two)
State of the Environment monitoring fee (fixed fee)	111.00	111.00
Monitoring of activities subject to requirements of the HSNO Act (fixed fee)	115.00	118.00
Fees set by the Resource Management (Infringement Offences) Regulations 1999 adopted in 2000/01		
Contravention of Section 9 (restrictions of use of land)	300.00	300.00
Contravention of an abatement notice (other than a notice under Section 322(1)(c))	750.00	750.00
Contravention of an excessive noise notice direction under Section 327	500.00	500.00
Contravention of Section 22 (failure to provide certain information to an Enforcement Officer)	300.00	300.00
Terms of payment: Payment of additional fees are due within 20 working days of the invoice date or 20th of the month, whichever is the latest.		
Site Contamination Search		
Information search to meet requirement (method) of section 6(2) of the Resource Management (National Environmental Standard for Assessing and Managing Contaminants in Soil to Protect Human Health) Regulations 2011		
Residential and rural (fixed fee per site)	110.00	113.00
Commercial and Industrial (fixed fee per site)	200.00	206.00
Community Art Gallery		
A \$100 bond is required by all tenants prior to picking up the key.		
Community Groups (non-commercial/display only) (per week)	146.00	146.00
Community Groups (non-commercial/sell products) (per week)	292.00	292.00
Community Groups (non-commercial/display only) (per day)	21.00	21.00



	2013/14 \$	2014/15 \$
Community Groups (non-commercial/sell products) (per day)	42.00	42.00
Commercial Organisations (display purposes only) (per week)	1,045.00	1,045.00
Commercial Organisations (commercial venture/selling) (per week)	1,045.00 or 10% of gross revenue (whichever is the greater)	1,045.00 or 10% of gross revenue (whichever is the greater)
Community Housing		
Note: Increases take effect from 1 August each year. Community Housing is GST Exempt.		
Bedsit	104.50	104.50
Single (partitioned flat)	106.60	106.60
Single (separate flat)	110.70	110.70
Double (partitioned flat)	149.00	149.00
Double (separate flat)	154.20	154.20
1 Bedroom	162.50	162.50
2 Bedroom	190.40	190.40
Dunedin Centre		
This facility is managed by Dunedin Venues Management Limited. The Town Hall complex has re-opened and is available for hire.		
Conference rooms and auditoria are available by negotiation depending on the specific requirements of the hirer and nature of the event.		
Hire of audio visual, sound, lighting and other equipment by negotiation depending on the specific requirements of the hirer and nature of the event.		
Hire of technical support for conferences, functions and live performance by negotiation depending on the specific requirements of the hirer and nature of the event.		
Provision of other services for conferences, functions and live performance including security, secretarial services and telecommunications by negotiation depending on the specific requirements of the hirer and nature of the event.		
Provision of food and beverage services by negotiation depending on the specific requirements of the hirer and nature of the event. The Dunedin Centre's contracted catering service is the sole provider of food and beverage services within the complex.		

	2013/14 \$	2014/15 \$
Dunedin Public Art Gallery		
Admission	Free	Free
Special Exhibition entry charges will vary depending on the exhibition		
Group tours by arrangement, cost negotiable		
Hire of conference and auditorium facilities by negotiation depending on the individual requirements of the hirer		
Photographic reproduction charges schedule available at the Art Gallery		
Economic Development		
Film Permit Fee		
Fee for a permit to conduct commercial film activity in public places	500.00 per day	500.00 per day
	250.00 per half day	250.00 per half day
Health Licensing		
Licence/Audit Fees (Annual)		
Licensed Premises Transfer Fee	83.00	83.00
Food Premises		
Opening Fee	231.00	231.00
Base Kitchens	117.00	114.00
Class 1		
A	365.00	365.00
B	529.00	529.00
C	695.00	695.00
D	860.00	860.00
Class 2		
A	404.00	404.00
B	569.00	569.00
C	733.00	733.00
D	899.00	899.00

	2013/14 \$	2014/15 \$
Class 3		
A	498.00	498.00
B	663.00	663.00
C	827.00	827.00
D	992.00	992.00
Class 4		
A	698.00	698.00
B	863.00	863.00
C	1,027.00	1,027.00
D	1,192.00	1,192.00
Class 5		
A	956.00	956.00
B	1,121.00	1,121.00
C	1,286.00	1,286.00
D	1,450.00	1,450.00
Food Control Plan Mentoring Fee		114.00
Premises Re-inspection Fee		
Additional re-inspections	111.00	114.00
Mobile Shops (Food)		
Low Risk		114.00
A	394.00	394.00
B	506.00	506.00
C	612.00	612.00
D	718.00	718.00
Food Stall (for profit)	30.00	30.00
Food Street Stalls (permanent) per day	30.00	30.00
One-off Food Stall Inspections (if required) per event fee		
1-10 Food stalls:	111.00 for the first 10 food stalls	111.00 for the first 10 food stalls

	2013/14 \$	2014/15 \$
11 or more food stalls: Fee for 1-10 food stalls plus	10.00 per each additional food stall	10.00 per each additional food stall
Markets (Food Stalls)		
1-10 Food stalls	No fee	No fee
11-20 Food stalls	204.00	204.00
21-40 Food Stalls	408.00	408.00
41-60 Food Stalls	612.00	612.00
61-80 Food Stalls	816.00	816.00
81 and above Food Stalls	969.00	969.00
Other Premises		
Camping Grounds	343.00	343.00
Hairdressers' Salons	176.00	176.00
Offensive Trades	418.00	114.00
Funeral Directors	249.00	249.00
Hawkers	147.00	114.00
Mobile Shops (Non-Food)	196.00	114.00
Other Charges		
Skateboard infringement fine	50.00	50.00
Noise consultancy and survey work fee (per hour)	154.00	154.00
Excessive noise equipment seizure fine	58.00	58.00
Seized equipment storage fee (per working day)	26.00	26.00
Processing Applications/Variations for Exemption of the Food Hygiene Regulations 1974		
Normal working hours (per hour)	114.00	114.00
Outside normal working hours (per hour)	146.00	146.00
Statutory Holidays (per hour)	188.00	188.00
Mileage (over 40km) (per km)	2.00	2.00
Monitoring under the Resource Management (Infringement Offences) Regulations 1999.		
<i>Note: These fees are set by statute.</i>		



	2013/14 \$	2014/15 \$
Contravention of an excessive noise direction under section 327	500.00	500.00
Contravention of an abatement notice for an unreasonable noise under section 322(1)(c)	750.00	750.00
Beautician, Tattooists and Skin Piercing Bylaw Annual Licensing Fees		
Secondary Business Activity (eg jewellers/beauty therapy services in conjunction with another activity)	54.00	54.00
Sole Business Activity (eg Beauty Therapist, Tattooist)	217.00	217.00
Information Services		
Land Information Memorandum		
Residential	300.00	310.00
Residential (non-urgent)	250.00	260.00
Commercial	330.00	340.00
Mapping Services		
GIS services available – cost on application.		
Libraries		
Non-residential membership (per family per year)	110.00	110.00
Membership card replacement (Adult)	4.00	4.00
Membership card replacement (Child)	2.00	2.00
Inter-loan (plus any additional charges over the standard fee)	5.00	5.00
Overdue (per item, per day, Adult)	0.30	0.30
Overdue Hot Picks (per item, per day, Adult)	1.00	1.00
Holds charge (per item)	1.00	1.00
Holds Voucher Pack (6 Holds vouchers)	4.00	4.00
Photocopying (black and white, A4, per copy)	0.20	0.20
Photocopying (black and white, A3, per copy)	0.20	0.20
Photocopying (colour, A4, per copy)	1.00	1.00
Photocopying (colour, A3, per copy)	2.00	2.00
City Library parking (per hour)	2.00	2.00
Research enquiries undertaken by staff (per hour)	56.00	56.00
4GB Flash Drive, per item	12.00	12.00

	2013/14 \$	2014/15 \$
Tweet Bag, per item	4.00	4.00
Book Plates (set of 6)	5.00	5.00
Create and supply digital image, per image	25.00	25.00
Schedule of charges per hour available at the libraries. Database searching at cost plus staff time.		
Loss and damage charges vary depending on the item.		
Overdue/Account charge per lost item (Adult)	7.50	7.50
Overdue/Account charge per lost item (Child)	2.50	2.50
Processing Fee per item	5.00	5.00
Item/Debt recovery charge (per referral)	15.00	15.00
Rentals		
DVDs (one week loan)	4.00	n/a
Recent DVDs (up to 1 year old)		4.00
Classic DVDs (over 1 year old)		2.00
Compact Discs (two week loan)	2.00	n/a
Current Compact Discs (up to 1 year old)		2.00
Hot Picks		
Hot Picks Books (two week loan)	5.00	5.00
Hot Picks DVDs (one week loan)	5.00	n/a
Hot Picks Voucher Pack (6 Hot Picks vouchers)	25.00	25.00
Hot Picks Magazines (one week loan)	2.50	2.50
Bindery		
Book guard paperback	6.70+	n/a
Book Covering		\$3.70+
Paperback minor mend*	20.00+	n/a
Hardback rebind*	65.00+	n/a
Thesis binding*	60.00+	n/a
Periodical full binding*	75.00+	n/a
Minutes full binding*	60.00+	60.00+
Book preservation enclosures*	50.00+	n/a
*Subject to individual quotation.		

	2013/14 \$	2014/15 \$
Downes Room, Mosgiel Library		
(Available for meetings, etc) Charges vary from \$15.00 for first hour, \$10.00 thereafter, up to \$60.00.		
Dunningham Suite, City Library		
(Available for meetings, etc) Charges vary from:		
Small Meeting Room (half day)	75.00	75.00
Small Meeting Room (full day)	125.00	125.00
Full Suite (half day)	175.00	175.00
Full Suite (full day)	275.00	275.00
Kitchen (half day)	30.00	30.00
Security Guard Service (After 8pm Monday – Friday, before 11am and after 4pm Saturday/Sunday) per hour	40.00	40.00
Data projector (half day)	50.00	50.00
DVD player per day	10.00	10.00
Wedding Booking (includes full day for event, plus 2 half days for set up and clean up. Does not include security guard service)	750.00	750.00
Parking Enforcement		
Parking Permit Charges (minimum charge 1/2 day)		
Permit (1 day) except Octagon and George Street (Octagon – Albany Street)	25.00	20.00
Permit (1 day) Octagon and George Street (Octagon – Albany Street)	37.00	30.00
Permit (6 days) except Octagon and George Street (Octagon – Albany Street)	124.00	96.00
Permit (6 days) Octagon and George Street (Octagon – Albany Street)	184.00	144.00
Permit (month) except Octagon and George Street (Octagon – Albany Street)	492.00	400.00
Permit (month) Octagon and George Street (Octagon – Albany Street)	732.00	600.00
Authorised Vehicle Permit (annually)	18.00	26.00

	2013/14 \$	2014/15 \$
Residents' Parking		
Residents' parking permit (annually)	164.00	180.00
Pro Rata Fees (Month of Application)		
October	192.00	210.00
November	178.00	195.00
December	164.00	180.00
January	150.70	165.00
February	137.00	150.00
March	123.30	135.00
April	109.60	120.00
May	95.60	105.00
June	82.20	90.00
July	68.50	75.00
August	54.80	60.00
September	41.10	45.00
Abandoned Vehicle (Fees recovered from owner)		
Impound Fee	460.00	460.00
Storage (daily)	6.00	6.00
Unwanted Vehicle Removal	42.00	42.00
Commercial Use of Footpaths (Permits)		
Table with up to a maximum of four chairs (annually)	135.00	182.50
Signs, Screens, or any other object per item (annually)	33.00	36.50
Display of Goods (annually)	33.00	92.00
Impounding of sign or any other object (per item)	64.00	64.00
Construction Parking Areas		
Installation and Reinstatement of Area:		
6m length	550.00	550.00
12m length	650.00	650.00
18m length	750.00	750.00
Investigation and administration	54.00	60.00
Relocation of pay and display machines.	400.00	900.00



	2013/14 \$	2014/15 \$
Monthly Hire:		
<i>Monthly Hire, All zones except "Residential Zones" as defined in the Dunedin City District Plan:</i>		
6m length	198.00	250.00
12m length	396.00	500.00
18m length	594.00	750.00
<i>Monthly Hire, All "Residential Zones" as defined in the Dunedin City District Plan:</i>		
6m length	99.00	125.00
12m length	198.00	250.00
18m length	297.00	375.00
Skips and Containers (Permits)		
<i>Skips</i>		
All zones except "Residential Zones" as defined in the Dunedin City District Plan: (daily)	48.00	40.00
All "Residential Zones" as defined in the Dunedin City District Plan: (daily)	38.00	30.00
Monthly Charge (all zones)	590.00	600.00
<i>Containers</i>		
20 foot container (daily)	54.00	40.00
40 foot container (daily)	107.00	80.00
Towage – set by Statute – Transport (towage fees) Notice 2004		
Where the vehicle gross weight does not exceed 3500 kgs – between hours of 0700 and 1800 Monday to Friday (other than public holiday)	53.67	53.67
Where the vehicle gross weight does not exceed 3500 kgs – between hours of 1800 and 0700 Monday to Friday, Saturday, Sunday and Public Holidays	71.56	71.56
Where the vehicle gross weight exceeds 3500 kgs – between hours of 0700 and 1800 Monday to Friday (other than public holiday)	132.89	132.89
Where the vehicle gross weight exceeds 3500 kgs – between hours of 1800 and 0700 Monday to Friday, Saturday, Sunday and Public Holidays	204.44	204.44

	2013/14 \$	2014/15 \$
Infringement Fees – set by Statute – Land Transport Act 1998		
*A \$2 discount will apply to all \$12 parking tickets if they are paid within 28 days of the date of issue.		
Parked in a Pay and Display area displaying an invalid receipt	12.00*– 57.00	12.00*– 57.00
Parked in a Pay and Display area in excess of maximum time	12.00*– 57.00	12.00*– 57.00
Displaying an expired receipt	12.00*– 57.00	12.00*– 57.00
Parked in breach of a time limit	12.00*– 57.00	12.00*– 57.00
Failing to display a parking receipt	40.00	40.00
Failing to display a valid parking receipt	40.00	40.00
Parked within an intersection	60.00	60.00
Parked within 6m of an intersection	60.00	60.00
Parked on or within 6m of a pedestrian crossing	60.00	60.00
Parked in a no stopping area	40.00	40.00
Parked on a broken yellow line	60.00	60.00
Parked on a bus stop or taxi stand	60.00	60.00
Parked over or within 1m of a vehicle entrance	40.00	40.00
Parked on or within 500 mm of a fire hydrant	40.00	40.00
Double parked	60.00	60.00
Incorrect kerb parking	40.00	40.00
Parked on a footpath	40.00	40.00
Parked a trailer on a road in excess of seven days	40.00	40.00
Inconsiderate parking	60.00	60.00
Parked on a Loading Zone	40.00	40.00
Parked on a Roadside grass plot, shrubs or flower bed	40.00	40.00
Parked on a clearway	60.00	60.00
Parked unlawfully in a Pickup and Drop off area	40.00	40.00
Parked in a reserved area without authority	40.00	40.00
Parked in an area reserved for authorised residents vehicles only	40.00	40.00
Parked in an area reserved for motorcycles only	40.00	40.00
Parked in an area reserved for mobility card holders only	150.00	150.00

	2013/14 \$	2014/15 \$
Parked facing the wrong direction	40.00	40.00
Bus parked unattended on a Bus Stop	60.00	60.00
Parked on a Cycle Lane	60.00	60.00
Failing to display a red marker light on a GSV	40.00	40.00
Failing to display current evidence of vehicle inspection (WOF) (light)	200.00	200.00
Failing to display current evidence of vehicle inspection (COF) (commercial or heavy)	600.00	600.00
Operated an unregistered motor vehicle	200.00	200.00
Operated an unlicensed motor vehicle	200.00	200.00
Registration Plates not affixed in prescribed manner	200.00	200.00
Displayed other than authorised registration plate	200.00	200.00
Displayed other than authorised registration plate (Body Corporate)	1000.00	1000.00
Displayed other than authorised motor vehicle license	200.00	200.00
Displayed other than authorised motor vehicle license (Body Corporate)	1000.00	1000.00
Displayed item likely to be mistaken for a Registration Plate	200.00	200.00
Displayed item likely to be mistaken for a Registration Plate (Body Corporate)	1000.00	1000.00
Displayed item likely to be mistaken for a motor vehicle license	200.00	200.00
Displayed item likely to be mistaken for a motor vehicle license (Body Corporate)	1000.00	1000.00
Obscured or indistinguishable registration plate	200.00	200.00
Obscured or indistinguishable registration plate (Body Corporate)	1000.00	1000.00
Obscured or indistinguishable license label	200.00	200.00
Obscured or indistinguishable license label (Body Corporate)	1000.00	1000.00
Used a vehicle with exemption from continuous licensing	200.00	200.00
Used a vehicle with exemption from continuous licensing (Body Corporate)	1000.00	1000.00

	2013/14 \$	2014/15 \$
Parks and Reserves Facilities		
<i>Chingford Stables</i>		
Facility use	22.60	22.60
Functions - includes security patrol	248.10	248.10
Public	61.50	61.50
Non-profit organisations	29.70	29.70
<i>Stalls</i>		
Single not for profit stalls (per day or part thereof)	29.70	29.70
Single for profit stalls (per day or part thereof)	55.40	55.40
Whole or significant part of the Reserve (per day)	81.00	81.00
<i>Marina</i>		
Deborah Bay Marina - Berth (annual fee)	1,279.20	1,279.20
<i>Event Use</i>		
Enclosed grounds (per day)	468.40	468.40
Unenclosed ground (per day)	431.50	431.50
Sportsgrounds		
<i>Sportsgrounds - Winter Codes (Rugby, Rugby League, Hockey, Soccer)</i>		
<i>Unenclosed Fields</i>		
With facilities (per season)	1,526.20	1,556.72
Without facilities (per season)	852.80	869.86
Touch Marked field with facilities (per season)	422.30	430.75
With facilities (per day)	129.20	131.78
Without facilities (per day)	71.80	73.24
Casual Touch Sevens (per ground) per day	33.80	34.48
Training use only for schools	Free	Free
Union Street Pavilion Facilities only (per change room per hour)	17.00	17.34
<i>Enclosed Fields</i>		
Tahuna Park 1, Caledonian, University Oval 1 (per ground per day with facilities)	255.20	260.30



	2013/14 \$	2014/15 \$
Tahuna Park 2 (per ground per day with facilities)	129.20	131.78
Sportsgrounds – Summer Codes (Cricket, Athletics, Softball, Marching)		
<i>Dunedin Cricket</i>		
First class pitch per season	2,628.10	2,680.66
Other pitch per season	2,125.90	2,168.42
Artificial wicket per season	656.00	669.12
Primary, intermediate and secondary schools	Free	Free
Senior pitch unenclosed per day	218.30	222.67
Artificial wicket per day	42.00	42.84
Otago Cricket		
Hire of change rooms	27.68 (for the first two hours - minimum charge)	28.23 (for the first two hours - minimum charge)
	14.35 per hour after that	14.64 per hour after that
Hire of international practice strips (per hour/per strip)	53.30	54.37
Hire of international practice strips (full day hire/per strip)	163.00	166.26
Softball		
Field without marking per season	854.90	872.00
Field without marking per day	57.40	58.55
Athletics		
Marked 400m grass track (per season)	687.80	701.56
Unmarked 1 hectare area (per season)	854.90	872.00
Unmarked 1 hectare area (per day)	43.10	43.96
Archery		
Use per hectare (per season)	854.90	872.00
Marching		
Unmarked 1 hectare area (per day)	57.40	58.55
Out of Season Work		
Out of season play including marking out, erecting and removing goal posts (per field)	535.10	545.80

	2013/14 \$	2014/15 \$
Pre and Post season games all codes		
With facilities	140.40	143.21
Without facilities	76.90	78.44
Athletics Caledonian Track and Ground		
Enclosed ground competition use (per hour)	155.80	158.92
Enclosed ground practice use (per hour)	92.30	94.15
Enclosed ground competition use (primary, intermediate and secondary schools or junior club rate)	74.80	76.30
Enclosed ground practice use (primary, intermediate and secondary schools or junior club rate)	47.20	48.14
Gymnasium		
Competition per hour	58.40	59.57
Practice per hour	36.90	37.64
Child's rate	8.20	8.36
Change and showers only per hour	17.40	17.75
Kitchen and committee rooms per hour	17.40	17.75
After hours call out fee	42.00	42.84
Property – Leasehold Consents (Investment Property Portfolio)		
Standard consent	250.00	250.00
Consent in principle and endorsement	250.00	250.00
Urgent consent (consent required in less than 5 working days)	500.00	500.00
Toitū Otago Settlers Museum		
Admission	Free	Free
Archives	12.00	12.00
Special Exhibition entry charges will vary depending on the exhibition.		
Group tours by arrangement, cost negotiable.		
Hire of conference and auditorium facilities by negotiation depending on the individual requirement for the hirer.		
Photographic reproduction charges schedule available at Toitū Otago Settlers Museum.		

	2013/14 \$	2014/15 \$
Transportation		
The fee to process a road stopping proposal (the applicant must also pay the actual costs involved in the stopping or the value of the land, whichever is the greater)	794.00	820.00
Encroachments on road reserve (per annum)		
New application establishment administration fee		50.00
Site development	7.5% of adjacent unimproved rated value \$/m ²	7.5% of adjacent unimproved rated value \$/m ²
Residential – Single garage <25m ²	110.00	113.00
Residential – Double garage <50m ²	220.00	226.00
Commercial Use	Negotiated based upon 2011/12 valuation plus 3%	Negotiated based upon 2013/14 valuation plus 3%
Consent application fee for non-standard sign and other uses	191.00	195.00
Fill points for private fuel lines on road reserve (per annum)	185.00	50.00
Overhead/Underground pedestrian road crossings	Varies*	Varies*
*Crossings are on a 'lease' basis with payment being on a 'fixed term' basis or subject to a yearly review.		
Corridor Access Requests (CAR)		
Corridor Access Fee (incorporating the completion and maintenance inspections)	287.50	287.50
Re-inspection Fee (Non-Conforming works)	115.00	115.00
Penalty Fee for No/Unapproved CAR	575.00	575.00
Openings less than 0.25m ²	No fee*	No fee*
Footpath (shallow transverse crossings)	No fee*	No fee*
*Providing an application is submitted		

	2013/14 \$	2014/15 \$
Waste Management – Solid Waste Charges		
Landfill Charges – For all DCC landfills and transfer stations		
<i>Small Vehicle Charges</i>		
Refuse bag – per bag, (max size 60 litres)	2.10	3.00
<i>Multiple bags will be charged at \$3 each. The maximum charge would be the appropriate vehicle rate.</i>		
Car – small load	n/a	13.00
Car – large load	18.00	28.00
Wool pack per pack or part pack	n/a	13.00
Wheelie Bin per bin or part bin	n/a	13.00
Station wagon – small load	n/a	20.00
Station wagons – large load	32.00	45.00
Cars and single axle trailers, vans and utes – small load	n/a	30.00
Cars and single axle trailers, vans and utes – large load	46.00	56.00
Clay Cover (clay)	10.00	10.00
<i>Note: Cover is not accepted at Middlemarch Transfer Station</i>		
Cleanfill	18.00	18.00
<i>Note: Cleanfill is not accepted at Middlemarch Transfer Station</i>		
Demolition	25.00	30.00
<i>Note: Demolition is not accepted at Middlemarch Transfer Station</i>		
Car tyres – each	4.00	5.00
Vehicle bodies	75.00	80.00
Vegetation		
Car – small load	n/a	9.00
Cars – large load	12.00	20.00
Wool pack per pack or part pack	n/a	9.00
Wheelie Bin per bin or part bin	n/a	9.00
Station wagon – small load	n/a	13.00
Station wagon – large load	20	31.00
Cars and single axle trailers, vans and utes – small load	n/a	18.00
Cars and single axle trailers, vans and utes – large load	30.00	39.00



	2013/14 \$	2014/15 \$
Large Vehicle Charges		
Charges by weight at the Green Island Landfill (Weighbridge)		
General solid waste per tonne (minimum \$65.00)	130.00	130.00
Green Waste per tonne (100% vegetation) (minimum charge \$40.00)		80.00
Mixed load per tonne (more than 60% vegetation) (minimum charge \$55.00)	80.00	110.00
Tyres per tonne	335.00	335.00
Charges by volume at landfills without a weighbridge		
General solid waste per cubic metre (minimum \$75.00)	65.00	75.00
Vegetation (minimum \$65.00) per cubic metre	65.00	65.00
Special /hazardous waste		
Sludges and liquids (solids content at least 20%) - per tonne (minimum charge \$100)	200.00	200.00
Sludges and liquids (solids content less than 20%) per tonne (minimum charge \$125)	244.00	250.00
Clean fill per tonne (dry) (minimum charge \$15)	12.00	15.00
Clean fill per tonne (minimum charge \$35.00)	33.00	35.00
Cover per tonne (minimum charge \$5.00)	5.00	5.00
Demolition waste per tonne (no timber or organic material) (minimum charge \$35)	33.00	35.00
Foundry sands per tonne (minimum charge \$35)	33.00	35.00
Contaminated soil - per tonne (low level) (minimum charge \$35)	33.00	35.00
Tyres (per tonne)	335.00	335.00
Oil (per litre)	1.00	1.00
Vehicle bodies (each)	75.00	80.00
Definitions:		
Cover: Cover is clay, sand and soil, which is free of contaminants and other deleterious matter.		

	2013/14 \$	2014/15 \$
Cleanfill: Cleanfill is a natural material such as clay, soil and rock and other such materials as concrete, brick or products which are free of combustible or organic materials and are therefore not subject to biological or chemical breakdown.		
Demolition: Demolition is concrete, bricks, roading material, concrete pipes and earthenware pipes. The maximum size of demolition material is one metre in any direction. Material is to be clean, no asbestos, no rubbish, no individual steel pieces included and contain less than 10% organic material (eg vegetation, wood). Reinforcing steel protruding from concrete must be less than 500 mm in length.		
Other Charges		
e-Waste at the Recycling Centre		
TVs	As per recovery costs	As per recovery costs
Computer Monitors		
Desktop computers, laptops, laptop batteries and peripherals (keyboard/mouse/external hard drives)	As per recovery costs	As per recovery costs
Printers, Faxes and Photocopiers - at Recycling Centre		
UPS Networking equipment		
Special Waste		
Special waste mixing pit - per hour (nearest hour)	160.00	160.00
Special waste from outside Dunedin city - per tonne (minimum \$320)	320.00	320.00
After Hours Opening Fee		
Opening Fee	420.00	420.00
Booth operation costs - per hour (plus any additional machine fees)	85.00	85.00
Refuse Collection		
All Council-provided refuse collection services are 'polluter pays' with the authorised bags being available at a number of outlets throughout the city including supermarkets and dairies. The authorised bags are also available from Council Customer Service Agencies.		
65 Litre bags	2.20	2.20
40 Litre bags	1.90	1.90

	2013/14 \$	2014/15 \$
Wastewater		
Network Contributions for a Sewer Connection		
Where there has been no prior contribution to the existing network there will be a standard Network Contribution fee for all of the Dunedin City Council areas	5,000.00	5,000.00
Wastewater – Trade Waste Charges		
The new charging model moves from three sets of unit rates for Trade Waste charging (one for each wastewater treatment plant catchment) to a single set of citywide unit rates. The new model introduces application fees based on customer category type.		
City Wide Unit Rates		
Volume per cubic metre	0.08	0.09
BOD5 per kg	0.08	0.08
NFR/TSS per kg	0.19	0.19
Compliance Monitoring, Re-Inspection and Consent Breaches		
Staff per hour	103.00	103.00
Laboratory	Variable Cost	Variable Cost
Mileage per km	–	
Tankered Waste Charges per tonne	20.00	20.50
Consent Application Fee Category A	927.00	950.00
Consent Application Fee Category B	309.00	315.00
Annual Fee	154.50	158.00
Water		
Installation of New Services		
Charges for the installation of new services are determined on a case-by-case basis and are provided as a fixed price quote to applicants. Alternatively, customers can elect to undertake this work themselves at their own risk by engaging a Council Approved Water Supply Connection Installer. That installer will do all work apart from making the connection to the live water main, which will be undertaken by Council staff. A fee for making the connection will be charged.		
Network Contributions		
Where there has been no prior contribution to the existing network there will be a standard Network Contribution fee for all of the Dunedin City Council areas	5,000.00	5,000.00

	2013/14 \$	2014/15 \$
New 20mm diameter domestic water connection	Quoted	Quoted
Commercial or extraordinary water connection	Quoted	Quoted
Disconnection of water supply	85.00	100.00
Annual supply charge (meter rental)		
20mm nominal diameter	187.00	187.00
25mm nominal diameter	201.00	201.00
30mm nominal diameter	218.00	218.00
40mm nominal diameter	245.00	245.00
50mm nominal diameter	504.00	504.00
80mm nominal diameter	807.00	807.00
100mm nominal diameter	822.00	822.00
150mm nominal diameter	1,076.00	1,076.00
300mm nominal diameter	1,302.00	1,302.00
Hydrant Standpipe	560.00	570.00
Re-connection Fee	350.00	350.00
Special Reading Fee	50.00	50.00
Central Water Scheme Tariff for water sold by meter		
Treated water per cubic metre	1.40	1.43
Frost Plug Installation (per plug)	40.00	40.00
Bulk Raw Water Tariff to: Merton, Hindon, and individual farm supplies (per cubic metre)	0.10	0.11
Rural Water Schemes have differing capital and connection charges—please contact the Water and Waste Services Department for further information.		

Council Grants

The Council offers a wide variety of grant and assistance schemes for the community. The following pages summarise the funding proposed for these in 2014/15.

For further information about these funding assistance opportunities is provided in the Dunedin City Council Funding for Community Arts, Environment , Cultural and Heritage, Road Safety, Projects Programmes and Events booklet which is available on the Council website, www.dunedin.govt.nz, and in the Customer Service Agency.

Civic Partnership Grants

The Council is working on a new system of assessment and allocation of civic grants. The assessment criteria for civic grants and service level agreements are being redeveloped to make the process more contestable and to align them with changes to the Local Government Act 2002 and to Council strategies, specifically the new Social Wellbeing Strategy and the yet to be developed Arts and Culture Strategy. This review process began in 2013/14 and will not be completed in time for inclusion in the 2014/15 Annual Plan

While this work is undertaken the Council proposes the following regarding grants for the 2014/15 Annual Plan:

- Existing civic grants scheduled for review in the 2014/15 year are renewed for one year only
- Any new applications for civic grants made during the 2014/15 annual plan consultation process complete a Civic Grant Application form and, if successful be approved for one year only

The Civic Partnership Grants table shows organisations that have a grant commitment from the Council for 2014/15.

	2013/14 Budget	2014/15 Budget
Civic Partnership Grants		
Blue Oyster Gallery	\$8,320	\$8,300
Brockville Community Trust	–	\$10,000
Citizen's Advice Bureau	\$27,300	\$27,300
City of Dunedin Choir	\$10,000	\$10,000
City of Dunedin Pipe Band	\$20,000	–
Community Accounting Centre	\$10,000	\$10,000
Dunedin Night Shelter Trust	\$11,300	\$11,300
Ignite Consultants	–	\$10,000
Keep Dunedin Beautiful – Hanging Baskets	\$20,000	\$20,000
Keep Dunedin Beautiful – Murals	\$6,000	\$6,000
Mayfair Theatre Trust	\$35,000	\$35,000
Methodist Mission	–	\$15,000
Neighbourhood Support	\$18,300	\$18,300
North Dunedin, South Dunedin and Mosgiel Community Patrols	\$6,000 (\$2,000 per patrol)	\$6,000 (\$2,000 per patrol)
Orokonui Ecosanctuary	–	\$2,800

	2013/14 Budget	2014/15 Budget
Otago Youth Orchestra	–	\$10,000
Southern Sinfonia	\$88,300	\$103,300
Sports Hall of Fame	\$39,000	\$42,900*
St Kilda Brass Band	\$11,000	–
Victim Support	\$12,100	\$12,100

*Subject to rent review

	2013/14 Budget	2014/15 Budget
Aquatic Services		
Community Pools:		
• Moana Gow (Hawksbury Village, Waikouaiti)	\$61,600	\$61,600
• Middelmarsh	\$10,000	\$10,000
School Pools:		
(Andersons Bay, Caversham, Dunedin North Intermediate, Mornington, and Wakari Schools)	\$56,000	\$56,000

	2013/14 Budget	2014/15 Budget
<i>Civil Defence Grants</i>		
NZ Fire Service Research Programme	\$1,000	–

	2013/14 Budget	2014/15 Budget
<i>City Development (City Planning) Grants</i>		
Biodiversity Fund	\$70,000	\$60,000
Central City Heritage Reuse Grants Fund	\$90,000	\$100,000
Dunedin Heritage Fund	\$82,000	\$200,000
Heritage Rates Relief	\$50,000	\$134,000
Significant Trees	\$2,000	\$2,000

	2013/14 Budget	2014/15 Budget
<i>Community Board Project Funds</i>		
Chalmers	\$10,000	\$10,000
Mosgiel-Taieri	\$10,000	\$10,000
Otago Peninsula	\$10,000	\$10,000
Saddle Hill	\$10,000	\$10,000
Strath Taieri	\$10,000	\$10,000
Waikouaiti	\$10,000	\$10,000

	2013/14 Budget	2014/15 Budget
<i>Community Development Grants</i>		
Creative NZ Grants (funding allocated on behalf of Creative NZ)	\$84,500	\$84,500
Community Grants (contestable)	\$200,000	\$200,000
Community Access to Landfill	\$5,000	\$5,000
Discretionary Arts Grants (contestable)	\$30,800	\$30,800
Performance Underwriting	\$20,000	\$20,000
Rates Remission (Discretionary)	\$451,600	\$451,600

	2013/14 Budget	2014/15 Budget
<i>Dunedin Public Libraries Grants</i>		
St Kilda Library	\$15,500	\$15,500
Taieri Library (Outram)	\$2,000	\$2,000
Strath-Taieri Library (Middlemarch)	\$7,000	\$7,000

	2013/14 Budget	2014/15 Budget
<i>Economic Development Grants</i>		
Business Internship Programme Grant	\$60,000	–
Business Incubation Upstart Grant	\$150,000	\$100,000
Economic Development Strategy Project Fund (contestable)	\$385,000	\$518,200
Film Otago Southland	\$20,000	–
Student Entrepreneurship Grant	\$70,000	\$44,300

	2013/14 Budget	2014/15 Budget
<i>Museum Grants</i>		
Otago Museum Levy	\$3,767,900	\$3,843,300
Otago Museum	–	\$6,000
Port Chalmers	\$5,000	\$5,000
Strath Taieri	\$5,000	\$5,000



	2013/14 Budget	2014/15 Budget
<i>Parks and Recreation Grants</i>		
Community Halls (jointly administered with City Property)	\$99,200	\$99,200
Amount allocated to each hall:		
Allanton Hall	\$2,000	\$2,000
Brighton/Ocean View Hall	\$9,100	\$9,100
Karitane Hall	\$6,900	\$6,900
Momona Hall	\$1,800	\$1,800
Mosgiel Coronation Hall	\$15,100	\$15,100
Outram Hall	\$3,400	\$3,400
Port Chalmers Hall	\$8,200	\$8,200
Portobello Hall	\$5,000	\$5,000
Ravensbourne Hall	\$7,800	\$7,800
St Leonards Hall	\$6,200	\$6,200
Strath Taieri Hall	\$4,600	\$4,600
Waitati Hall	\$5,200	\$5,200
Warrington Hall	\$4,400	\$4,400
Waikouaiti Hall	\$8,200	\$8,200
Fairfield Hall	\$11,300	\$11,300
Basketball Otago	\$27,000 (One-off grant for 2013/14)	\$15,000 (One-off grant for 2014/15)
Mountain Bike Otago	-	\$10,000
The Otago Artificial Surface Trust	\$102,300	\$102,300
Salmon Smolt Release	\$11,900	\$11,900

	2013/14 Budget	2014/15 Budget
<i>Resource Consent (City Planning) Grants</i>		
Significant Trees Grants	\$2,000	\$2,000

	2013/14 Budget	2014/15 Budget
<i>Sister City Grants</i>		
Edinburgh	\$5,000	\$5,000
Shanghai	\$5,000	\$5,000

	2013/14 Budget	2014/15 Budget
<i>Solid Waste – Community Assistance Grants</i>		
Green Island Landfill Waste Disposal Grants to Community Groups and Not for Profit Organisations	\$5,000	\$3,000

Council Service Level Agreements

The Council has a number of service level agreements where funding is provided to an organisation in return for agreed services. These agreements are supported by contracts for service delivery.

Service Level Agreements for Community assets are shown below. These Service Level Agreements are managed by the Council's Events and Community Development activity.

	2013/14 Budget	2014/15 Budget
Community Asset Service Level Agreements		
Otago Art Society	\$18,000	\$18,500*
Fortune Theatre (Rental)	\$36,000	\$36,000
Fortune Theatre (Support)	\$87,000	\$87,000
Olveston	\$16,000*	\$42,700
Regent Theatre	\$89,200 ¹ #	\$89,200#
Community House	\$82,400	\$90,640*
Council of Social Services Dunedin (COSSD)	\$42,600	\$42,600

1. One-off reduction of \$26,700 in 2013/14, as agreed with the Theomin Gallery Trust.

Increase of \$30,000 from 2013/14 year onwards

* Subject to rent review

The remaining Council Service Level Agreements are shown below and on the next page, listed by the Council activity managing the agreement or the Council Controlled Organisation (CCO) receiving funding:

	2013/14 Budget	2014/15 Budget
Aquatic Services		
Swim 200 Initiative (Skills to Swim)	\$35,000	\$35,000
Dunedin Swim Coaching Board	\$40,000	\$40,000
Mosgiel Pool Trust Grant	-	\$30,000

	2013/14 Budget	2014/15 Budget
Civil Defence		
Otago Rural Fire District Levy	-	\$292,000

	2013/14 Budget	2014/15 Budget
Dunedin Venues Management Limited (DVML)		
Dunedin Centre see Note 1	\$1,050,000	-
Event Attraction Fund	\$400,000	\$400,000
Service Level Payment (from Recreation Planning Budget) see Note 2	\$750,000	\$750,000

1. The 2013/14 budget assumption was that a service level agreement would be established between the Council and DVML. This is not now the case and a management agreement has been drafted instead. Please note that this agreement will be reviewed as part of the wider Stadium review.

2 This payment allows community groups with charitable or non-profit status to run community events at Forsyth Barr Stadium.

	2013/14 Budget	2014/15 Budget
<i>Economic Development</i>		
Digital Office	\$60,000	–

	2013/14 Budget	2014/15 Budget
<i>Events and Community Development</i>		
Masters Games Trust	\$98,100	\$77,900
Electricity Assistance Grant (funding to provider – Anglican Family Care))	\$200,000	\$200,000

	2013/14 Budget	2014/15 Budget
<i>Recreation Planning</i>		
Edgar Centre	\$840,000	\$840,000
Sunnyvale Sports Centre	\$42,000	\$42,000
Dunedin Ice Stadium	\$220,000	\$220,000
High Performance Sport NZ (formerly the NZ Academy of Sport)	\$353,200	\$350,000
Surf Lifesaving NZ	\$87,600	\$100,600

	2013/14 Budget	2014/15 Budget
<i>Tourism Dunedin*</i>		
Tourism Dunedin	\$1,213,000	–

*The Tourism Dunedin Council Controlled Organisation is disestablished from 1 July 2014.

Events Funding

The Dunedin City Council is committed to supporting a vibrant events environment in Dunedin that will continue to build a sense of community, enhance the city's unique identity and add to its cultural wealth. It also aims to optimise the contribution of festivals and events to the city's economic development. It is important to ensure that our event funds are allocated fairly and transparently, based on clearly defined criteria. The Dunedin Festival and Events Strategy 2009 – 2019 was developed to facilitate this process.

This strategy classifies events into three categories:

Premier – A festival or event that attracts a large audience and participation generates significant economic wealth and contributes to the positive international and national profile of the city. A premier festival or event will attract at least 5,000 visitor nights and/or will generate \$1.0m or more through direct visitor expenditure, and will generate high levels of positive media awareness. Premier events will be supported by Tourism Dunedin and each will be linked with relevant international marketing campaigns. A premier event may be a one-off event or may re-occur on an annual or biennial basis.

Major – A festival or event that attracts a substantial audience and participation and contributes to the positive regional and sometimes national profile of the city. A major festival or event will attract an audience of at least 5,000 people including a reasonable number of visitors, mostly from the Southern region (Otago and Southland). Major events usually occur on an annual basis although not necessarily so.

Local – A festival or event that is staged for local people as a celebration of an occasion or for some reason that is significant to the wider community. Audience participation will vary and admissions will usually be free, although where a local event is also a fundraiser this may not be so.

Eligibility for Events Funding

Festivals and events that are eligible for funding include but are not restricted to: not-for-profit organisations including clubs and societies; local, regional and national sports, arts, culture and recreation organisations; and charitable trusts.

Funding Allocations

Funding for events is allocated and available for one, two or three years as follows:

Category	Budget	2013/14	2014/15	Applications for funding
Local Events Funding up to \$5,000 per annum for any one festival or event	Total funding pool for local events: (50% of total funding pool allocated to small community events) (50% of total funding pool allocated small commercial events)	\$50,000	\$50,000	Two funding rounds per year. Applications close 31 March for events held after 1 June, and 30 September for events held after 1 December http://www.dunedin.govt.nz/events/events-funding
Major events Funding up to \$50,000 per annum for any one festival/event	Total funding pool for Major/ Premier events:	\$440,000*	\$400,000	Applications for this fund should be completed with reference to the Dunedin Festivals and Events Strategy 2009 – 2019 http://www.dunedin.govt.nz/events/events-funding
Premier Events Funding of over \$50,000 per annum for any one festival/event				

*Increased by \$40,000 for 2013/14 only to fund the Special Olympics National Summer Games

The Council also funds civic events; the events supported and funding provided are shown on the next page.

Civic/Council Events Funding

The Council has a budget of \$542,900 in 2014/15 for civic events

Note: Some of the events listed are offset by external funding. For example the Otago Community Trust contributes to New Year celebration funding.

	2013/14 Budget	2014/15 Budget
<i>Civic/Council Events</i>		
Summer Festival	\$55,000	\$52,500
New Year's Eve	\$70,000	\$60,000
Chinese New Year	\$35,000	\$35,000
Cruise Ship Pipe Bands	\$15,000	\$15,000
Graduation Parades	\$15,000	\$10,000
Anzac Day	\$5,000	\$5,000
Commemorative Events	\$5,000	\$5,000
Puaka Matariki	\$35,000	\$35,000
Cadbury Chocolate Carnival	\$65,000	\$65,000
Santa Parade	\$50,400	\$50,400
FIFA U20 World Cup		\$150,000
Cricket World Cup		\$60,000
International Botanic Garden Congress (one off in 2013/14)	\$20,000	