



9 Year Plan



2025-34

dunedin.govt.nz/9yp



DUNEDIN
CITY COUNCIL

kaunihera
a-rohe o
ōtepoti



te rāraki upoko

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Section 1

he kupu whakataki

introduction

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te horopaki setting the scene

He karere nā te Koromatua

Kia ora, ko tēnei tā tātau mahere iwa tau 2025-34.

Tēnei te mihi atu ki te katoa i whai wāhi ki tuku kōrero mai i te whakawhanake o tēnei mahere. He mihi mānawanui ki te kōuka me te nui o te kōrero ko riro i a mātau.

Ko whakamāramahia te mahere nei i kā mahi kai te aroaro i kā tau e iwa e heke mai nei. Ka aro mārire ki te tūāhaka pū , ā, ki te mau tou ki aua mea kai a tātau kē – tae noa atu ki te wai inu, te waipara me kā paipa wai ua, ko kā rori, kā ara hīkoi, te para me ara atu tūāhaka matua kai te pokapū o te kaunihera nei.

Kia ea ai tēnei kī tauraki, ka uru hoki tētahi whāika utu pūrawa haonui e rahi ake i te rua piriona i ēnei tau e iwa e heke mai nei. Ko te hoko i kā mea matua e hiahia nui ai tētahi kaupapa nui, ā, mātua nei ka whakaea te mahere nei i tētahi tahua whakahaere e taurite ana i te wā tuatahi i kā tau e hia kē nei.

Ka whakaatu hoki te mahere nei i te whakatau o te Kaunihera mā mātau kē kā whakaratoka wai e whakarato, ehara i tētahi pakihi whakarato rerekē, mā konei e mau tou ana te Kaunihera ki te mana whakahaere, ā, ka whakatepea te moni tārewa.

Me whai mahere, me whai haumi ki ētahi tūāhaka hou kia kapia te whakareaka, ā, kia whakapai ake te whai wāhitaka, te āhuru o te noho me te oraka whakaihiihi o te tāone.

Mā reira tātau e haumi ai ki te whakaotika o te Honoka Kūrae, mā konei e pai ake ai te haumarua, te whakamahika me te oraka mauroa o taua ara matua. Mā konei hoki mātau e whakahou i kā paipa wai ua ki Ōtepoti ki te Toka kia taea ai te uaua tātā, te marakai te autaki atu ki te anaroa ki Caversham hai mahi tuatahi ki te hōtaka Te Āpōpō o Ōtepoti ki te Toka.

Ko whakauru hoki he pūtea ki te waihaka i te ruapara ki Smooth Hill, hai tōhona otika, ka ka noho ko tētahi o kā rauhaka matua kia tipu ai, kia pakari ai.

Ko āta tirohia e te Kaunihera kā tāpaetaka 801 katoa i tae mai, i āta whakaroko ki te huka i whiria kia kōrerohia ō rātau take hoki ki kā nohoaka o te mahere iwa tau. Ko kā hua o taua tukaka, ka utua e mātau ētahi hinoka, ētahi whakapaitaka i ā mātau e kawē hoki ana i kā hiahia nui puta noa i te hapori.

Ko ēnei kaupapa, ko te haumi ki kā hinoka tūnuku ka heke i kā tukuwaro, ko te pupuri tou ki te Taieri Gorge Railway, ka taunaki i te mahi whakaaturaka mā te tuku pūtea ki te Whare Tapere Playhouse, te Athenaeum me tētahi whare tapere hou, ā, mā te whakahou i te tuanui o te Edgar Centre hoki, he tauira ēnei o kā hinoka nui e taunakitia ana e mātau. Ehara i te mea i whakaaetia katoatia te katoa o kā hinoka ki te tēpu o te kaunihera, ekari ko kā mea i whai pūtea, i whai i te pūtea nui.

He nui te utu o ēnei take katoa, nā whai anō ka piki te utu rēti ki te 10.7 ōrau ki te tau tahua 2025/26, kia taurite ai te tahua, hei tāpirihaka ki te pikika o te moni taurewa i te roaka atu o kā tau e iwa o te mahere.

E mōhio ana mātau he uaua tēnei ki te tokomaha, pēnei hoki te uaua ki kā kaunihera, ekari kai te mōhio mātau e kore e taea te tiaki i aua mea kai ā tātau – ki te kore, ka nui kē ake te utu. Ahakoa he uaua, me whai tauritehaka i waeka i te haumi tonu ki kā hua o te tāone, ā, me te kana tou kia mīharo, kia kakahau, kia mariu a Ōtepoti ki a tātau katoa.

He tāone haonui tēnei tāone, kai te pēnā hoki ōhona kirirarau. Tēnā anō koutou i tā koutou mahi hāpai i tēnei tāone, hai tāone iti pai o te ao.

Jules Radich | Mayor of Dunedin
Koromatua o Ōtepoti



Message from the Mayor

Kia ora and welcome to our 9 year plan 2025-34.

Thank you to everyone who took the time to have their say during the development of this plan. The quality and quantity of feedback received was greatly appreciated.

This plan outlines what we will do for our city over the next 9 years. The focus is firmly on core infrastructure and looking after what we've got – that includes our drinking water, wastewater and stormwater pipes, as well as roads, footpaths, waste and other core infrastructure that is at the heart of local government.

To deliver on this promise, the plan includes ambitious capital expenditure worth \$2 billion over the next nine years. That is spending on essentials we need, and significantly the plan also delivers a balanced operating budget for the first time in years.

Our plan also reflects Council's decision to deliver water services in-house, rather than through a Council-Controlled Organisation thus retaining direct control and restricting debt.

We also need to plan for and invest in new infrastructure to cater for growth, and improve the city's accessibility, liveability and vibrancy.

That's why we'll be investing in the completion of the Te Awa Ōtākou Peninsula Connection, which will improve the safety, useability, and resilience of this key route. That is also why we are upgrading stormwater pipes in South Dunedin to better handle large downpours, and we are diverting water away from the Caversham tunnel as first groundwork steps in the South Dunedin Future programme.

We've also included funding to build the new Smooth Hill landfill which, once finished, will be a key facility for our city's growth and resilience.

Council has carefully considered every one of the 801 submissions received and listened closely to those who chose to speak at the 9 year plan hearings. As a result, we are funding a range of projects and improvements while juggling competing needs across the community.

These initiatives include investing in transport projects that will help emissions reduction, retaining the Taieri Gorge Railway, supporting performing arts by funding the Playhouse Theatre, the Athenaeum, and a new performing arts venue; and replacing the Edgar Centre roof, to name the larger ones. Not all projects received a unanimous vote around the council table, but everything funded received a majority.

All of this comes at a cost, which is why we have a rates rise of 10.7% for 2025/26 to achieve a balanced budget, along with an increase in our borrowings over the 9 years of the plan.

We know times are tough for many people, as they are for many councils, but we also know that we can't get behind in looking after what we have – it will only cost us more in the long run. We need to strike the difficult balance between continuing to invest in our city and striving to ensure Ōtepoti Dunedin remains the wonderful, vibrant, favourite place for us all.

We are ambitious for our city and we know you are too. Thank you, once again, for playing your part in making us one of the world's great small cities.

Jules Radich | Mayor of Dunedin
Te Koromatua o Ōtepoti

he aha te mahere iwa tau?

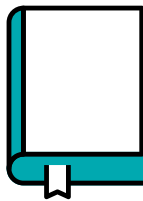
what is the 9 year plan?

Every three years, New Zealand councils are required under the Local Government Act 2002 to prepare a Long Term Plan (LTP). This is usually a 10 year plan that outlines what the council aims to do, how it will do it, and how it will pay for it.

However, in 2024, when we would normally prepare a 10 year plan, the DCC took a different approach due to a number of legislative changes that affected council activities. A decision was made to delay the usual 10 year plan and instead created a 9 year plan. Although it's one year shorter, the 9 year plan serves the same purpose and follows the same process as a 10 year plan.

The 9 year plan sets out the services and activities the Council plans to deliver, what it hopes to achieve, and the level of service the community can expect. It also explains how much these services and projects are expected to cost, how they will be funded, and what the impact will be on rates and debt. This plan is an important tool for keeping the Council accountable to the community, as it forms part of a regular cycle of planning, reporting, and review.

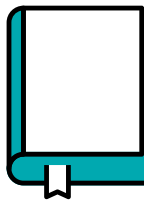
Planning timeline



9 year plan
2025 – 2034



Annual plan
2026/27



10 year plan
2027 – 2037

In the years between long-term plans, the Council produces Annual Plans. These are shorter documents that update the community on any changes or new developments. At the end of each financial year, the Council also publishes an Annual Report, which shows how well it has delivered on the goals and promises set out in the plan.

Because the Council has chosen to create a 9 year plan in 2024, there will only be one Annual Plan before the next full 10 year plan is developed.

ko tō koromatua me kā kaikaunihera

mayor and councillors



Jules Radich (Mayor)



Christine Garey



Jim O'Malley



Cherry Lucas (Deputy Mayor)



Kevin Gilbert



Lee Vandervis



Bill Acklin



Carmen Houlahan



Steve Walker



Sophie Barker



Marie Laufiso



Brent Weatherall



David Benson-Pope



Mandy Mayhem



Andrew Whiley

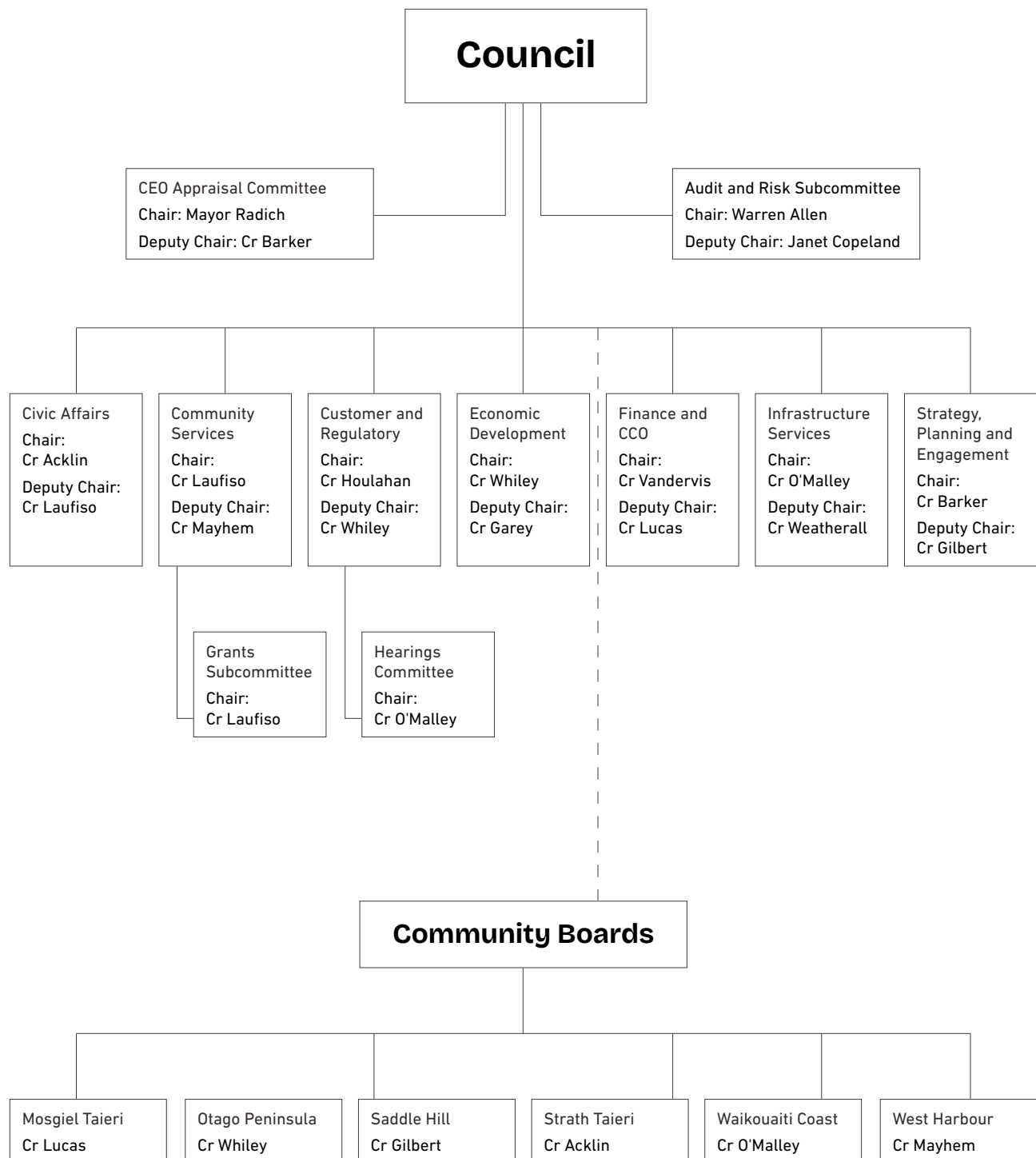
kā poari hapori

community boards

Mosgiel - Taieri	Otago Peninsula	Saddle Hill	Strath Taieri	Waikouaiti Coast	West Harbour
Andrew Simms (Chair)	Paul Pope (Chair)	Paul Weir (Chair)	Barry Williams (Chair)	Alasdair Morrison (Chair)	Ange McErlane (Chair)
Kathryn Anderson	Hoani Langsbury	Scott Weatherall	David (Jock) Frew	Andy Barratt	Wayne Sefton
Austen Banks	Lox Kellas	Pim Allen	Terina Geddes	Sonya Billyard	Barbara Anderson
Regan Horrell	Stacey Kokaua-Balfour	Christina McBratney	Tony Markham	Mark Brown	Duncan Eddy
Dean McAlwee	Cheryl Neill	Keith McFayden	Robin Thomas	Chris McBride	Kristina Goldsmith
Brian Peat	Edna Stevenson	John Moyle	Anna Wilson	Geraldine Tait	Jarrold Hodson
Cr Cherry Lucas	Cr Andrew Whiley	Cr Kevin Gilbert	Cr Bill Acklin	Cr Jim O'Malley	Cr Mandy Mayhem

te aka o te kōmiti kaunihera

council committee structure



whakarāpopoto o te akoako hāpori

summary of community consultation

Community feedback

Community engagement on the draft 9 year plan 2025-34 took place between 31 March and 30 April 2025. A consultation document was developed and distributed to the community. It set out key issues and proposals for the 9 year plan.

The consultation document sought specific feedback on two topics: the property at 231 Stuart Street and entry charges for international visitors. It also invited general feedback.

The consultation document and draft 9 year plan were shared on the DCC website, along with supporting documentation to help the community to understand the challenges Council is facing.

Council received 801 submissions (both online and as hard copies), social media comments and feedback through community engagement events and activities. Public hearings were held from 5 to 8 May 2025, where 136 members of the community spoke directly to councillors on their submission.

All of the community feedback was categorised into 58 topics. The 20 most commented on topics were:

Topic	Number of comments
Entry charges for Toitū and DPAG	275
231 Stuart Street	219
Dunedin Tunnels Trail	124
Performing Arts	85
Peninsula Connection	83
Zero Carbon / responding to Climate Change	76
Grants	70
9 year plan general comments	50
Transport general comments	44
Smooth Hill / Green Island landfill	39
Cycleways	38
Rates	34
Community housing	32
Playgrounds, sports fields and tracks	32
Transport amenity requests	32
3 Waters general	28

Topic	Number of comments
Public toilets	25
Dunedin Railways Ltd	24
Enterprise Dunedin general	23
Working with mana whenua	23

Council decision making

Council considered the community feedback received at its deliberations meeting on Monday 26 May to Thursday 29 May 2025. The following is a summary of the decisions made at that meeting. A complete record of the decisions can be found in the meeting minutes on the DCC website.

Entry charges for international visitors

Community feedback was sought on two options for international visitor entry fees at Toitū and Dunedin Public Art Gallery (DPAG).

Option 1: Introduce an entry charge of \$20 (incl. GST) for international visitors aged 16 and over at Toitū and DPAG

CHOSEN OPTION

Option 2: No entry fee to Toitū and DPAG for international visitors

What we heard from community submissions

59% preferred Option 1

41% preferred Option 2

- The most frequent theme among submitters on this topic was that the proposed entry fee was too high. Many suggested \$10 as a more appropriate alternative.
- Some of those that preferred Option 1 referred to paying entry fees at cultural attractions overseas and felt that international visitors to Dunedin should do the same.

- Some of those that preferred Option 2 felt that charging an entry fee to international visitors was unwelcoming and inconsistent with the principle of manākitaka.
- There were also comments around the modest projected revenue, which was not seen as worth the difficulty in administrative effort to collect the proposed fee.

The Council adopted Option 2, no entry fee to Toitū and DPAG for international visitors, as Council felt that the reasons for not charging an entry fee were more compelling than the reasons given by those supporting it. Instead, updated signage relating to donations will be implemented.

231 Stuart Street (formerly the Fortune Theatre)

Council sought community feedback on two options for 231 Stuart Street (formerly the Fortune Theatre).

CHOSEN OPTION

Option 1: Revise the DCC Significance and Engagement Policy by removing '231 Stuart Street' from the Policy's list of strategic assets

Option 2: Keep '231 Stuart Street' on the DCC Significance and Engagement Policy's list of strategic assets

What we heard from community submissions

**65% preferred
Option 1**

**35% preferred
Option 2**

- Some of those that preferred Option 1 also supported the property being sold. There were comments that the property is not fit-for-purpose as a theatre.
- Some of those that preferred Option 2 thought the property could be revitalised for use as a theatre, community space or arts hub.
- Submitters on both sides expressed a desire for Council to protect the property from potential demolition.

The Council adopted Option 1, revising the DCC Significance and Engagement Policy by removing '231 Stuart Street' from the Policy's list of strategic assets, with the revised Policy coming into force on 1 July 2025.

Dunedin Tunnels Trail

Proposed: Due to changes in NZTA co-funding, it was proposed to delay funding of \$1 million for the Dunedin urban cycleways tunnels trail to year 9 of the plan (2033/34).

What we heard from community submissions: there was strong support for the project, with 98% of submitters on the topic backing its continuation.

While no additional funding was included in the 9 year plan for the Dunedin Tunnels Trail, Council agreed to work with the Dunedin Tunnels Trail Trust to maximise use of the existing budget for the Chain Hills Tunnel phase, and to support the Trust to implement subsequent stages of the trail through independent fundraising.

Performing Arts

Proposed: Funding for a new performing arts venue that was included in the previous 10 year plan 2021-31 was removed from the draft budget for consultation.

What we heard from community submissions: there was strong support for a new performing arts venue, with 95% of submitters on the topic strongly advocating for reinstating the funding.

Following community feedback, Council approved the following:

- Establishment of a Performing Arts Governance Group to oversee the development of a Theatre Action Plan
- Grant funding of \$3.35 million to the Dunedin Repertory Theatre Society Incorporated in 2027/28 for renovation of the Playhouse Theatre
- Grant funding of \$4.25 million to Zeal Land Ltd in 2028/29 for renovation of the Athenaeum
- Seed funding of \$9.5 million in 2030/31 for a new performing arts facility
- Grant funding of \$50,000 per annum (inflation adjusted from 2026/27) to the Dunedin Fringe Arts Trust for 3 years from 2025/26 for the running of Te Whare o Rukutia.

Zero Carbon

Proposed: Prior to the consultation period, Council considered two investment packages to accelerate efforts towards Zero Carbon targets, in addition to work already underway. However, neither package was included in the draft budget for consultation.

What we heard from community submissions: 86% of submitters on the topic referenced the Zero Carbon investment packages, with all in support of additional investment. Infrastructure and network improvements for pedestrians, cyclists and public transport were frequently mentioned.

After receiving community feedback, Council approved the following:

- Operating expenditure of \$151,000 for a Green and Blue Networks Plan (2025/26)
- Operating expenditure of \$3.118 million for a transport 'high investment' package (2027/28 onwards)
- Capital expenditure of \$66 million for a transport 'high investment' package (2027/28 onwards)

Smooth Hill

The DCC has resource consent to replace Green Island landfill with a modern, top-class landfill at its Smooth Hill site on Big Stone Road. In November 2024, Council resolved to proceed with construction at Smooth Hill independently, rather than pursuing a partnership model or exporting waste outside the district.

A number of submitters commented on Smooth Hill, opposing its construction. Construction and operational costs, thoroughness of Council's due diligence and environmental impacts were key concerns raised by submitters.

After receiving community feedback, Council reconfirmed its decision to allocate \$92.4 million to build a landfill at Smooth Hill. This reconfirmation was based on several factors, including:

- While short-term costs may be higher than alternative options, long-term forecasts indicate significantly lower overall costs.
- Independent consultants conducted a comprehensive analysis of three short-listed options, supported by additional assessments carried out over many years.
- Resource consent includes conditions designed to manage environmental impacts, such as isolating, collecting, and storing landfill leachate, and monitoring Southern Black Backed Gull populations.

Edgar Centre

While this was not a consultation topic, community submissions raised the need to replace the Edgar Centre roof due to ongoing issues with the current roof.

Council approved the following capital expenditure, with timing of the replacement to be confirmed following completion of the detailed design:

- \$360,000 to undertake detailed design for a replacement roof (2025/26)
- \$15 million over two years for replacement of the Edgar Centre roof (2026/27 to 2027/28)

Dunedin Venues Management Ltd and Dunedin Stadium Property Ltd

Council confirmed its decision to provide \$2 million, of which \$1.645 million is for events attraction funding to Dunedin Venues Management Ltd, and \$355,000 is to service debt in Dunedin Stadium Property Ltd

Dunedin Railways Ltd.

Proposed: To restore funding to DRL so it can fully reinstate the Taieri Gorge railway train excursions. DCHL has been directed to provide funding to DRL to assist with this.

What we heard from community submissions: The majority (54%) of submitters on this topic were in support of funding rail services, emphasising the importance of rail for tourism. Those opposed suggested alternatives such as converting the railway into a cycleway.

After receiving community feedback, Council did not alter its previous decision to reinstate Dunedin Railways Ltd.

Funding requests

A number of funding requests were received during the community engagement period. Council decided to support the following requests:

Economic Development	New Zealand Centre of Digital Excellence (CODE): Annual funding of \$150,000 for 7 years from 2026/27 for prototype and production, plus events, meetups and capability work.
	Startup Dunedin: Increase in annual funding by \$100,000 to \$295,000 per annum to expand support for Dunedin's startup ecosystem, including coaching, micro funding, workshops, student-industry connections.
Parks and Recreation	Predator Free Dunedin: Annual funding of \$150,000 for 8 years from 2026/27 for predator control.
	Dunedin Tracks Network Trust: Annual funding of \$50,000 for planning, landowner permissions and easements, resource consents and technical assessments relating to the Coastal Community Cycle Connection and the Taieri Trail.
	Green Island Combined Sports Bodies Inc.: Annual funding of \$45,000 to support maintenance of the Sunnyvale Sports Centre.
	Shetland St Community Gardens: Annual funding of \$10,000 (inflation adjusted from 2026/27) to help cover running costs.
	Sport Otago: Annual inflation adjustment from 2026/27 to current annual funding of \$80,674 for core services and Getting Dunedin Active.
	Swim Dunedin: Annual adjustment from 2026/27 to current annual funding of \$45,000 to cover rising lane hire costs.
	Tomahawk-Smailis BeachCare Trust: Annual funding of \$15,000 (inflation adjusted from 2026/27) for planting and maintaining at least 1,000 trees annually.
	Town Belt Kaitiaki: Increase in annual funding by \$18,000 to \$50,000 per annum for education and community work.
	Otago Nuggets and Southern Hoiho: Annual funding of up to \$50,000 for three years from 2025/26, dependent on securing of NBL contracts.
Wildlife Hospital	Annual funding of \$100,000 for the continued employment of a wildlife veterinarian and avian specialist.
Dunedin Youth Council	Increase in annual funding to \$10,000 per annum for discretionary use.

kā kaupapa matua

major projects

For the next 9 years, we have developed a work programme that focuses on investing in our city's infrastructure. We will invest in its pipes and roads and renew aging infrastructure to build resilience and to enhance and improve our city. We have also included investing in projects that will contribute towards meeting the challenges of climate change, projects that will support emissions reduction and contribute towards Council's zero carbon goals.

Over the next 9 years, \$2 billion has been budgeted for capital projects. Around \$1.2 billion of that budget will be used to replace and upgrade things like the city's water and wastewater pipes, reseal roads and footpaths, and look after recreational facilities such as playgrounds, pools, and sports fields.

Around \$789 million of the capital budget is for new projects that will improve our city, and around \$71 million will be used to build new water and roading infrastructure needed for the growth that our city is experiencing.

Some of the major capital projects included in this 9 year plan are outlined below. More detailed information on the capital programme is provided in Section 4 of this plan.

Edgar Centre

\$15 million – this funding has been provided for the replacement of the Edgar Centre roof, which currently leaks and causes disruption to the use of this widely used community facility.

Municipal Chambers restoration

\$14 million – work is underway to restore the Municipal Chambers. This building is listed as a category one heritage building. The restoration work requires specialist trades people employing traditional skills and materials. Restoration will be conducted without compromising the building's historical character.

Moana Pool

\$25 million – Moana Pool is over 60 years old. Planned major upgrades include an overhaul of the heat recovery system to help keep power costs down, reduce condensation and improve air quality, more seismic strengthening, replacement of some main pool glazing, and changing room upgrades.

Zero Carbon – transport

\$66 million – this is a transport focused programme of work designed to accelerate our efforts to reduce carbon emissions as a city and bring us closer to our zero carbon targets. Projects include development of the city to waterfront bridge, pathway improvements throughout the city, and South Dunedin safer school streets.

Te Awa Ōtākou - Peninsula Connection

\$19 million – this funding has been provided to complete three sections of Te Awa Ōtākou – Peninsula Connection, being Ellison Road to Ōtākou Fisheries Wharf, Tidewater Drive to Ellison Road, and Portobello to Weir Road.

South Dunedin Stormwater

\$29 million – several short term / small scale projects will be done to help reduce short term flood risk in the South Dunedin area. The projects include diverting the Bay View Road and New Street stormwater systems to a new stormwater pipe that would carry it directly to the Portobello Road pumping station; upgrading the capacity of the Forbury road stormwater pipe; and disconnecting the Hillside Road stormwater main from the Portobello Road system and pumping it to the Orari Street stormwater outfall instead.

Rural Wastewater Schemes

\$65 million – this project includes the construction of a centralised wastewater treatment plant to service Warrington and Waikouaiti, with potential future capacity for Waitati and Seacliff, and for upgrades to the Middlemarch network.

Smooth Hill

\$92 million – this is for the development of a new landfill at Smooth Hill, to replace the Green Island landfill on its closure.

Material Recovery Facility

\$39 million – this is for the design and construction of a mixed recycling material sorting facility. It includes the building along with automated high-speed sorting and processing equipment, manual sort area, control systems, and baling equipment.

Kettle Park

\$38 million – this is for the remediation of the former landfill at Kettle Park. It involves removing the material and change the profile of the dunes to better protect South Dunedin.

te tahua mō te kahurutaka

9 year budget

capital costs for the next 9 years



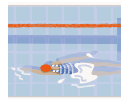
\$505m
Roding and Footpaths
25%



\$1,030m
3 Waters
51%



\$201m
Waste Minimisation
10%



\$75m
Community Recreation
4%



\$153m
City Properties
7%



\$20m
Creative and Cultural Vibrancy
1%



—
Regulatory Services



\$6m
Resilient City



—
Vibrant Economy



\$35m
Governance and Support Services
2%



—
Treaty Partnership

operating costs for the next 9 years



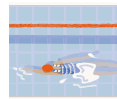
\$708m
Roding and Footpaths
16%



\$1,388m
3 Waters
31%



\$412m
Waste Minimisation
9%



\$451m
Community Recreation
10%



\$504m
City Properties
11%



\$269m
Creative and Cultural Vibrancy
6%



\$162m
Regulatory Services
3%



\$96m
Resilient City
2%



\$101m
Vibrant Economy
2%



\$440m
Governance and Support Services
10%



\$9m
Treaty Partnership

total = \$2.025b

total = \$4.540b

he pūroko kaitātari kaute

independent auditor's report

To the reader:

Independent auditor's report on Dunedin City Council's 2025-34 long-term plan

I am the Auditor-General's appointed auditor for Dunedin City Council (the Council). The Local Government Act 2002 (the Act) requires the Council's long-term plan (the plan) to include the information in Part 1 of Schedule 10 of the Act. Section 94 of the Act requires an audit report on the Council's plan. Section 259C of the Act requires a report on disclosures made under certain regulations. I have carried out this work using the staff and resources of Audit New Zealand. We completed our report on 30 June 2025.

Opinion

In our opinion:

- the plan provides a reasonable basis for:
 - › long-term, integrated decision-making and co-ordination of the Council's resources; and
 - › accountability of the Council to the community; and
- the information and assumptions underlying the forecast information in the plan are reasonable; and
- the disclosures on pages 212 to 213 represent a complete list of the disclosures required by Part 2 of the Local Government (Financial Reporting and Prudence) Regulations 2014 (the Regulations) and accurately reflect the information drawn from the plan.

This opinion does not provide assurance that the forecasts in the plan will be achieved, because events do not always occur as expected and variations may be material. Nor does it guarantee the accuracy of the information in the plan.

Emphasis of matters

Without modifying our opinion, we draw attention to the following matters.

Future of water delivery

Pages 39 and 40 outline that the Council has consulted on the future delivery model for water services and is planning to maintain the status quo, delivering water services in-house. The plan reflects these decisions.

There is some uncertainty as the proposal is yet to be accepted by the Secretary for Local Government.

Uncertainty over three waters infrastructure assets forecast

Page 42 outlines that the Council is faced with a significant backlog in renewals for its three waters assets. The Council has adopted a phased approach that, whilst prioritising critical renewals, aims to eliminate this backlog over a 30-year period. Planning on this basis increases the risk of disruption in services.

Basis of opinion

We carried out our work in accordance with the International Standard on Assurance Engagements (New Zealand) 3000 (Revised) *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*. In meeting the requirements of this standard, we took into account particular elements of the Auditor-General's Auditing Standards and the International Standard on Assurance Engagements 3400 *The Examination of Prospective Financial Information* that were consistent with those requirements.

We assessed the evidence the Council has to support the information and disclosures in the plan and the application of its policies and strategies to the forecast information in the plan. To select appropriate procedures, we assessed the risk of material misstatement and the Council's systems and processes applying to the preparation of the plan.



Our procedures included assessing whether:

- the Council's financial strategy, and the associated financial policies, support prudent financial management by the Council;
- the Council's infrastructure strategy identifies the significant infrastructure issues that the Council is likely to face during the next 30 years;
- the Council's forecasts to replace existing assets are consistent with its approach to replace its assets, and reasonably take into account the Council's knowledge of the assets' condition and performance;
- the information in the plan is based on materially complete and reliable information;
- the Council's key plans and policies are reflected consistently and appropriately in the development of the forecast information;
- the assumptions set out in the plan are based on the best information currently available to the Council and provide a reasonable and supportable basis for the preparation of the forecast information;
- the forecast financial information has been properly prepared on the basis of the underlying information and the assumptions adopted, and complies with generally accepted accounting practice in New Zealand;
- the rationale for the Council's activities is clearly presented and agreed levels of service are reflected throughout the plan;
- the levels of service and performance measures are reasonable estimates and reflect the main aspects of the Council's intended service delivery and performance; and
- the relationship between the levels of service, performance measures, and forecast financial information has been adequately explained in the plan.

We did not evaluate the security and controls over the electronic publication of the plan.

Responsibilities of the Council and auditor

The Council is responsible for:

- meeting all legal requirements affecting its procedures, decisions, consultation, disclosures, and other actions relating to the preparation of the plan;
- presenting forecast financial information in accordance with generally accepted accounting practice in New Zealand; and
- having systems and processes in place to enable the preparation of a plan that is free from material misstatement.

We are responsible for expressing an independent opinion on the plan and the disclosures required by the Regulations, as required by sections 94 and 259C of the Act. We do not express an opinion on the merits of the plan's policy content.

Independence and quality management

We have complied with the Auditor-General's independence and other ethical requirements, which incorporate the requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* (PES 1) issued by the New Zealand Auditing and Assurance Standards Board. PES 1 is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

We have also complied with the Auditor-General's quality management requirements, which incorporate the requirements of Professional and Ethical Standard 3 *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements* (PES 3) issued by the New Zealand Auditing and Assurance Standards Board. PES 3 requires our firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

The independent Chair of the Council's Audit and Risk Committee is the Chair of the Auditor-General's Audit and Risk Committee. The Auditor-General's Audit and Risk Committee is regulated by a Charter that specifies that it provides independent advice to the Auditor-General and does not assume any management functions. There are appropriate safeguards to reduce any threat to auditor independence, as a member of the Auditor-General's Audit and Risk Committee (when acting in this capacity) has no involvement in, or influence over, the audit of the Council.

Other than our work in carrying out all legally required external audits, a limited assurance engagement in respect of the Council's Debenture Trust Deed, and the relationship with the Auditor-General's Audit and Risk Committee, we have no relationship with or interests in the Council or any of its subsidiaries.

A handwritten signature in black ink, appearing to read 'Rudie Tomlinson', with a stylized circular mark to the left.

Rudie Tomlinson
Audit New Zealand
On behalf of the Auditor General, Dunedin, New Zealand

Section 2

he tirohaka whānui strategic overview

Contents

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te aka rautaki our strategic framework

The DCC's current strategic framework

The DCC's strategic framework was developed through a city-wide engagement process. Developed over a period of approximately 8 years, the first of the eight strategies was adopted in 2010 and the last completed in 2017. Each of the strategies within the framework set the pathway to supporting a connected and vibrant Ōtepoti Dunedin, one of the world's great small cities.

The current strategic framework encompasses eight strategies, focused on long term outcomes for Dunedin.

- The **3 Waters Strategic Direction Statement** sets out how the DCC will ensure the city has a reliable supply of clean, safe drinking water and effective wastewater services.
- The **Future Development Strategy** (previously the Spatial Plan) sets out a long-term strategic planning approach to achieve a well-functioning city for existing and future community needs.
- The **Economic Development Strategy** sets out priorities for growing Ōtepoti Dunedin's economy.
- The **Social Wellbeing Strategy** outlines how we achieve a city with connected people, cohesive communities and quality lifestyles for all.
- The **Integrated Transport Strategy** sets priorities for how the safe and efficient movement of people and goods will be supported.
- **Ara Toi Ōtepoti Arts and Culture Strategy** roadmaps strategic actions to support the creative sector in Ōtepoti Dunedin and develop an environment which acknowledges the intrinsic value of the arts.
- **Te Ao Tūroa, Dunedin's Environment Strategy** sets a pathway to improve and maintain the health of Dunedin's natural environment.
- The **Parks and Recreation Strategy** develops the use of Ōtepoti Dunedin's open spaces, recreation facilities and parks that are connected and valued to encourage communities to be more active.

The DCC's work to achieve these strategic goals is underpinned by two commitments: Te Tiriti o Waitangi / The Treaty of Waitangi and Sustainability.

Refreshing DCC strategies

A comprehensive stocktake of the strategic framework was completed in 2020. As part of this process, and aligning with the initial framework, we are ensuring we work in partnership with mana whenua and the wider Māori community. Additionally, we are integrating the United Nations Sustainable Development Goals to reinforce our commitment to sustainability.

In 2024, the Council adopted and formed an implementation plan for Te Taki Haruru (Māori Strategic Framework) which is the DCC guide to partnering with mana whenua and fulfilling its commitment to Te Tiriti o Waitangi / The Treaty of Waitangi.

Te Taki Haruru is a city-wide commitment to collective wellbeing. The framework was developed through genuine collaboration to bring to life the vision *Kāika Ōtepoti, Kāika Oraka – A Thriving Home, a Thriving Village*, shaping a future where our tamariki and mokopuna inherit a city that nurtures their cultural, social, economic, and environmental wellbeing.

Development on a sustainability framework is underway, to provide the Council with a foundation to adopt a sustainable approach that balances present cultural, social, economic, and environmental interests of Dunedin's communities and the needs of future generations.

In April and May 2025, DCC engaged with communities on the Ara Toi, Economic Development, Social Wellbeing, and Te Ao Tūroa strategies to gather feedback and enhance collaboration as we progress through the next phase of the refresh work.

Key objectives of the refresh project include:

- Strengthening partnership with the Ōtepoti Dunedin community and promoting the collaborative effort needed for success.
- Enabling the implementation of defined strategic and sustainable outcomes with ongoing monitoring and adjustment of the strategic objectives, while maintaining an integrated and collaborative approach.
- Reviewing Levels of Service in alignment with the updated strategic priorities.

Key outcomes of the refresh project will be to ensure reviews, monitoring, and evaluation occur on a regular basis, in line with long term planning. This is to ensure each strategy within the framework is up to date and enables effective decision making.

Achieving great outcomes as a community

The purpose of a strategic approach to decision making is ultimately to achieve great outcomes for the city. The hard work is done by everyone in the city when it comes to achieving our goals and the Council is just one of many stakeholders working to support Dunedin being one of the world's great small cities.

The following summary outlines the community outcome priorities, and the indicators of success used to monitor progress towards these outcomes.

Outcome	Priorities	Indicators
Vision	Dunedin is one of the world's great small cities	Perception that Dunedin is one of the world's great small cities
Strategic Principles	Te Tiriti o Waitangi / the Treaty of Waitangi	Cultural Capability is strengthened across Council to ensure effective engagement with the Māori community Mana whenua continue to be actively engaged as partners and decision-makers in projects they determine are a priority
	Sustainability	An increased percentage of residents agree that 'Dunedin is a sustainable city' Increased DCC support for community initiatives that are focussed on sustainability
A supportive city with caring communities and a great quality of life	Connected people: making people feel connected and involved in community and city affairs Vibrant and cohesive communities: building better communities both at a local/ geographic level and communities of interest Healthy and safe people: promoting good health and ensuring people feel safe, and are safe Reasonable standard of living: promoting a good work/life balance and full employment Affordable and healthy homes: people are living in warm and healthy homes and affordable housing options are available to all	Number of residents who participate in public consultations, forums, submissions, or are engaged on the Council's digital platforms over the year An increased number of residents who are satisfied with the look and feel of the city Percentage of residents who feel safe Increased satisfaction of Dunedin residents with their work / life balance The DCC is prepared to respond in the event of a civil defence emergency Decreased number of people living without access to affordable and healthy homes The DCC manages warm, dry, and safe community housing
A healthy city with reliable and quality water, wastewater and stormwater systems	Meet water needs: Utilising existing water sources for the safe and quality water needs of the city for the next 50 years Adaptable supply: Adaptable water supply to a variety of future climate change and population scenarios Improve discharges: Improving discharges to minimise the impact on the environment Maintain service levels: Maintaining, and where practicable, improving key service levels into the future Kaitiakitaka: An integrated approach to management of the three waters which embraces the concept of kaitiakitaka (guardianship) Waste Services: Active commitment to zero waste, to enhance the health of our environment and people by 2030	The water service is reliable, tastes and looks pleasant, and is supplied at adequate pressure Stormwater services perform adequately and reliably The wastewater service is reliable, and DCC is responsive to customer concerns The DCC develops a climate change adaptation plan for South Dunedin in collaboration with the community and mana whenua

Outcome	Priorities	Indicators
A compact city with a vibrant CBD and thriving suburban and rural centres	Liveable city: a healthy and safe environment; quality air and water; a connected community; recreation, leisure and learning, opportunities; healthcare, and warm housing Environmentally sustainable and resilient city: resilient ecosystems and communities; actively responding to climate change; reducing dependence on non-renewable resources; seismic-strengthened heritage buildings Memorable and distinctive city: protecting significant landscapes; quality architecture and urban design; memorable and engaging public art; celebrating Takata Whenua and European heritage; actively re-using built heritage A city that enables a prosperous and diverse economy: maintaining and growing our rural economy, industrial base and world class communications; attracting and retaining internationally-focused people; supporting and benefiting from the tertiary education sector Accessible and connected city: an urban form that supports accessibility from a range of modes and sustainable transport choices; a safe and efficient road network; affordable and convenient public transport; it is safe and pleasant to walk and cycle A vibrant and exciting city: a successful arts and culture scene, vibrant central city and local centres	Number of new residential building consents issued in the past 12 months Increased number of residents who are satisfied with the overall look and feel of the city Progress on implementation of the Heritage Action Plan (HAP) 2023 to support the conversation of Dunedin's built heritage
A successful city with a diverse, innovative and productive economy	Business vitality: improving the ease of doing business and growing the value of exports Alliances for innovation: improving linkages between industry and research and increasing scale in innovative and tradable sectors A hub for skills and talent: increasing the retention of graduates, building the skills base and growing migrant numbers Linkages beyond our borders: increasing international investment and establishing strategic projects with other cities A compelling destination: marketing Dunedin and exporting education uplift	Council funded events meet the needs of residents Business sector is supported, and the marketing of the city is coordinated for tourism and education and attracting investment and skilled migrants Increased support to business innovation that fosters growth, strength, and resilience of the local economy

Outcome	Priorities	Indicators
A creative city with a rich and diverse arts and culture scene	Identity pride: embedding creativity in city decision making Access and inclusion: investing in access to arts and culture and enabling self-expression Creative economy: leveraging the economic growth of the arts and culture sector Inspired connections: utilising existing networks and fostering new connections to drive creativity	Percentage of residents rating Dunedin as a creative city Percentage of residents who visit one or more cultural facility within the last 12 months and are satisfied with their visit Number of events for local and international audiences supported by the DCC Increased access to inclusive cultural facilities provided by the DCC
A connected city with a safe, accessible and low carbon transport system	Safety: prioritising safety improvements according to risk Travel choices: prioritising investment and space to improve the provision of active modes and public transport Connectivity of centres: improving connections within and between centres and the central city for public transport and active modes Freight: efficiently and effectively moving freight Resilient network: integrating land use and transport to reduce demand for vehicle travel and increasing the resilience of the transport network	Percentage of complaints around safety on the road Reduction in the number of fatalities and serious injury crashes on the local road network Percentage of residents who are satisfied with the efficiency, comfort, and accessibility of the transport network for walking, cycling, and public transport
A sustainable city with healthy and treasured natural environments	Resilient and carbon zero: planning for and adapting to climate change and impacting positively on global environment and managing resources sustainably Healthy environment: sustaining ecosystem services, increasing indigenous biodiversity and restoring areas of ecological value Caring for the natural world/Tiakitaka: enjoying, connecting to, and celebrating the natural environment	Reduction to DCC's emissions and city overall emissions Percentage of residents finding the refuse collection and kerbside recycling meet their expectations Total area of indigenous habitats in Ōtepoti Dunedin protected by the District Plan, DCC reserve land and land held under QEII covenants and other statute-based protective mechanisms and/or recognised as Areas of Significant Conservation Value Number of biodiversity grants and number of indigenous biodiversity grants
An active city with quality and accessible recreational spaces and opportunities	Active people: people are living active lives by participating in formal and informal recreation and sport Open spaces and facilities: our parks and facilities are meeting the changing needs of our communities and are increasingly used Treasured parks, natural landscapes, flora and fauna: understanding, protecting and restoring our ecosystems and biodiversity, and our parks and landscapes bringing people together to celebrate our cultures and heritage We work with others: having strong relationships with takata whenua, and creating effective local and national partnerships	Percentage of residents who participate in physical activity using the DCC facilities Increased number of residents who use a park, reserve, open space, and/or recreation facility and report satisfaction with the service Number of days sports fields are open to the public and are considered safe and well maintained

Reducing Emissions and Adapting to Climate Change

Climate change is already having an impact on Ōtepoti Dunedin. The city is experiencing more frequent extreme weather events, rising sea levels, and increased pressure on local ecosystems. These changes are introducing new risks and challenges for our communities, adding pressure to other big challenges like stress on housing and infrastructure, and rising inequality.

While adaptation is necessary, it will only be possible if emissions are also reduced. A low emissions Ōtepoti Dunedin means better local infrastructure, more efficient systems and improved public health, as well as contributing to global climate goals.

How we measure emissions, and our reduction targets

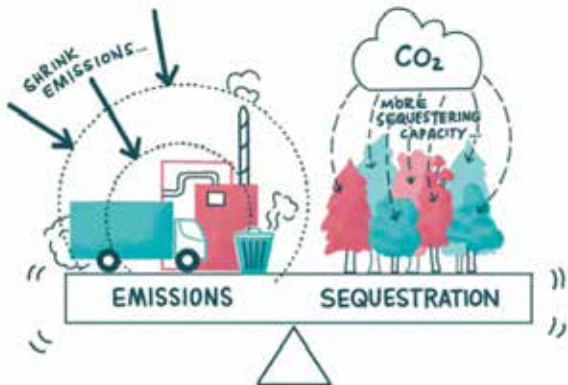
The DCC is taking action to reduce both the city's emissions, and the DCC's own emissions.

For the Dunedin City territorial area, we have a Zero Carbon target to:

- 1. Reach net zero greenhouse gas emissions by 2030 (excluding biogenic methane), and
- 2. Reduce biogenic methane emissions in line with Government targets (relative to 2017, a 10% reduction by 2030, and a 24-47% reduction by 2050).

We measure and report city emissions in line with an international standard for cities called the Global Protocol for Community-Scale GHG Inventories (GPC - BASIC+ methodology). Under this methodology, the city's biggest emissions sources are agriculture (46%) and transport (34%)¹. Some emissions are absorbed by the city's forests (sequestration). Embodied emissions relating to products produced elsewhere but consumed within the geographic area (e.g. imported food, cars, phones, clothes etc) are excluded.

'Net zero' means greenhouse gases that we emit into the atmosphere (excluding biogenic methane) are in balance with the amount of carbon dioxide absorbed by forests.



Biogenic methane is methane produced and released from living organisms like plants and animals, and in Dunedin is primarily produced by ruminant animals in agriculture, with a minority from waste and wastewater.

As an organisation we're aiming to reduce annual gross emissions (relative to a 2018/19 baseline):

- 30% by 2026/27, and
- 42% by 2030/31.

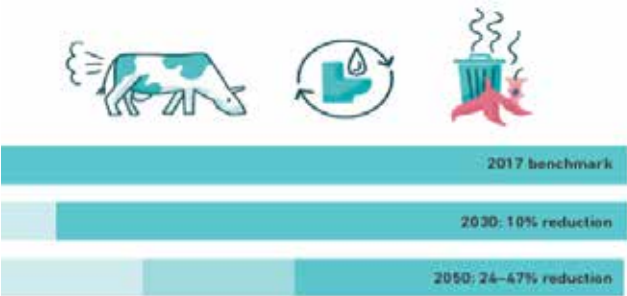
The DCC measures and manages organisational emissions (the ones generated in the process of providing services to the city) in line with international standard ISO 14064 using the 'operational control' methodology. This includes emissions from activities undertaken by DCC staff when providing services (such as driving fleet cars, electricity usage) and emissions from DCC assets (such as LPG burnt at DCC pools, landfill gas from Green Island Landfill). It also includes emissions generated by contractors working on behalf of the DCC.

Tackling our emissions

Ōtepoti Dunedin's Zero Carbon Plan, adopted in 2023, sets out key shifts required to achieve city targets. Changes are required across key sectors including transport, energy, agriculture, land-use, and waste. 'Net zero' was modelled with a 40% reduction in gross emissions (excluding biogenic methane) and a 63% increase in sequestration (both relative to 2018/19 levels).

The good news is that at last count, city emissions were decreasing - between 2018/19 and 2021/22, Dunedin's gross emissions reduced by 9%. A 2025 modelling update suggested that Dunedin is still anticipated to meet the 2030 biogenic methane target. However, due to changes in context, including significant shifts in central government policy, it is now very unlikely that the city will achieve net zero of all other emissions by 2030. Council will consider options to amend the target in early 2026, following an update to the city's emissions inventory.

The DCC's own emissions are also tracking down. Between 2018/19 and 2023/24, the DCC's gross emissions reduced by almost 30%. As an organisation we're aiming to reach 42% reduction below 2018/19 levels by 2030/31, and the 2025 modelling updated confirmed we remain on track to achieve that.



¹ *Refer to 'Snapshot of a Great Small City' later in Section 2 for further information on the city's emissions profile.

The 9 year plan includes investment in projects that will continue to bring both city and DCC emissions down, particularly from the waste and transport sectors. Projects include:

- better resource recovery facilities, and improved gas capture at Green Island landfill,
- public and active transport improvements on Princes St and Albany St, and funding to fill other gaps in cycle and pedestrian networks (in the central city, close to schools, and in neighbourhood centres),
- improved bus priority, and better bus stops, and
- transition of most DCC fleet and buildings to clean energy.

There is also provision in the Plan to continue working with our partners to support their efforts and initiatives, for example through the Zero Carbon business support programme and Zero Carbon Alliance. While the DCC has an important role to play in making low emissions choices possible for businesses and organisations, communities and whānau, to become a Zero Carbon city, we need action from everyone.

Impacts of climate change on Dunedin

The impacts of climate change are being felt around the world. By the end of this century New Zealand will experience higher rainfall, more frequent extreme weather events, rising sea levels and higher temperatures. New Zealand communities are particularly vulnerable to changes in sea level and extreme rainfall because many of New Zealand's towns and cities are built on the coast or near rivers. The impacts of climate change may have a major impact on New Zealand society and everyday Kiwi's wellbeing now and into the future.

The first comprehensive review of Dunedin's climate change vulnerability and risk as a city was commissioned by the Dunedin City Council (DCC) in 2010. Dunedin may face significant risks from sea level rise and rainfall (resulting in flooding) and its impact on human health, critical infrastructure, water resources and ecosystems.

A citywide climate resilience framework is in development to guide Council and communities as they make decisions about how to respond to climate change hazards. These hazards threaten Council and community infrastructure and can cause major disruption to people's lives and livelihoods – and many of them are expected to get worse with the growing impacts of climate change.

Areas of concern include communities that live near the coast or waterways, flat and low-lying areas, and the effects of drought on inland catchments. The framework sets out a process to help us better understand challenges, identify the options, and agree the best course of action. The 9 year plan budgets \$700,000 over the 2025/26 and 2026/27 years to design and establish the framework.

South Dunedin

The DCC's work on adapting to climate change currently has a focus on South Dunedin, as the area of highest risk to natural hazards. Prior to European settlement, most of the South Dunedin area comprised wetlands, salt marsh, mudflats, lagoon and low sand dunes. South Dunedin now sits on reclaimed land, and much of this, when combined with high ground water, seasonal conditions, and tidal fluctuations, is susceptible to inundation, and infiltration of the stormwater and wastewater networks. Groundwater levels are projected to rise as sea levels rise, increasing the frequency of flooding and inundation. South Dunedin is also home to a community of thousands of people along with schools, businesses, and a significant amount of city infrastructure. Along the coastline, the dune system at St Kilda and St Clair is eroding, reducing natural character and restricting access the beach. These existing coastal erosion issues will be exacerbated by climate change.

The South Dunedin Future programme, a joint project between the DCC and the Otago Regional Council, is making good progress and will produce a long-term adaptation plan for the area by the end of 2026. The St Clair-St Kilda Coastal Plan work is also developing options for mitigating erosion along that stretch of the city's coastline.

Following the flood event in South Dunedin in October 2024, there were calls from the community to get started on flood alleviation work as soon as possible, to make some initial improvements to the system while more comprehensive options are developed. The 9 year plan provides a capital budget of \$44.2 million for this work.

The stormwater network in South Dunedin is complex. Much of the network is old and increasingly leaky. Over its lifetime, hard surfaces have also increased from around 45% of the area to around 60%. This means more rain goes into the stormwater system rather than soaking into the ground. All these factors, along with increased rainfall and higher groundwater levels, can push the system beyond its capacity.

Over the course of the 9 year plan, the Council will tackle South Dunedin's flood issues in four ways:

1. continue day-to-day management of the stormwater and wastewater systems, including repairs and renewals.
2. deliver several short-term 'no regrets' projects that can be done to help reduce present day flood risk – with a budget of \$29.2 million for years 1-5 of the 9 year plan, as follows:
 - Diverting the Bay View Road and New Street stormwater systems to a new stormwater pipe that would carry it directly to the Portobello Road pumping station – estimated cost \$1.9 million (2025/26 to 2027/28)

- Upgrading the capacity of the Forbury Road stormwater pipe – estimated cost \$12 million (2025/26 to 2027/28)
 - Disconnecting the Hillside Road stormwater main from the Portobello Road system and pumping it to the Orari Street stormwater outfall instead – estimated cost \$15.3 million (2025/26 to 2029/30).
3. start work on a mid-term/mid-scale project to reconfigure the stormwater system in South Dunedin, potentially splitting the catchment into two more manageable areas, once the South Dunedin Future adaptation plan is complete – with a budget of \$15 million to begin work in the period from 2030/31 to 2033/34.
 4. complete long-term/large-scale climate adaptation and flood resilience planning, including through development of the South Dunedin Adaptation Master Plan.

A growing city

Like many of New Zealand's major urban centres, Dunedin is experiencing a period of rapid population growth. While this growth brings economic and social benefits, it also places pressure on land, infrastructure, and the housing market.

Dunedin's population is projected to grow at a high rate (0.7-0.8%) until 2034, reaching a population of 146,100. After 2034, the growth rate is expected to slow to a medium rate (0.1-0.2%).

Dunedin's population is also projected to continue aging. By 2054, people aged 65 and over are projected to make up 24% of the population, up from 19% in 2024.

Housing development is expected to follow similar trends to population growth. Dunedin's dwelling numbers is projected to expand rapidly until 2034, reaching 61,700 dwellings, before slowing in line with population trends.

Under the National Policy Statement on Urban Development, Dunedin is categorised as a tier 2 urban environment. This brings into effect a range of provisions relating to growth planning, such as assessing the amount of development capacity that is required. The DCC is planning for growth in numerous ways.

The DCC proposed a new District Plan in September 2015 (the 2GP), which included additional housing opportunities. Development of the 2GP had started in 2012, when Dunedin's population growth rate was low and projected to remain low over the life of the 2GP – the housing capacity provided in the 2GP reflected that growth rate. However, in 2019, an updated set of projections forecast higher growth than those on which the 2GP and prior housing capacity assessments had been based.

The DCC initiated a variation to its plan (Variation 2) in February 2021 to add significantly more housing capacity, primarily through opportunities for intensification, but also more greenfield land. Housing capacity was also added through resolution of zoning appeals on the 2GP.

The DCC's Dunedin Future Development Strategy was released in April 2024, and as part of its preparation, the housing capacity assessment was updated to take population projection changes into account. The higher than anticipated population growth rates were mainly due to high national net migration following the COVID-19 pandemic. This update showed that Dunedin has sufficient development capacity for housing in the short, medium, and long term.

However, it is important to understand what types of homes are needed, not just how many.

Demand is expected to increase for ancillary residential units, retirement village units and small, easy-maintenance dwellings due to our ageing population. Recent changes to the 2GP have made it easier and more attractive to build ancillary residential units and small homes on small sections. Retirement villages, rest homes and social housing have special consenting pathways in residential areas that support their development even when they exceed the 'normal' residential density of the zone. However, in many areas, constraints in the 3 waters network currently make approval difficult for any development that proposes a housing density above the 'standard' for that area.

Additionally, by 2054, people identifying as Māori, Asian or Pacific peoples are expected to account for a larger share of the total Dunedin population. Different ethnic groups can have different housing needs, so these changes are considered when assessing the type of housing needed. For example, while all families are unique, research suggests that Māori and Asian families are more likely to live in intergenerational households and so may require larger houses.

Work has been undertaken to explore the housing needs and preferences of the senior population in more depth to ensure that they are adequately provided for.

te tūhono ki te Māori

Māori partnership

Embedding Te Tiriti o Waitangi at the Heart of Council

Dunedin City Council (DCC) is committed to becoming an organisation that actively upholds the principles of The Treaty of Waitangi. As part of this commitment, we are making significant changes to embed these principles across all levels of our work – from governance to everyday operations.

Strengthening Relationships with Mana Whenua and Mātāwaka

Since 2021, the DCC has made strong progress in deepening its relationships with mana whenua and mātāwaka in Ōtepoti Dunedin. A key milestone was the signing of the Whakaaetaka Manatū Relationship Agreement – an updated version of the original 2006 Memorandum of Understanding – between Te Rūnanga o Ōtākou, Kāti Huirapa Rūnaka ki Puketeraki, and the DCC.

This agreement reaffirms our shared commitment to an active partnership that works collaboratively to achieve equitable outcomes for all whānau in Ōtepoti Dunedin.

Te Pae Māori – A Governance-Level Partnership

The Whakaaetaka Manatū Relationship Agreement established Te Pae Māori, a mana-to-mana governance forum. Te Pae Māori brings together kā rūnaka, mātāwaka, and the DCC to engage in open, strategic kōrero that informs decision-making and strengthens mutual understanding.

A central focus of Te Pae Māori is guiding the development, implementation, and monitoring of Te Taki Haruru – the DCC's Māori Strategic Framework, adopted in September 2023.

Te Taki Haruru – Māori Strategic Framework

Co-developed with mana whenua, Te Taki Haruru is a values-based framework grounded in the shared vision of *Kāika Ōtepoti, Kāika Ora – A Thriving Home, A Thriving Village*. It sets out a coordinated and enduring approach for supporting intergenerational Māori wellbeing across Ōtepoti.

Rooted in Kāi Tahu reo, mātauraka, and tikaka, the framework outlines four key principles and value sets that guide Council decision-making and engagement. It provides a pathway for embedding te ao Māori perspectives into Council policy, planning, and service delivery.

Taki Haruru also defines shared aspirations and success measures – developed with mana whenua and mātāwaka – across the four domains of wellbeing: environmental, cultural, social, and economic.

Building Capability Through the Pou

Three pou – Tū Kotahi, Tū Ake, and Tū Hono – are central to developing the DCC's cultural capability. These pillars provide the foundation for understanding local history, te Tiriti, and the role of local government in upholding Māori rights and aspirations.

Turning Strategy Into Action

Implementing Taki Haruru is a key priority throughout the lifespan of the DCC's 9 year plan and beyond. Our ability to bring this strategy to life depends on strong, collaborative partnerships with Māori. Through this work, we will continue to elevate the values, stories, and aspirations of tākata Māori as a vital part of our city's future.

he tirohaka o te tāone

snapshot of a great small city

- Taupori | Population
- Pāpori | Social
- Ahurea | Culture
- Ōhaka | Economy
- Whare | Housing
- Taiao | Environment
- Āhuaraki hurihuri | Climate change

Source: Stats NZ

pāpori | social

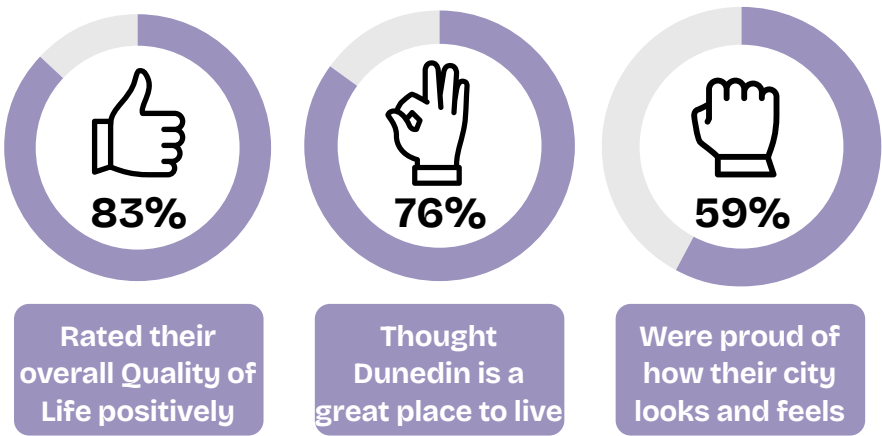
Dunedin residents’ top five reasons for increased quality of life: financial wellbeing, work related, relationships, lifestyle, and health and wellbeing.

Dunedin’s youth are far more likely to experience mental health issues and feeling isolated.

Dunedin’s aging population are far more likely to experience stress.

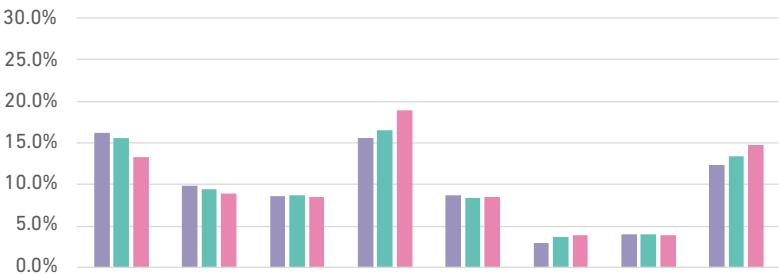
The number of Dunedin residents with no qualification has declined from **16.4%** in 2013 to **13.4%** in 2023. While the percentage for Māori residents has declined from **20%** in 2013 to **13.4%** in 2023, the overall number of Māori residents without qualification remains similar (1,590).

The number of Dunedin residents with NCEA level 3 or higher education achievement has increased by **7.1%** from 2013 to 2023, with **27.3%** of Dunedin residents in full-time study in 2023, more than the NZ average of **20.9%**.

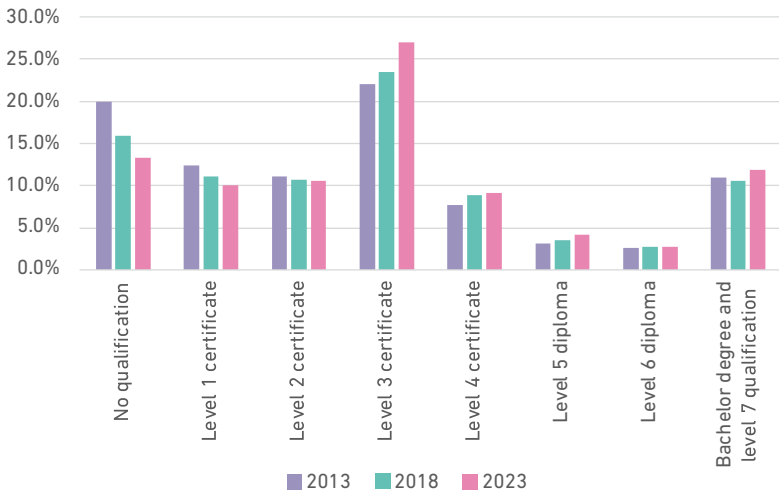


Source: Quality of Life Survey 2024

Highest qualification for Dunedin resident over time

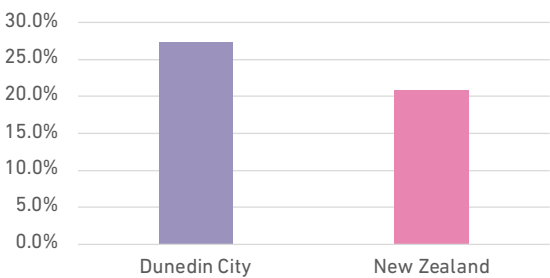


Highest qualification for Dunedin Māori over time



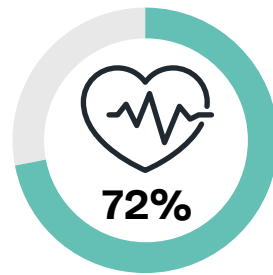
2013 2018 2023

Dunedin Residents in Full-time Study vs New Zealand

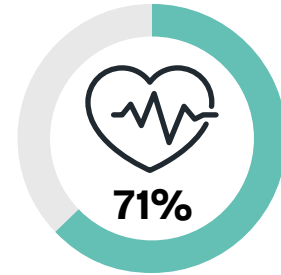


Source: StatsNZ 2023 Census

Dunedin residents rate their general health highly, but Māori residents are less likely to rate their general health as highly as the average residents. There is also a significant increase in health rating for Māori residents (from **63%** in 2022 to **71%** in 2024).

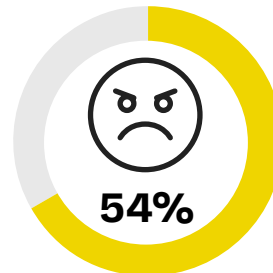


72% of Dunedin residents rate their general health highly

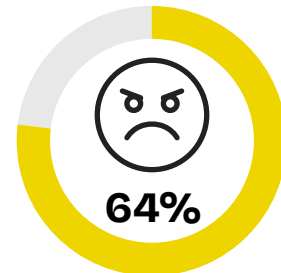


71% of Māori rate their general health highly

Dunedin residents are concerned about racism and discrimination in the city, particularly Māori residents.



54% of Dunedin residents consider racism or discrimination is a problem in the city



64% of Māori consider racism or discrimination is a problem in the city

Source: Quality of Life Survey 2024

ahurea | culture

Dunedin residents have reported a high level of satisfaction and visitation of key public arts and culture sites in the city (Resident opinion Survey 2023-2024).

Dunedin has been designated New Zealand's first UNESCO City of Literature.



Dunedin has three Marae, and many other locations of significance to Mana Whenua



Dunedin has 909 protected historic buildings

Dunedin’s population consists of **2.2%** Australian, **5.8%** Britain and **1.5%** North American born residents compared to NZ’s overall population consisting of **1.7%**, **5.3%** and **0.9%** respectively.

Dunedin has resettled **920** former refugees since 2016 with a majority coming from Syria, Afghanistan, and Palestine.

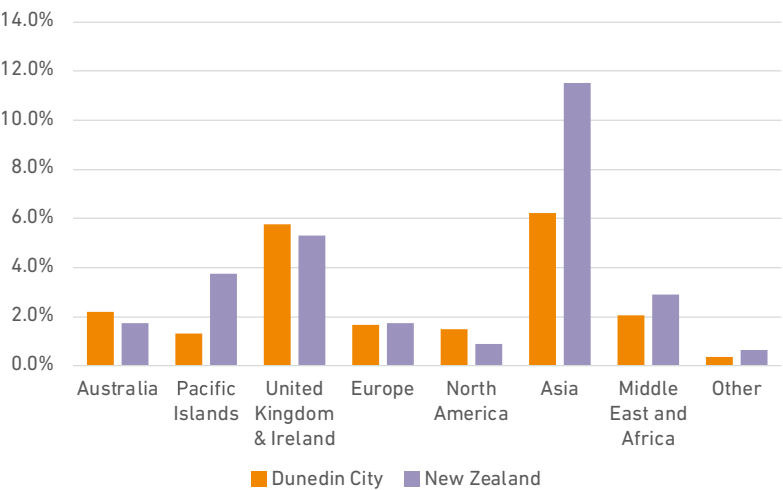
Just over **60%** of Dunedin residents now no longer identify with an organised religion (**45.9%** in 2013 vs **56%** in 2018).

Christianity remains Dunedin’s largest religious identity (**27.6%** in 2023), however Dunedin is also home to followers of Buddhism (**0.7%**), Hinduism (**1%**), Islam (**1.2%**), Judaism (**0.1%**) and traditional Māori beliefs (**0.3%**).

Three quarters of Dunedin residents feel accepted and valued in their identity.

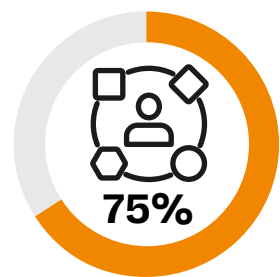
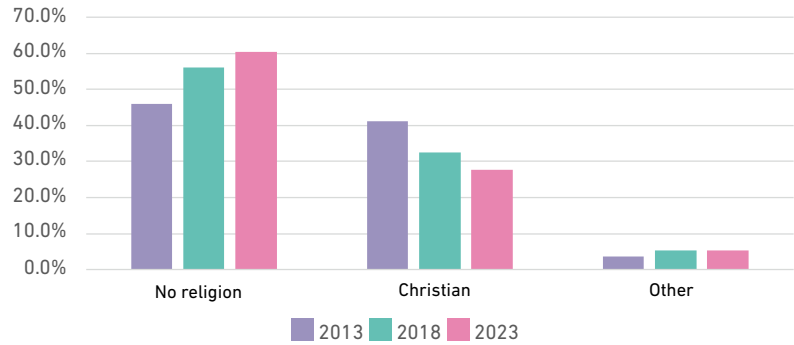
Almost three quarters of Dunedin residents can participate, perform, or attend activities or groups that align with their culture.

Overseas born Dunedin residents country of origin

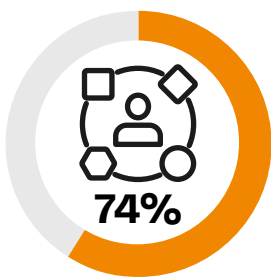


Source: StatsNZ 2023 Census

Major Religions



75% of Dunedin residents can participate, perform or attend activities or groups that align with their culture



74% of Dunedin residents feel accepted and valued in their identity

Source: Quality of Life Survey 2024

ōhaka | economy

Dunedin’s provisional Gross Domestic Product (GDP) was approximately \$7.7Bn in the year to September 2024. Provisional GDP growth was **-0.3%** for the year ending September 2024 compared with **0.3%** regionally and **0.0%** nationally.

Over the 10 years from 2013-2023, GDP grew on average **2.5%** compared to an average of **0.9%** for the preceding period 2004-2013.

High value knowledge-based services comprise **29.0%** of Dunedin’s economy compared with **27.0%** in the national economy.

As of February 2024, there were **12,942** registered businesses in Dunedin. An increase of **0.9%** or **93** businesses over February 2023.

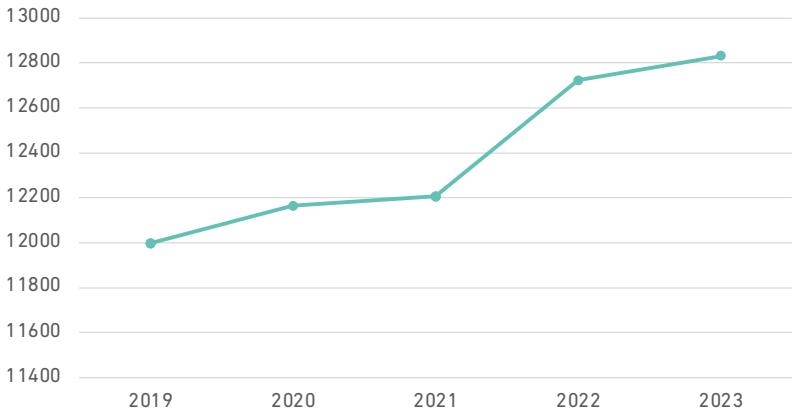
Unemployment was **4.6%** as of September 2024. Compared to the national average of **4.4%**. Employment growth was zero percent (0%) over the year from September 2023. This compared to **1.2%** growth nationally over the same period, and **1.7%** in the Otago region. In the 10-year period between 2014-23 Dunedin employment has increased by **8,082**.

Employment over the 10 Year Plan period is shown on the right.

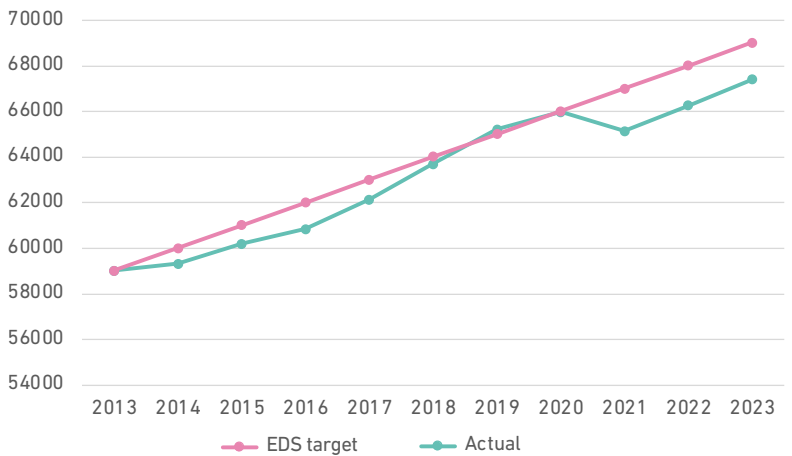
Macro-economic pressures will continue to influence the Dunedin economy.

Business Units in Dunedin

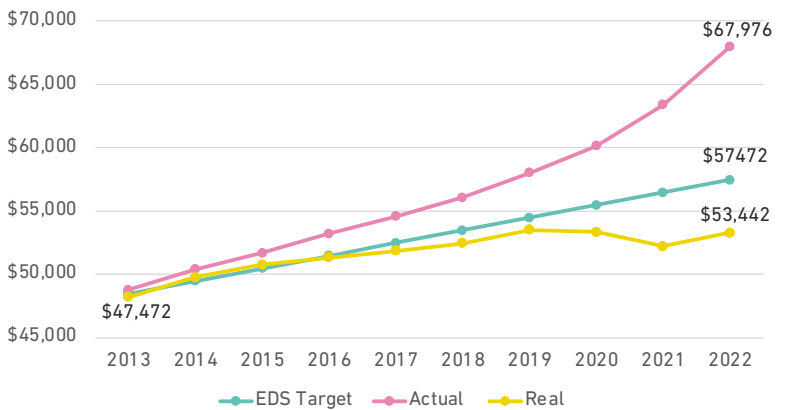
Annual Level February Years



Employment Growth 2013 – 2023



Mean Annual Earnings Growth 2013 – 2023



National Context

The Half Year Economic and Fiscal Update (HYEFU) notes that inflation is currently at **2.1%**, with the forecast that inflation will remain within the Reserve Bank range of 1-3% through 2025 to 2029.

Please note:

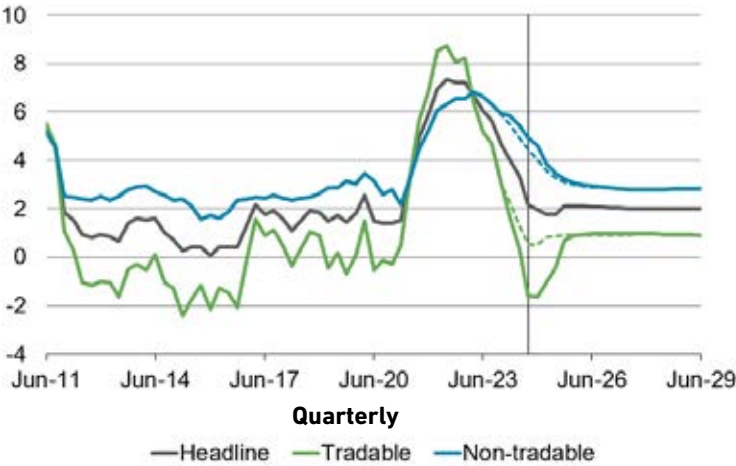
- Tradeable inflation: includes exports such as agriculture and fisheries
- Non-Tradeable inflation: includes construction, real estate, public and government services

Slower forecast economic growth is expected to reduce labour demand over the next two years with an expectation for unemployment to rise to **5.4%** in the June 2025 quarter before reducing to **4.6%** by March 2027.

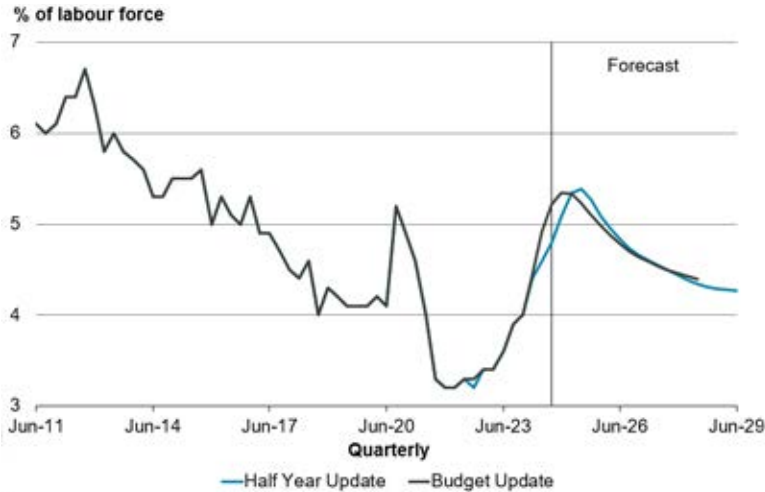
The Half Yearly Economic Fiscal Updates (HYEFU) notes that interest rates have now peaked and will ease over the next 12-24 months, dropping below **3%** by late 2026/early 2027.

Consumer Price Index (CPI) Inflation

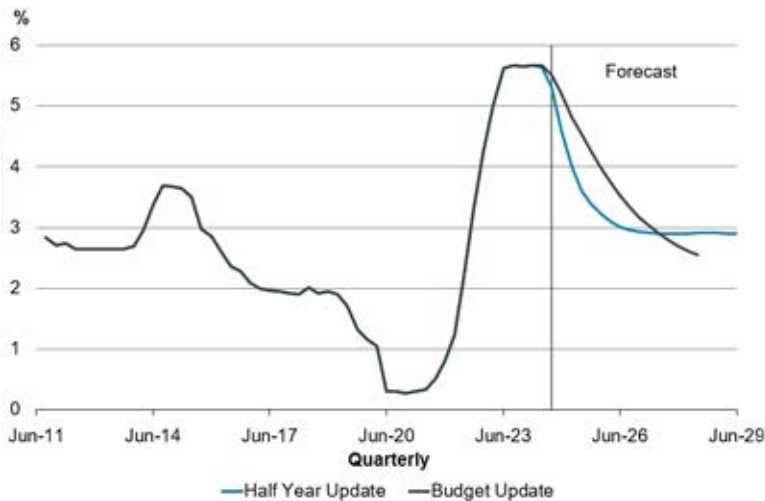
Annual Change



Unemployment Rate



90-day interest rates



where | housing

After a period of significant increases, Dunedin’s house values had been in decline (comparing year on year) between June 2022 to September 2023. However, this is now changing with median house values in June 2024 (compared to June 2023) up **3.9%** in Dunedin. This was higher than the New Zealand average of **2.5%** for the same period.

While housing affordability has been a growing issue, the average house value in Dunedin during the June 2024 quarter was **\$642,631** compared to **\$923,899** in New Zealand.

Dunedin’s rent as a percentage of household income has been rising steadily over the last four years. As at June 2024 (compared to June 2023), people renting spend on average **24.2%** of their household income on rent. This was higher than the New Zealand average of **22.1%** for the same period.

The average residential rents (per week), year to June 2024 for Dunedin was **\$498** compared to the average for New Zealand of **\$568**.

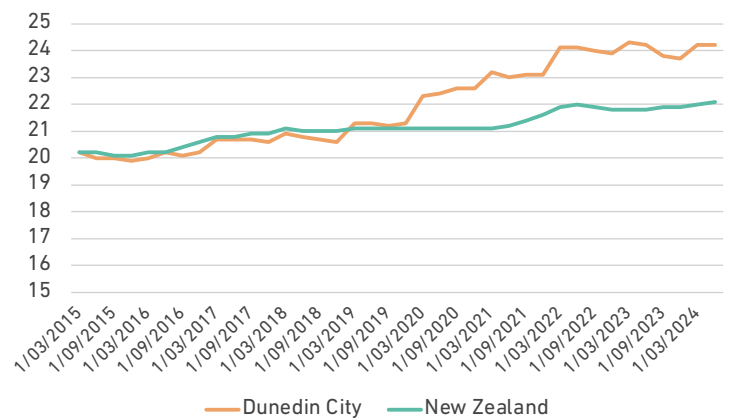
There is an estimated need of **460** new homes per year to accommodate the city’s estimated growth over 2024-34.

Over the past five years, there has been an annual average of **483** new homes consented and **387** new homes constructed in Dunedin.

Annual % change in house value growth

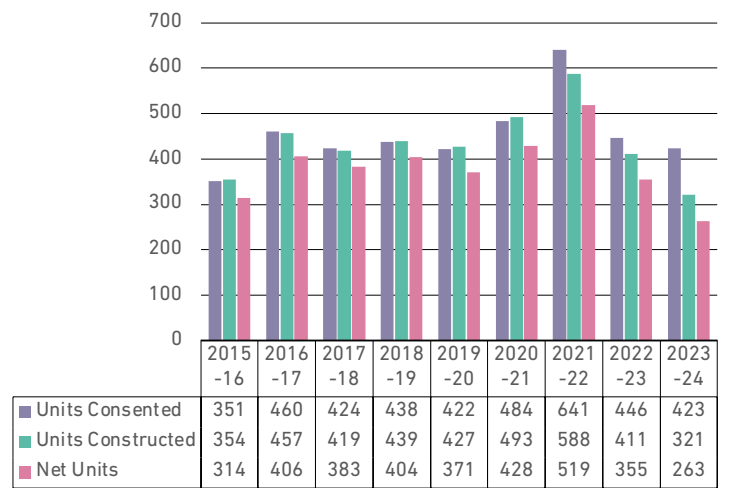


Rents as % of household income, annual average



(Source: Infometrics – Quarterly Economic Monitor)

Housing creation



taiao | environment

11% of Dunedin city's land (~36,000 hectares) is protected for its conservation value.

Dunedin has **30** native plants and species that are not found anywhere else in the world.

Dunedin has **4,000** hectares of open spaces.

The entire Dunedin City area is Wāhi Tupuna (ancestral landscape) as it was used and valued by Mana whenua. Wāhi Tupuna sites include settlements, battle sites, burial places, mahika kai areas and resources, trails and significant landscape features such as peaks.



Dunedin has the world's only mainland albatross colony



In 2021, Dunedin was the city with the greatest number of kererū observed per capita (26.5 per 1000)



Dunedin is home to some of New Zealand's major penguin and seal colonies

āhuaraki hurihuri | climate change

Dunedin's emissions snapshot

In 2021/22 Dunedin emitted approximately 1.5 million tonnes of CO₂ equivalent (tCO₂e)¹, and approximately 0.5 million tCO₂e was sequestered by forests and vegetation.

With the offset by sequestration, Dunedin's net emissions for 2021/2022 were just over 1 million tCO₂e.

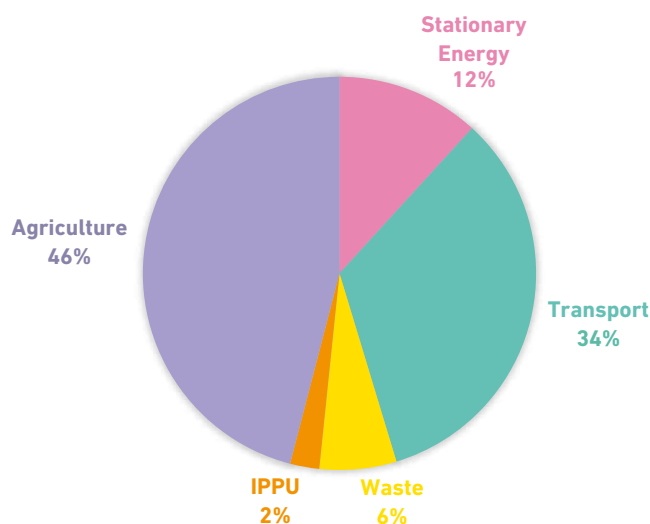
Emissions from agriculture and transport are the two largest contributors to Dunedin's carbon footprint.

Dunedin's Zero Carbon targets

The DCC has set two overarching targets for Dunedin's emissions.

- Net zero carbon by 2030 (excluding biogenic methane):
Net zero carbon means that any greenhouse gases (GHG) emitted into the atmosphere in Dunedin (excluding biogenic methane) are balanced out by the amount of GHG sequestered from the atmosphere.
- Reduce biogenic methane emissions:
Dunedin's biogenic methane reduction targets are the same as the central government targets:
 - › 10% reduction from 2017 levels by 2030.
 - › 24-47% reduction from 2017 levels by 2050.

Dunedin's carbon footprint 2021/22



Source: AECOM Dunedin City Community Carbon Footprint 2022

¹ Tonnes of carbon dioxide equivalent (tCO₂e) is a standard unit to measure quantities of greenhouse gases (GHG). There are many types of GHG, the most well-known type being carbon dioxide (CO₂), which other types of GHG are compared against for their quantities to be expressed in a standardised way – tCO₂e.

Change in Dunedin's GHG emissions (excluding biogenic methane)

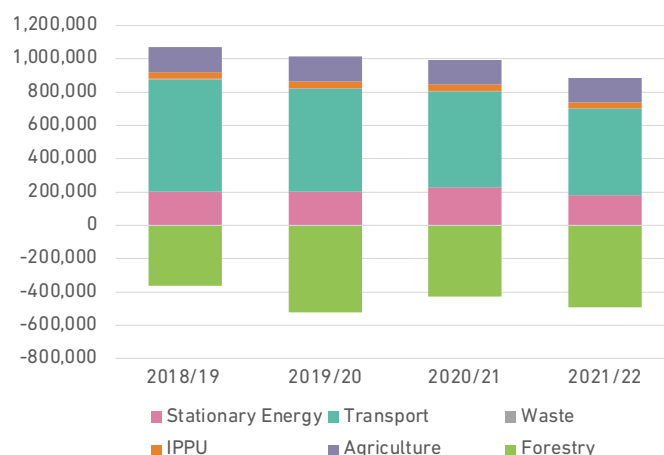
Dunedin's 'baseline year' for its net zero target – the year against which progress is measured – is 2018/19. Between 2018/19 and 2021/22, Dunedin's gross emissions (excluding biogenic methane) decreased by 13%, from 1,011,469 tCO₂e to 883,830 tCO₂e. Transport emissions decreased by 16% over the period, accounting for 75% of this reduction in gross emissions. Drops in on-road, marine, air and rail transport emissions contributed to this reduction. Other key changes included a 12% reduction in emissions from stationary energy due to a reduction in coal consumption and the national electricity grid being more renewable.

Sequestration increased by 36%, resulting in an overall 40% reduction in the city's net emissions (excluding biogenic methane).

Change in Dunedin's biogenic methane emissions

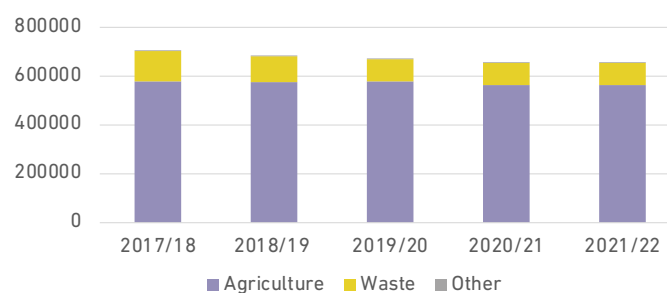
- Biogenic methane in Dunedin originates primarily from livestock and waste breaking down in landfills. Dunedin's 'baseline year' for its biogenic methane target is 2017. Between 2017/18 and 2021/22, Dunedin's biogenic methane emissions decreased by 7.6%, from 704,931 tCO₂e to 658,669 tCO₂e.
- Improved landfill gas management and reduction in emissions from closed landfills accounted for 65% of this reduction, with changes in livestock numbers accounting for 36%.

Dunedin City GHG Emissions 2018/19-2021/22 excl. Biogenic Methane (tCO₂e)



Source: AECOM Dunedin City Community Carbon Footprint 2022

Dunedin City Biogenic Methane emissions (tCO₂-e) 2017/18-2021/22

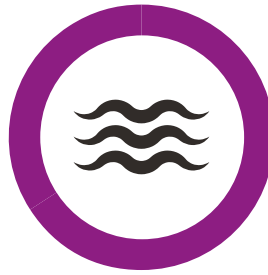


A variety of changes in temperature, rainfall and sea level rise will impact the city and natural environment in different ways that need to be prepared for.

South Dunedin is a vibrant and diverse community that over 10,000 people call home. It is flat and conveniently located, and home to many businesses, schools and critical infrastructure residents and the wider city relies on. South Dunedin was built on land reclaimed from a coastal wetland. This means that groundwater is already close to the surface and makes it hard for water to drain away when it rains.

South Dunedin has nearly 2700 homes that lie less than 50cm above the mean spring high tide mark – more than anywhere else in New Zealand – and over 70% are less than half that elevation.

Almost a third of Dunedin residents worry about climate change.

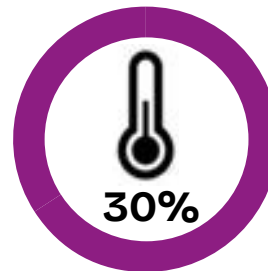


By 2090, low lying areas of Dunedin will experience at least 0.5 metres of sea level rise



By 2090, Dunedin will see a 5 to 13 percent increase in yearly rainfall

Source: Otago Climate Change predictions



30% of Dunedin residents worry about climate change

Source: Quality of Life Survey 2024

he rautaki pūtea

financial strategy

At a glance

Gross Debt Limit: 250% of revenue (excluding investment property revaluation movements).

Rate increases limited as follows:

- Years 1 – 3:** limited to no more than 12% per annum
- Year 4:** limited to no more than 8% per annum
- Years 5 – 6:** limited to no more than 7% per annum
- Years 7 – 9:** limited to no more than 6% per annum

Balanced budget (operating surplus after tax): In Year 1 of the plan, we have a balanced budget, and from Year 2, we have an operating surplus (after tax) each year.

Council aims to ensure everyday costs of running the city can be funded from the everyday revenue (excluding any non-recurring/non-cash items) consistently by the end of Year 3.

The following liquid assets held by Council will be retained as a partial hedge against gross debt:

- Waipori Fund
- Investment Property Portfolio
- Interest-bearing shareholder advance to Dunedin City Holdings Limited (DCHL).

Interest income from Group companies is limited to \$5.9 million annually, being the current interest earned from the interest-bearing shareholder advance to Dunedin City Holdings Limited (\$112.0 million). There is a dividend of \$9 million per annum for the first two years and \$11 million per annum from year three onwards.

The financial landscape

When the last 10 year plan 2021-31 was prepared, the COVID-19 pandemic had created some unique financial challenges that the 10 year plan had to deal with. Since that time, the financial landscape has changed, and the city is now facing different financial challenges. In the intervening four years, national economy has been subject to high inflation and increasing costs that have impacted the DCC's finances. At the same time, changes to central government environment have meant there have been different challenges that Councils across the country have to deal with to carry out local government functions.

Since the adoption of the 10 year plan 2021-31, the DCC has made a substantial investment in infrastructure, both above and below ground, to build resilience and cater for the projected population growth, as set out in the last Financial Strategy. The challenges and impacts of climate change remain serious and significant for Ōtepoti Dunedin. The recent heavy rainfall and flooding in October 2024 highlighted the importance of continuing to focus on reducing emissions and improving resilience of the city to extreme weather events and long-term climatic changes. Ōtepoti Dunedin is growing, and it is still predicted to experience high population growth over the next 9 years to reach 146,100 by 2034.

Our goal is that the DCC focuses on continuing that investment to ensure the city has reliable and resilient network infrastructure for our water and transport services, while providing the infrastructure needed to cater for our growing city and looking after the assets that the DCC has. In developing work programmes and capital projects, the DCC aims to strike a balance, taking into account affordability, debt and the impact on rates.

The DCC is planning to invest \$2.025 billion on capital projects over the next 9 years. Of this \$1.165 billion is dedicated to renewals, \$789 million will be invested in new capital projects that will improve the city, and \$71 million will be used to build new 3 waters and transport infrastructure needed for the growth of our city. The renewals spend includes \$0.904 billion to replace key 3 waters and transport infrastructure, building the resilience of these essential assets.

This financial strategy achieves our goal of balancing affordability of rates and staying within our debt limits while maintaining our levels of service.

What might impact us over the next 9 years

There are a number of factors that may impact on what and how much the DCC does, and how services are delivered over the next 9 years. These are discussed below.

3 Waters Reform

The delivery of three waters services (water supply, wastewater and stormwater) is undertaken within a complex system of legislative and regulatory requirements. Local government three waters sector has been undergoing a period of substantial change since July 2020 when the then Government launched the Three Waters Reform programme to change the way three waters are delivered. This legislative change would have seen the Council's three waters services transferred to a new regional entity by July 2026.

The new Government introduced a new reform programme, called 'Local Water Done Well', which has required the DCC to reassess how it would intend to deliver water services. The reform programme requires all councils to prepare and adopt Water Service Delivery Plans (WSDPs) and then submit them to the Secretary for Local Government for approval by September 2025.

The WSDP must include information on several matters including Council's proposed model for delivering water services. As part of the WSDP process, Council consulted on two potential models for delivering water services, in a consultation document called "Local Water Done Well – Ōtepoti Dunedin".

Consultation on the proposed model for the delivery of water services ran alongside the 9 year plan consultation. On 26 May 2025, Council decided to deliver its 3 waters services in-house. This 9 year plan reflects this decision.

Regardless, three waters under the new settings will likely look different, given the introduction of wide reaching and comprehensive regulation. Delivery of financially sustainable water services sits at the core of Local Water Done Well, and it will form the basis for how the Department of Internal Affairs will assess WSDPs.

As the economic regulator, the Commerce Commission will also play a key role in ensuring water services providers collect sufficient revenue and invest sufficiently in quality water infrastructure and services on an ongoing basis.

WSDPs provide a framework for councils to assess the financial sustainability of their water services and chart a course for improvements.

Financial sustainability means ensuring revenues are sufficient to fund long-term investment in water services and meet all regulatory requirements. It also means that water services are appropriately ringfenced from councils' other revenue, functions and activities.

Government guidance suggests three components to assessing financial sustainability. How councils approach achieving financial sustainability can be different depending on local circumstances and requires councils to consider the balance between the three components:

- Revenue sufficiency - having sufficient revenue to cover the costs (including servicing debt) of water services delivery. The council meets the revenue sufficiency measures by 30 June 2028.
- Investment sufficiency - having a sufficient level of investment to meet levels of service, regulatory requirements and provide for growth. Overall, Council meets investment sufficiency measures by the end of the 9 year plan.
- Financing sufficiency - having sufficient funding and financing arrangements to meet investment requirements. The council meets the financing sufficiency measures.

Changes to the purposes of local government

The Government has announced plans for legislative changes to the purpose of local government, calling for more focus on delivering core services. The DCC has made a substantial investment in infrastructure, both above and below ground in recent years, to build resilience and cater for the projected population growth. This places the DCC in a good position to respond to anticipated legislative changes.

Climate Change and Zero Carbon

The impacts of climate change are important risks for the DCC to consider in long-term planning for the city. The effects of climate change are already being felt, both locally and globally, increasingly posing risks to community health and wellbeing, infrastructure and the natural environment. Extreme weather events are becoming more frequent. There is a clear need to ensure city's infrastructure and planning can meet the challenges.

To minimise the negative impacts of climate change, the DCC must work to reduce our emissions (mitigation), while also preparing for the likely impacts of climate change (adaptation). These are closely connected – successful adaptation will only be possible if emissions are also reduced to limit the severity of climate change.

The DCC has been progressing work on climate change through two work programmes to meet climate change mitigation and adaptation planning needs: Zero Carbon and South Dunedin Future, with the latter being a collaborative adaptation programme with the Otago Regional Council.

The DCC is seeking to manage and reduce emissions at two scales – DCC and the city.

At the city level, the DCC has adopted a 'Zero Carbon 2030' city emissions reduction target, which is in two parts:

- net zero emissions of all greenhouse gases other than biogenic methane by 2030, and
- 24% to 47% reduction below 2017 biogenic methane emissions by 2050, including 10% reduction below 2017 biogenic methane emissions by 2030.

We measure and report city emissions in line with an international standard for cities called the Global Protocol for Community-Scale GHG Inventories (GPC - BASIC+ methodology). Under this methodology, the city's biggest emissions sources are agriculture (46%) and transport (34%). Some emissions are absorbed by the city's forests (sequestration).

'Net zero' means greenhouse gases that we emit into the atmosphere (excluding biogenic methane) are in balance with the amount of carbon dioxide absorbed by forests. It would be inconsistent with GPC to purchase additional carbon offsets to achieve this target.

Biogenic methane is methane produced and released from living organisms like plants and animals.

At the DCC level, the target is to reduce emissions 42% from 2018/19 levels by 2030/31.

The DCC measures and manages organisational emissions in line with international standard ISO 14064 using the 'operational control' methodology. This includes emissions from activities undertaken by DCC staff when providing services, emissions from DCC assets, and emissions generated by contractors working on behalf of the DCC.

In 2024, the Office of the Auditor-General (OAG) provided recommendations related to reporting on councils' climate work. The DCC has a well-developed emissions reduction framework in line with OAG's reporting expectations as follows:

- A Zero Carbon Policy and associated guidance that is built into procurement processes, project management processes, and Council report templates.
- An Emissions Management and Reduction Plan (emissions reduction plan for the organisation) and associated emissions modelling for the period to 2030/31
- A Zero Carbon Plan (emissions reduction plan for Dunedin) and associated emissions modelling for the period to 2030/31

The level of DCC investment in emissions-reducing 9 year plan projects has implications for emissions at both the DCC and city-wide scales.

Zero Carbon modelling is currently being updated to reflect changes in Government policy (including the second national emissions reduction plan, adopted in December 2024), the change in DCC's investment timing for the long-term plan, and other relevant contextual changes. This work is not complete; however, interim findings have pointed to challenges with the level of investment required to achieve the degree of change at the pace required to meet the city's 2030 target.

Following consultation on the draft 9 year plan, Council approved further investment in emissions reducing projects, of \$64.44 million for transport capital items and \$3.27 million for operating items, with the transport packages to commence in the 2027/28 year. While these investment packages will support emissions reduction and provide other benefits for the community, it is still unlikely that they will bring about a degree of change at the pace required to achieve the city's net zero 2030 target.

At the DCC scale, the DCC is so far tracking well towards the organisation's emissions reduction targets, having achieved a 29.7% reduction from baseline year in 2023/24. Based on modelling completed in 2023/24, it's possible that the DCC's organisational target can be achieved with projects that are in the draft 9 year plan budgets alone, without any additional investment.

Climate change adaptation

In terms of adapting to the impacts of climate change, Ōtepoti Dunedin faces many challenges. The city is spread across a diverse coastal and hillside landscape, which includes the reclaimed harbour edge, former coastal swamps and wetlands, steep-sided hill suburbs, and flood-prone urban water ways. This environment forms a complex hazard scape, characterised by a range of coastal, fluvial, seismic, and groundwater-related hazards. Climate change is expected to exacerbate many of these hazards, including through sea level rise, increasingly frequent and severe storm events, and rising groundwater – leading to increased flood risk for many areas.

The South Dunedin Future work programme has been progressed to develop a climate adaptation strategy for South Dunedin in partnership with mana whenua, affected communities, and other stakeholders. The South Dunedin area has been the initial focus of adaptation work, due to its location on reclaimed land, high groundwater levels, and susceptibility to sea level rise. It has around 6,500 homes, housing 13,500 people and a further 1,500 businesses.

The DCC is currently developing an approach to establishing a citywide climate resilience framework and adaptation plan for Ōtepoti Dunedin. The framework will enhance DCC's climate adaptation and resilience work, enabling a more effective citywide response to the current and anticipated impacts of natural hazards and climate change. Council will be considering options for implementation. The 9 year plan provides a budget of \$700,000 over the 2025/26 and 2026/27 years to design and establish the framework.

Changing population, land use and rating base

The DCC uses projected population growth and demographic changes for a range of forward planning activities including infrastructure planning, spatial planning, the Development Contributions Policy, and the City Profile. The last 10 year plan was prepared based on a composite high-medium growth scenario, according

to Statistics New Zealand (Stats NZ) data released in December 2022.

Since then, in October 2023, Stats NZ released the 2023 provisional population estimate, indicating Ōtepoti Dunedin is currently growing at a high population growth rate. Statistics released in November 2024 aligned with this growth assumption. To reflect this and the risks of underestimating growth, the DCC has developed and used a composite high-medium growth scenario. This scenario presumes that Dunedin's growth rate will follow a high growth rate scenario (0.7% - 0.8% per year) over the next nine years (2025-34), when it could reach 146,100. From 2034 onwards, the population growth rate is predicted to return to a medium growth rate scenario (0.1% - 0.2% per year).

Ōtepoti Dunedin's population is ageing, with 24% of the population projected to be 65 years or over by 2054, compared to 19% in 2024. The age group of 75 years and over is expected to grow from 8% of Dunedin's population in 2024 to 15% in 2054.

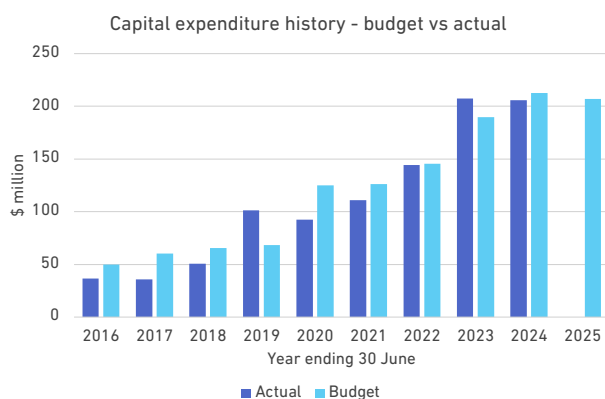
Dwellings are projected to grow from 56,900 in 2024 to 63,600 in 2054, because of population growth, an ageing population, and the changing make-up of families and households. Dwelling growth is projected to slow down between 2034 and 2054 to mirror the projected changes in the population growth rate.

Land use changes are expected to allow for housing growth. Dunedin Future Development Strategy 2024-54 has identified areas for growth and the investment needed in infrastructure to enable that growth. The 9 year plan capital budget includes investment of \$71 million for essential water and transport services to address this.

The assumptions made in preparing this 9 year plan are discussed further in the Significant Forecasting Assumptions section of the 9 year plan, including our level of uncertainty of the assumptions made, and their possible impacts.

Ability to deliver on the planned capital programme

Over the last four years, there has been a significant increase in capital investment, and the DCC has demonstrated its ability to deliver its planned capital programme. Significant investment has been made in both asset renewals and new capital projects, and this has been achieved through improved forward planning, early contractor engagement, innovative procurement strategies, and strong disciplines around project and programme management, and monitoring to ensure progress is on track. Based on our improved performance over the past four years, the DCC is confident to continue to deliver the planned capital programme presented in the 9 year plan. The graph below shows comparative actual capital expenditure against budget from 2016 to 2024.



3 Waters renewals

Like many other councils, 3 Waters has a backlog of renewals work, and this is currently estimated at \$1,003 million. Our Infrastructure Strategy covers a period of 30 years. In that Strategy, we have opted to develop a renewals budget across the 30-year period to progressively complete these renewals, so that there will be no backlog by 2055. We have planned to address the backlog over this time frame because we need a programme of works that is affordable to ratepayers.

The strategy adopted by Council to address the renewals backlog seeks to balance asset risk in a pragmatic and affordable way. The planned 30 years phased approach means that there will be a modest reduction in the total backlog (approximately 4%), over the life of this 9 year plan. However, our focus in the first nine years will be to prioritise renewals at highest risk such as at our treatment plants. Beyond this period, a reprioritisation in capital expenditure will be required to address the remaining backlog by the end of the 30-year horizon of the Infrastructure Strategy.

Whilst the risk that critical assets may fail during this period may be high, we believe that this risk is mitigated as we have significantly increased our provision for repairs and maintenance over the term of this 9 year plan. We will also increase focus on the monitoring of critical assets and respond proactively to changes in condition and performance to ensure continued service delivery. This allows our focus to remain on planning for the renewal of critical assets before a deterioration in their condition materially impacts on service levels and the environment. Forward planning will also ensure that the capital needed to fund the work (both debt and rates), and the contractors required to do the work, are in place.

We are continually improving our knowledge about the condition of our 3 waters assets. Around 22% of our assets have passed or are rapidly approaching their end of life, based on age. Some assets are in better condition than expected, given their age, and they still work well, but others need replacing sooner. Renewals are prioritised, based on their condition and performance, and not just their age - fixing those assets that need it most. The 30-year infrastructure strategy sets out the funding to meet fixing those assets that need it most, and to address historically deferred renewals (the backlog), to ensure that levels of service are maintained in the future.

Prioritising our renewals in this way means that we will reduce the risk of having reactive responses to asset failures that would impact our levels of service.

Strategic financial limits

The financial strategy aims to provide the financial framework underlying the proposed expenditure and funding of the 9 year plan. This financial strategy is underpinned by principles of:

- **Financial prudence** - Council services and investment in infrastructure are cost efficient and are an effective way of achieving the identified community outcomes.
- **Financial sustainability** - The Council's activities must be financed and funded in a way that ensures Council's financial sustainability over time, in the face of risks and uncertainty.
- **Transparency and accountability** - People who pay are aware of what they are paying for and can confirm that what is proposed has been provided.
- **Affordability** - Council services and infrastructure that are funded by rates, user fees or through development contributions are affordable to people wanting to access these services or to develop and build here.
- **Fairness and Equity** - Council considers who benefits or causes the costs when considering who should pay a share of these costs.

Inflation – the financial graphs and figures in this Financial Strategy have taken into account the price level adjusters, as outlined in our Significant Forecasting Assumptions.

Compliance with borrowing and rates limits

The 9 year plan remains compliant with the limits for borrowing and rates throughout the 9 years.

The DCC proposes to maintain existing levels of service and meet additional demands for services within the rates and borrowing limits set.

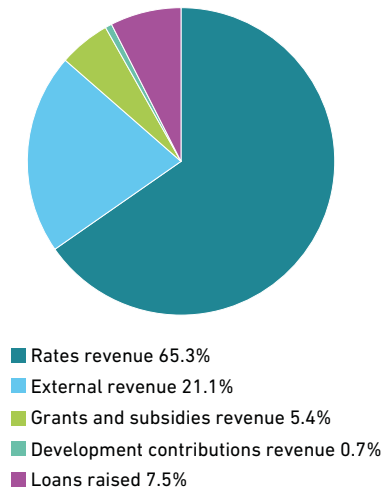
Rates and other revenue

The DCC recognises that while rates need to be at an affordable level overall, it also needs to balance affordability with increasing costs of delivering core services. Rates are key sources of funding for council services. Challenge is balancing rate increase required to deliver the services with affordability.

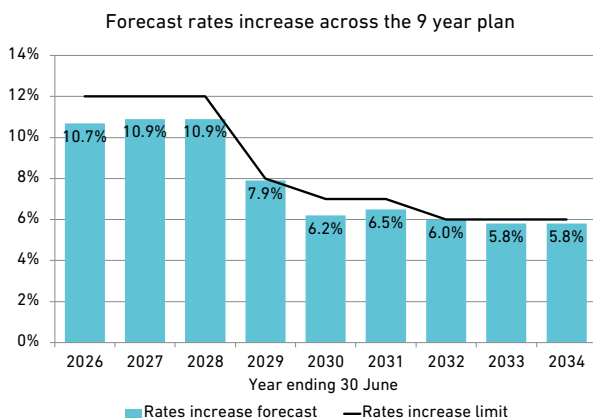
Alongside rates, the DCC has a range of other revenue sources. Fees and charges are one of the ways that the DCC can recover some of the costs of delivering an activity or services directly from those who use, and therefore benefit, from the activity or service. The DCC attempts to balance user pays with community good when it assesses that level of fees and charges to apply to certain services. How the DCC finds the balance is laid out in the Revenue and Financing Policy. In addition, some functions are debt-funded because of the long-term nature of the investment. Required funding is primarily reserved for capital projects.

The DCC's activities and services provided and investment in infrastructure will be paid for using the following sources of funds over the 9 year period.

Forecast sources of funds across the 9 year plan



The following chart shows the forecast rate increases and the annual rate increase limits for the 9 year plan.



Residents on low incomes will continue to be encouraged to access the rates rebate scheme offered by central government as a means of offsetting the cost of rates. The DCC will also continue to maintain our rates remission and rates postponement policies.

Debt

The use of debt allows the financial burden of new capital expenditure to be spread across a number of financial years, recognising that the expenditure is on intergenerational assets, i.e., the assets have a long life and generate benefits both now and to future generations. This means that future users pay their fair share of the cost of the asset.

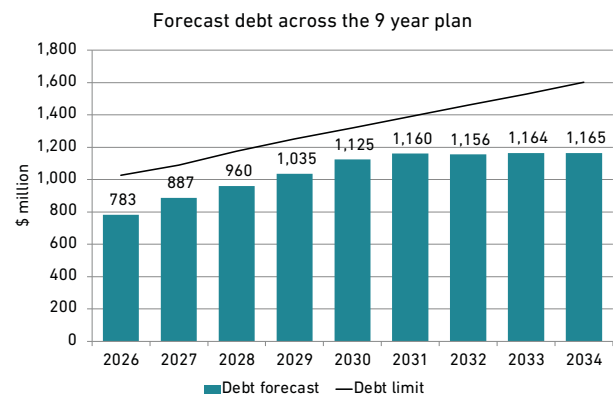
Council uses debt to fund one-off operating grants to community organisations constructing or upgrading a building such as a community facility that provides enduring economic and wider community benefits.

Debt is also used to fund the portion of capital renewals that is not covered by funded depreciation.

The Council has committed to developing a debt repayment policy which will be considered as part of the 2026/27 Annual Plan. In the meantime, debt raised for one-off operating grants, described above, will be repaid over 20 years.

Council's debt limit is a variable amount that is calculated as a percentage of revenue. The gross debt limit is set as 250% of revenue, less investment property gains. This means that our debt level will be responsive to change and will move in line with the level of our activities. This debt limit allows flexibility to deliver the planned capital expenditure programme, while also having capacity to fund potential unplanned events.

The following graph shows the 9 year forecast on borrowing from 2025 to 2034.



Over the 9 year period, the debt required to fund the planned capital investment does not reach the 250% of revenue limit.

Council has a credit rating at March 2025 of AA- with a negative outlook. Credit rating is assessed annually with our current credit rating agency being Standard & Poor's. Credit rating agencies take into account matters relating to debt and expenditure against revenue, liquidity and credit risk. As Council borrows more, revenues will need to increase to ensure council remains financially sustainable.

In September 2022, both Council and its group company Dunedin City Treasury Limited joined the Local Government Funding Agency (LGFA) borrowing programme. The financial covenants with the LGFA are as follows:

- **Debt limit** – net debt for local authorities is calculated as a percentage of total revenue and must not exceed 280%. Council is required to have a minimum credit rating of A. Net debt is defined as gross debt less liquid financial assets and investments.

As at 30 June 2024, Council's net debt as a percentage of total revenue was 110.4%. Its Standard and Poor's credit rating was AA.

- **Interest limits** – net interest calculated as a percentage of total revenue must not exceed 20%. Net interest calculated as a percentage of annual rates income must not exceed 30%.

As at 30 June 2024, Council's net interest as a percentage of total revenue was 0.3%, and Council's net interest as a percentage of annual rates income was 0.4%.

The key limit affecting our ability to borrow from LGFA and our credit rating is the debt to revenue ratio. This limit is set at 280% and ensures that the DCC maintains debt levels of no more than 2.8 times our revenue.

In this 9 year plan, Council will remain within the borrowing limits throughout the 9 years, based on the proposed capital programme supported by ongoing increases in rates revenue. Council's gross debt limit of 250% is considered financially prudent, as it sits well within the lending limits set by the LGFA.

The Council has significant liquid assets and investments to provide a partial offset to gross debt. As at 30 June 2024, these included the Waipori Fund of \$103.2 million, an investment property portfolio of \$110.4 million, and a Dunedin City Holdings Ltd interest-bearing shareholder advance of \$112.0 million. Further detail on these assets is provided below.

Operating surplus

Balanced budget: *Forecast total operating surplus (after tax) - in Year 1 of the plan we have a balanced budget, and from Year 2, we have an operating surplus (after tax) each year.*

The Local Government Act 2002 requires councils to have a balanced budget (operating surplus) unless it is prudent to do otherwise.

The revaluation of three waters infrastructure assets in 2022/23 resulted in a significant increase in depreciation. Since this time Council has run an operating deficit budget. The 9 year plan provides for Council achieving a balanced budget by year 1 and operating surpluses from year 2 of the plan, while 3 waters achieves an operating surplus by year three of the 9 year plan.

In year 1 of the plan, there is unfunded depreciation for both the community housing and 3 waters activities. The 3 waters activities continue to have unfunded depreciation in year 2 of the 9 year plan, and from year 3 onwards, depreciation is fully funded. Details of the funded depreciation are as follows:

- Community housing – 98% of depreciation is funded in year 1, and then depreciation is fully funded for the remainder of the 9 year period.
- Water supply – 73% of depreciation is funded in year 1, 92% of depreciation is funded in year 2, and then depreciation is fully funded for the remainder of the 9 year period.
- Wastewater – 82% of depreciation is funded in year 1, 93% of depreciation is funded in year 2, and then depreciation is fully funded for the remainder of the 9 year period.
- Stormwater – 62% of depreciation is funded in year 1, 85% of depreciation is funded in year 2, and then depreciation is fully funded for the remainder of the 9 year period.

The rates increases shown in the "Rates and other revenue" section above include both the general rate and targeted rates. They include an increase of 15% for the 3 waters targeted rates each year for the first two years of the 9 year plan, as we work towards having the cost of providing our water services being fully funded by targeted rates.

Everyday costs funded by everyday revenue: *Council aims to ensure a balanced budget, meaning everyday costs of running the city can be funded from the everyday revenue (excluding any non-recurring/non-cash items) consistently by the end of Year 3.*

Everyday revenue excludes some capital expenditure funding items (e.g., Development Contributions, Non-Recurring NZ Transport Agency (NZTA) Waka Kotahi capital subsidies) and any non-cash income (e.g., Vested Assets, fair values gains related to the Waipori Fund investments) as these items are not 'everyday revenue' and/or cash generating. The 9 year plan will aim achieve this by year 3.

Surplus funds

Surplus funds are defined as follows:

- An operating surplus arising from everyday revenue exceeding everyday costs.
- Proceeds from the sale of an asset after the repayment of any debt associated with that asset.

In general, any surplus funds will be used to repay debt, invest in new projects for the city, and/or help pay for priority projects.

In deciding to dispose of an asset, the Council may consider the option of using the proceeds to invest in an income generating asset (e.g., Waipori Fund) rather than pay down debt. The Council would elect to do this at the time of the approval to dispose, having considered the cost of borrowing compared to the potential returns on income generating assets at the time of sale.

Security for debt

Council's policy is to give rates as security for debt. Most of our borrowing will be done through our group company Dunedin City Treasury Limited.

Strategic asset investment

In our last 10 year plan, the DCC acknowledged that Dunedin's infrastructure networks i.e., water and transport services, have been neglected in the past. Over many years there has been insufficient investment in their maintenance and renewals, and as a result, the DCC has found itself in catch up mode, where significant work is needed to ensure reliability of our basic infrastructure.

Since 2021, the DCC has increased our maintenance and renewals spend on these networks. While not increasing our levels of services, the DCC is improving the resilience of these assets to ensure that we maintain our levels of service. Increased investment in our water and transport assets must continue over the next 9 years.

The prioritisation of maintenance and renewals work is based on Council's Asset Management Plans. These are regularly updated to reflect changing needs and emerging risks. Asset management planning focuses on asset condition, risk assessment, planning and delivery opportunities, and long-term asset solutions.

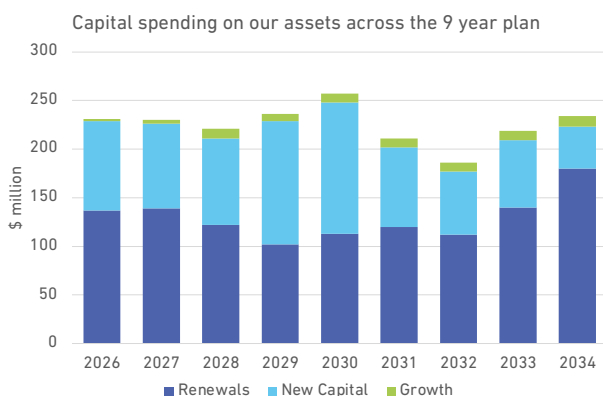
This Financial Strategy is closely linked to the Infrastructure Strategy so significant issues such as these can be properly considered. Updated information has been used to make decisions about assets that need renewing over the 9 year plan. The Infrastructure Strategy expands this timeframe out to 30 years and gives greater confidence around how this work can be paid for in the longer term.

The Infrastructure Strategy also considers capital projects that may no longer qualify for New Zealand Transport Agency funding. In response to this, low risk projects have been reduced so that no additional costs will be incurred by rate payers. Projects that were improving levels of service have been discontinued until such time as co-funding may be reinstated. The DCC funding that would have applied to discontinued projects has been redirected to priority projects that maintain our levels of service.

Over the next 9 years, the DCC is planning to invest in projects that will provide resilience for our city and enhance amenity levels. Some of the significant projects to upgrade or continue to improve services include:

- improving the resilience of Dunedin's transport system, water supply and stormwater infrastructure
- responding to infrastructure needs for our growing population
- minimising transport disruption during and after the construction of the new Dunedin Hospital
- investing in flood alleviation in South Dunedin
- investing in reducing our carbon emissions through waste minimisation initiatives
- investing in a new modern landfill to replace the current facility at Green Island

The graph below shows planned capital investment as per the 9 year capital expenditure programme.



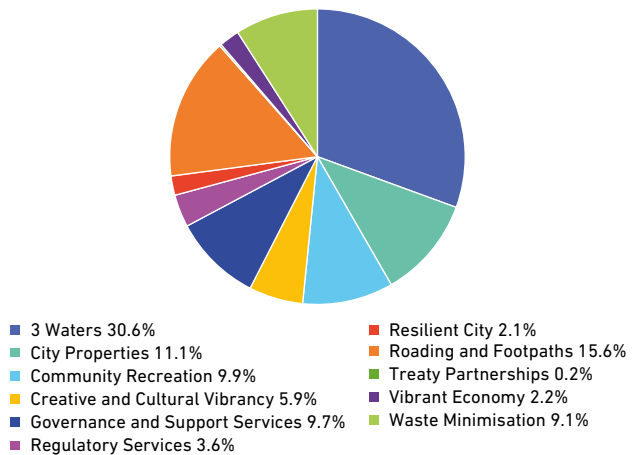
Maintaining services

The Council has reviewed its levels of services and what it will deliver to the community. This plan continues to fund and deliver the services currently being offered, to maintain current levels of service over the 9 year period.

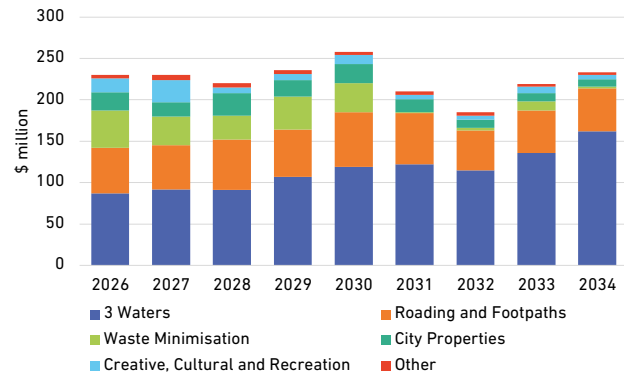
As noted above, with funding constraints through reduced government subsidies, our capital programme has been reprioritised to focus on those projects that maintain levels of service and meet additional demand for services through growth, as outlined in the capital programme.

The graphs below show our operating and capital expenditure over the 9 year period by activity group.

Operational expenditure by activity across the 9 year plan



Capital expenditure by activity across the 9 year plan



Financial resilience

The Council needs to have the ability to respond to unplanned events, such as natural disasters, civil defence emergencies and pandemics. These events can result in significant unplanned operating and capital costs.

If a significant event occurs, the Council has a range of options for funding unbudgeted expenditure within the financial strategy limits, including rates, debt, insurance, Government funding for infrastructure assets, financial assets and reprioritisation of existing budgets.

Investments

The Council holds a range of investments, including Council-owned companies, investment property and the Waipori Fund. These investments are designed to provide ongoing non-rates income over the medium to long term as well as a partial offset to gross debt as discussed above. These investments are discussed below.

The DCC’s investment decisions can also support wider strategic goals. For example, the DCC excludes certain categories of investment under its Waipori Fund Statement of Investment Policies and Objectives, and DCHL is working with the DCC to identify emissions reduction opportunities through implementation of its Carbon Roadmap.

Council-owned companies

Council-owned companies are an important component in this Financial Strategy and the Investment Framework. Council owns Dunedin City Holdings Ltd (DCHL), which in turn owns Delta, Aurora, City Forests, Dunedin Airport (50%), Dunedin Stadium Property, Dunedin Venues Management, Dunedin City Treasury and Dunedin Railways on behalf of the Council.

The companies are valuable assets in terms of their capital values, and the income some of the companies generate can be used to provide a dividend to Council. That dividend is used to reduce the levels of rates income needed to deliver core services to our community. However, stadium-related debt pressure and the need for group companies to re-invest in their own infrastructure has meant that the Council is not receiving a dividend commensurate with the level of investment it has in these companies.

Group companies are investing in their own infrastructure, and this is particularly important in the case of lines company Aurora Energy which requires ongoing significant investment in infrastructure that needs to be replaced.

The 9 year plan assumes income from its companies being the current interest on the shareholder advance to DCHL (\$5.9 million in interest) and a dividend of \$9 million in each of the first two years and \$11 million per annum from year three onwards. In the event the interest rate is renegotiated down, it is anticipated any difference to the \$5.9 million would be made up by a compensating dividend stream.

Waipori Fund

Established in 1999, using proceeds from the sale of the Waipori electricity generation assets, the Waipori Fund is a diversified investment portfolio comprising both fixed interest deposits and equity investments.

The Fund is managed by Dunedin City Treasury Limited on behalf of Council, using the Statement of Investment Policy and Objectives (SIPO) approved by Council.

The Council has an expectation of receiving cash from the Fund each year. While the market value of the Fund will vary from month to month and year to year, its cash flow will not fluctuate to the same extent. In some circumstances, the Fund could have a negative operating result (arising from the requirement to “mark to market” the Fund’s investments even though there is no intention to sell them) but a positive cash flow.

The SIPO defines the primary objectives of the fund to be:

- Maximise its income, subject always to a proper consideration of investment risk and;
- Grow the Fund’s capital, subject to the income distribution needs of the Council and the provisions for capital protection.

The Council envisages a minimum return over the medium to long term, net of all fees and charges attributable to the Fund, equivalent to the weighted average Official Cash Rate plus the movement in the ‘all groups’ consumer price index.

The fund value at 30 June 2024 was \$103.2 million.

Investment property portfolio

Council owns an investment property portfolio comprising a mixture of property types, including a number located outside of Dunedin.

The minimum target return from Council’s investment properties is to be greater than the weighted average cost of funds.

The portfolio value at 30 June 2024 was \$110.4 million, broken down as follows:

Investment property	\$ million
Dunedin retail	\$39,050,000
Dunedin parking	\$7,850,000
Dunedin other	\$22,840,000
Christchurch	\$9,650,000
Wellington	\$20,700,000
Auckland	\$10,350,000
Total	\$110,440,000

Shareholder Advance

Council has provided an interest-bearing shareholder advance to Dunedin City Holdings Limited of \$112.0 million, which has an associated annual income stream of \$5.9 million.

Financial Strategy Information

	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000
Debt									
Debt forecast	783,173	887,239	960,368	1,035,207	1,125,448	1,159,801	1,155,831	1,164,363	1,164,920
Debt limit (at 250% of revenue)	1,025,575	1,088,528	1,176,745	1,250,633	1,318,120	1,389,710	1,459,710	1,528,165	1,601,640
Total revenue (excluding investment property gains)	410,230	435,411	470,698	500,253	527,248	555,884	583,884	611,266	640,656
Gross debt limit (less than 250% of revenue)	190.9%	203.8%	204.0%	206.9%	213.5%	208.6%	198.0%	190.5%	181.8%
Target Achieved	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved
Rates Increase									
Rates revenue	264,596	293,436	325,423	351,128	372,879	397,105	420,944	445,376	471,194
Rates revenue limit	267,704	299,828	335,807	362,672	388,059	415,223	440,136	466,544	494,537
Rates increase %	10.7%	10.9%	10.9%	7.9%	6.2%	6.5%	6.0%	5.8%	5.8%
Rates increase % limit	12.0%	12.0%	12.0%	8.0%	7.0%	7.0%	6.0%	6.0%	6.0%
Target Achieved	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved
Operating Surplus									
Operating surplus greater than zero	-	2,584	14,640	23,313	20,467	14,942	32,501	46,124	60,899
Target Achieved	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved
Everyday Costs vs Revenue Surplus									
Operating surplus	-	2,584	14,640	23,313	20,467	14,942	32,501	46,124	60,899
Less:									
Development Contributions	(3,856)	(3,856)	(3,856)	(3,856)	(3,856)	(3,856)	(3,856)	(3,856)	(3,856)
Vested Assets	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
External Subsidies for new capital projects	(6,843)	(2,355)	-	-	-	-	-	-	-
Gain on fair value of investment property	(5,800)	(2,018)	(2,051)	(2,084)	(2,117)	(2,152)	(2,186)	(2,222)	(2,258)
Gain on fair value of investments	(1,333)	(1,563)	(1,604)	(1,646)	(1,689)	(1,734)	(1,781)	(1,830)	(1,880)
Everyday Costs vs Revenue Surplus/(Deficit)	(20,832)	(10,208)	4,129	12,727	9,805	4,200	21,678	35,216	49,905
Target Achieved	Not achieved	Not achieved	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved
Group Financial Income									
Dividends received - Dunedin City Holdings Limited	9,000	9,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
Shareholder Advance Interest received - Dunedin City Holdings Limited	5,902	5,902	5,902	5,902	5,902	5,902	5,902	5,902	5,902
Total income from group companies	14,902	14,902	16,902	16,902	16,902	16,902	16,902	16,902	16,902
Target Achieved	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved

he rautaki haka infrastructure strategy

Introduction

This document sets out the Dunedin City Council's (DCC) strategy for managing its three waters and transport infrastructure for the next 30 years. It has been prepared in accordance with the requirements of section 101B of the Local Government Act 2002.

The purpose of the infrastructure strategy is to:

- identify the significant infrastructure challenges facing Dunedin and the DCC
- identify how the DCC will manage or influence these challenges and their implications
- set out the most likely scenario for managing Dunedin's infrastructure to 2055.

As part of the Council's long-term plan, the infrastructure strategy lays out the challenges of maintaining our assets, accommodating growth and changing demand, managing our environmental impact, supporting improved public health and safety outcomes and confronting long-term issues like climate change. The long-term plan forecasts the resources needed for ongoing infrastructure renewal and replacement, and includes funding for projects providing solutions to our challenges for the first 9 years up to 2034, with 30-year budgets signalled in the infrastructure strategy. The Council's financial strategy sets the parameters for funding and financial impacts on ratepayers.

Over the coming 30 years, the DCC will face similar infrastructure challenges across both three waters and transport infrastructure systems: Dunedin is growing, and demand on three waters and transport infrastructure is growing with it; the DCC's three waters and transport infrastructure is ageing and is vulnerable to natural hazards; regulators and the wider community expect improvements in public health, safety and environmental outcomes; and three waters and transport activities need to support work towards achieving Dunedin's Zero Carbon 2030 target.

The infrastructure strategy is presented in two parts:

- **Part 1: Three waters** – this covers the infrastructure related to the DCC's water supply, stormwater, and sewerage and sewage activities
- **Part 2: Transport** – this covers the infrastructure related to the DCC's roading and footpaths activities.

Although subject to similar infrastructure challenges, the three waters and transport activities currently operate within broader contexts with distinct features:

- **Three waters:** Local government three waters activities are the focus of a nationwide reform programme known as 'Local Water Done Well.' Changes to the way local government three waters services are delivered and regulated are anticipated during the early years of this infrastructure strategy. The Government's key principles for Local Water Done Well are:
 - › *Introducing greater central government oversight, economic and quality regulation*
 - › *Fit-for-purpose service delivery models and financing tools*
 - › *Setting rules for water services and infrastructure investment*
 - › *Ensuring water services are financially sustainable.*
- **Transport:** asset management planning and funding local government transport activities is undertaken in conjunction with the New Zealand Transport Agency Waka Kotahi, with overarching direction provided by the Government Policy Statement. Priorities identified in the 2024 Government Policy Statement on Land Transport are safety and economic productivity.

The two-part approach of this infrastructure strategy enables us to clearly reflect the influence of these distinct contexts for infrastructure management over the coming years.

The strategy set out in this document aims to ensure the DCC delivers infrastructure services to Dunedin's communities in a cost effective, sustainable, and coordinated manner, consistent with its vision, strategic framework, and long-term objectives. The DCC needs to make smart, affordable investments in three waters and transport infrastructure renewals, upgrades and extensions over the next 30 years to respond to challenges and maintain the levels of service enjoyed by residents and visitors in one of the world's great small cities.

Infrastructure Strategy 2025-2055

Part 1: Three Waters

Part 1: Three Waters - Executive Summary

Part 1 of this Infrastructure Strategy sets out the DCC's strategy for managing three waters infrastructure for the next 30 years. It covers drinking water, wastewater and stormwater infrastructure assets operated by the DCC.

The purpose of this part of the Infrastructure Strategy is to:

- identify the significant three waters infrastructure challenges facing the DCC
- identify how the DCC will manage or influence these challenges and their implications for three waters services
- set out the most likely scenario for managing the city's three waters infrastructure to 2055.

Projects identified in the first nine years of the strategy are funded as part of Dunedin's 9 year plan 2025-34.

Dunedin's 9 year plan 2025-34 provides for approximately \$1,030 million of capital spend over the period to 2033/34 for three waters infrastructure. Infrastructure budgets are increased from previous 10 year plans, and from the previous 2021-51 Infrastructure Strategy, as more funding is required for asset renewal and replacement to ensure networks continue to meet service performance levels and to accommodate urban growth and resilience needs. The proposed budget for three waters capital investment is consistent with DCC's Financial Strategy and aims to maintain affordability for ratepayers as far as possible while endeavouring to meet the needs of the community. The Financial Strategy should be read alongside this Infrastructure Strategy.

This strategy outlines the DCC's approach to management and funding of three waters infrastructure and addresses significant issues driving the three waters Infrastructure Strategy as required under section 101B of the Local Government Act 2002). Significant issues include:

- regulatory and legislative change
- replacing and renewing ageing infrastructure
- responding to changes in demand for infrastructure
- public health and environmental outcomes
- resilience to natural hazards

- planned changes to levels of service
- Council's Zero Carbon 2030 city target and DCC's organisational emissions reduction targets

The DCC is actively working to address these challenges. This strategy outlines the path forward, framed by key themes and drivers that reflect the DCC's goals and the impact of the challenges on our planning and service delivery. Our planning environment has evolved, supported by our partnership with mana whenua. Dunedin's Future Development Strategy 2024-2054 guides our responses to growth and changes in demand for service. Zero Carbon 2030 policy and planning, along with three waters system planning, have advanced baseline planning information. Our investment priorities are informed by long-term adaptive planning pathways, sharpening our approach to resilience and adapting to changing drivers for infrastructure.

Three Waters - Overview

This section describes the planning context for Part 1 of the infrastructure strategy and provides a snapshot of the three waters services we provide.

What is an Infrastructure Strategy?

The 30-year infrastructure strategy is a core component of the DCC's future planning and strategic framework. Ensuring reliable and quality drinking water, wastewater and stormwater services is essential to Dunedin's vision of being one of the world's great small cities.

As part of the DCC's long-term plan, the infrastructure strategy lays out the challenges of maintaining our assets, accommodating growth and changing demand, managing our environmental impact, and confronting long-term issues like climate change. Our long-term plan forecasts the resources needed for ongoing infrastructure renewal and replacement, and includes funding for projects providing solutions to our challenges for the first 9 years up to 2033/34, with longer 30-year budgets signalled in the infrastructure strategy. The DCC's financial strategy sets the parameters for funding and financial impacts on ratepayers.

Our approach to the 2025-2055 Infrastructure Strategy

We aim to deliver three waters services to our communities in a cost effective, sustainable, and coordinated manner, consistent with our vision, strategic framework, and long-term objectives.

As a provider of three waters services, the DCC operates within a diverse range of drivers, navigating central and local government policy and regulations, as well as the DCC’s own strategic goals and community expectations regarding services and affordability. This can lead to conflicting priorities in planning and funding. Examples of these drivers include regulatory compliance, maintaining services levels, continuing renewal of ageing infrastructure, and the ability to respond to the growth and urban development obligations contained in the Second Generation District Plan (2GP) and Future Development Strategy 2024 – 2054 (FDS). Decision-making ultimately requires the DCC to balance financial sustainability and affordability, prioritising a long-term programme that continues to improve infrastructure performance and asset management, while accommodating growth and development.

Structure of this document

Section 1: **Three Waters Overview** - The planning and regulatory context for the three waters part of the Infrastructure Strategy and outline of our infrastructure

Section 2: **Our Challenges** - The significant three waters challenges faced by the DCC and where we want to be positioned as we respond to these issues and opportunities

Section 3: **Our Performance** - How are we doing, the current state of three waters service provision, asset condition and performance

Section 4: **Our Plan** - How we are going to get to where we want to be, the preferred scenarios for managing three waters challenges and opportunities.

Section 5: **Delivering on Our Plan** - How we will deliver on our plan, providing an overview of highest three waters priorities and proposed expenditure over the term of the strategy.

Three waters planning and regulatory environment

Three waters activities are undertaken within a complex system of legislative and regulatory requirements (Table 1).

Table 1: Key legislative, regulatory and planning framework drivers impacting three waters infrastructure and services

Key legislation	Key policies, plans and standards
- Local Government Act 2002 - Resource Management Act 1991 - Water Services Act 2021 - Local Government (Water Services Preliminary Arrangements) Act 2024 - Local Government Water Services Bill (introduced Dec 2024) - Health and Safety at Work Act 2015 - Building Act 2004 - Civil Defence Emergency Management Act 2002	- National Policy Statement for Freshwater Management 2020 - National Policy Statement for Urban Development 2020 - Otago Regional Council’s Regional Policy Statements and Regional Plans for Water, Air and Coast, in accordance with the conditions of relevant resource consents. - NZS 4404: Land Development and Subdivision Infrastructure - Water Services (Drinking Water Standards for New Zealand) Regulations 2022 (drinking water standards), and Drinking Water Quality Assurance Rules 2022 (DWQAR) - Building Regulations 1992 (Schedule 1): The New Zealand Building Code - Building (Dam Safety) Regulations 2022 - NZ Fire Service Firefighting Water Supplies Code of Practice (SNZ PAS 4509:2008) - Kāi Tahu ki Otago Natural Resource Management Plan 2005.

The legislative and regulatory systems for three waters activities continue to undergo substantial change. Key areas of legislative and regulatory changes are anticipated to present challenges and opportunities for DCC three waters activities in the early years of this Infrastructure Strategy include three waters regulatory and Local Water Done Well (LWDW) service delivery changes, and resource management system reforms. We will continue to monitor the changing landscape and respond proactively to ensure our services remain effective and sustainable.

Strategic Context

The DCC’s own strategic planning framework provides the context for three waters infrastructure management. Anchored in the four wellbeings, the City’s community outcomes and the vision of making Dunedin one of the world’s great small cities, it guides three waters activities and our responses to the challenges we face. The DCC strategic framework is described in Section 2 of Dunedin’s 9 year plan 2025-34. Table 2 outlines the elements of the framework that directly inform the Infrastructure Strategy.

Table 2: DCC strategy and policy priorities informing the Infrastructure Strategy (Part 1: Three Waters)

Strategy	Strategic priorities guiding the development of the infrastructure strategy
3 Waters Strategic Direction Statement 2010-2060*	1. meeting the water needs of the city for the next 50 years from existing water sources 2. adapting to a variety of scenarios for climate change and fluctuations in population 3. reducing our reliance on non-renewable energy sources and oil-based products 4. improving the quality of our discharges to minimise impact on the natural environment 5. ensuring that as a minimum, key levels of service are maintained 6. limiting cost increases to current affordability where practical 7. adopting an integrated approach to management of the 3 Waters and embracing the concept of Kaitiakitaka (guardianship and protection).
Te Taki Haruru 2023 Te Taki Haruru Implementation plan 2024	Te Taki Haruru (DCC's Māori Strategic Framework) guides the DCC in partnering with mana whenua and fulfilling its obligations under the Treaty of Waitangi. This expands the integrated approach to management and concept of Kaitiakitaka (guardianship and protection) to align with Tikaka (customary values and practices); and the principles Te Taki Haruru.
Future Development Strategy for Dunedin 2024-2054 required by National Policy Statement for Urban Development (NPS-UD) 2020, (jointly prepared with the Otago Regional Council (ORC) and in partnership with mana whenua, with input from Kāinga Ora and Waka Kotahi)	Strategic priorities for urban growth and development over the next 30 years, setting out a high-level vision for how Ōtepoti Dunedin will: • achieve well-functioning urban environments in its current and future urban areas • provide at least sufficient development capacity for housing and business land needs to meet expected demand over the next 30 years • help to integrate planning decisions under the RMA with infrastructure planning and funding decisions.
DCC Zero Carbon Policy 2022 DCC Zero Carbon Plan 2030 (2023) DCC's Emissions Management and Reduction Plan 2023/24-2030/31	Zero Carbon city and DCC emissions reduction priorities • Supporting compact urban form by removing 3 Waters network constraints on 2GP enabled densification • Minimising greenhouse gas emission from wastewater treatment • Replacing fossil fuel with other energy sources and increasing energy efficiency • Exploring options for renewable energy generation associated with 3 Waters assets
Te Ao Tūroa – The Natural World: Dunedin's Environment Strategy 2016 -2026	Te Ao Tūroa aims to set the direction for a future safe from climate change impacts; improve and maintain the health of Dunedin's natural environment; and give Dunedin people every opportunity to feel connected to and look after the environment. Strategic goals are: 1. Dunedin is resilient and carbon zero 2. Dunedin has a healthy environment 3. Dunedin people care for the natural world.

*There are also specific priorities outside the 3 Waters Strategic Direction Statement (SDS). The additional priorities reflect responses to changes and events occurring after the development of the SDS, including:

- A significant increase in forecast growth for the city. The SDS forecasted an 11% population growth over its 50-year horizon, translating to approximately 135,900 by 2060. Recent population estimates for 2024 indicate we are already very close to this 50-year forecast, with Stats NZ estimating our 2024 population at around 135,700.
- Changes to urban development priorities due to increasing population forecasts, the review of the District Plan, the subsequent adoption of the 2GP, and the adoption of the Future Development Strategy.
- Responding to flooding in South Dunedin.
- The Council's declaration of a climate emergency in 2019.
- Ongoing challenges with maintaining and renewing an ageing asset base in challenging economic times.

System planning and Dynamic Adaptive Planning Pathways

The DCC has recently completed a three waters strategic planning project to inform its 30-year Infrastructure Strategy. The Integrated System Planning (system planning) programme outlines a 50-year strategic plan, identifying future investments needed to maintain and adapt three waters services to current and future standards while keeping them affordable for the community.

The programme uses a Dynamic Adaptive Planning Pathways (DAPP) approach to map out a ‘core pathway’ for future investments. DAPP, originally developed for climate adaptation, is now widely used in infrastructure planning to manage future uncertainties by identifying multiple options and the signals that might necessitate a shift to a different option. Dunedin City Council (DCC) is one of New Zealand’s early adopters of this method for three waters planning.

Only projects on the ‘core pathway’ identified through system planning are included in the 30-year programme in section 4 ‘Our Plan’. This programme is supported by monitoring key variables such as population forecasts, sea level rise, legislative changes, and asset performance. This monitoring helps determine when and how the programme needs to adapt to meet current and future challenges. Unexpected changes in these variables may lead to adjustments in the timing or selection of projects, which will be reflected in future Annual and Long Term Plans.

Community Outcomes

Investing in Dunedin’s infrastructure supports the city’s community outcomes and the vision of making Dunedin one of the world’s great small cities. The three waters aspects of the infrastructure strategy directly contribute to the city’s following community outcomes:

- A healthy city with reliable and quality water, wastewater and stormwater systems
- A sustainable city with healthy and treasured natural environments
- A successful city with a diverse, innovative and productive economy

Table 3 highlights some of the projects that play a role in achieving these community outcomes.

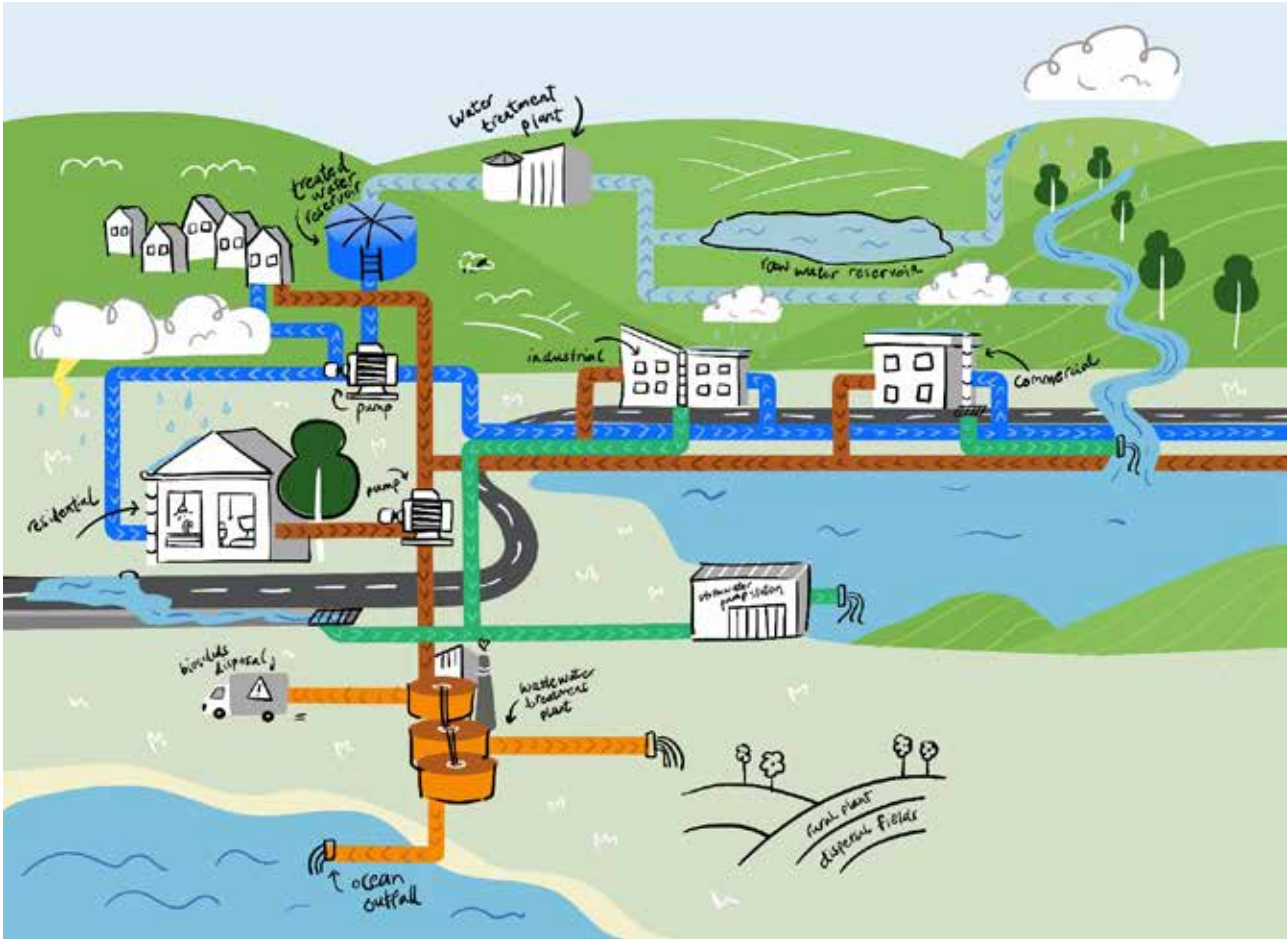
Table 3: Infrastructure Project Links to Community Outcomes

	Community outcome		
	A healthy city with reliable and quality water, wastewater and stormwater systems	A sustainable city with healthy and treasured natural environments	A successful city with a diverse, innovative and productive economy
Infrastructure projects contributing to the community outcomes	Upgrading and replacing ageing assets at water treatment plants will ensure compliance with drinking water standards to supply safe water in sufficient quantity to serviced communities. Port Chalmers and Mosgiel water supply improvements will boost year-round reliability of drinking water for residents and businesses. Targeted renewals of 3 Waters networks will provide a range of improvements in the water system such as supply aesthetics, improved fire flows and reduced supply interruptions. Inflow and infiltration to the wastewater network will decrease, reducing wastewater overflows. Upgrades and replacing ageing assets at Metropolitan wastewater treatment plants will improve treatment reliability and wet weather flow management. Rural wastewater scheme upgrades will ensure compliance with regulatory standards and reduce flooding risks.	An ongoing programme of projects is underway to increase the resilience of Dunedin’s metro water supply for now and into the future. The system planning programme has developed long-term adaptive pathways to identify where and when to invest in 3 Waters infrastructure to meet the City’s current and future needs.	Investing in increased capacity in 3 Waters systems to enable growth in the city. Maintaining the level of asset renewals within 3 Waters will continue to support local and regional infrastructure providers.

	Community outcome		
	A healthy city with reliable and quality water, wastewater and stormwater systems	A sustainable city with healthy and treasured natural environments	A successful city with a diverse, innovative and productive economy
Infrastructure projects contributing to the community outcomes	Development and implementation of a long-term Biosolids Strategy will provide sustainable, lower carbon solutions for beneficial reuse of Dunedin’s waste sludges. The South Dunedin Flood Alleviation and Mosgiel Stormwater Network Improvement projects will reduce the risk of flooding by improving stormwater management in these areas.		

Our Infrastructure

We own and manage \$3.956B of three waters infrastructure (based on replacement values as at 30 June 2024 adopted in the DCC 2023/24 Annual Report). This includes pipes, pumps, and treatment plants.



Water Supply

Our water supply infrastructure collects, conveys and treats raw water, then distributes treated water to ensure the provision of safe and reliable drinking water. This supports the health, safety and well-being of residents, as well as economic activities in our community.

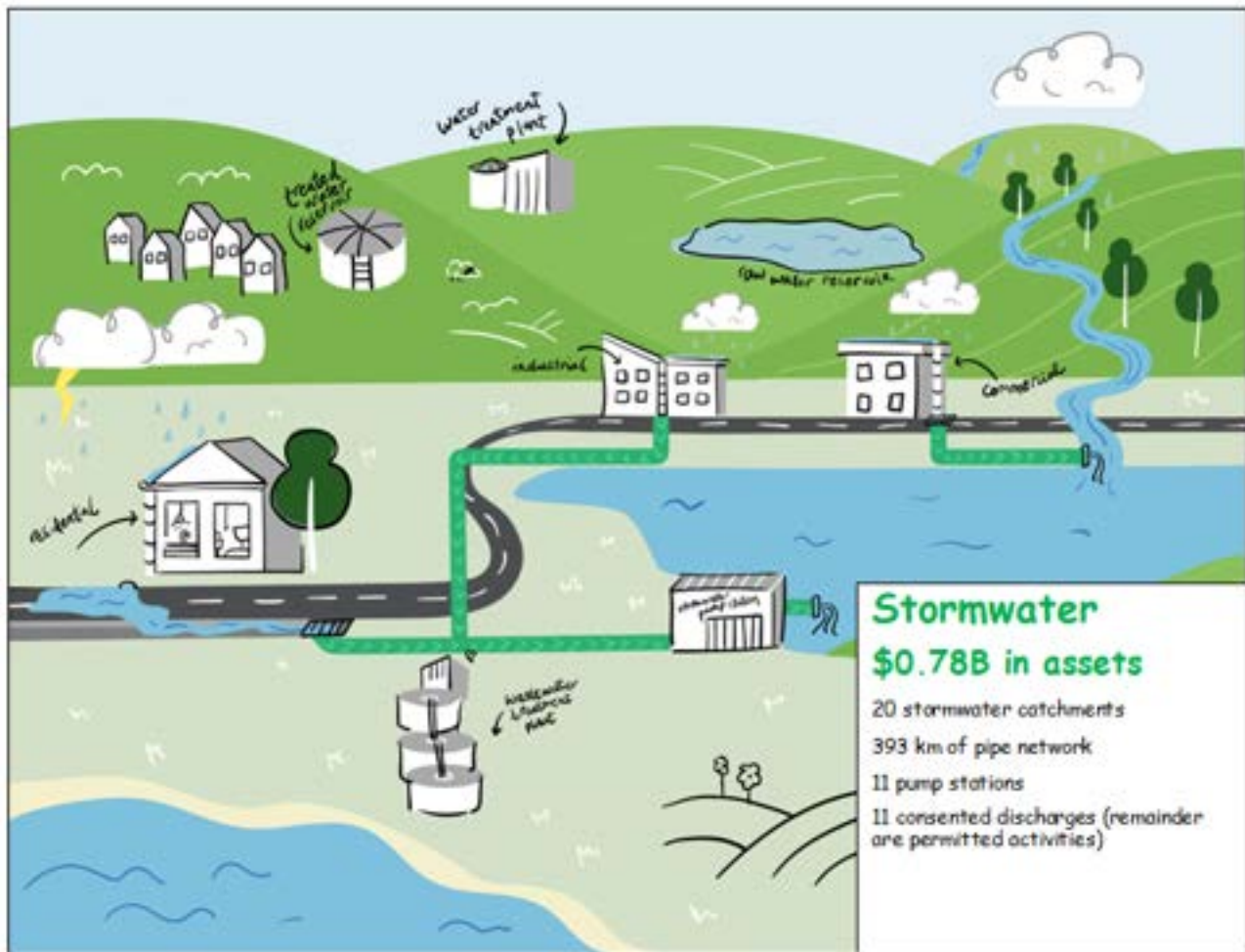
Wastewater

Our wastewater infrastructure protects public health and the environment by collecting and conveying wastewater from homes and businesses, treating it to a high standard before discharging it to the environment.

Stormwater

Our stormwater infrastructure protects public health and the environment by piping rainwater away from homes, properties and roadways to prevent flooding and minimise waterway pollution.





Our Challenges - the issues facing Three Waters infrastructure in Dunedin

This section outlines the challenges and opportunities the DCC faces in three waters strategic long-term infrastructure management.

Content is organised by a set of key drivers based on what the DCC plans to achieve within an infrastructure strategy and their alignment with the challenges and issues we face in our delivery of services.

Table 4: Key drivers and challenges

Drivers	Challenges:
Looking after our people and place	Maintaining or improving public health outcomes Maintaining or improving environmental outcomes Ensuring infrastructure is safe for staff and contractors to operate and maintain
Looking after what we have (things)	Replacing and renewing our ageing three waters infrastructure Maintaining levels of service
Meeting our changing needs	Responding to changes in growth and demand
Improving our resilience	Providing for infrastructure resilience in the face of a changing climate
Delivering on our city and DCC emissions reduction targets	Reducing our emissions and supporting urban intensification to reduce City emissions
Living within our means	Financial prudence and affordability

Looking after our people and place

Drinking water, wastewater and stormwater infrastructure services contribute to public health and environmental outcomes. The DCC must ensure it supplies safe drinking water and manages the environmental effects of water abstraction and discharges from its wastewater and stormwater systems appropriately. Three waters systems also impact the environment through greenhouse gas emissions from wastewater treatment processes and energy use. Urban form, which is influenced by the availability of three waters services, is also a key contributor to Dunedin's long-term emissions.

Improvements to our three waters assets are required to keep pace with increasing public health and environmental expectations. Investment is required to maintain current and future service levels, including enhanced protection of drinking water sources, improved water management practices, and new standards for drinking water, wastewater and stormwater services.

The three waters system planning programme will guide capital investment and support the continued provision of safe drinking water to serviced communities and improved environmental outcomes. Objectives developed with the ORC and our mana whenua partners during the project include:

- Regeneration – protecting and enhancing the natural environment, aligning with Tikaka and Kawa, contributing to carbon zero targets,
- Resilience – adapting to climate change, robust, recoverable and flexible response to incidents and natural disasters
- Efficiency – minimising wastage, reducing cost impacts to customers, and providing services in the right place at the right time to support growth.

Under section 125 of the Local Government Act 2002, as modified by the Water Services Act 2021, DCC must assess access to drinking water, wastewater and other sanitary services in Dunedin every three years. This assessment evaluates the adequacy of services from a public health and environmental perspective. A DCC servicing assessment is currently in progress.

Public Health and Environmental Outcomes

The DCC needs to continue maintaining and improving its drinking water supply systems to ensure compliance with drinking water legislative and regulatory requirements and to protect public health. The Water Services Act 2021 sets out the duties of drinking water suppliers. These include a duty to supply safe drinking water, to comply with drinking water standards, and to provide a sufficient quantity of drinking water. The DCC must also comply with the Drinking Water Quality Assurance Rules 2022 (DWQAR):

- The drinking water standards set maximum acceptable values for substances, organisms,

contaminants or residues that may be present in drinking water.

- The DWQAR includes monitoring and assurance rules:
 - › Monitoring rules must be complied with to demonstrate compliance with the drinking water standards.
 - › Assurance rules cover activities that water suppliers need to undertake to manage risks to drinking water safety.

The DCC must also have drinking water safety plans for all drinking water supplies to identify risks to drinking water safety and how they will be managed - from the raw water catchment to the treatment plant and within the distribution network and operate in accordance with those plans. These plans need to be regularly updated and submitted to Taumata Arowai.

Accountability for environmental outcomes is managed within a national and regional planning framework supported by resource consents for three waters activities that impact the environment and people. Objectives, policies and rules set in national policy statements, national environmental standards, the Otago Regional Policy Statement and regional plans manage activities such as discharges to water, air and land, and the taking, damming and diversion of freshwater. These objectives, policies and rules are often put into action through conditions of resource consents.

The provisions of these policies, plans and standards will impact future consenting of discharges from the DCC's wastewater treatment and water treatment plants. Requirements will also impact future consenting of new and existing water takes. Anticipated impacts on DCC water supply activities include tighter controls on the DCC's ability to take water from the environment for drinking water supply purposes and a related emphasis on implementation of water efficiency and demand management measures in drinking water supply systems. Current water take consents do not expire until 2038-41. These changes will require major decisions regarding where and how raw water is sourced if surface water takes are reduced, how and where it is stored and used most efficiently.

The DCC holds resource consents to discharge treated wastewater to the environment for each of Dunedin's seven wastewater treatment plants, except for Mosgiel where treated wastewater is transferred to the Green Island wastewater treatment plant for further treatment before discharge to the ocean. Most resource consents the DCC holds to discharge wastewater are due to expire within the next 10 years. Projects are in progress to investigate practicable options to inform applications for new consents and to address anticipated new standards. Substantial changes to current wastewater management arrangements in Waikouaiti/Karitane, Warrington and Middlemarch are planned to better align with national and regional policy direction and Mana Whenua values, and to increase resilience to climate change impacts.

This work relates to renewal of ageing infrastructure and improving outcomes in environmentally and culturally significant and sensitive areas. Wastewater infrastructure on the Northern Coast (eg. Waikouaiti/ Karitane and Warrington) is also vulnerable to sea level rise. In addition, work is underway to reduce the volume of solid waste produced by the wastewater treatment process requiring disposal to landfill. These projects are described in section 4 'Our Plan'.

The DCC currently has five constructed wastewater network overflows authorised by resource consents. These overflows are designed to manage the public health risk in heavy rainfall events by allowing discharge of diluted wastewater to waterways at specific points in the network, rather than in an uncontrolled manner at low points in the network (including into private property). The consented overflows are signposted to alert the public to the potential risk of exposure to diluted wastewater in the event of heavy rainfall. As wastewater assets are renewed and upgraded, these overflows will activate less often with smaller discharges. The current overflow consents expire within 8 -18 years time. It is anticipated the quantity and quality of wastewater discharges will be subject to stricter requirements under future planning rules.

The DCC holds resource consents to discharge stormwater to the coastal marine area that expire in 2048. Key stormwater discharges are subject to environmental monitoring as part of consent requirements. Stormwater system planning has included a review of historical monitoring data, a broader environmental monitoring programme including the monitoring of freshwater bodies and updates and improvements to computer-based hydraulic models. Data from this and ongoing monitoring will be used to prioritise catchments for targeted improvement works to address stormwater quality and quantity issues. Where practicable, green infrastructure approaches will be favoured. Under the current Regional Plan: Water, most of Dunedin's stormwater discharges to freshwater are permitted, subject to certain provisions. It is anticipated the quantity and quality of stormwater discharges will be subject to stricter requirements under future ORC planning rules, including requirements for discharges that are currently permitted to require resource consents.

A significant amount of the city is serviced for stormwater drainage by privately owned and maintained watercourses, open channels, pipes and streams. Where these private watercourses have been piped, many of the pipes are 100+ years old and in poor condition. As rainfall intensities increase this private infrastructure can sometimes no longer cope resulting in property damage, flooding, sinkholes and landslips. Developing solutions to complex watercourse problems is often beyond the means of most landowners. The Government has indicated that the Local Government Water Services Bill (introduced to Parliament in Dec 2024) will provide new tools and clarification of roles and responsibilities to support stormwater management, including the management of overland flow paths and urban watercourses.

Looking after our assets - replacing and renewing Dunedin's ageing infrastructure

As one of the country's earliest metropolitan centres, some of Dunedin's three waters assets are more than 150 years old and still operate as essential pieces of the network today. As Dunedin has grown, so have three waters networks, resulting in widely distributed networks with a broad range of pipe materials, diameters and construction methods.

Some three waters assets require replacement based on their age and condition and the likelihood they will not be able to maintain service levels in the future. An example is old, earthenware pipes in our wastewater network that become cracked over time letting in groundwater and causing wastewater overflows, failing levels of service and not responding to climate change or weather events. Without continued spending on renewal of these assets they and their performance will deteriorate further.

The DCC is increasing spending on renewals over time. In some circumstances, 'like-for-like' renewals may no longer be enough to meet the needs and expectations of the community and regulators. This means it is likely the proportion of new capital against renewals funding will increase to allow for upgrades that provide capacity for growth and resilience to climate change impacts.

The DCC will manage the renewal and replacement of ageing infrastructure by planning to renew assets as they reach the end of their useful lives or are shown to be in poor condition; with an aim to increase the level of renewal delivery year on year. Where feasible pipes will be rehabilitated rather than completely renewed, using techniques such as re-lining. These techniques offer faster, less disruptive works and provide an environmentally acceptable and highly durable solution where appropriate and feasible. This extends the useful life of existing assets at a lower overall cost to ratepayers. Wastewater, stormwater, and water supply pipe networks can be rehabilitated using this approach. However, there may be areas where such methods are not feasible or won't deliver the desired project outcomes, such as increasing pipe capacity to support growth.

Renewals and rehabilitation are targeted in areas with the highest risk of failure and where possible are programmed to enable efficiencies between three waters and projects being undertaken by other areas within the DCC (e.g. road rehabilitation).

Assets reaching the end of their theoretical life don't always require replacement. Performance or condition may indicate that the asset can continue running beyond its theoretical life within acceptable levels of risk, especially for non-critical assets like the water tobies connecting each property to the water supply.

The DCC's planning focuses on assessments of asset condition, criticality, and risk, as well as planning and delivery opportunities to provide lasting value for residents, businesses and the environment through long-term asset solutions. Asset management planning

is most efficient and effective when considering all options holistically, including renewals and upgrades. This approach can identify opportunities for systemic improvements, extending network life while maintaining service levels, and in some cases, achieving improved levels of service that add value to the community and the environment.

The DCC three waters reticulation, plant and civil assets, valued at \$3.956 billion and a current depreciated replacement value of \$1.577 billion as at the 30 June 2024 Annual Report. This plan's renewals spending significantly increases from previous 10 year plans due to the ageing asset base, which requires more renewals requirements and poses a risk of not meeting stated service levels as assets deteriorate. Higher capital expenditure budgets allow for a greater rate of renewals. To support this increased programme, the DCC has implemented new delivery models and established longer term contracts with contractors and service providers. Section 4 'Our Plan' provides more details on how we will deliver a capital expenditure programme to replace and renew ageing infrastructure.

Providing for infrastructure resilience

Flooding, drought, catchment fire, landslides, rising groundwater and ground movement and liquefaction in the event of an earthquake are the natural hazards posing the most significant risks to Dunedin's three waters infrastructure. It is anticipated that many of these risks will increase over time as a result of climate change.

The DCC is working to improve its understanding of natural hazards and for the resilience of its infrastructure into the future. Natural hazards pose a lesser risk when infrastructure is resilient.

We will manage the challenges posed by natural hazards by ensuring investment in renewals and new capital specifically considers reducing the risk arising from natural hazards, increasing resilience and where possible will consider adaptive planning.

Flooding and landslide

Some parts of Dunedin are susceptible to flooding and landslides during heavy rainfall. These events damages homes, businesses and infrastructure. More extreme rainfall events and storm surges may lead to larger and more frequent slips that can damage three waters infrastructure. As weather events become more frequent and severe the ability of infrastructure and the community's ability to recover will be put under increasing pressure.

Flood risks are due to several factors including :

- Rainfall events exceeding design tolerances
- Limited capacity in parts of the wastewater network as a result of inflow of rainwater and groundwater infiltration from ageing and cracked pipes and direct stormwater connections into the wastewater network
- Low-lying areas where the groundwater is close to the surface so rainwater cannot drain
- Catch pits can become blocked and creating a flooding hazard
- Roading infrastructure at low elevations can cause roads to be flooded or cut off
- Sea level rise, more extreme rainfall events and storm surges increasing the frequency of flood events in the future
- Manhole surcharging can create a safety hazard in flood events when manhole covers become dislodged.

Work to reduce inflow and infiltration into the wastewater system by replacing ageing pipe infrastructure is critical to building network resilience and reducing flood risk and potential threats to public health in flood events. Inflow occurs when stormwater enters the wastewater network through direct connections like manhole covers, while infiltration refers to groundwater seeping in through cracks or joints in the pipes. Excessive inflow and infiltration can overwhelm the wastewater system, especially during heavy rainfall, leading to overflows and increased treatment costs. Sealing manholes, prevents stormwater from entering the wastewater network, reducing the risk of overflow events.

Drought

Prolonged periods of drought pose a risk to Dunedin's water supply. Water demand increases during these periods while drier water catchments yield less water and are more prone to large-scale fires. Catchment fires can result in highly turbid water that is more expensive to treat or is unable to be treated by existing treatment processes. Higher mean temperatures increase the risk of algal blooms within raw water reservoirs, which may require expensive treatment. In addition, odour issues at wastewater treatment sites and within the wastewater network are more likely at higher temperatures. Lower water yield in periods of drought impacts raw water reservoir levels. Water use restrictions are used to balance supply and demand on the network and were put in place in Port Chalmers, Outram, Waikouaiti and Karitane during the summers of 2023 and 2034.

Earthquake

Seismic activity can cause widespread damage to infrastructure. Destruction of critical built infrastructure such as dams, treated water reservoirs (dams), treatment plants and displacement of piped infrastructure can render three waters systems inoperable and unable to deliver clean drinking water or to transport and treat wastewater safely. Liquefaction can cause more damage to underground pipes than ground movement and is a significant contributor to pipe failure in earthquakes. Dunedin has several areas with moderate to high likelihood of liquefaction in an earthquake.

Seismic activity could also cause isolation across the transport network if certain areas are cut off due to rubble, slips, liquefaction or land displacement. Dunedin is vulnerable to isolation given the limited number of

routes in or out of the city. Dunedin is predominately serviced by a motorway inwards from the north and a motorway inwards from the south with the alternative route from the north on Mt Cargill Road. Dunedin's Akatore fault has potential to disrupt the network to the south of the City. Disruption of transport links would likely slow the rate at which three waters services can be restored, as suppliers and materials will either not be able to reach Dunedin, or will have to follow alternative routes (e.g. shipping).

Climate change

The effects of climate change are more becoming more evident and more frequently experienced. Climate change impacts include more extreme rainfall events, causing increased frequency and severity of flooding, while experiencing less rainfall overall can impact on water supply. Dry periods increase water demand, the risk of drought and catchment fire (which impacts on drinking water quality). Rising sea levels pose risks for infrastructure located at or near sea level. Managing risks and building resilience within our three waters infrastructure to protect both our assets and the assets and wellbeing of the community is a priority, as is ensuring three waters systems play their part in reducing greenhouse gas emissions to support efforts to reduce the severity of climate change (see 2.5 below). As weather events become more frequent and severe, the ability of infrastructure and communities to recover will be put under increasing pressure. The DCC's climate-related significant forecasting assumptions for the 2025-34 9 Year Plan have informed the development of three waters asset management plan and the infrastructure strategy.

Dunedin has significant low-lying areas that are within 0.5m of the current spring high tide mark (estimated at 2,684 Dunedin homes, 116 business and 35km of roads -Source: Parliamentary Commissioner for the Environment (2015) Rising Seas).

Older people and vulnerable populations find it more challenging to manage the impacts of natural hazards. South Dunedin has an increasingly ageing population and one of the highest deprivation index demographics in the country.

Rising groundwater as a result of sea level rise in low-lying areas is a significant risk facing Dunedin from climate change. High groundwater can cause problems such as increased frequency of flooding, boggy ground and surface ponding, damage to infrastructure and buildings, and a risk of liquefaction in earthquakes along with associated social wellbeing issues. This is a factor in flooding in South Dunedin. The DCC 3 Waters Group is working with the South Dunedin Future (SDF) programme in assessing and selecting adaptation pathways for South Dunedin.

Meeting our changing needs - responding to changes in demand for infrastructure

The DCC is preparing for growth through three waters asset capacity assessments and targeted capital works. Factors such as population growth, economic growth, housing development rates and locations will impact infrastructure demand. Effective asset management involves investments that address both service levels and future capacity while simplifying complex networks to reduce future repair and maintenance costs.

The DCC's 2025-2034 9 year plan significant forecasting assumptions for economic growth, demographic change and housing requirements have informed the development of our 30-year infrastructure strategy.

Dunedin's population is expected to grow over the next 10-20 years. The DCC adopted a high-medium growth scenario for Dunedin's 9 year plan 2025-34, assuming high growth from 2025-34 and medium growth from 2035-55.

Dunedin faces several issues within its three waters networks, including:

- Water availability in summer in some parts of the city due to high demand and drought, resulting in use restrictions;
- Ageing infrastructure causing leaks and overflows;
- Network capacity issues, leading to stormwater flooding in heavy rainfall events.

Significant work is needed to address these constraints and support future development. Projects to upgrade infrastructure are included in the 2025-34 plan, such as replacing and upgrading water, wastewater and stormwater pipelines, and improving pumping stations and treatment plants.

Impact of the National Policy Statement on Urban Development and Dunedin Future Development Strategy

The strategic priorities for urban growth and development over the next 30 years are given in the Dunedin Future Development Strategy 2024 – 2054 (FDS). The strategy was adopted in April 2024. The FDS informs Dunedin's 9 year plan 2025-34 and the ORC Long Term Plan 2024-2034 regarding Dunedin's future growth.

The FDS guides future changes to RMA planning documents (such as Dunedin's District Plan – the 2GP) and other planning decisions that affect the urban environment. It also influences infrastructure planning and funding decisions made by the DCC and ORC in their long term plans and infrastructure strategies, and the Regional Land Transport Plan. It includes policy guidance to help prioritise and plan investment in infrastructure. The FDS identifies three waters upgrades required to service existing development capacity, proposed future urban development areas, and outlying townships and settlements, based on these priorities. They include upgrades that reflect the aspirations and

intent of iwi and outlying communities (although the timeframes to deliver these may be longer term). It also includes a clear statement of iwi and hapū values and aspiration for urban development.

Upgrades of infrastructure are required to service development that is provided for under existing District Plan rules.

- Consistent with the priority approach outlined in NPS-UD 2020 Policy 1 (Section 5), we are prioritising these upgrades to maintain or restore minimum levels of service and performance and provide for the development capacity that is enabled by current 2GP rules, considering also the pace and timing of growth.
- Dunedin is also required, at all times, to provide at least sufficient development capacity to meet expected demand for housing and for business land over the short, medium and long term under NPS-UD (Policy 2).

The FDS includes details of the current constraints on growth in the three waters network, and the upgrades required to address these constraints and support a well-functioning urban environment are documented as well as guidance on prioritising upgrades.

The costs to address the constraints in our network are significant, and all problems cannot be addressed immediately. We are prioritising upgrades required to service development that is provided for under existing plan rules and to maintain or restore minimum levels of service and performance.

Works to support expected growth are included in Dunedin's 9 year plan 2025-34 and will be provided in years 1 to 9. This includes significant replacement of and upgrades to water, wastewater and stormwater pipes, new and upgraded pumping stations, and upgrades to the city's wastewater and water treatment plants.

Further information about three waters upgrades to support the FDS can be found in sections 6.3.1.3 - 6.3.1.7 of the FDS document which is available on the DCC website: www.dunedin.govt.nz/Future-Development-Strategy-2024-54.pdf.

Planned increases or decreases in levels of service

Levels of service describe the standards for management and maintenance of the water supply, wastewater and stormwater systems and are a requirement of the Local Government Act 2002. The DCC sets levels of service in consultation with its community as part of the long-term plan process. This provides transparency and confidence for the public and other stakeholders that the system can support lifestyle and business needs and is well managed. They consist of a service statement, measure, and target.

No changes are proposed to the DCC's three waters levels of service in the 9 year plan 2025-34. The levels of service for three waters are based on the mandatory non-financial performance measures introduced by the Department of Internal Affairs in 2013 (as updated in

2024 to reflect changes in the drinking water regulatory system). New drinking water standards and drinking water quality assurance rules are already in place and administered within existing service levels.

Core service levels for three waters activities are: providing safe drinking water; reliability of supply; the adequate performance of networks; and the impacts of three waters discharges and overflows on the environment. These are measured by customer and technical performance measures.

There is limited funding in Dunedin's 9 year plan 2025-34 for upgrades arising from any changes to regulatory standards. Future, unanticipated three waters reform could result in enhanced standards for the quality, quantity and management of drinking water, or require improvements in wastewater or stormwater management. We do not anticipate significant regulatory changes that would require enhanced standards at this time.

Building resilience to natural hazards

DCC has improved its understanding of natural hazards to assist in developing options for resilient infrastructure into the future. The DCC is working in partnership with other agencies such as GNS Science and ORC to further enhance our understanding of natural hazards including groundwater and impacts of sea level rise, particularly in South Dunedin.

The South Dunedin Future (SDF) programme began in 2021 as a response to issues in South Dunedin in partnership with the ORC. The programme involves long-term planning to adapt to the effects of climate change. Aligned with this, the DCC, through its system planning programme has been improving monitoring of flows in stormwater and wastewater networks and improving the accuracy of computer hydraulic models of wastewater and stormwater networks, as well as investigating improvements to stormwater pump stations. The DCC 3 Waters Group will integrate with the SDF programme in assessing and selecting adaptation pathways for South Dunedin and will be responsible for implementing those adaptation options involving three waters infrastructure.

System planning is contributing to building resilience to natural hazards. The programme takes an adaptive approach to investment, planning for natural hazards and ensuring resilient solutions are implemented. System planning outputs have been used to inform the 2025-34 9 year plan, and early work is planned to increase resilience to some water supplies and target metropolitan wastewater treatment plant wet weather flow management in the 2025 -2034 capital programme.

The DCC is an active participant in the Alpine fault quake resilience (AF8) programme. This is a scenario-based planning project, managed by the Ministry of Civil Defence and Emergency Management, with the intention of preparing plans to respond to a major earthquake on the Alpine Fault.

Delivering on our city and DCC emission reduction targets

In June 2019, the Council declared a climate emergency and adopted the 'Zero Carbon 2030' target, which seeks, at a city level, to reach net zero greenhouse gas emissions by 2030 (excluding biogenic methane), and reduce biogenic methane emissions in line with Government targets.

'Net zero' means greenhouse gases that we emit into the atmosphere (excluding biogenic methane) are in balance with the amount of carbon dioxide absorbed by forests. Biogenic methane is methane produced and released from living organisms like plants and animals. The city's biogenic methane reduction targets are the same as the central government targets as follows:

- 10% reduction from 2017 levels by 2030.
- 24-47% reduction from 2017 levels by 2050.

Council also adopted targets for its own organisation's activities gross emissions, as follows:

- By 2026/27, a 30% reduction in annual emissions from the 2018/19 baseline of 84,216 tCO₂e.
- By 2030/31, a 42% reduction in annual emissions from the 2018/19 baseline of 84,216 tCO₂e.

Council's Zero Carbon Policy adopted in 2022 mandates that the DCC's activities minimise emissions to help achieve both the city and Council emissions reduction targets. Our Zero Carbon Plan 2030, adopted in 2023, set out the pathway to Zero Carbon 2030 and identifies the city-wide outcomes, changes and the DCC's actions required to bring about those changes. The Plan focuses on reducing gross emissions where possible, rather than relying on sequestration alone. This aligns with the Zero Carbon Policy, best practice for developed countries, and with what scientists suggest is necessary to avoid the worst impacts of climate change.

Why Dunedin's infrastructure is important for Zero Carbon targets

Reducing emissions associated with infrastructure is necessary to achieve global climate goals. Infrastructure is associated with an estimated 79% of total greenhouse gas emissions worldwide. Most of these emissions are from energy, buildings, and transport, while water, waste management, and digital communications also contribute. Emissions occur at all stages of the infrastructure lifecycle, including from construction materials, transport of materials and workers, operation of the asset, and use of equipment for maintenance and decommissioning. The long life of infrastructure assets and the high costs of replacing or changing them can mean decisions made today result in emissions for years to come, and existing infrastructure and urban form can lock in long term behaviour and emission impacts for generations.

Three waters infrastructure impacts city-wide emissions in several ways. A significant impact is the availability of servicing in various parts of the city. This shapes urban form, which in turn impacts transport sector emissions.

Urban intensification (particularly around the CBD, urban centres and along public transport routes) supports and promotes low emission transport systems. The DCC's overall urban form objective of a 'compact city with resilient townships' is intended to be achieved through consolidation and prioritising use of existing capacity within existing urban areas. Rules in the 2GP currently restrict development in some new medium density areas due to constraints in the three waters network, and the degree to which additional intensification is achievable is similarly limited in some locations by three waters network capacity.

Three waters infrastructure also directly generates emissions. An emissions baseline for existing plant and network operations has been established. Emissions sources are as follows:

- Biological processes from wastewater treatment were assessed as being responsible for approximately 0.8% of the city's emissions in 2021
- Some sludge generated in wastewater treatment processes is currently sent to landfill, contributing to solid waste emissions
- Diesel, chemicals and energy used in distribution, treatment and disposal processes associated with three waters networks all contribute to stationary energy sector emissions
- Construction and maintenance processes associated with the three waters network also contribute to the city's emissions profile.

Emissions have not always been a key consideration in the design of three waters plant and network infrastructure, meaning the existing plant and network configuration is not optimised to minimise emissions. The need to prioritise reactive operational expenditure, to address process challenges and compliance risks, hinders the significant investment needed to minimise emissions.

Biosolids management and disposal, as well as increases in treatment standards for water and wastewater, are likely to result in more intensive treatment processes and to drive increases in energy demand. It is currently unknown how much these requirements may hold up emissions reduction efforts, but this may be significant. However, system planning identified a range of opportunities to manage down emissions while also delivering on strategic goals.

The DCC's work to reduce emissions associated with 3W infrastructure

Since the 2021-31 10 year plan was adopted, significant work has been undertaken to identify and prioritise opportunities for emissions reduction associated with wastewater emissions. The DCC has also developed policy and processes to ensure that emissions reduction is supported and prioritised as part of business-as-usual.

The Zero Carbon Policy 2022 will assist with reduction of emissions associated with three waters infrastructure projects, including renewals. It sets out key principles

that guide the DCC's emissions management and minimisation practices, including considering and minimising the city-wide emissions impact of a proposed asset/activity early in the project lifecycle, escalating the decision if a proposed activity/asset is identified as likely to increase city-wide emissions; preferring options that contribute most to city-wide emissions reduction targets, minimising whole-of-life emissions; minimising exposure to climate change risks; and clearly reporting emissions considerations in decision making. To give effect to the Zero Carbon Policy, the DCC is integrating emissions reduction considerations throughout its procurement and project management processes.

The Zero Carbon Plan 2030 (an emissions reduction plan for Dunedin) focuses on tools and initiatives proven to work in other cities or suggested through community engagement, because achieving the city's targets means taking action now. Reducing emissions associated with three waters activity is also a key focus of the DCC's Emissions Management and Reduction Plan 2023/24-2030/31 (EMRP). Many of the actions in both plans will reduce costs in the medium and longer term, but there will be upfront costs.

Both the Zero Carbon Plan 2030 and the EMRP emphasise reducing emissions from energy use associated with three waters infrastructure, and reducing wastewater processing emissions. A key focus over the next decade will be beneficial re-use of biosolids, which are the main component of DCC three waters-related carbon emissions. A planned upgrade of Green Island WWTP will also help reduce emissions from wastewater treatment processes within the decade. On the water supply side, targeted interventions include process optimisation to reduce chemical use, followed by lower emissions intensity energy sources associated with water supply. Planned water efficiency projects will also have flow on benefits for emissions reduction goals.

In the Zero Carbon Plan, there is an additional focus on supporting a compact urban form for Dunedin. Ensuring three waters infrastructure constraints are resolved for zoned medium density areas close to public transport and centres will assist with this objective.

Continuing to improve data quality for three waters is also necessary to support efforts to reduce emissions.

Living within our means - Financial prudence and affordability

Establishing an infrastructure strategy and funding programmes of works that are financially prudent and affordable to ratepayers is one of the most challenging aspects of our planning work. This requires managing risk around what is and is not prioritised, what can be reasonably expected to be funded and delivered while

remaining affordable to the community, and continuing to deliver a sustainable level of asset management over short and long term planning timelines.

Financial Strategy

The Infrastructure Strategy is closely linked to the Financial Strategy. The Financial Strategy considers affordability for ratepayers and the DCC as a whole. The DCC has attempted to balance the competing tensions of affordability, maintaining assets and investing for the future, while addressing the financial challenges of increasing costs, delivering large capital projects and increasing piped network renewals. The Financial Strategy provides strategic financial limits for rates and debt and discusses other funding sources. The budgets increase rates and debt requirements, but do not exceed the limits over the next nine years. This guides decision making on Dunedin's 9 year plan 2025-34 funding, establishes the funding envelope or 'means' that each DCC activity operates within and the funds available for capital expenditure programmes.

Debt

The use of debt allows the financial burden of new capital expenditure to be spread across a number of financial years, recognising that the expenditure is on intergenerational assets, i.e., the assets have a long life and generate benefits both now and to future generations.

Debt is also used to fund the portion of capital renewals that is not covered by funded depreciation. The gross debt limit for this 9 year plan is set as 250% of revenue. This means that our debt level will be responsive to change and will move in line with the level of our activities. This revised debt limit will allow flexibility to deliver the planned capital expenditure programme, while also having capacity to fund potential unplanned events.

This debt limit is considered financially prudent, as it sits within the lending limits set by the Local Government Funding Authority (LGFA). The LGFA equivalent metric is based on net debt, where net debt is defined as gross debt less liquid financial assets and investments.

Managing within our means

There is an acknowledged nationwide three waters infrastructure deficit in renewals expenditure and replacement of ageing infrastructure. For Dunedin, this deficit is currently estimated at \$1,003M¹. The DCC has developed renewals budgets to proactively and progressively reduce and remove the deficit in Dunedin's three waters networks across the term of the infrastructure strategy.

The planned renewals expenditure over the life of Dunedin's 9 year plan 2025-34 is \$552.8M², and approximately \$3.6² billion over the life of the 30 year plan.

¹ Please note that the renewal capital expenditure amount corresponds to the allocation within the Council's capital expenditure programme, rather than the allocation outlined in the Funding Impact Statement.

² Please note that the renewal capital expenditure amount corresponds to the allocation within the Council's capital expenditure programme, rather than the allocation outlined in the Funding Impact Statement.

DCC three waters assets have a gross replacement value of \$3.956 billion and a current depreciated replacement value of \$1.58 billion (as at the 30 June 2024 annual report). Depreciation represents the using-up or consumption of our assets over their lifespan, and is offset by the value of our capital renewals work to replace assets as they reach the end of their service lives. Funding of renewals is stepped up in order to reduce the infrastructure deficit over the longer term. The deficit is shared proportionately between Water Supply 32%, Wastewater 44%, and Stormwater 24%.

Renewals as a percentage of cumulative depreciation across Dunedin's 9 year plan 2025-34 are Water Supply 82%, Wastewater 95%, and Stormwater 52% indicating a high level of renewals expenditure planned for wastewater. This reflects the higher deficit and the direct risk to public health and the environment from failures in wastewater network pipelines and potential impacts on stormwater in extreme rainfall events. Projected three waters renewals expenditure aims to reduce the infrastructure deficit down to zero by the end of the 30-year horizon of the Infrastructure Strategy.

Where funding is not available in Dunedin's 9 year plan 2025-34, the DCC will aim to manage risks within available budgets. This will be achieved through an increased focus on the monitoring of critical three waters assets and responding proactively to changes in condition and performance to ensure continued service delivery.

Monitoring and maintenance of older and poor-performing assets will be increased to keep them in serviceable condition for longer, and renewal capital will be targeted toward assets at highest risk of failure. While this approach will reduce the amount of capital expenditure required in the short term, it will lead to increasing operational expenses as repairs are undertaken on assets that would otherwise have been replaced. Additionally, if this approach is retained longer term, asset failures will increasingly begin to impact on service levels. Amendments will be made to the capital programme in this plan over its lifetime as new requirements become known and quantifiable, and capital projects are scoped to address any new deficiencies arising.

This strategy addresses the renewals backlog and seeks to balance asset risk in a pragmatic and affordable way. The planned 30 years phased approach means that there will be a modest reduction in the total backlog (approximately 4%), over the life of the 9 year plan 2025-34. However, our focus in the first nine years will be to prioritise renewals at highest risk such as at our treatment plants. Beyond the 9 year period, a reprioritisation in capital expenditure will be required to address the remaining backlog by the end of the 30-year horizon of this strategy.

Whilst the risk that critical assets may fail during the 9 year period may be high, we believe that this risk is mitigated as we have significantly increased our provision for repairs and maintenance over the term of the 9 year plan. We will also increase focus on the monitoring of critical assets and respond proactively to changes in condition and performance to ensure continued service delivery. This allows our focus to remain on planning for the renewal of critical assets before a deterioration in their condition materially impacts on service levels and the environment. Forward planning will also ensure that the capital needed to fund the work (both debt and rates), and the contractors required to do the work, are in place.

Around 22% of our assets have passed or are rapidly approaching their end of life based on age. To manage our risks, we are continually improving our knowledge about the condition of our assets. Some assets are in better condition than expected, given their age, and they still work well, but others need replacing sooner. Renewals are prioritised, based on their condition and performance, and not just their age – fixing those assets that need it most. The 30-year infrastructure strategy sets out the funding to meet fixing those assets that need it most, and to address historically deferred renewals (the backlog), to ensure that levels of service are maintained in the future.

Prioritising our renewals in this way means that we will reduce the risk of having reactive responses to asset failures that would impact our levels of service.

Our Performance – How we are doing

Our service provision is generally strong, but there are significant areas needing improvement. Some assets are in poor condition, and in certain cases, we lack sufficient information about their status. Additionally, we face several performance challenges that must be addressed to ensure reliable and efficient services.

For instance, our water supply network, despite delivering high-quality drinking water, struggles with capacity issues due to ageing infrastructure, leading to water supply losses and difficulties in meeting demand during peak summer periods. Our wastewater systems, although functioning well in dry weather, perform poorly during wet weather, resulting in overflows and a large carbon footprint. Similarly, our stormwater systems often fail to meet capacity levels of service, with limited treatment and contaminant removal capabilities. These issues highlight the need for targeted interventions to enhance our infrastructure and service delivery, ensuring we meet both current and future demands effectively.

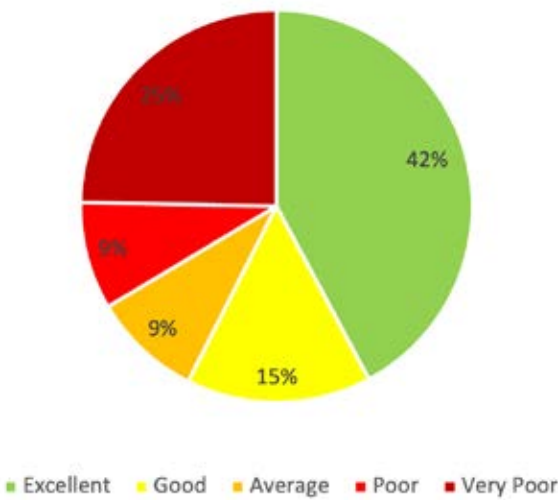
It is important to note that the funding allocated in Dunedin’s 9 year plan 2025-34 does not aim to renew all assets before they fail. Such an approach would be neither economically feasible nor practical. Instead, renewals are prioritised based on asset criticality, and failure rates. Allowing non-critical assets to fail before replacement is an approach that can improve affordability while adequately managing risk. Funding over the 30-year infrastructure strategy period is calibrated to meet these renewals and address historically deferred renewals, ensuring the DCC can maintain service levels in the future.

Water supply

The DCC provides high-quality drinking water that complies with Water Services (Drinking Water Standards for New Zealand) Regulations. However, ageing infrastructure in some areas reduces network capacity and fails to meet current requirements, such as minimum flows for firefighting, particularly in cast iron mains where tuberculation reduces flows. Urban growth and development, as planned in the FDS and enabled under District Plan provisions, are constrained by network capacity in some areas. Dunedin’s 9 year plan 2025-34 includes expenditure to address these constraints. Some smaller, rural plants require improvements to ensure resilience and reliable compliance with more rigorous regulatory standards. Most non-compliances with recently strengthened standards have been technical non-conformances, related to missed manual samples or outages in automated data collection systems. The DCC remains confident that the water supplied to consumers is safe to drink but recognises that further work required to consistently meet all compliance requirements.

Condition of Water Plant and Civil (Built) Assets

Figure 1: Age-based condition of water supply plant and civil assets

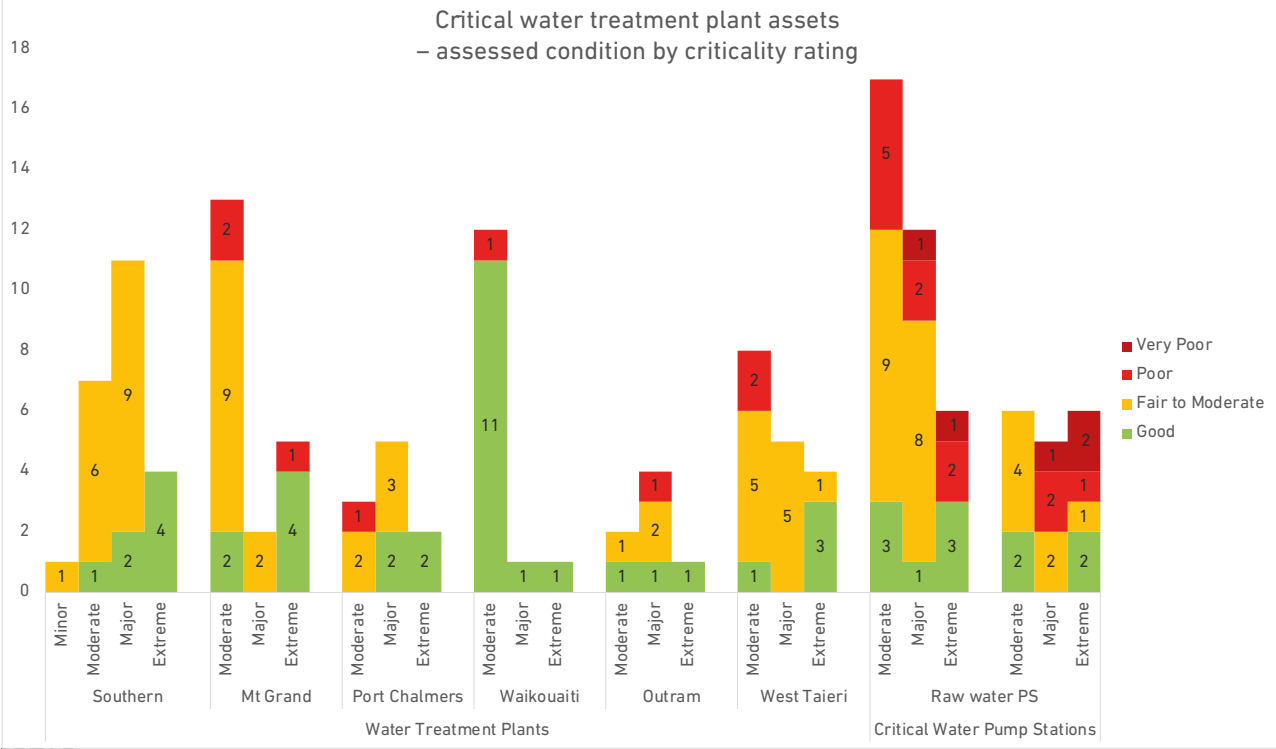


The charts on this page show the condition of water supply plant and civil (built) assets. The first chart (Figure 1) shows the assumed condition of these assets based on how far through their useful lives they are.

For example, if an asset is 85% or more through its expected useful life, it is considered to be in poor or very poor condition. Currently 34% of water supply plant and civil assets, by replacement value, fall into this category.

The second chart (Figure 2) represents the condition assessed through direct observation, focusing on critical assets at critical sites only (critical assets being those assessed as being ‘moderately critical’ or above). The assessment indicates approximately 90% of these assets across the six water treatment sites are in fair to very good condition.

Figure 2: Assessed condition of critical water assets, grouped by criticality rating (Minor/Moderate/Major/Extreme) and site



Works are underway to replace the remaining 10% of critical assets in poor condition. Six highly critical raw water pump station assets are in poor or very poor condition, with half located at the Puddle Alley pump station, where works are programmed for 2025/26. Among treated water pump stations, several highly critical assets are in poor or very poor condition. Additionally, 75% of the critical pump station assets identified as being in poor condition have reached or exceeded their lifespan. Replacement works are either underway or planned, with budgets allocated for these projects in the 9 Year Plan 2025-34.

Condition of Water Network Assets

The average age of Dunedin’s water pipelines is 49 years, with an average total expected useful life of around 80 years depending on the pipe material and diameter. Older pipes are more prone to leakage, loss of fire flow capacity, and aesthetic water quality issues, such as discolouration, sedimentation, and odour complaints due to higher chlorination levels needed to address biological build-ups, particularly in cast iron mains.

Water pipe conditions are assessed by removing small sections of pipe for inspection. CCTV filming is not commonly used because it requires taking the assets out of service. Data on material, age, condition, performance, location, capacity, criticality and remaining useful life is collected for three waters assets. DCC staff routinely inspect treatment plant assets to ensure proper maintenance, with specialist engineering advice used as needed. The following map (Figure 3) indicates the current state of water supply reticulation infrastructure.

Figure 3: Water Supply network condition by age

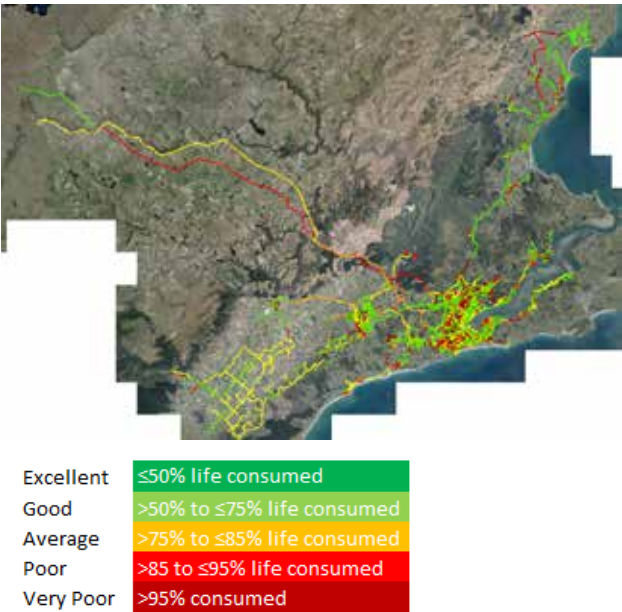
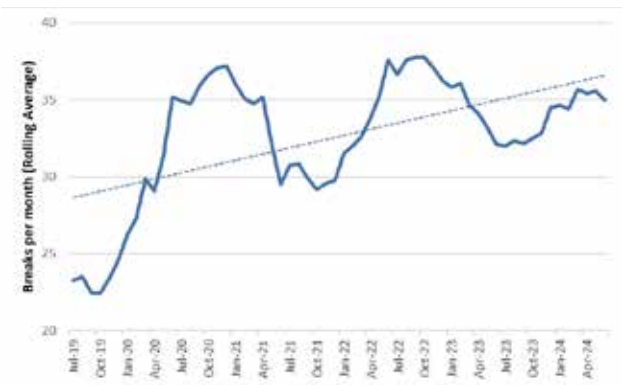


Figure 3 shows water supply network (reticulation) assets by age. Red indicates our oldest water main assets which are beyond 85% of their expected lifespan. These are generally in the older parts of our city that received reticulated services first. 29% of our water mains are

classified as being in poor to very poor condition. Much of our work programme focuses on renewing these older pipes to ensure continued reliable service. Work programmes prioritise assets in poorest condition, with renewal priority based on age and break history.

Figure 4 shows the number of water main breaks per month as a 12-month rolling average. The trend indicates an increase in breaks over time (as shown by the dotted line) which is expected where renewals have lagged behind depreciation over time.

Figure 4: Number of water main breaks (12 month rolling average)



Wastewater

The performance of Dunedin’s wastewater systems varies with age. Our wastewater systems generally operate as designed during dry weather, safely transporting, treating and discharging treated wastewater. However issues arise during wet weather, with severity increasing with rainfall. While most of the city’s wastewater treatment plants are in reasonable condition, many mechanical and electrical components are reaching the end of their useful life, affecting operational performance and staff safety. Some plants face challenges meeting current consent conditions, resulting in non-compliance or abatement notices. Several areas of the wastewater network are in poor condition due to ageing pipes, leading to stormwater and groundwater infiltration. During heavy rainfall, this can cause wastewater overflows and insufficient treatment before discharge as treatment processes are overwhelmed. These issues constrain urban development in some parts of the city, with improvements needed to support development.

Wastewater treatment, including energy-intensive processes, biosolids production and biogenic methane, is the DCC’s largest carbon emitter. Significant work, including developing a dedicated bioresources handling facility is planned (see section 4 ‘Our Plan’).

Currently, CCTV inspections are completed in response to reported issues or when an asset is due for renewal. This approach skews the data toward assets in poor condition, making it an unreliable indicator of overall network condition. Network performance is a more reliable indicator.

With an average age 62 years, ageing wastewater pipes are causing varying issues for residents, particularly in older areas like Kaikorai Valley, North East Valley and South Dunedin. Renewals are underway in North East Valley and Kaikorai Valley. Renewals in South Dunedin have not commenced due to the complex interactions between groundwater, stormwater and wastewater. There is some evidence to suggest that South Dunedin’s ageing wastewater infrastructure acts as a series of field drains, artificially lowering groundwater levels. The South Dunedin Futures project has examined these interactions and will guide renewals in both wastewater and stormwater networks to improve services without adversely impacting properties.

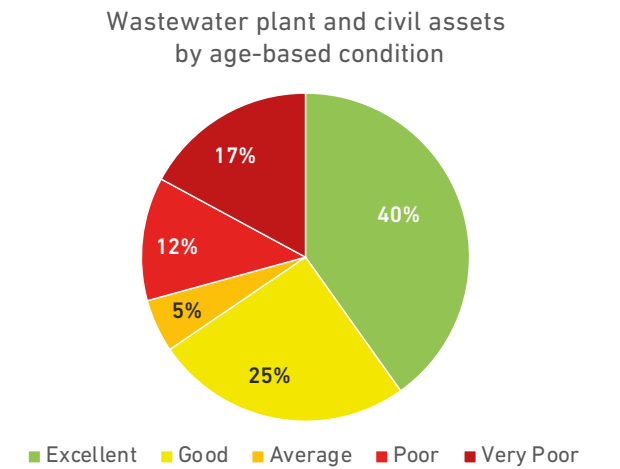
Inflow occurs when stormwater enters the wastewater network through direct connections like manhole covers, while infiltration refers to groundwater seeping in through cracks or joints in the pipes. Excessive inflow and infiltration can overwhelm the system during heavy rainfall, leading to overflows and increased treatment costs. Larger issues arise from inflow and infiltration of ground and surface water into older pipes, leading to surcharges, where network flows exceed capacity, creating pressure at access holes and flooding treatment plants.

Renewal programmes focus on reducing inflow and infiltration to minimise wet weather overflows and treatment plant washouts, which reduce treatment capacity and can lead to consent breaches. At pump stations, the aim is to increase reliability to maintain

network performance, while renewals at treatment plant focus on compliance with resource consents and reducing health and safety risks.

Condition of Wastewater Plant and Civil (Built) Assets

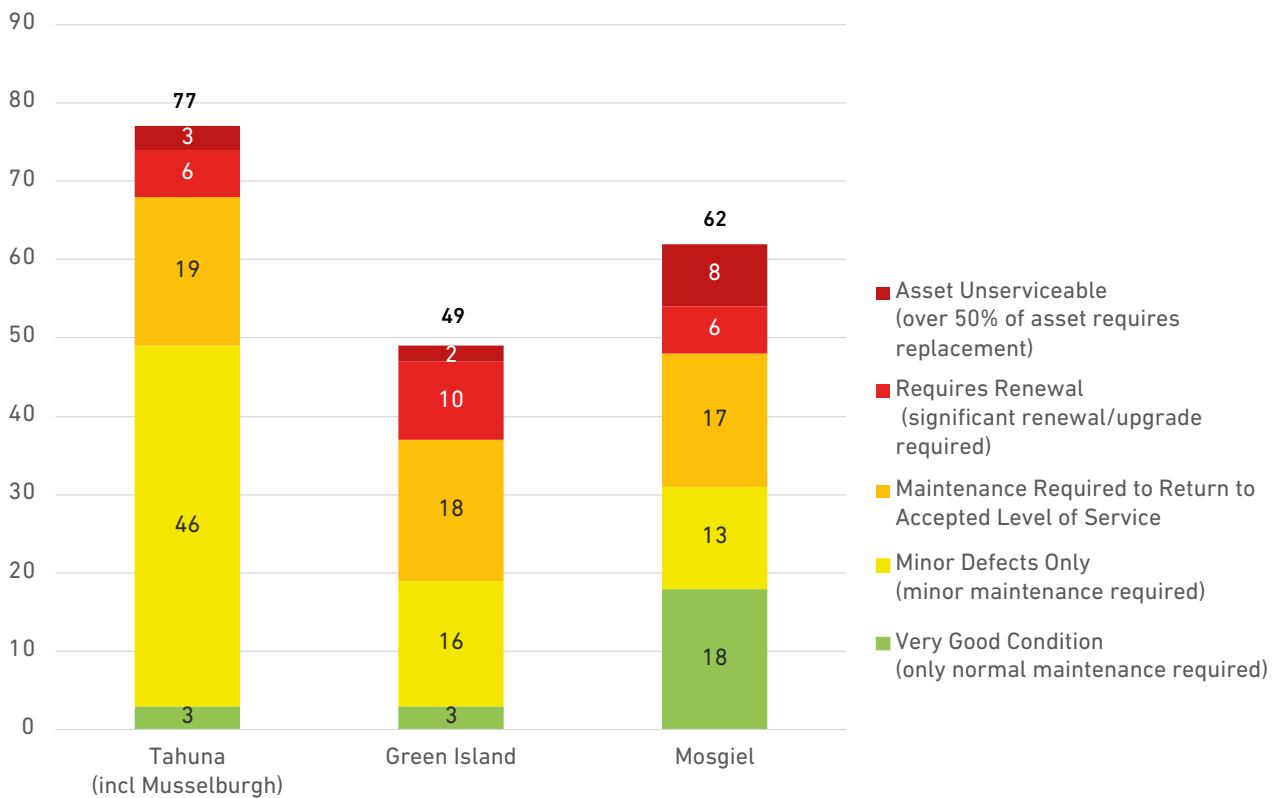
Figure 5: Age-based condition of wastewater plant and civil assets



The charts on this page show the condition of wastewater plant and civil (built) assets. The first chart (Figure 5) shows the assumed condition of these assets based on age. Currently, 29% of wastewater plant and civil assets, by replacement value, are considered to be in poor or very poor condition due to their age.

The second chart (Figure 6) represents the condition of metropolitan treatment plant assets, as assessed through direct observation. The assessment indicates

Figure 6: Assessed condition of metropolitan wastewater treatment plant assets, grouped by criticality rating (Minor/Moderate/Major/Extreme) and site



that approximately 82% of assets across the treatment sites are in fair to very good condition. Treatment assets at rural plants (not shown here) are generally in reasonable operating condition, with the exception of the Middlemarch WWTP which is programmed for upgrade in the short term, and Seacliff which has recently been refurbished. Wastewater pump station assets are routinely inspected as part of normal operations. The condition of pumps is assessed during programmed plant maintenance inspections, however formal condition grades are not assigned during this inspection. Works are underway or planned to replace assets in poor condition.

Condition of Wastewater Network Assets

Figure 7 Wastewater network condition by age

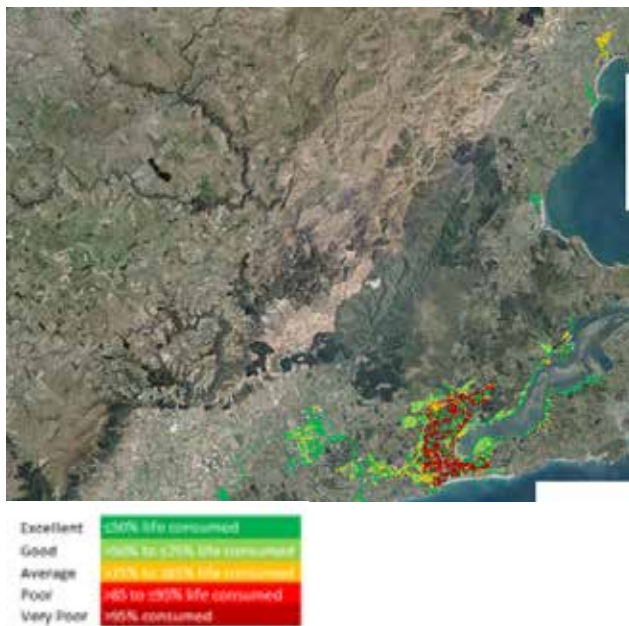
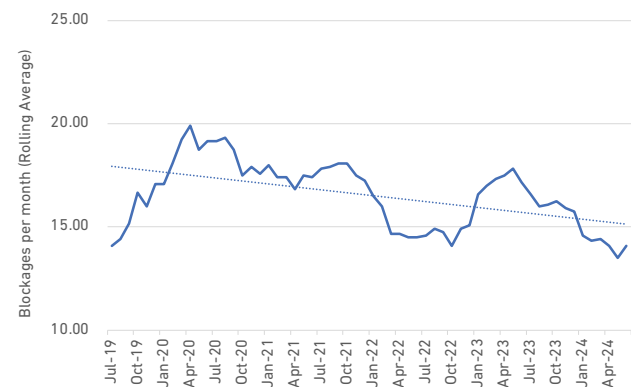


Figure 7 above shows wastewater network (reticulation) assets by age. Assets marked in red are the oldest, having exceeded 85% of their expected lifespan. As with water, these older assets are typically located in the older parts of our city. 30% of our wastewater mains are classified as being in poor to very poor condition. Our work programme primarily targets the renewal of these ageing pipes to maintain reliable service. We prioritise assets in the poorest condition, with renewal decisions based on age and break history.

Figure 8 shows the number of blockages per month as a rolling 12-month average. The dotted line indicates a decreasing trend in monthly blockages and breaks, reflecting the DCC's efforts to reduce wastewater overflows by focusing on areas with older infrastructure susceptible to inflow and infiltration.

Figure 8: Number of wastewater blockages (12 month rolling average)



Stormwater

Stormwater services in the city are provided by the DCC, Otago Regional Council (ORC) and private landowners through open and piped watercourses and infrastructure. During heavy or prolonged rainfall, the drainage network in some areas underperforms, causing surface flooding and property damage. Peak stormwater flows are increasing due to climate change, which makes rainfall more intense and raising ground water levels in some areas.

Many areas experiencing capacity issues have seen significant change in use or density, or upstream development since the networks were first installed. Differing service level design parameters for neighbouring borough councils prior to 1980s amalgamations also contribute to the issues. As a result, and acknowledging that development increases impervious surfaces and affects flow paths, the DCC now requires properties with significant development impacts on stormwater to undertake an assessment. This may require a stormwater management plan to ensure that post-development flows do not exceed pre-development levels.

This approach allows for growth while ensuring it does not negatively affect the existing stormwater service level. Unreported development on private property, such as additional decking, paths, or sheds increases impervious surfaces and can cumulatively reduce the network's ability to meet service levels.

Issues also arise when private watercourses are not maintained or when private pipes are too small to safely convey flows. The integrated system plan includes an assessment of the quantity and criticality of private stormwater assets (e.g., watercourses) interacting with the DCC's network.

The average age of stormwater pipes owned by the DCC is 65 years. With little to no information on the nature of privately owned infrastructure it is impossible to determine how old these assets are, but they are likely to be similar, or older than surrounding structures.

The current provision of stormwater services is below target levels in some areas of the city. Climate change is intensifying rainfall, further exacerbating this issue, and in some areas, shallow groundwater limits soil storage capacity. These factors will make it more difficult to meet desired stormwater service levels in the future, requiring additional investment stormwater infrastructure to maintain existing service levels. To support this, DCC is focusing on renewing assets and initiating new projects to address current service level issues. Following previous floods, improvements are planned for the most heavily affected areas such as South Dunedin and Mosgiel. Work programmes to support planning are in place, such as the development of flood hazard assessment models for urban areas of Dunedin, new stormwater models for North East Valley and Kaikorai Valley, and improvement to the accuracy of stormwater hydraulic models in South Dunedin for planning and operational purposes.

Current service provision includes little infrastructure to improve stormwater quality before discharge or prevent contaminants from entering the stormwater system. Future regulatory changes are expected to require increased levels of stormwater treatment to protect receiving environments. Contaminants can enter stormwater from multiple sources including roadways and footpaths, roofs, and cross-connections. Most sources of contamination are outside the control of the DCC and will require treatment, but some sources, such as cross connections, can be identified and addressed either through capital works, or enforcement actions.

Condition of Stormwater Plant and Civil (Built) Assets

Figure 9: Age-based condition of stormwater plant and civil assets

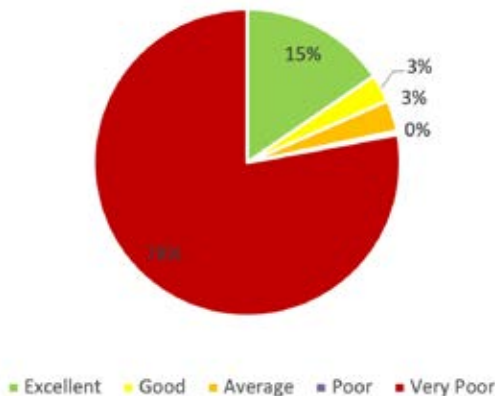


Figure 9 shows the assumed condition of stormwater plant and civil (built) assets based on age. Currently, 78% of our stormwater assets, measured by replacement cost, are in very poor condition. Three-quarters of these assets by value are concentrated at the main Portobello Road pump station. Modifications and upgrades to this pump station will be considered as part of the South Dunedin flood alleviation programme, pending the outcomes of the South Dunedin Futures (SDF) project.

A further 12% of the remaining assets in very poor condition are located at the Reid Avenue stormwater pump station, which is programmed for upgrade in the early years of the programme. Stormwater pump station assets are routinely inspected as part of normal operations. The condition of pumps is assessed during programmed plant maintenance inspections, however formal condition grades are not assigned during this inspection.

Condition of Stormwater Network Assets

Figure 10: Stormwater network condition by age



Figure 10 shows stormwater network (reticulation) assets by age. Assets marked in red are the oldest, having exceeded 85% of their expected lifespan. As for water and wastewater, these older assets are typically located in the older parts of our city. 61% of our stormwater mains are classified as being in excellent to average condition (less than 85% through their lifespan). Our work programme primarily targets the renewal of these ageing pipes to maintain reliable service.

Our Plan – the approach to delivering our capital programme

The plan to address Dunedin's three waters infrastructure challenges over the next 30 years

Significant work is required to enlarge and expand Dunedin's existing three waters infrastructure to meet the expected changes in population growth and housing demand. Renewals programmes and specific projects are also needed to address risks to health and safety, public health, levels of service and the environment, and to respond to new regulatory requirements.

The DCC will manage the response to changes in demand for infrastructure by planning and investing for a high growth scenario over 2025-34, and a medium growth scenario from 2035 to 2055. The 2025-34 capital programme is funded to investigate, design and construct new infrastructure required to service the housing capacity enabled by the 2GP and some of the desired growth signalled in the FDS. The delivery of new infrastructure to support this housing capacity will be undertaken within the first 10 years of the programme and will be prioritised based on demand in different areas. Areas with a lower demand for infrastructure and those future areas identified by the FDS as being required beyond the next 10 years will be delivered over a longer period.

In the short term, renewals are required at water treatment plants to ensure they continue to meet the Water Services (Drinking Water Standards for New Zealand) Regulations 2022. Work will also commence on improving the efficiency of our water use through initiatives such as demand and pressure management that will aim to reduce water losses. Major renewals within the wastewater network and treatment plants are needed to ensure discharges will remain compliant and to provide a safe working environment for operational and maintenance staff. As resource consents for discharge of wastewater expire, investigations into the capacity of infrastructure, a focus on environmental outcomes and working in partnership with iwi will allow the best practicable options for new resource consents to be achieved. The DCC will invest in flood alleviation measures in South Dunedin and Mosgiel, increase water supply resilience for Mosgiel and Port Chalmers, carry out resilience focused upgrades at water treatment plants and pump stations and improve wet weather flow management of the wastewater networks.

In the medium term, water treatment plants will be upgraded as budgets allow to meet anticipated ongoing improvements in drinking water standards. Major renewals of water supply pipelines from Deep Stream

and Deep Creek will also be undertaken to improve drinking water system resilience. Our system planning work has identified that new water sources will be required within the latter stages of this Infrastructure Strategy, as well as substantial raw water storage, to ensure that minimum flows in existing rivers can be maintained and Dunedin has sufficient water available in dry periods. There will be increased use of green infrastructure for managing stormwater, improving flood resilience and stormwater quality. This will benefit the health of freshwater and coastal waters and provides an opportunity to create more greenspaces for Dunedin residents to enjoy.

Within the timeframe of this Infrastructure Strategy, most DCC three waters-related buildings and structures will require significant upgrades or replacement to ensure service levels are maintained. Further changes to three waters infrastructure may also be required depending on demographic changes within the city to support proposed areas of future housing intensification and new business land identified in the FDS.

To support the Council's Zero Carbon 2030 target, projects will aim to minimise carbon emissions in the design, construction and operational phases. Integration of land use, infrastructure and transport system planning will be essential to achieving Zero Carbon goals.

The DCC will continue to invest in relationships with professional and local government bodies such as Water New Zealand, Local Government New Zealand, Taituarā (Society of Local Government Managers), Institute of Public Works Engineering Australasia, and central government to avoid duplication of effort and identify approaches used by other groups that can be applied in a local context.

Table 5: Responding to infrastructure challenges - principal options and implications

Activity	Issue	Principal Options	Risk and implications	
			Years 1-10	Years 11-30
All 3 Waters	Responding to changes in growth and demand Dunedin is growing, and it is predicted to experience high population growth over the next 9 years to reach an estimated population of 146,100 by 2034. The Future Development Strategy 2024-54 has identified areas for growth and the investment needed in infrastructure to enable that growth. Dunedin's 2 nd Generation District Plan (2GP) documents existing approved areas of growth requiring network upgrades prior to development.	Prioritise 3 Waters network upgrades in support of the Future Development Strategy, completing works required to meet requirements of all 2GP and Variation 2 areas in the 10 years to 2034/35, OR	3 Waters infrastructure projects to support growth in zoned areas are completed within 10 years. Little funding left in years 1-10 for network renewals in areas without a growth driver. Levels of service in these areas will decrease as aging assets continue to deteriorate. More bursts and breaks, unplanned water shutdowns, and wastewater overflows will occur.	Growth projects have been completed, allowing a shift in focus to renewals in areas of low/no growth to renew aging network assets. More bursts and breaks, unplanned water shutdowns and wastewater overflows while renewals catch up to deteriorated assets.
		Target only high demand 2GP and Variation 2 areas for delivery in 2025-34, remaining 2GP and Variation 2 areas addressed over a longer period (Adopted)	Highest demand growth areas are prioritised and balanced against areas of ageing poor performing networks without a growth driver. Service levels are maintained.	Complete the remainder of 2GP and Variation 2 areas as required, balancing the programme with renewal of ageing network assets to ensure service levels are maintained.
	Replacing and renewing our ageing infrastructure Around 22%* of our assets have passed or are rapidly approaching their end of life based on age. These assets require replacement before their condition materially impacts on service levels and the environment. * based on gross replacement cost as reported in the DCC Annual Report 2023-24	Increase funding to plan for and deliver renewal of critical infrastructure and address the backlog of asset renewals within 30 years (Adopted), OR	Deliver specific critical asset renewals within years 1-10 (main interceptor sewer and Musselburgh wastewater pump station). Plan and programme critical asset renewals requiring further investigation (Deep Creek and Deep Stream raw water pipelines, large diameter pipelines). Increase funding for other renewals over the medium term to catch up on the backlog of asset renewals.	Renewal of Deep Creek and Deep Stream raw water pipelines, large diameter pipelines. Reduce the backlog of asset renewals to \$0 by year 30, and thereafter programme renewals to match long term average renewal budgets to forecast depreciation.

Activity	Issue	Principal Options	Risk and implications	
			Years 1-10	Years 11-30
All 3 Waters		Maintain current rate of asset renewals in accordance with previous 10 Year Plan, continuing to operate the ageing and vulnerable Deep Creek and Deep Stream raw water pipelines, Musselburgh wastewater pump station, main interceptor sewer) and defer other renewals to reduce short term funding requirements.	Assets are renewed as they fail (i.e., undertaking reactive renewals only), with increasing likelihood of significant wastewater overflow from aging main interceptor sewer and Musselburgh pumpstation, risking public health and the health of the Otago harbour and St Clair/St Kilda/Tomahawk beaches. Increasing risk of failure of raw water pipelines, leading to long duration and very stringent water restriction measures. Increasingly frequent bursts and breaks, water shutdowns, and wastewater network overflows.	Continued reactive response to asset failure, leading to more frequent repairs and reduction in customer satisfaction as wastewater overflows and seepage, and water supply shutdowns become commonplace.
Water Supply	Providing for infrastructure resilience Climate change forecasts indicate longer periods of dry weather, with shorter more intense periods of rainfall between. This impacts on our ability to reliably take good quality water from our existing sources.	Investigate and develop new / alternative groundwater sources for Waikouaiti, Outram and Dunedin City water supplies (Adopted), Investigate and develop new raw and treated water storage locations (Adopted), OR	Work to investigate and develop new and alternative groundwater sources for Waikouaiti and Outram water supplies is expected to be completed by 2033. Work on alternative groundwater sources for the main Dunedin City supply (including Mosgiel and Port Chalmers) begins from 2032/33. Planning work to identify the required storage size and location of a new strategic raw water storage reservoir near Deep Creek and Deep Stream pipelines, to mitigate impacts of climate change. Planning work to identify the required storage size and locations of treated water storage within the network to minimise outages and disruption to customers, say during droughts or incident response following an emergency.	New Waikouaiti and Outram groundwater sources are in use, and the water supplies are more resilient as they are significantly less impacted by periods of drought and the risk of poor quality source water resulting from short sharp rain events in catchments. More water from existing river sources can be stored during periods of plentiful supply to buffer demand during peak season, leading to significantly fewer water restrictions for these supplies. Work continues on developing new groundwater sources for Dunedin City, with the sources expected to be fully operational by 2043. Develop 30-60 days of Strategic Storage - offline - at a remote location somewhere along the main raw water supply pipes. Construction of additional treated water reservoir storage.

Activity	Issue	Principal Options	Risk and implications	
			Years 1-10	Years 11-30
Water Supply		Continue to use current 'run of river' supplies only.	Continue to use solely 'run of river' sources, which will be negatively impacted by forecast increasing periods of drought and changing legislation and regional policies, risking the likelihood of future water shortages and severity of water restrictions.	Continue to use solely 'run of river' sources, which will be negatively impacted by forecast increasing periods of drought and changing legislation and regional policies, risking the likelihood of future water shortages and severity of water restrictions.
	Providing for infrastructure resilience Recent growth in the Mosgiel area has put the existing pumped water supply from the Mt Grand Water Treatment Plant under pressure, and the supply is increasingly prone to water restrictions during peak demand periods and potential water outages if failures occur and repairs cannot be made before reservoir reserves run dry.	Make improvements to the Mosgiel water supply to ensure current and future forecast demand can be met and is not significantly impacted by asset failure (Adopted), OR Continue to operate the ageing and undersized Mt Grand to Wingatui pipeline.	An alternative supply route is developed to improve resilience in the Mosgiel water supply during periods of high demand. Mosgiel water supply is reliable year-round, and development is not constrained by water supply. Mosgiel supply zones are increasingly prone to water restrictions during peak demand periods and potential water outages if failures occur and repairs cannot be made before reservoir reserves run dry. Development in Mosgiel is constrained in the longer term due to insufficient water supply.	An alternative supply route is developed to improve resilience in the Mosgiel water supply during periods of high demand. Mosgiel water supply is reliable year-round, and development is not constrained by water supply. Mosgiel supply zones are increasingly prone to water restrictions during peak demand periods and potential water outages if failures occur and repairs cannot be made before reservoir reserves run dry. Development in Mosgiel is constrained in the longer term due to insufficient water supply.
	Efficiency and affordability Sourcing raw water, treating it to drinking water standard and delivering it to our customers is expensive, and we want to ensure that as little as possible is lost through leaks. Significant water loss within Dunedin water supplies also occurs at the customer end, either through leakage on private properties or through water wastage. This is an avoidable use of raw water from the natural environment and incurs unnecessary cost in treatment and distribution.	Proactively invest in improving water network monitoring to support the prioritisation of areas experiencing the highest water loss (Adopted), Renew domestic water connections with smart, metered tobies (Adopted), OR	Areas of highest water loss are prioritised for renewal, less water is lost to leakage, and capital upgrades to increase supply are delayed as demand is able to be met using existing assets. Residential water connections (tobies) are renewed with newer 'smart' technology, with the ability for Council and customers to monitor usage and identify and resolve leaks more quickly.	New capital works to source, treat and distribute drinking water can be delayed, downsized or avoided due to lower overall demand resulting from reductions in water losses. Water leakage is lower, and new capital works to source, treat and distribute drinking water can be delayed, downsized or avoided due to lower overall demand resulting from reductions in water losses.

Activity	Issue	Principal Options	Risk and implications	
			Years 1-10	Years 11-30
Water Supply		Continue to replace and renew water network infrastructure prioritised based on age, assumed condition and breaks history. Continue to renew existing domestic water connections with standard non-metered tobies.	Renewal spend continues to be targeted at older assets with a history of break repairs, rather than targeting assets where water loss is occurring but not yet evident (leaking into stormwater and wastewater systems, or unreported seepage issues) Higher volumes of water are required to be sourced, treated and distributed to service normal customer use due to customer-side leaks, leading to increasing costs to deliver service levels.	New capital works are needed earlier to support current and future water demand, as increasing volumes of water is lost through unidentified leakage as networks age. New capital works are needed earlier to support current and future water demand, as increasing volumes of water is lost through unidentified leakage as networks age.
Wastewater	Looking after our people and place (Public Health and Environmental Outcomes)	Consolidate 3 WWTPs into a single WWTP to reduce ongoing cost and enhance plant efficiency (Adopted) OR	Renewing the three WWTP together at a centralised plant in the medium term addresses risk of inundation due to higher sea levels, reflects the values and aspirations of our mana whenua treaty partners and the long term vision of our consenting regulator, and creates operational efficiencies.	Consolidation of plant and operations contributing to operational efficiencies. Long term alignment with cultural and environmental vision and values of mana whenua and regulators.
		Renew 3 existing WWTPs in current locations, vulnerable to sea level rise and with high operational costs.	The Warrington and Waikouaiti WWTP are vulnerable to the impacts of climate change in their current locations, and the discharges near culturally and ecologically sensitive coastal environments are not supported in the longer term by our mana whenua treaty partners and consenting regulator. Maintaining three separate plants longer term is also relatively inefficient from a cost perspective. The Waikouaiti discharge consent expires in 2027, and the Warrington WWTP is currently in a consent renewals process.	The Warrington and Waikouaiti WWTP are vulnerable to the impacts of climate change in their current locations, and the discharges near culturally and ecologically sensitive coastal environments are not supported in the longer term by our mana whenua treaty partners and consenting regulator. Maintaining three separate plants longer term is also relatively inefficient from a cost perspective. The Waikouaiti discharge consent expires in 2027, and the Warrington WWTP is currently in a consent renewals process.

Activity	Issue	Principal Options	Risk and implications	
			Years 1-10	Years 11-30
Wastewater	Looking after our people and place (Public Health and Environmental Outcomes) Extension of services to areas not currently receiving 3 Waters service.	Plan for delivery of potential network extensions arising as a result of DCC's Servicing Assessment (currently in progress) (Adopted),	Forward planning for network extensions can proceed in advance of next 10 Year Plan, as funding for the projects is in place.	Extension of services to areas of need identified in the Servicing Assessment
		OR, Do not plan for potential network extensions in advance of next 10 year plan.	Network extensions arising from the Servicing Assessment are delayed as forward planning is not completed in advance of next 10 year plan process. Public health and the health of receiving environments continue to be negatively impacted by failing private wastewater systems.	
	Delivering on our Zero Carbon goal Wastewater treatment, including energy-intensive processes, biosolids production and biogenic methane, is the DCC 3 Waters largest carbon emitter. Building a bioresources facility will allow us to repurpose biosolids, a byproduct of wastewater treatment, into beneficial resources, reducing reliance on landfill, and minimising environmental impacts.	Build bioresources facility capable of processing 10,000 tonnes of biosolids per year, to divert all biosolids from landfill by 2034,	From 2034 forward Dunedin's emissions from biosolids reduce and biosolids are repurposed into usable products. This reduces reliance on landfill and minimises environmental impacts, aligns with DCC's sustainability goals, enhances resource recovery, and supports circular economy principles. This investment also addresses regulatory requirements, public expectations for responsible waste management, reduction of long-term operational costs and compliance with environmental standards.	From 2034 forward Dunedin's emissions from biosolids reduce and biosolids are repurposed into usable products. This reduces reliance on landfill and minimises environmental impacts, aligns with DCC's sustainability goals, enhances resource recovery, and supports circular economy principles. This investment also addresses regulatory requirements, public expectations for responsible waste management, reduction of long-term operational costs and compliance with environmental standards.
		OR		

Activity	Issue	Principal Options	Risk and implications	
			Years 1-10	Years 11-30
Wastewater		Build bioresources facility in two phases, with the first phase enabling processing 2,000 tonnes of biosolids per year by 2030, with further work completed to process an additional 8,000 tonnes per year by 2042. (Adopted),	As above, but biosolids continue to be transferred to landfill from 2030 to 2042, contributing to Dunedin's emissions.	Dunedin's emissions from biosolids are further reduced from 2042. Biosolids are repurposed into usable products from 2034, reducing reliance on landfill and minimising environmental impacts, aligning with DCC's sustainability goals, enhancing resource recovery, and supporting circular economy principles. This investment also addresses regulatory requirements and public expectations for responsible waste management, while reducing long-term operational costs and ensuring compliance with environmental standards.
		OR		
		Continue using diesel powered incinerator to process biosolids and trucking excess sludge to landfill.	Emissions from biosolids sludge to landfill, and from diesel powered incinerator continue to contribute to Dunedin's emissions.	Emissions from biosolids sludge to landfill, and from diesel powered incinerator continue to contribute to Dunedin's emissions.
	Efficiency and affordability Treating wastewater is expensive, and we want to ensure that this process is managed as efficiently as possible.	Continue to operate older Mosgiel WWTP, risking non-compliances with WWTP discharge consent, OR	The Mosgiel WWTP is an older plant requiring extensive renewals to support continued regulatory compliance and meet health and safety requirements. The Mosgiel WWTP treats only to secondary treatment standard, sending partially treated wastewater to the Green Island WWTP for final UV treatment and discharge to the ocean. Operating both the Mosgiel and Green Island WWTPs is expensive, as we are required to maintain assets at both plants to a safe operable standard and support continued compliance with discharge consent requirements at Green Island WWTP. Consolidating treatment at the Green Island WWTP means the Mosgiel plant can be decommissioned, with the pump station remaining to transfer wastewater to Green Island WWTP for full treatment.	The Mosgiel WWTP is an older plant requiring extensive renewals to support continued regulatory compliance and meet health and safety requirements. The Mosgiel WWTP treats only to secondary treatment standard, sending partially treated wastewater to the GI WWTP for final UV treatment and discharge to the ocean. Operating both the Mosgiel and GI WWTPs is expensive, as we are required to maintain assets at both plants to a safe operable standard and support continued compliance with discharge consent requirements at Green Island WWTP. Consolidating treatment at the Green Island WWTP means the Mosgiel plant can be decommissioned, with the pump station remaining to transfer wastewater to GI WWTP for full treatment.

Activity	Issue	Principal Options	Risk and implications	
			Years 1-10	Years 11-30
Wastewater		Renew Mosgiel WWTP on existing site, continuing to pump secondary treated effluent to Green Island for tertiary (UV) treatment prior to disposal to ocean outfall, OR	Ongoing costs of upgrading and maintaining two wastewater treatment plants.	Ongoing costs of upgrading and maintaining two wastewater treatment plants.
		Upgrade Green Island WWTP to accommodate flows of untreated wastewater from Mosgiel. Decommission Mosgiel WWTP and pump untreated wastewater to GI for treatment and disposal (Adopted)	Upgrade Green Island WWTP to accommodate flows of untreated wastewater from Mosgiel. Decommission Mosgiel WWTP and pump untreated wastewater to Green Island.	Mosgiel flows treated at Green Island. Only one wastewater treatment plant and pump station to maintain and operate, resulting in cost efficiencies.
Stormwater	Providing for infrastructure resilience South Dunedin is highly vulnerable to climate change impacts such as rising sea levels, increased rainfall, and rising groundwater. Flooding in October 2024 and June 2015 highlighted deficits in stormwater systems in this area, with significant impact on residents in the lowest lying areas.	Invest in delivery of infrastructure upgrades that align with the outcomes of the South Dunedin Future programme to determine medium to longer term projects. OR	The outcomes of the SDF programme will inform delivery of flood alleviation projects from Year 6 onwards. No mitigation of flood risk in the short term.	Planning and delivery of long term projects identified in the final South Dunedin Futures Adaptation Plan.
		as above, AND Plan for delivery of additional short to term 'no regrets' options to reduce flood risks more rapidly (Adopted) OR,	Short term improvements (years 1-5) are made to stormwater systems impacting on the South Dunedin area, alleviating some flooding impacts. The outcomes of the SDF programme will inform delivery of other flood alleviation projects within the 9 year time frame.	Planning and delivery of long term projects identified in the final South Dunedin Futures Adaptation Plan.
		Asset renewals only, as required. Taking a piecemeal approach as issues arise.	Residents continue to experience disruptions to daily life and negative impacts on wellbeing from continued flooding events.	

Activity	Issue	Principal Options	Risk and implications	
			Years 1-10	Years 11-30
Stormwater	Providing for infrastructure resilience Mosgiel experiences catchment-wide flooding in significant rainfall events. Deep flooding and property flooding are experienced in some areas. Mosgiel is a sensitive stormwater catchment; the area is the flood plain for the Taieri River and Silverstream and is underlaid by the extensive Taieri Aquifer which is responsive to river levels.	Complete no-regrets upgrades to Mosgiel's stormwater system, and plan for delivery of further options in future (Adopted)	Flood depth and frequency is reduced with no regrets options being implemented in the early years of the plan.	Upgrades completed in accordance with programmed approach.
		OR Continue to operate Mosgiel's SW system, completing renewals and minor upgrades as required, and responding to flooding events as they occur.	Flooding events continue in Mosgiel with increasing frequency and severity, with repair costs and impacts on wellbeing borne by affected households.	Flooding events continue in Mosgiel with increasing frequency and severity, with repair costs and impacts on wellbeing borne by affected households.

Delivering on our Strategy

To address the significant challenges facing Dunedin's water supply, wastewater and stormwater activities, we have developed a comprehensive 30-year programme totalling \$4.729B. This ambitious plan includes a series of projects to enhance the delivery of three waters services, ensuring that Dunedin continues to thrive as one of the world's great small cities.

Our 30-year programme is strategically aligned with the goals of the Future Development Strategy (FDS), the 3 Waters Strategic Direction Statement and the Financial Strategy. We are committed to upholding the principles of Te Tiriti o Waitangi, ensuring that our initiatives respect and incorporate the values and rights of Māori communities.

Key focus areas of our programme include:

- Looking after our people and places, through projects that support public health and environmental outcomes
- Looking after what we have, by replacing and renewing our ageing infrastructure
- Meeting our changing needs, through projects that address changes in population, regulation and standards, and customer expectations
- Providing for infrastructure resilience, to ensure our assets can withstand and respond to extreme events
- Delivering on our city and DCC emissions reduction targets by reducing our own emissions, and supporting urban intensification to reduce City emissions
- Living within our means, making financially prudent choices that are affordable for our community.

Three Waters Projects

Table 6 describes key projects in our 30-year programme that support service delivery across all three waters activities. Tables 7, 8 and 9 describe specific projects supporting water supply, wastewater and stormwater activities.

Table 6: Key projects supporting service delivery across all three waters activities

DCC project name and description	Challenges to be addressed	Options considered	Expected timing	Year 1-10 estimated cost	Year 11-30 estimated cost
Growth capital programme (new capital supporting growth, renewals supporting growth) Provision for creation of infrastructure to support growth areas under the 2GP and variation 2 of that plan, in accordance with the DCC's adopted growth scenarios and to support our 'compact city with resilient townships' objective in the Future Development Strategy.	Responding to changing demand Delivering on our city and DCC emissions reduction targets Supporting urban intensification	Target all 2GP and Variation 2 areas, OR Target high demand 2GP and variation 2 areas in 2025-34 for delivery, remaining 2GP and Variation 2 areas over a longer period (selected option)	Years 1-13	\$130M	\$51M
Supporting effective infrastructure decisions – AMIS and SCADA upgrades Renewal of asset management information systems (AMIS) and SCADA monitoring systems – both systems are critical in supporting informed, effective infrastructure decision-making. Significant business risk carried in both systems with outdated and unsupported software and hardware.	Replacing and renewing our ageing infrastructure Financial prudence and affordability	Do nothing, OR, Upgrade AMIS and SCADA systems to meet best practice modern requirements (selected option)	Years 1-9	\$3M	-

Water Supply Projects

Table 7: Key projects supporting water supply service delivery

DCC project name and description	Challenges to be addressed	Options considered	Expected timing	Years 1-10 estimated cost	Years 11-30 estimated cost
Water efficiency – reduce network leakage and loss Reducing water leakage and loss is critical for Dunedin's sustainable water management and ensuring the long-term reliability of supply systems. For Dunedin to achieve this, the sectorisation of Dunedin into manageable District Metered Areas (DMAs) will allow for easier monitoring to determine where the highest water losses are. Longer term, this will allow for the implementation of smart networks with real-time data collection providing immediate feedback on potential leaks and system pressure issues. Through this network upgrades such as replacing ageing infrastructure can be made very intentional, improving water efficiency through minimising leakage and loss.	Replacing and renewing our ageing infrastructure Maintaining or improving environmental outcomes Delivering on our city and DCC emissions reduction targets. Financial prudence and affordability	Continue to replace and renew water network infrastructure prioritised based on age, assumed condition and breaks history, OR, Proactively invest in improving monitoring to support the prioritisation of areas experiencing the highest water loss (ISP core pathway) (selected option)	Years 6-9	\$22M	-
Water efficiency – Smart networks and renewal of domestic water connection infrastructure Renew existing domestic water connection 'tobies' with the modern equivalent smart meters, that allow tracking of consumption volume and time of use, similar to that used by the electricity industry. Smart metering enables rapid detection and resolution of leaks on customer connections and reduces water network loss. Smart metering allows for (but does not require) a user-pays system to be implemented in future.	Responding to changing demand Replacing and renewing our ageing infrastructure Maintaining or improving environmental outcomes Delivering on our city and DCC emissions reduction targets. Financial prudence and affordability	Continue to renew existing domestic water connections with standard non-metered tobies, OR, Renew domestic water connections with smart, metered tobies, to allow rapid detection and resolution of leaks on customer connections and reducing network water loss (ISP core pathway) (selected option)	Years 6-30+	\$41M	\$80M

DCC project name and description	Challenges to be addressed	Options considered	Expected timing	Years 1-10 estimated cost	Years 11-30 estimated cost
Water supply resilience – Investigate and develop new/alternative groundwater supplies to feed Waikouaiti, Outram and Dunedin City Groundwater sources provide better resilience in drought and climate change scenarios over surface water sources and are likely to be easier to consent in future. Long term modelling has identified a range of possible future shortfalls in source capacity from the existing run-of-river intakes which provide the bulk of the water supply to Dunedin City and Mosgiel. Diversification of water supply using new groundwater supply aids in addressing water catchment over-allocation, while improving system resilience by diversifying supply and increasing the potential for drought resilience. Investigation work into the feasibility of new bore location needs to be completed in advance of existing water take consent expirations (2036 – 2041). Changes to legislation and ORC's Land and Water Regional Plan are likely to result in changes to abstraction limits during low flow conditions which will signal changes in supply sources prior to the 2036 reconsenting.	Providing for infrastructure resilience Responding to changing demand	Continue to use current 'run of river' supplies, which are likely to be negatively impacted by climate change and changes to legislation and regional policies, risking the likelihood of future water shortages, OR, Investigate and invest in new ground water sources (ISP core pathway) (selected option)	Years 5-18	\$21M	\$18M
Water Supply Resilience – Deep Creek & Deep Stream Renewal Almost 80% of Dunedin's water comes from the Deep Creek and Deep Stream supplies, which deliver water to the Mt Grand and Southern Water Treatment Plants (WTPs). The pipelines, measuring 64 km and 58 km respectively, are nearing the end of their expected lifespans and are vulnerable to asset failure. Work is underway to assess the condition of the pipes to better inform the timing of their renewal in relation to other critical infrastructure. Should the assessment show the pipes are in better condition than expected, the renewal may be deferred while other critical infrastructure is renewed. Conversely, if the pipes are found to be in poorer condition than expected, their renewal may be brought forward.	Replacing and renewing our ageing infrastructure Providing for infrastructure resilience	Continue to operate the ageing and vulnerable Deep Creek and Deep Stream pipelines OR, Renew critical water supply infrastructure (selected option)	Years 11-23	\$0	\$276M

DCC project name and description	Challenges to be addressed	Options considered	Expected timing	Years 1-10 estimated cost	Years 11-30 estimated cost
Water supply resilience – Investigate and develop new raw and treated water storage locations Develop 30-60 days of Strategic Storage - offline - at a remote location somewhere along the main raw water supply pipes, e.g. in non-perennial stream/valley in Hindon area with minor diversion from DS and DC raw water pipes. Required storage size to reduce by ~10 days if existing raw water reservoir(s) were incorporated to the supply system. System resilience would also be improved by construction of additional treated water reservoir storage. A future study would identify and optimise service reservoir capacity to minimise outages and disruption to customers, say during droughts or incident response following an emergency (e.g. recently evident with network outages in West Harbour region, caused by land slips in the October 2024 rain event).	Providing for infrastructure resilience. Maintaining or improving environmental outcomes Maintaining or improving public health	Continue to use current 'run of river' supplies, which are likely to be negatively impacted by climate change and changes to legislation and regional policies, risking the likelihood of future water shortages, OR, Investigate and invest in new ground water sources and treated water storage (ISP core pathway) (selected option)	Years 10-15	\$38M	\$203M
Port Chalmers water supply upgrade Continuation of existing project to upgrade the water main connecting metropolitan Dunedin and Port Chalmers. Once completed, this upgraded connection will allow the DCC to decommission the Port Chalmers WTP, an expensive supply which operates seasonally to support periods of high demand. The decommissioning of the plant will make the Roseneath water pump station and the Cedar Farm and Rossville dams obsolete. Maintaining these dams incurs significant ongoing costs under Building (Dam Safety) Regulations 2022. No firm plans have been made regarding the future of the dams, other than that they will no longer be required for water supply purposes. Community views will be considered prior to any decision.	Financial prudence and affordability Maintaining or improving public health Delivering on our Carbon Zero commitment.	Continue to operate Port Chalmers WTP, upgrade and maintain two supply dams in accordance with dam safety regulations, incurring high ongoing capital and operational costs, OR, Upgrade connection from metropolitan supply, decommission plant and consider future of supply dams (selected option)	Years 1-3	\$19M	-
Mosgiel water supply improvements The current pumped connection from the Mt Grand Water Treatment Plant (WTP) is constrained by pump capacity at Mt Grand. This supply is vulnerable due to the high and increasing demand from the growing Mosgiel area, and it was not designed to handle the current load. As a result, Mosgiel supply zones are increasingly prone to water restrictions during peak demand periods and potential water outages if failures occur and repairs cannot be made before reservoir reserves run dry. This project includes renewing the existing Wingatui to Mosgiel water main, constructing an alternative gravity- supply route to feed Mosgiel (Tunnel Trails route). This project will reduce our reliance on pumping, as the alternative supply will be gravity fed.	Replacing and renewing our ageing infrastructure. Providing for infrastructure resilience. Meeting our changing needs – responding to changes in demand Maintaining or improving public health. Delivering on our city and DCC emissions reduction targets.	Continue to operate the ageing and undersized Mt Grand to Wingatui pipeline, OR, Renew critical water supply infrastructure and invest in alternative (selected option)	Years 5-9	\$14M	-

Wastewater Projects

Table 8: Key projects supporting wastewater service delivery

DCC Project Name and Description	Challenges to be addressed	Options considered	Expected timing	Years 1-10 estimated cost	Years 11-30 estimated cost
Carbon reduction – bioresources facility Build a bioresources facility to repurpose biosolids, a byproduct of wastewater treatment, into beneficial resources, reducing reliance on landfill, and minimising environmental impacts. By transforming waste into usable products, such as compost or energy, the DCC aligns with its sustainability goals, enhances resource recovery, and supports circular economy principles. This investment also addresses regulatory requirements and public expectations for responsible waste management, while reducing long-term operational costs and ensuring compliance with environmental standards.	Maintaining or improving environmental outcomes Delivering on our Carbon Zero commitment Financial prudence and affordability	Continue using diesel powered incinerator to process biosolids and trucking excess sludge to landfill, OR Building a bioresources facility to repurposed biosolids into a reuseable, beneficial product (ISP core pathway) (selected option)	Years 1-5 (Phase 1) and Years 11-17 (Phase 2)	\$17M	\$45M
Main Interceptor Sewer (MIS) upgrade Renewal of approximately 4km of large diameter critical wastewater main carrying a large portion of the City's wastewater flows from hill suburbs, and the CBD to Musselburgh pump station. Increasing capacity where necessary to cater for growth.	Replacing and renewing our ageing infrastructure. Meeting our changing needs Maintaining or improving environmental outcomes Delivering on our Zero Carbon commitment	Continue to use existing ageing and undersized pipes to transport wastewater to terminal pump station, OR, Renew and upgrade critical wastewater infrastructure (selected option)	Years 4-10	\$26M	-
Musselburgh to Tahuna link Replacement of the terminal pump station and rising mains servicing around 65% of Dunedin City, with a tunnelled gravity pipeline and terminal lift station, supporting continued service delivery during construction and improving resilience in severe weather events, earthquake and power outage.	Replacing and renewing our ageing infrastructure. Maintaining or improving public health Maintaining or improving environmental outcomes Providing for infrastructure resilience	Continue to use existing ageing and seismically vulnerable terminal pump station and rising mains, risking wastewater overflows, OR, Renew critical wastewater infrastructure (selected option)	Years 2-6	\$49M	-
Rural Wastewater Schemes – Middlemarch Upgrade of the Middlemarch WWTP in advance of consent expiry in 2029, and upgrade of Middlemarch WW network to address network performance issues.	Replacing and renewing our ageing infrastructure. Maintaining or improving environmental outcomes	Continue to use existing ageing and undersized pipes to transport wastewater for treatment at ageing WWTP, risking wastewater overflows and non-compliances with WWTP discharge consent OR, Renew critical wastewater infrastructure (selected option)	Years 1-5	\$10M	-

DCC Project Name and Description	Challenges to be addressed	Options considered	Expected timing	Years 1-10 estimated cost	Years 11-30 estimated cost
Rural Wastewater Schemes – Northern WWTPs (Waikouaiti, Seacliff, Warrington) This project involves the construction of a new centralised wastewater treatment plant (WWTP) to manage flows from the Waikouaiti, Seacliff, and Warrington communities. The centralisation will allow for the decommissioning of the existing WWTP facilities in these areas. Upgrades to the Northern wastewater network will be required to redirect flows to the new treatment plant. Consolidating the three rural WWTPs into one centralised facility will reduce maintenance costs, enhance plant efficiency, and streamline operational processes.	Replacing and renewing our ageing infrastructure. Maintaining or improving environmental outcomes Financial prudence and affordability Providing for infrastructure resilience	Renew 3 existing WWTPs in current locations, vulnerable to sea level rise and with high operational costs, OR, Consolidate 3 WWTPs into a single WWTP to reduce ongoing cost and enhance plant efficiency (selected option)	Years 1-14	\$74M	\$28M
Service extension (wastewater) Projects to extend wastewater services to areas not currently serviced. Areas will be identified through the three waters Servicing Assessment and subsequent feasibility studies and options assessment.	Responding to changing demand	Do nothing, OR Extend services to areas of need identified in the servicing assessment and subsequent feasibility studies and options assessment as requiring servicing (selected option)	Years 4 – 12	\$31M	\$15M
WW network resilience and efficiency – Wet weather flow management Project looking into wet weather flow management where the first step is an investigation concerning the most appropriate and cost-effective approach to managing problematic catchments in Dunedin. Two problematic catchments (overflows), Kaikorai Valley and Northeast Valley, have been identified. These are constraining any long-term growth in these areas and need to be addressed. Options include pipe upsizing, additional wastewater network storage, locating and addressing areas of high ingress and infiltration, removal of cross connections, connection of catchments to Green Island WWTP.	Providing for infrastructure resilience Responding to changing demand Maintaining or improving environmental outcomes	Do nothing and continue to overflow wastewater, OR, Invest in wet weather flow management projects (ISP core pathway) (selected option)	Years 4-9	\$61M	-
WW network resilience and efficiency - Decommission Mosgiel WWTP and pump to Green Island WWTP Mosgiel WWTP is an ageing plant in need of significant upgrades to maintain operational efficiency and address health and safety concerns. Treated wastewater from the WWTP is pumped to Green Island WWTP for disposal. Pumping wastewater directly to Green Island WWTP from Mosgiel without a prior treatment would reduce ongoing maintenance and operating costs, and increase efficiency. Green Island WWTP will require upgrades to take the increased treatment volume: odour/sulphide treatment in the existing pipeline, allowance for balance tanks and wet weather flows, inlet and discharge modifications.	Providing for infrastructure resilience Replacing and renewing our ageing infrastructure Maintaining or improving environmental outcomes Delivering on our city and DCC emissions reduction targets Financial prudence and affordability	Continue to operate older WWTP, risking non-compliance with WWTP discharge consent, OR, Upgrade GIWWTP, redirect flows from Mosgiel WWTP, and decommission Mosgiel WWTP (ISP core pathway) (selected option)	Years 3-7	\$43M	-

Stormwater Projects

Table 9: Key projects supporting stormwater service delivery

DCC Project Name and Description	Challenges to be addressed	Options considered	Expected timing	Years 1-10 estimated cost	Years 11-30 estimated cost
South Dunedin flood alleviation South Dunedin is highly vulnerable to climate change impacts such as rising sea levels, increased rainfall, and rising groundwater. The South Dunedin Future (SDF) project is a collaborative effort between DCC and ORC, working closely with the South Dunedin community, mana whenua, and other stakeholders. The project aims to develop a balanced plan that addresses the needs of people, water, and space. A variety of adaptation strategies are being explored, including upgrades to three waters infrastructure and potential modifications to stormwater systems, including the city's largest pump station (Portobello Road) The South Dunedin Flood Alleviation budget provides for three short term 'no regrets' upgrade options to alleviate flood risks. A medium term project to reconfigure the stormwater system in South Dunedin is funded to start within the 9 year time frame and will be informed by the final adaptation plan, due in 2026.	Maintaining or improving public health Maintaining or improving environmental outcomes Providing for infrastructure resilience Replacing and renewing our ageing infrastructure. Financial prudence and affordability	Do nothing, and continue to experience disruptions to daily life and negative impacts on wellbeing from continued flooding events. OR, Invest in delivery of short term and smaller scale infrastructure upgrade options to reduce short term flood risk and invest in initial work on a medium term solution arising from the South Dunedin Future Adaptation Plan once it is completed. (selected option)	Years 1-9	\$44M	-
Mosgiel stormwater upgrades Comprehensive modelling has been completed to identify the most effective designs to reduce flood risk, optimised for cost and performance. The Dunedin's 9 year plan 2025-34 includes funding in the first two years for a 'no regrets' option based on this modelling. Further assessment and public engagement will determine the next steps for Mosgiel's stormwater system, considering community willingness to pay and desired service levels.	Providing for infrastructure resilience Maintaining or improving public health Maintaining or improving environmental outcomes Financial prudence and affordability	Do nothing, and continue to experience disruptions to daily life and negative impacts on wellbeing from continued flooding events. OR, Invest in upgrades to Mosgiel SW infrastructure to address flooding concerns (selected option)	Years 1-2 and Years 5-6	\$10M	-

DCC Project Name and Description	Challenges to be addressed	Options considered	Expected timing	Years 1-10 estimated cost	Years 11-30 estimated cost
Stormwater network resilience and efficiency – Smart networks for flood and water quality monitoring Investigation and monitoring programme aimed at the location and removal of wastewater cross-connections from the stormwater network and improvement of flood resilience. Using monitoring technologies such as flow meters, water quality sensors, and routine inspections, the DCC aims to locate and rectify these issues efficiently. The programme focuses on minimising pollution, enhancing infrastructure resilience, and ensuring compliance with water management goals, while reducing the long-term costs associated with wastewater overflows.	Providing for infrastructure resilience Maintaining or improving environmental outcomes Maintaining or improving public health	Do nothing, OR, Invest in smart networks for flood and water quality monitoring (ISP core pathway) (selected option)	Years 10-17	\$1M	\$7M
Retrofit of proprietary devices for high traffic subcatchments Implementing stormwater treatment devices such as hydrodynamic separators, oil-water separators, and media filters in locations that generate high levels of stormwater contaminants. By integrating these treatment devices into the stormwater network, municipalities can significantly reduce the volume of contaminants entering rivers, lakes, and coastal waters, enhancing water quality, and supporting compliance with environmental regulations	Maintaining or improving environmental outcomes	Do nothing, OR, Retrofit of proprietary devices for high traffic subcatchments (ISP core pathway) (selected option)	Years 10-17	\$4M	\$26M

Key decisions

Table 10: Key DCC decisions or opportunities for public engagement affecting three waters activities:

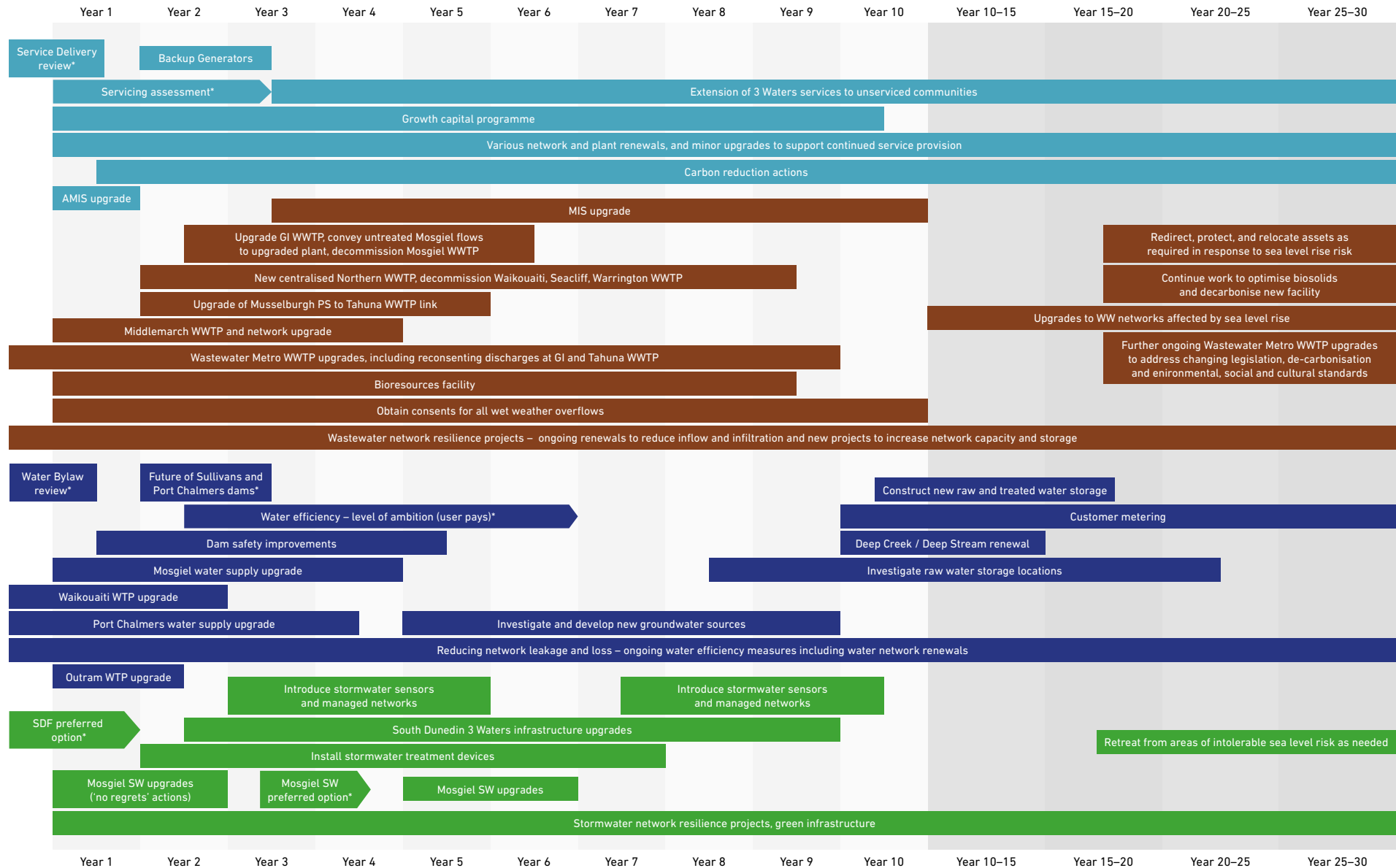
DCC decision or public engagement opportunity	Challenges to be addressed	Expected timing
Servicing Assessment The LGA 2002 requires the DCC to have completed a servicing assessment (formerly the Water and Sanitary Services Assessment) by 1 July 2026. The assessment emphasises the identification of any adverse public health or environmental impacts arising from existing water and sanitary services available to communities in Dunedin, including accounting for future demand for services. For those communities where issues are identified, the assessment completed by 1 July 2026 will be followed by further detailed assessments of options for potential service extensions or upgrades needed to address the issues. Decisions on preferred options are likely to be informed by further consultation with impacted communities. Detailed options assessments and decisions on preferred options would take place between 2026 and 2028. Work on any proposed service extensions or upgrades would begin in 2028/29.	Maintaining or improving public health Maintaining or improving environmental outcomes	2025-2028
Local Water Done Well Consultation and decision-making on the DCC's water services delivery model (WSDM) under the Government's Local Water Done Well (LWDW) reform programme was undertaken alongside public consultation on the Council's 9 year plan. Council is legally required to adopt a WSDM ahead of completion of its Water Services Delivery Plan (WSDP) . Alignment between the 9 year plan 2025-34 and the WSDP is required. Two options for service delivery were presented for consultation: • In-House delivery of three waters services (preferred option) • An asset owning council-controlled (CCO) organisation with Council as the sole shareholder Council approved the in-house delivery of three waters services as the WSDM. DCC prepared the draft 9 year plan 2025-34 based on the preferred in-house model and any necessary changes following the decision have been included in the final 9 year plan. 9 year plan infrastructure planning and budgets will be reflected in the WSDP. Shared services with another Council are possible under the in-house delivery model and collaboration opportunities with another South Island Council are being explored.	Financial prudence and affordability Local decision making	June 2025
Water Bylaw review The Water Bylaw is a regulatory tool that addresses key water services issues. It manages access to and use of public water supply infrastructure and services, protects the water supply network and ensures public health and safety. A draft updated Water Bylaw will be publicly consulted on in 2026.	Maintaining or improving public health Financial prudence and affordability	2026

DCC decision or public engagement opportunity	Challenges to be addressed	Expected timing
South Dunedin Future - preferred pathway South Dunedin is particularly vulnerable to climate change impacts, including rising sea levels, increased rainfall, and rising groundwater. South Dunedin Future (SDF) is a joint programme between DCC and ORC, working closely with the South Dunedin community, mana whenua, and other stakeholders to develop a balanced plan that considers the needs of people, water, and space. A wide range of adaptation approaches are being considered, including changes to three waters infrastructure in the area. Ongoing public engagement will continue as the SDF Adaptation Plan is drafted, with the final plan expected to be delivered in 2026.	Providing for infrastructure resilience	Ongoing public engagement, Adaptation Plan due 2026
Water efficiency – level of ambition The early years of Dunedin's 9 year plan 2025-34 include significant expenditure aimed at improving water efficiency and reducing network leakage and loss. At present, domestic water connections in Dunedin are unmetered; each property is charged a fixed rate for water supply regardless of how much water they use. Without meters, water users often have no idea how much water they are using. Metering helps reduce household water use and the volume of wastewater needing treatment. It also defers the capital expenditure required for new water supplies and wastewater systems and reduces operating and maintenance costs. Metering raises awareness, encourages water-saving habits and installation of water-saving devices, and also allows for a user-pays system, which may be considered fairer. The DCC expects to begin a discussion with the community on domestic metering and user-pays charging around the next 10 year plan.	Financial prudence and affordability Responding to changes in demand Maintaining or improving environmental outcomes	10 Year Plan 2027/37
Future of Port Chalmers and Sullivans dams Work is underway to upgrade the water supply connection between metropolitan Dunedin and Port Chalmers. Once completed, this upgraded supply will allow the DCC to decommission the Port Chalmers WTP, an expensive supply which operates seasonally to support periods of high demand. The decommissioning of the plant will make the Cedar Farm and Rossville dams obsolete. Maintaining these dams incurs significant ongoing costs under Building (Dam Safety) Regulations, and the DCC is aiming to reduce the costs of these two dams, and a third unused water supply dam further north (Sullivan's dam). Consultation with the West Harbour Community Board on costed options for the future of the three dams is expected in 2025/26.	Financial prudence and affordability Delivering on our city and DCC emissions reduction targets	2025/26
Mosgiel stormwater - preferred option Comprehensive modelling has been completed to identify the most effective designs to lower the total stormwater flood depth in Mosgiel, optimised for cost and performance. The Dunedin's 9 year plan 2025-34 includes funding in the first two years for Reid Ave Pump station and network improvements based on this modelling. Further assessment and public engagement will be completed to determine the next steps for Mosgiel's stormwater system following these upgrades. This will include consideration of community willingness to pay and desired service levels. Consultation with the Mosgiel-Taieri Community Board is expected in 2025/26.	Providing for infrastructure resilience	2025/26

Significant projects and decisions over the next 30 years

Figure 11: Estimated timeline of significant three waters capital projects and key decisions

(* indicates DCC decision or opportunity for public feedback)



Delivering on our plan

In developing the Infrastructure Strategy 2025-55, trade-offs have been made due to affordability pressures and market capacity. Renewals investment prioritises the most critical and high-risk areas. Our strategic system planning project has informed the prioritisation of the capital expenditure programme. Over the 30 years to 2055, most three waters-related buildings and structures will require replacement or significant upgrades to maintain service levels. Climate change impacts in South Dunedin and SDF adaptation planning will continue to shape the three waters capital expenditure programme in the medium to long term.

The first five years of Dunedin's 9 year plan 2025-34 prioritises areas of highest risk and activities most in need of investment, with a continued focus on pipework renewals and large-scale plant renewals, such as the renewal of the city's main central interceptor sewer and terminal wastewater pump station. New capital investment in the 10 years to 2039 aims to improve water supply resilience by investigating and developing new groundwater supplies, improving water use efficiency, and upgrading wastewater and stormwater networks. This includes improvements in wet weather flow management and projects to reduce carbon emissions from biosolids and create bioresources. Rationalisation of wastewater treatment plants in the north of the city and Mosgiel will reduce ongoing maintenance costs, enhance plant efficiency, and streamline operational processes.

Further improvements to the resilience of the water supply are programmed from 2034 onwards, including the construction of an additional raw water storage dam, and building new treated water reservoirs. The replacement of the Deep Creek and Deep Stream raw water pipelines (including replacing the Taieri River pipe bridge) is planned for the medium term, with condition assessment underway in early 2025 to inform timing. The replacement of these two pipelines is particularly significant as both carry significant risk in terms of the DCC's ability to supply water. Failure to

address these assets in this timeframe would expose the assets to an increasing risk of failure, denying the city of its two primary water sources. Resilience to natural hazards and climate change will be supported by raising critical wastewater assets, sealing manholes against infiltration, and improving stormwater network resilience and efficiency with green infrastructure and catchment upgrades. Ongoing renewals and minor upgrades to larger treatment plants will continue over the medium term. Significant investment is required to support city growth, mainly within the networks. While most treatment plants can handle forecast population changes, some smaller plants will need upsizing.

Over the longer term, efforts will continue to reduce network water losses, reducing the volume of raw water required from sources and the volume of water requiring treatment. Additional protection for the Tahuna and Green Island WWTPs from sea level rise impacts will be required, as well as protection or relocation of other critical wastewater network assets such as pump stations in coastal hazard zones. These facilities will also need ongoing upgrades to align with changing legislation and standards. Stormwater systems will be upgraded over the longer term using a 'green infrastructure' approach, using place-based solutions such as daylighting streams (uncovering buried waterways) and retrofitting of treatment devices such as wetlands and detention ponds. These approaches support resilience in the face of a changing climate, providing more space for water as heavy rainfall events become more common.

We will continue to monitor key variables such as population forecasts, sea level rise, legislative changes, and asset performance to ensure the strategy adapts to meet current and future challenges. Our Dynamic Adaptive Planning Pathway (DAPP) approach will guide our investments, allowing us to adjust plans based on emerging signals and changing conditions, ensuring our infrastructure remains resilient and effective.

Three waters budget 2025-2034

Figure 12: Three waters capital expenditure by type 2025-34

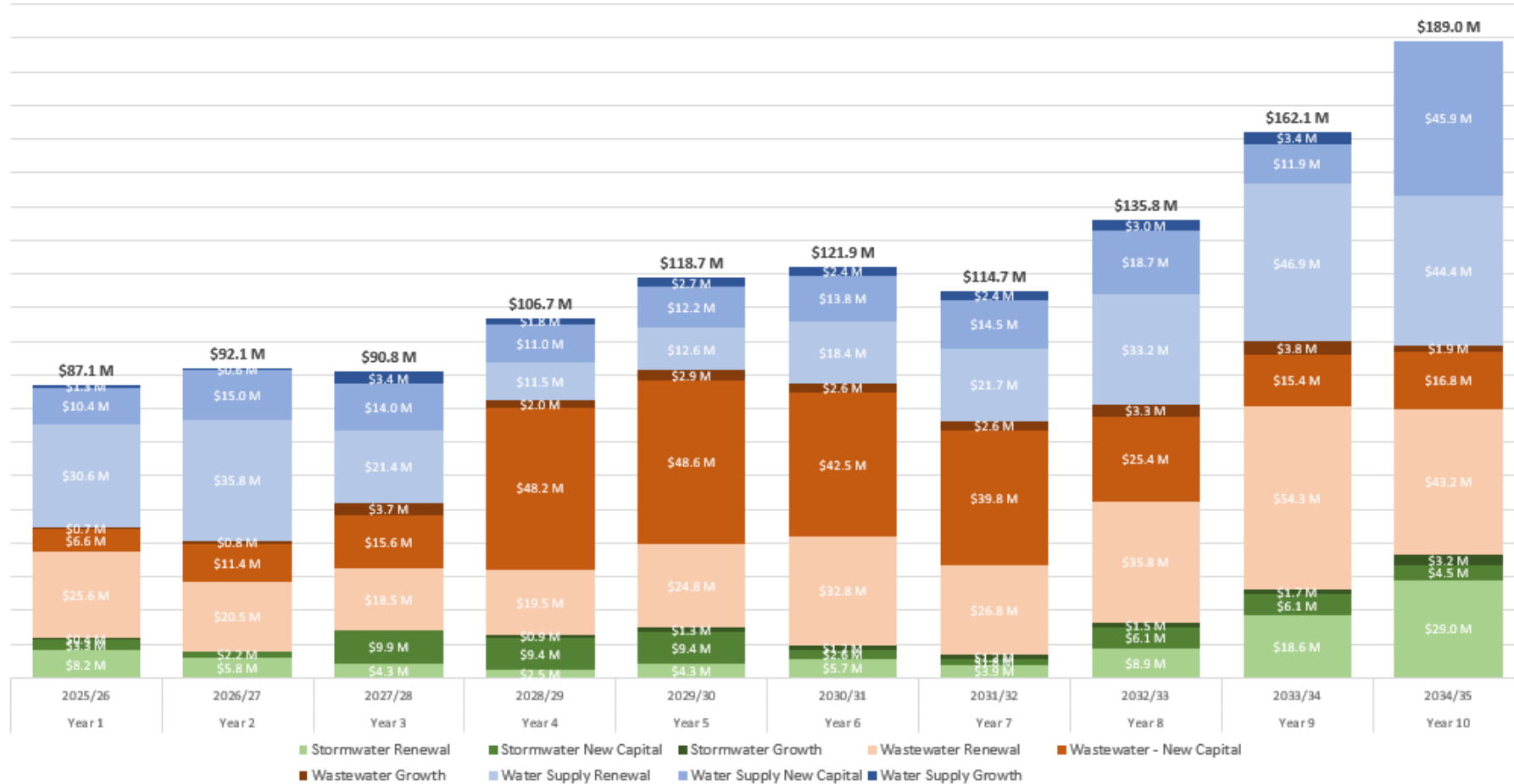


Table 11: Three waters capital and operating expenditure budget

\$ million	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	Total
Operating expenditure	65.6	69.9	72.8	77.2	85.8	91.4	96.5	101.4	107.2	109.8	878.9
Depreciation	62.0	62.9	66.3	70.0	74.1	78.7	82.8	86.8	90.8	92.8	767.2
Total operating expenditure	127.6	132.8	139.1	147.3	159.9	170.1	179.3	188.2	198.0	202.6	1,646.0
Renewals	64.4	62.1	44.1	33.5	41.6	56.9	52.4	77.9	119.8	116.6	669.3
Level of service	20.2	28.6	39.5	68.6	70.2	58.9	56.2	50.1	33.4	67.2	492.9
Growth	2.5	1.4	7.2	4.6	6.9	6.1	6.1	7.8	8.9	5.2	56.7
Total capital expenditure	87.1	92.1	90.8	106.7	118.7	121.9	114.7	135.8	162.1	189.0	1,218.9

Three waters 30 year budget

Figure 13: Projected three waters capital renewal and operating expenditure in 5 year bands for the 11 to 30 year period.

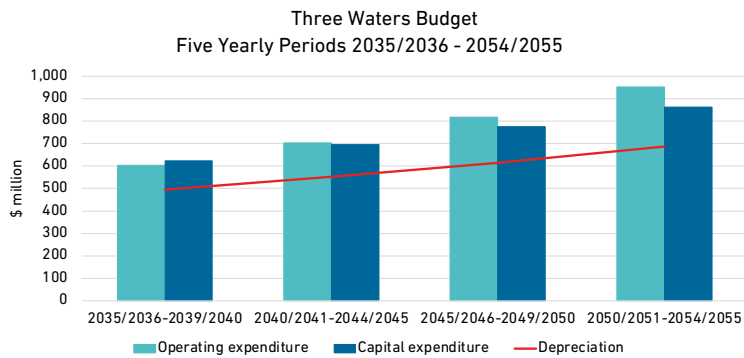


Table 12: Three waters capital renewal and operating expenditure budget, five year bands for the 11 to 30 year period

\$ million	2035/36- 2039/40	2040/41- 2044/45	2045/46- 2049/50	2050/51- 2054/55	Total
Depreciation	495.3	552.2	615.7	686.5	2,349.7
Operating expenditure	602.4	701.7	817.5	952.3	3,073.9
Capital renewal expenditure	622.9	694.5	774.3	863.3	2,955.0

Infrastructure Strategy 2025-2055

Part 2: Transport

Part 2: Transport – Executive Summary

Part 2 of this Infrastructure Strategy sets out the Dunedin City Council's (DCC) strategy for managing transport infrastructure for the next 30 years.

The purpose of this part of the Infrastructure Strategy is to:

- Identify the significant infrastructure issues facing transport for the DCC for the next 30 years
- Identify how the DCC will manage or influence the issues identified and any subsequent implications.

Dunedin is the second largest city in the South Island with one of the largest territorial authorities in New Zealand. The transport asset base has a total replacement value of \$2.4 billion (2024) and assets depreciate by approximately \$31.4 million annually. The carriageway (transport corridor) makes up 56% of that asset base, drainage (catch pits, kerb and channel) makes up 18%, and footpaths and cycleways make up 10%. The remaining 16% of assets are street lights, bus shelters, rail, walls and seawalls.

Over the past few years investment in renewals has not kept pace with depreciation (which acts as an indicator for asset consumption).

Under-investing in renewals is not a sustainable approach for infrastructure which is required for the success of our communities – environmentally, economically and socially. A poorly maintained transport network will result in increased unplanned failures disrupting essential services, commuters, freight movements and important links across communities and nationally.

Many of Dunedin's transport assets are ageing, with many nearing or exceeding the end of their useful economic lives. This document reflects an increase in capital expenditure to address the age and condition of the asset over the next three years.

The transport part of this Infrastructure Strategy mirrors the Asset Management Plan (AMP) which is provided to NZ Transport Agency Waka Kotahi (NZTA) as a basis for co-funding. Both are about asset management and the investment required to meet community outcomes and expectations.

The DCC's strategic priorities for transport network infrastructure

The DCC is still guided by its Integrated Transport

Strategy (ITS) of 2013. Until recently, the strategic principles between that document and the Government Policy Statement (GPS) were reasonably aligned. Under the new GPS (GPS 2024), the strategic principles are not aligned.

Local Government is reliant on co-funding from NZTA for the transport network. In order to obtain that co-funding its work has to align with the current GPS.

The challenge then lies in aligning with the recent GPS 2024 and the ITS. The two sets of strategic objectives are set side by side below for comparison:

Table 1: Legislative and planning framework impacting Transport

GPS 2024	ITS 2013
Value for Money	Travel Choices
Safety (through increased maintenance, fixing potholes and punitive measures such as fines)	Safety (through road interventions, reducing speeds, road safety education)
Economic Growth and Productivity	Freight and Resilience
Increasing maintenance and resilience	Centres (reinvigorating certain town centres)

Without an aligned approach to infrastructure management, a 30 year infrastructure strategy will constantly change as the GPS changes because of its intrinsic link to co-funding and the minimisation of burden on the ratepayer.

The key strategic priorities for the transport part of this Infrastructure Strategy are drawn from commonalities and agreed Council Zero Carbon goals, the Future Development Strategy (FDS) and subsequent growth and the principles of good asset management.

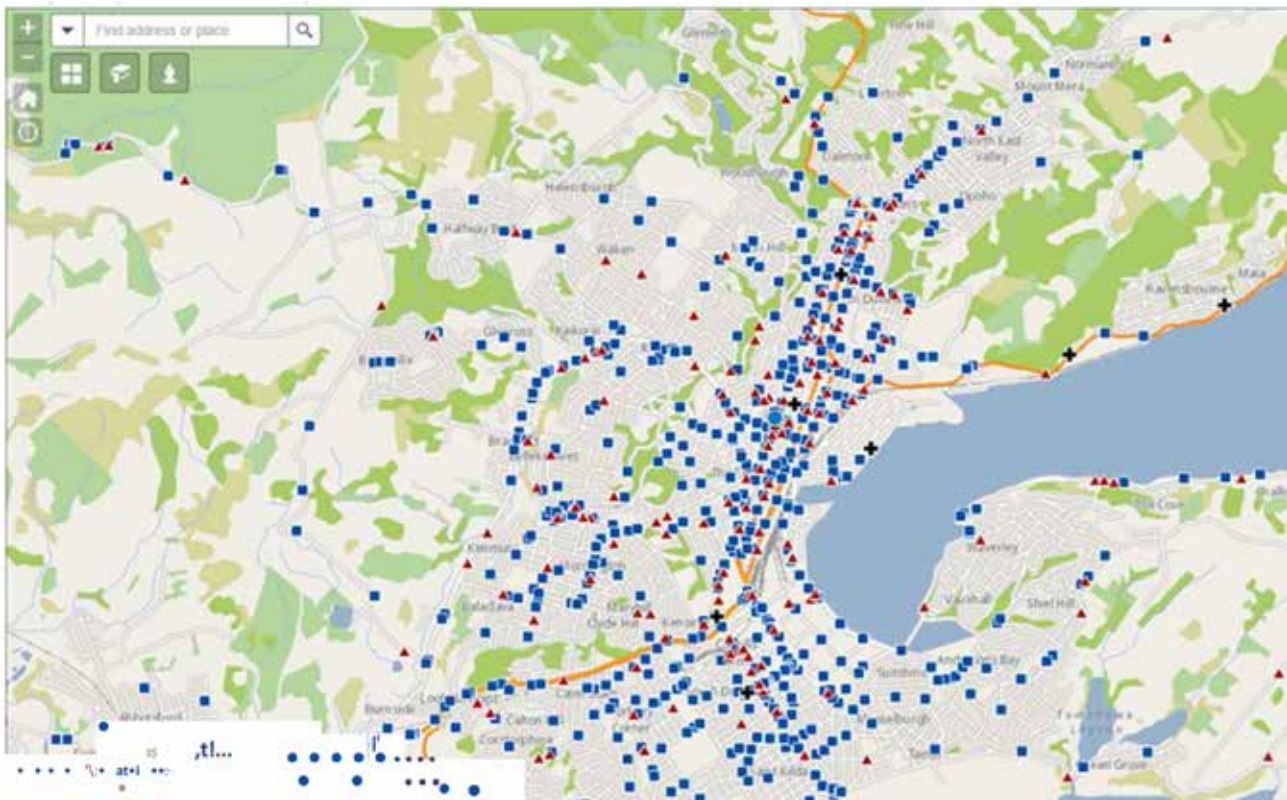
- Maintaining and renewing existing assets
- Providing travel choices
- Supporting economic productivity
- Resilience - ensuring the ongoing resilience of Dunedin's transport system and key infrastructure
- Growth - planning for and responding to growth.

Safety

There has been a slight downward trend in deaths and serious injuries on the network over recent years, however crash numbers involving death or serious injury (DSI) has not reduced significantly. In fact, these numbers were the highest since 2019. Of particular concern is that vulnerable road users (VRU's) are over-represented in crash statistics, for example nearly a quarter (24%) of the DSI crashes involve pedestrians. Road factors are reported as being a causal factor in a significant number (10%) of crashes.

Infrastructure interventions to help address this were co-funded through the Low Cost Low Risk work programme. The interventions were typically intersection upgrades or roundabouts to improve intersection driver behaviours (to name but a few). The investment was driven on road classification (which assists in determining risk profile) and death and serious injury statistics. Low Cost Low Risk interventions such as these are no longer co-funded by NZTA, nor are they supported by the Government Policy Statement on Land Transport (GPS). Should interventions such as these be favoured by the DCC, they will be at full cost to the ratepayer for at least the next three years.

Figure 1: Map showing vulnerable fatal, serious and minor road user crashes for the period 2017-2021, orange - red being the most intensive crash areas (Source: NZTA, Safer Journeys Risk Assessment Waka Kotahi, MegaMaps RtZ Edition 2)



Resilience

There are ongoing responses to managing resilience in the transport corridor across the city, but significant investment is required. As weather events become more frequent consideration will need to be given to whether assumptions and designs for existing assets need to be reconsidered. As an example, should consideration be given to increasing the design assumptions behind road culverts? Do we need to increase their capacity to accommodate more frequent flooding events in the future?

Through Lifelines, agencies work together to plan alternative routes and develop strategies to respond to weather events and other natural disasters. However, these strategies largely focus on the existing asset, and its capability, not on what the asset should look like in the future.

Dunedin would need significant investment on its routes into and out of the city (both north and south) as it has limited redundancy from a linear infrastructure perspective (as road and rail largely follow one another into, and out of, the city in both directions). The limited alternative routes are constrained in their ability to take heavy vehicles (and indeed, are themselves prone to flooding and slip risk). This is key to the supply of fast-moving imported consumer goods which predominantly come via road from the Port of Lyttleton.

There is limited investment in the 9 Year Plan to address resilience issues, the investment through Crown Infrastructure Resilience Programme is primarily around areas such as the Peninsula and South Dunedin. The investment profile is small and is only committed for the 2024-2027 National Land Transport Plan (NLTP).

National Policy Statement for Urban Development

The Dunedin City District Plan controls what people can do on their land and how it can be developed to achieve sustainable management of natural and physical resources. This includes managing the use and development of natural and physical resources, in a way that enables people and communities to provide for their social, economic, and cultural wellbeing and for their health and safety.

The National Policy Statement for Urban Development (NPS-UD) 2020 sets out the objectives and policies for planning for well-functioning urban environments under the Resource Management Act 1991. To support growth in the area, a transport assessment of the infrastructure needs for the identified growth areas has been completed. This has been translated into the Future Development Strategy FDS and informs a \$20M investment profile for the next ten years. Growth assumptions are reviewed regularly, and the investment profile for the following 20 years will be reassessed in 2034.



Figure 2: Pineapple Rock on the Otago peninsula

The current state of Dunedin's transport network infrastructure

Investment in renewals has been fiscally constrained over the past five years. Subsequently, there is a catch-up element to the renewal of the existing infrastructure. Design standards for infrastructure such as road culverts are generally to accommodate 1:20 year flood events.

The network for cycling and walking has developed over the past 20 years with separated shared paths from the city either side of the Peninsula and along the one-way pairs (SH1) that now provide an "off road" network. A gap still remains between Portobello School and Ōtākou in terms of a shared path (the continuation of the Peninsula Connection). There are no connections between the SH88 shared path and the cycleway on SH1 and no off road opportunities for cyclists/walkers from a network coming in from the south which is Dunedin's largest commuting population.

Significant transport infrastructure opportunities, issues and options for Dunedin

Replacing and renewing Dunedin's ageing transport infrastructure

The DCC will increase renewals investment by 29% over the first two years of the 9 Year Plan and it plans to retain that momentum into the remainder of the 9 Year Plan and beyond. The renewals investment is based on asset lifespan and condition rating. This, of course, will rely on continued co-funding from NZTA. Without this investment, the condition of the network will continue to deteriorate with levels of service reductions, and future work will need more expensive interventions.

In the past the DCC has relied more on heavy maintenance to address asset failures versus an optimal programme of renewals which placed a heavy reliance on operating costs, rather than capital.

Responding to changing needs for transport infrastructure

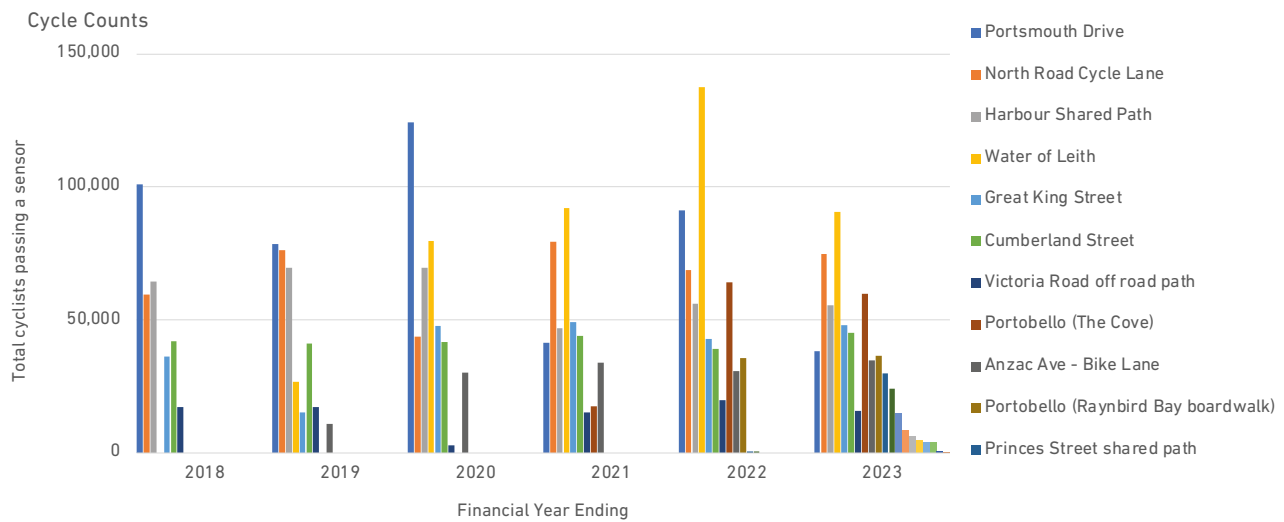
The DCC is responding to the demand for increased travel options across the city. The DCC will continue to invest in infrastructure to support and enable all transport modes across the city where funding allows, and where co-investment is supported through alignment with the GPS. Cycle infrastructure in the CBD continues to be plagued by "gaps" joining up the network, and one of the challenges for the review of the walking and cycling network (Strategic Walking and Cycling review) is to address this (see Figure 3).

In March 2019, the city established the central city bus hub and in 2020 there was the implementation of a cheaper and simpler fare and card system with the introduction of the Bee card. Both initiatives appear to have encouraged further uptake of public transport with bus patronage steadily increasing in the city.

Between July and September 2023, more than 850,000 passengers took the bus in Dunedin. This was a 31% rise in passenger numbers compared with the same period pre-Covid.

In comparison to last year, Dunedin recorded an increase in public transport use in 2023 (see Figure 4).

The DCC works with Otago Regional Council (ORC) to provide shelter and facilities to support bus users and bus drivers. This is funded directly from ORC, and maintenance and upkeep of these facilities is managed under the maintenance contract. If changes to the bus services occur, the DCC works with ORC to change these facilities (if needed).



Daily average cycle count past available counters
(total annual counts/total available counting days across all counters)

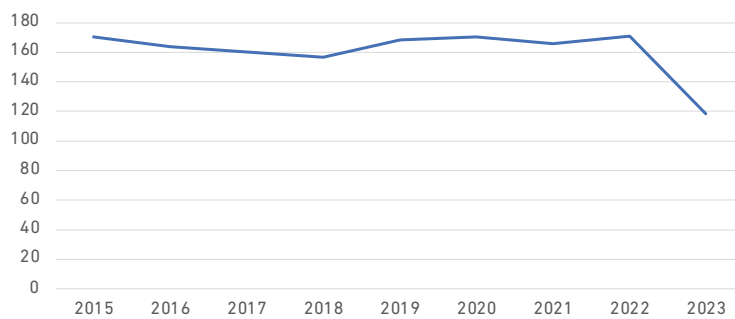


Figure 3: Cycle counts

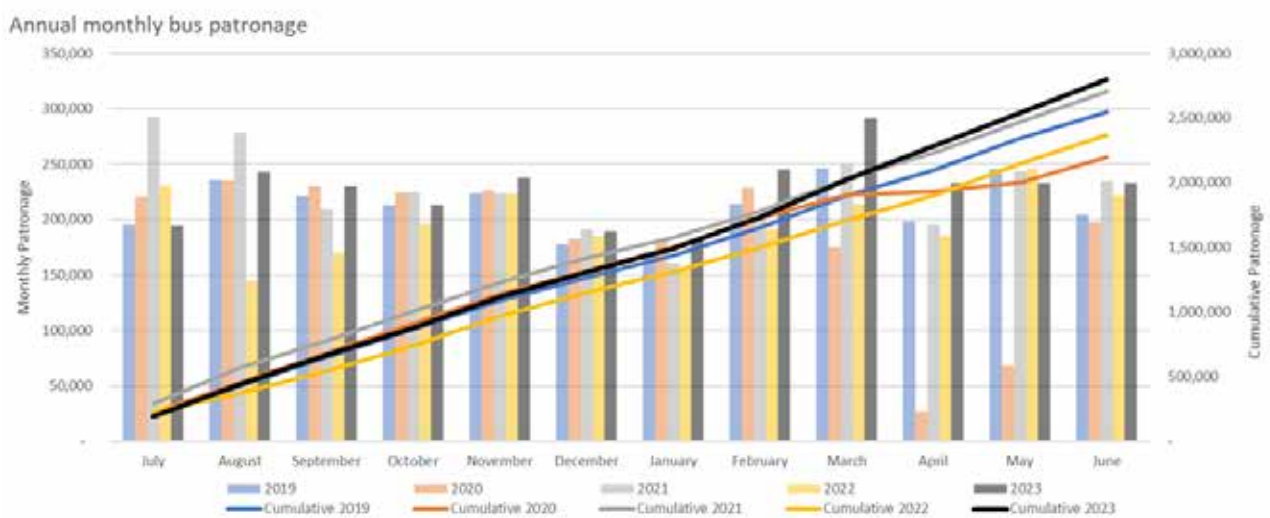


Figure 4: Annual bus patronage

Public health and environmental outcomes

The provision of a safe and reliable transport network supports the use of active transport modes which directly affects public health through reduced road trauma and connected communities that are fit and healthy. It contributes to the DCC's Zero Carbon goals by providing transport choice across the network.

Resilience to natural hazards

Natural hazards pose a lesser risk when infrastructure networks are resilient. Flooding, drought, catchment fire, landslides, rising groundwater, and liquefaction in the event of an earthquake pose the most significant risks to Dunedin's infrastructure. The DCC is working to improve its understanding of natural hazards and to develop options for resilient infrastructure networks into the future, including route resilience.

Sea level rise, flooding, and storms are predicted to intensify over the next 30 years along with increased slips and erosion, increasing the risk to communities and transport networks. South Dunedin, the most densely populated part of the city, is particularly at risk of sea level rise and rising groundwater levels.

As weather events become more frequent and severe, the network's ability to recover is put under pressure particularly for communities on vulnerable routes with limited alternative access options. Such examples include:

- The coastal community of Aramoana (260 residents) is only accessible via one coastal road prone to coastal erosion and regular flooding during king tides
- Northern coastal roads from Seacliff through to Waikouaiti suffer from land instability (both road and rail) and slips are common
- Flood waters inundating the Taieri plains where there have been significant downpours in the Strath Taieri area
- Strath Taieri area (where alluvial fan flooding can occur)
- Port Otago at Port Chalmers - heavy freight and cruise ship passengers access the Port via State Highway 88. Blueskin Road is the only alternative route; however, it is frequently compromised during severe weather and not suitable for heavy vehicles.

All routes have been subject to unplanned road closure following significant weather events which have cut off communities and compromised freight routes.

Renewing ageing infrastructure in flood-prone and coastal erosion areas will reduce some risks arising from natural hazards; however, it will not solve it.

Alpine Fault Quake Resilience and Lifelines resilience projects will also help to improve the Transport networks' response to an event.

In 2024, the Lifelines vulnerability and interdependency study identified a range of strategic initiatives to create a more resilient infrastructure network, as follows:

- Continuing design and planning work to identify and prioritise responses to natural hazards in high-risk areas – this includes working with communities to identify plans for when to defend, accommodate, or retreat
- Better understanding routes that provide critical connections, the conditions of these, the pressures, and the level of investment needed to address impacts – this includes identifying priorities for network resilience
- Engaging in local planning processes to avoid infrastructure and development in areas at risk of natural hazards and climate change
- Seeking continuous improvement in network resilience through maintenance, renewals, and 'low cost/low risk' investments
- Improving operational responses to events to support quick recovery following disruption to the land transport system
- Shifting to more adaptable 'scenarios-based' planning
- Improving personal security for people using the region's transport system.

Planned increases or decreases in levels of service

The DCC sets levels of service in consultation with its community as part of the 9 Year Plan process. The standards at which the DCC delivers its management and maintenance of the network are a requirement of the Local Government Act 2002. They consist of a service statement, a measure, and a target. The result is transparency for the public and other stakeholders that the network can support lifestyle and business needs, and confidence in the DCC's management of the network.

As part of the 2025-34 9 Year Plan process the DCC reviewed its levels of service. The only change is that the parking levels of service focus on the use of parking in the city, rather than the more subjective approach of residents' satisfaction.

In our last 10 year plan, the DCC acknowledged that Dunedin's infrastructure networks including transport services, have been neglected in the past. Over many years there has been insufficient investment in their maintenance and renewals, and as a result, the DCC has found itself in catch up mode, where significant work is needed to ensure reliability of its basic infrastructure.

Since 2021, the DCC has increased its maintenance and renewals spend on these networks, not to increase levels of services, but to maintain existing levels of service. The Transport team will, within its available budget, continually look for ways to ensure maintenance of its levels of service, along with concentrating on delivering a safe network.

Urban Growth Agenda

The 2017-2023 Labour Government developed an Urban Growth Agenda that aimed to remove barriers to the supply of land and infrastructure and make room for cities to grow up and out. It has five interconnected focus areas:

- Infrastructure funding and financing
- Urban planning
- Spatial planning
- Transport pricing
- Legislative reform.

As a result of this Agenda, all councils were required to develop a Future Development Strategy (FDS). The FDS for transport has been developed and forms part of the 9 Year Plan. The growth areas identified have been assessed for the need for transport infrastructure to support the predicted growth. The type of infrastructure identified consists of traffic signals, roundabouts, new and extended footpaths, and kerb build outs (to name but a few). This infrastructure helps support growth by enabling travel options, managing safety, and reducing congestion. However, in light of the GPS 2024, that infrastructure is unlikely to be currently co-funded by NZTA.

Government Policy Statement on Land Transport

The Government has four strategic priorities which GPS (2024) will deliver against:

- Economic Growth and Productivity
- Increased Maintenance and Resilience
- Safety
- Value for Money.

The Economic Growth and Productivity strategic priority is the overarching strategic priority for the direction of this GPS. Increased maintenance and resilience, safety and value for money are all equally weighted and important priorities that collectively support the delivery of a transport system that drives economic growth and productivity.

Zero Carbon 2030 target

In June 2019, DCC declared a climate emergency. The 'Zero Carbon 2030' target seeks to achieve city-wide net carbon neutrality (excluding biogenic methane) by 2030. The transport sector is Dunedin's most significant, and fastest growing, source of emissions. On-road transport generates 56% of transport sector emissions. Cars generate almost half of all on-road emissions. Many more trips are taken by car than by commercial vehicles (e.g. light trucks, SUVs), but petrol (used by most cars) is less carbon intensive than diesel (used by most commercial vehicles).

A further third of emissions is generated by trips taken in light commercial vehicles. Trips by heavy vehicles and buses make up the remainder.

Emissions from this sector are closely linked to urban form, which in turn is greatly influenced by the provision of transport and 3 Waters network infrastructure. Trends suggest that with increasing investment in infrastructure to improve the levels of service for active and public transport modes, there is a slow increase in uptake, and with increasing intensification of urban form, these trends are likely to continue.

Overall, intensification enabled by the 2GP, Dunedin's District Plan, is likely to continue to promote shorter commutes and greater use of public and active modes. However, enabling density in planning frameworks doesn't mean it will happen. Development needs to be attractive and there needs to be supporting services like water and transport networks.

The DCC is also taking account of Zero Carbon targets in its spatial planning for the city, including the need for density close to centres and public transport. The key themes in the Zero Carbon plan to support carbon neutral by 2030 from a transport perspective are:

- Developing convenient and attractive walking and cycling networks and public transport services.
- Boosting travel demand management to support use of active and public transport modes.
- Shifting freight to low emissions.
- Decarbonisation of the Heavy Vehicle fleet.

The plan to address Dunedin's network infrastructure issues over the next 30 years

In developing the Infrastructure Strategy for the DCC, the focus has shifted to renewal of the existing asset to align with GPS 2024 and subsequent NZTA co-funding. However, regardless of Government policy, asset management and renewals are a known need that is not subject to change as the Government changes. Consistent investment in renewals over the 30 year period will ensure two things, the first that it meets the expectations of the city in terms of provision of existing infrastructure, the second that it ensures the city is not faced with a bow wave of renewals capital in the future associated with deferring asset management driven renewal activities.

The overarching strategic premise of the Infrastructure Strategy is to address deferrals in a way that maintains existing service levels and minimises disruption. Sustainability for the contracting market is also another consideration, and costs have been prepared with market capacity in mind forecasting stepped increases to allow for growth to deliver a sustainable volume of renewals.

The Infrastructure Strategy therefore proposes sustained renewal investment.

The level of investment in transport renewals across the city aims to maintain existing levels of service. It focusses on replacing existing assets based on asset management principles of age and conditions. Overall, in the mid to long term, budgets are set with the aim of retaining an asset management driven approach to renewals based on age and condition.

Sea walls, retaining walls and drainage work programmes continue to be assessed considering changing weather patterns however, significant investment to mitigate the impact from seal level rise in the transport corridor is unlikely.

Long-term investment in the transport network will need to focus on resilience to natural hazards (e.g. St Clair sea wall) and consider efficiency and movement of freight and people on the transport corridor.

Continued investment in transport options (where co-funding allows) will need future consideration, as may alternative forms of public transport to support growth and the growing demand for end-to-end public transport journeys.

The DCC has included other projects in the Regional Land Transport Plan, and as the NLTP has been recently released, it is clear funding for walking, cycling and safety interventions (such as pedestrian crossings, kerb build outs) are not a priority of GPS 2024 and will not be co-funded at least for the next three years. However, given the DCC's commitment to Zero Carbon 2030, Council has chosen to signal investment in walking and cycling infrastructure amounting to \$65.4 million from Year 3 to Year 8 of the 9 year plan, in anticipation of co-funding for this type of activity to return in the future. Details of these Zero Carbon high package Ōtepoti pathways - pedestrian and cycling improvements can be found in the 'major projects and key decisions' table.

However, the community expects safety interventions in the transport corridor to support the liveability of their communities. These interventions are part of the 9 Year Plan but will need to be wholly DCC funded. These interventions do not align with GPS 2024. Recognising the likelihood of the need to catch up on this investment, larger allowances have been made in year 5 of the 9 Year Plan for this activity.

Economic development is another area of focus for the Infrastructure Strategy. Ensuring our networks support supply chains that support and grow our economic activity will be important for the future.

Transport infrastructure connects Dunedin to other regions and countries through state highways, the South Island main trunk railway line, Port of Otago and Dunedin Airport. Ongoing investment in land transport (road and rail) is important to enable the export sector to maintain (if not grow) and reflects the importance of the freight task to gross domestic product.

Port of Otago is New Zealand's second only deep-water port and highest export port (in \$/commodity value). Southland export products such as meat and dairy are almost exclusively exported through Port of Otago (and is predominantly transported to Dunedin by rail).

Port of Otago will be moving part of their operation to Mosgiel and is in the process of establishing an inland Port (to the west end of Mosgiel). This inland Port will prove much needed capacity for the Port's operations. The DCC supports the citing of the inland Port and is working with developers to assess the impact on traffic volume from this location to Port of Otago. It is unlikely that the transport corridor around Mosgiel will see any significant increase in heavy vehicle movement for the first five years of the inland Port's

operations there, or that there will be a reliance on rail transport from Mosgiel to the Port. The DCC will work with developers to establish what impact (if any) the operation has on the transport corridor and will include any recommendations for additional infrastructure in future RLTP's.

The forestry sector is growing in and around the Otago/Southland area, and approximately 100 log trucks traverse the highways and roads of Dunedin to Port of Otago every day to serve this market. The DCC is currently investigating whether this product could transfer to rail, via an inland port south of the Dunedin area (Clutha District). Mode choice for freight is largely a commercial choice so understanding what interventions local and central government can make in this industry is complex. DCC does however, recognise that Gordon Road (the main street through Mosgiel, and a state highway) plays home to many of these logging trucks passing through from their origin to their destination, and the impact this has on liveability, retail, and amenity.

A transport plan for Mosgiel is due to be completed in 2024-2027. The outcomes of this transport plan are to establish the next level of transport investment required for the Mosgiel area over the next ten years, identifying issues and opportunities in the transport network, and noting that the DCC is already working with other parties to support the citing of Port of Otago's inland port west of Mosgiel.

Why is our infrastructure important?

Purpose of the transport network

The role of the transport network is to provide safe access to move people and goods to destinations. To support that the DCC manages the following assets.

- 1,076km of sealed roads
- 681km of unsealed roads
- 983km of footpaths and cycleways
- 251 bridges
- 42km of seawalls
- 369 shelters (please note these are owned by DCC, but their renewal and maintenance is 100% funded by ORC)
- 8,760 catch pits (chambers/mudtanks) (3% increase from 2021-2031 Long Term Plan)
- 5,780 culverts (pipes)
- Parking management system that ensures the community has access to businesses and services
- Streetlights.

How does the DCC assess the condition of transport assets?

The Transport team uses a rolling programme of condition assessments and age profiles to inform renewals decisions. For co-funding from NZTA, an Asset Management Plan is required. The level of confidence in the knowledge of the DCC's transport assets is high.



Figure 5: Diagram of transport infrastructure

All assets have a finite lifespan, but they differ in terms of their use. Many things influence how an asset performs against that lifespan. Exposure to environmental conditions, different material composition, use (both in weight and frequency) are but a few of the contributors to asset condition. Sometimes assets can be extended beyond their predicted lifespan, but other times those contributors to asset condition will create a situation where the asset needs to be replaced at end of life, or before.

Overall fiscal constraints in previous years have meant DCC has not met its asset management driven targets for renewals. Since 2021, the gap between asset management driven replacement and available funding has been 2021 (-15%), 2022 (-13%) and 2023 (-9%). As a result, renewals values have increased by 29% from the 2022/23 financial year.

Assets are not all installed or renewed at the same time, and, as such, the asset management driven spend on renewals is not linear. Equally, the contributors to asset condition (discussed above) can speed up asset management replacement needs and subsequently change the overall investment profile.

To manage asset needs and fiscal constraints, strategies have been employed to increase the assets' longevity. In some cases, however, these strategies only last so long. For example, the maximum number of seal layers you can add to a road is six, after that a full rehabilitation should take place. Failing to do that (and adding additional layers) will add to the crown of the road and

exacerbate drainage issues. Six percent of the current network has six or more seal layers.

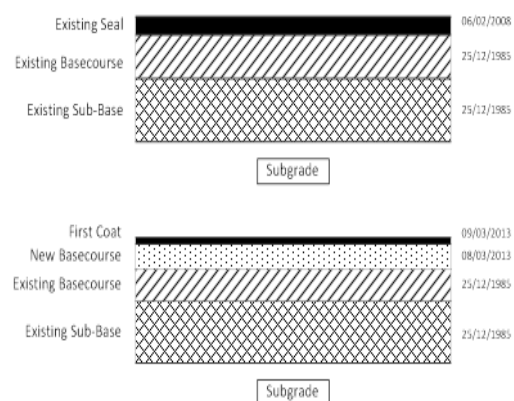


Figure 6: Seal layers

Deferral is a strategy to manage fiscal constraints associated with asset management. This approach is illustrated in our kerb and channel condition rating. A high percentage of this asset is rated poor or very poor in terms of condition so it will take a number of years to address the backlog in their asset renewal.

The higher costs across the construction sector post Covid have compounded the fiscal constraints with asset renewals. Footpath renewals (although flatlined from an asset replacement value) are opening up in cost differential in comparison to previous years (i.e. prices are higher), so renewals values reflect increased costs for this asset renewal.

Summary of transport assets

Asset condition

	Significant number of assets in poor condition
	Some assets in poor condition
	No or few assets in poor condition

Asset capacity

	Significant capacity issues currently experienced
	Capacity issues in some areas and/or capacity issues can be expected
	No or minor capacity issues and none are currently expected

Asset group and type	Number/Length	Value \$000	Asset condition	Asset capacity
Paved roads	1,076 km	\$619,131	Road pavements are in decline. Most of Dunedin's sealed pavements have a theoretical useful life ranging from 60-100 years. 50% of pavements are aged 60 years and over. Based on condition assessment road condition is in decline. Smooth travel exposure for urban roads has sat below target for the past 6 years and has slowly declined. Dunedin's roads have been built up over decades of overlaying surfaces with a new seal. The maximum number of seals should be 6 layers; 5.8% of the network currently has 6 or more seal layers with 16.9% facing a last seal.	In capacity terms, the Dunedin urban network is experiencing congestion at certain parts of the day. Interventions such as the Harbour Arterial bypass and many of the Shaping Future Dunedin Transport projects, including some funded wholly by Waka Kotahi and ORC, are designed to enable mode shift to help reduce congestion around the new Dunedin hospital.
Unsealed gravel roads	681km	\$16,202	Gravel roads are maintained in a good condition. Dust suppression application has changed meaning residents can co-pay for dust suppression or otta sealing. The latter causes less dust issues but does rely on resident co-funding. In the short term we may see an increase in the volume of dust on un-sealed roads.	In capacity terms the Dunedin transport network is fit for purpose and can cope with traffic demands.
Footpaths and Cycleways	22.14km ²	\$161,838	There are a high percentage of footpaths that have exceeded their life or are nearing the end of their economic life. Asphalt footpaths, that represent 85% of footpaths, have approximately 23% of the network at the end or nearing the end of their expected economic life. Concrete footpaths, that make up 6% of footpaths, have approximately 43% exceeding their expected economic life. Slurry seals, that represent 9% of footpaths, have 84% exceeding or nearing the end of their expected economic life. In the past 3 years 11% of the network has shown signs of deteriorating with a higher proportion moving to average condition from good to very good.	In capacity terms, Dunedin's footpaths are fit for purpose and can cope with pedestrian demands. There are no new footpath or footpath extensions planned unless they are funded as part of growth under the Future Development Strategy or through Development Contributions.

Asset group and type	Number/ Length	Value \$000	Asset condition	Asset capacity
Road drainage Surface Water Channels	1,140km	\$306,823	Surface Water Channel, particularly kerb and channel condition, is showing signs of decline. In 2022/23, 12% of the network was in poor to very poor condition and without increased investment this is expected to rise as more reach the end of their economic lives.	The surface water channel is fit for purpose in terms of water carrying capacity and generally only declines in terms of capacity if it is not maintained well. This asset provides a like for like capacity outcome when renewed at existing locations.
Signs, road markings, signals, outreaches, controllers and poles	23,559 (non-electronic signs)	\$36,344	Signs, road markings and signals are maintained to a good condition.	General road signs have a limited impact on capacity. Traffic signals do have an impact on capacity and ongoing monitoring of those traffic signals can lead to interventions that can create more capacity (or less congestion) in the transport corridor. These interventions are normally managed by changing phasing and are not related to capital investment in the infrastructure itself.
	52 sets of traffic signals			
	4,135 outreaches			
	14,242 controllers			
	19,379 poles (signs, signals and streetlights)			
Streetlights	14,027 streetlights	\$10,709	607 streetlights and bollards are using ageing high pressure sodium light fittings and need renewing to LED fittings. To standardise the asset across the city there is a small amount of heritage lights that need upgraded to the new LED lights. This will mean from a maintainability perspective managing street lights will be consistent across the city and from an operating perspective these lights can also join a central management system (this enables the street lights to be operated remotely).	The capacity of the streetlights themselves is good, and the ability to be able to "remote operate through the CMS system" streetlights means the transport network can respond to events where capacity through the system needs to be managed. All streetlights on the NZTA network were previously managed through the CMS system, these streetlights will be centralised into NZTA's own CMS system in the future.
Bridges	251 bridges	\$292,461	Bridges are in largely good condition, noting DCC does not have a large number of timber bridges.	The capacity of these assets is fit for purpose, and none of the bridges across the network act as a limiter for overall network capacity (either in traffic volume or axle loading).

Asset group and type	Number/ Length	Value \$000	Asset condition	Asset capacity
Drainage (Catchpits/ chambers, culverts, pipes)	9,016 catchpits / chambers 5,885 culverts 9,916 pipes	\$446,491	There are 12 culverts in poor to very poor condition. The condition of 32% of all culverts is unknown at this time. The expected age for mud-tanks is 80 years. 73% are aged between 70-79 years, thus nearing the end of their estimated lives. However, in terms of their structural condition (which is largely unknown), as long as catch pits are adequately maintained it would be expected they would live well beyond their estimated lives. 1,305 catch pits cannot be compliant with contract specifications of 150mm of freeboard from top of silt to bottom of outlet. These are our priority to renew.	Given changing weather patterns, emphasis has been placed on ensuring culverts and catch pits are maintained to a high standard. Capacity may become an issue in the face of significant adverse conditions.
Sea walls	101,045m2	\$68,461	Isolated areas of the West Harbour and Peninsula back beaches are in poor to very poor condition and require remedial work in the short-term.	Isolated areas of the network are compromised during significant weather events and will require future investment.
Retaining walls	58,653m2	\$66,816	Many of Dunedin's retaining walls were made many years ago and do not meet the current design requirements. Many provide resistance to surface erosion, rain, and weathering but are not able to retain saturated retained material. As such many may be at risk of failure during high rainfall vents and are routinely inspected and monitored for movement and condition.	Given changing weather patterns and the age of some retaining walls capacity may become an issue.
Minor structures (barriers, rails, seats, bollards, others)	282 barriers 2,725m of rails 401 seats 668 bollards	\$17,552	Minor structures are maintained regularly and are in good condition.	Good

How the infrastructure strategy contributes to Dunedin's community outcomes

Investing in Dunedin's transport infrastructure will contribute to achieving the city's community outcomes and the vision of making Dunedin one of the world's great small cities. This table shows how key projects link to Dunedin's community outcomes.

Table 2: Transport infrastructure projects contributing to community outcomes

Community outcome	Transport infrastructure projects contributing to the community outcomes
A supportive city with caring communities and a great quality of life.	Renewing existing infrastructure across the city will contribute to the ability to move around productively and will provide transport choices to the community. The ongoing annual programme of renewals will maintain existing levels of service across the transport network, including pavement reseals. Ensuring assets are managed and replaced at end of life or use will ensure future generations are not burdened with the debt of deferred maintenance. Providing a parking management system that enables the community to find a park with ease will contribute to economic prosperity of the retail sector. The Shaping Future Dunedin Transport programme will deliver improvements in the central city and Mosgiel to reduce congestion and provide greater transport choice. Planning for and enabling growth (where it occurs) through the provision of infrastructure will enable people to move around the city, ensuring there are transport choices, and support for economic development.
A connected city with a safe, accessible, and low carbon transport system.	The Tunnels Trail shared path will provide a walking and cycling route linking Dunedin to Mosgiel providing transport choice to the heavily populated areas to the south of the city. In Years 3 to 8 of the 9 year plan investment of \$65.4 million is proposed to start working on the remainder of the cycling and walking network, this work will focus on network connections for cycling and walking and "closing the gaps", particularly around the CBD and some of the suburbs where this infrastructure does not already exist. Details of these Zero Carbon high package Ōtepoti pathways - pedestrian and cycling improvements can be found in the 'major projects and key decisions' table. The Shaping Future Dunedin Transport programme will improve transport choices connecting to the central city including upgrades to Princes Street, St Andrew's Street and a cycleway on Albany Street to support people to move into, out of, and around central Dunedin.
A successful city with a diverse, innovative and productive economy,	The Harbour Arterial bypass (as part of the Shaping Future Dunedin Transport (SFDT) programme) will support improvements to the freight network. Support for establishing an inland Port in Mosgiel will help grow the export market. Investigations into an inland Port south of Dunedin to support the export market for forestry will continue.

Where are we now? Dunedin’s transport infrastructure

Resilience in the transport network infrastructure is under increasing pressure as many assets are becoming more at risk from flooding, erosion and king tides. Generally, the network has sufficient capacity with congestion only experienced in short morning and afternoon commuter peaks.

In the main urban areas, a small number of key intersections have safety or capacity issues. Mosgiel has capacity and safety issues at the Gordon Road/ Gladstone Road intersection, including the rail crossing and the intersection of Quarry Road and SH1, which can cause traffic to back up onto the southern motorway at peak times.

Portobello Road along the Otago Peninsula and State Highway 88 to Port Chalmers have good provision for cycling and walking between suburbs and into the city centre. In the case of Portobello Road, the road does not allow for safe access to the shared path or public transport on the harbour side of the road (in some areas). In some places, the width of the road makes it either very costly or impossible to provide safe crossing points to the harbour shared pathway or locate bus stops appropriately.

The intersection between North Road and Opoho Road has safety, capacity and resilience issues, and the intersection between Great King Street and State Highway 1 remains a safety concern. The bottleneck at the North Road and Opoho Road intersection remains a challenge as it is physically constrained.

Other parts of the network experience congestion for short periods at peak times, but traffic volumes ease quickly, and this is not considered a constraint on future urban development.

Heavy vehicle movements continue to put pressure on road pavements and deterioration of roading assets is being observed. This is particularly evident on roads from the south to the Port and the inner harbour.

Over the past few years investment in renewals has not kept pace with depreciation and if not addressed will begin to impact levels of service, growth opportunities and future economic development.

The detail below presents the deferral of renewals in the past.

Kerb and Channel (network percentage completed)

- 2021/2022 0.8% completed vs target of 1.25%
- 2022/2023 0.7% completed vs target of 1.25%
- 2023/2024 0.7% completed vs target of 1.25%

Resealing (network percentage completed)

- 2021/2022 4.4% completed vs target of 6%
- 2022/2023 6% completed vs target of 6%
- 2023/2024 5.1% completed vs target of 6%

Footpaths (network percentage completed)

- 2021/2022 2.8% completed vs target of 4%
- 2022/2023 3.4% completed vs target of 4%
- 2023/2024 3.3% completed vs target of 4%

Dunedin’s transport network is made up of \$2.4 billion worth of assets (2024 replacement value). 50% of Dunedin’s sealed pavements are aged 60 years or over (theoretical asset life ranges from 60 to 100 years).

Road surfaces in Dunedin have an age range of 9-25 years, and 6% of these surfaces are aged 20 years. 42% of these surfaces reach the end of their asset lifespan in years 10-20. The graphs below illustrate the age profile of various assets across the transport portfolio. These graphs indicate the complexity when planning from a budget perspective for asset renewal and illustrate how budget profiles for asset renewals are very rarely (if ever) linear.

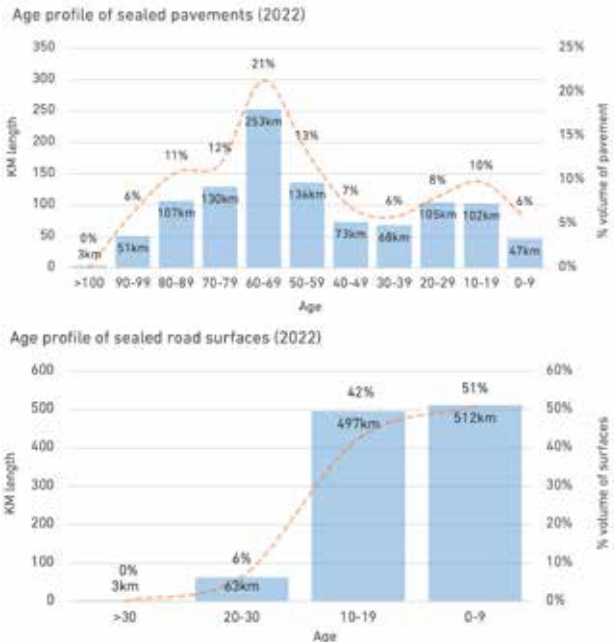


Figure 7: Age profile of sealed pavements and road surfaces

Dunedin’s roads have been built up over many years overlaying surfaces with a new seal. This has resulted in the crown of the road being higher than the kerb height in areas and reducing the capacity of the road to hold water during heavy rain events, as well as introducing issues for mobility users. The maximum number of seals should be six layers and 6% of the network currently has six or more seal layers with 16.9% facing a last seal (illustrated below).

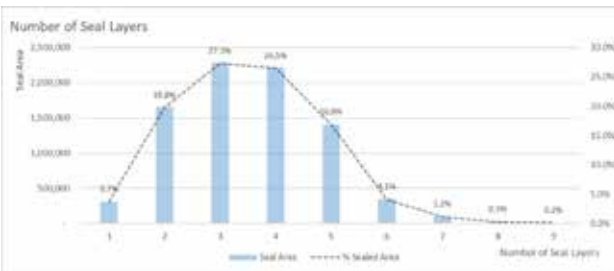


Figure 8: Number of seal layers

Stormwater assets (kerb and channel, culverts and catch pits) represent 18% of the total value of the asset portfolio. The expected age for kerb and channel is between 60 and 100 years and approximately 31% of the assets are over 60 years (note labelled surface water channels in graph below). Kerb and channel condition ratings show signs of decline with 12% of the network in poor to very poor condition.



Figure 9: Age profile and condition of water channels and kerb & channels

Catch pits (mudtanks) have an expected life of 80 years. 72.6% of total catchpits are over 70 years old. Asset management of catchpits is normally through inspection, and they are graded according to their serviceability. Adequately maintained catchpits would be expected to live well beyond their expected (asset) life.

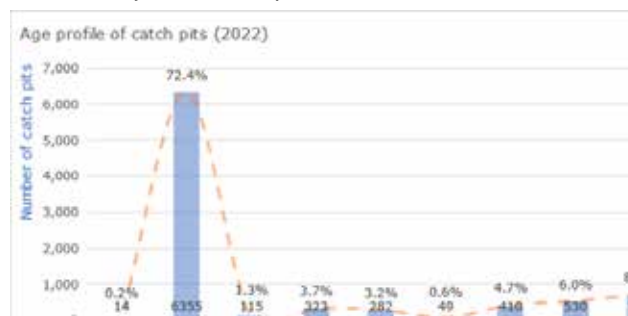


Figure 10: Age profile of catch pits

The asset life of a culvert is 80 years. 43% of these assets are over 70 years. Culverts are regularly inspected for condition and only a small number of culverts are rated in a poor condition. Culverts, however, are subject to influences outside of the asset more than most. Changes in weather patterns and surrounding vegetation can impact culvert performance significantly.

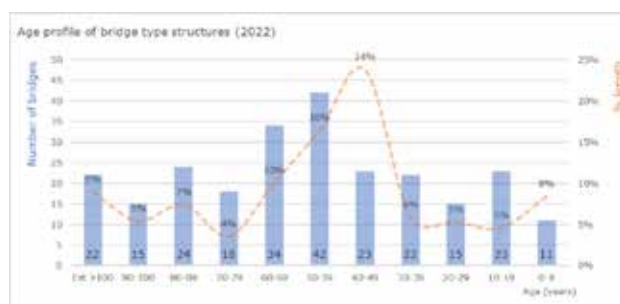


Figure 11: Age profile of culverts

Dunedin has 249 bridges, 728m² of retaining walls and 101,969m² of sea walls. Many of Dunedin's bridges are made of stone, wrought iron and steel with some early examples of reinforced concrete. Many other parts of New Zealand have a large component of timber bridges (which have shorter lifespans). In Dunedin, if bridges are suitably maintained there is no requirement for any major bridge replacements in the next ten years.

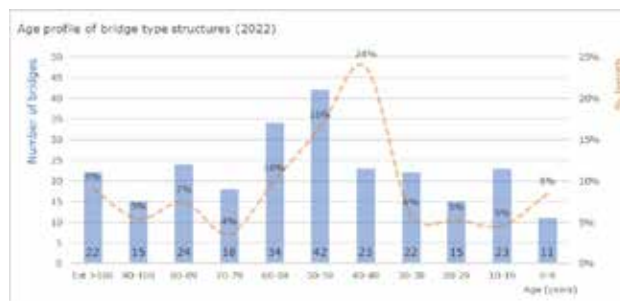


Figure 12: Age profile of bridge structures

Most of Dunedin's sea walls are made of stacked rock or stone. They have no estimated replacement date and are expected to last if they are fit for purpose (maintenance of these walls involves restacking the stone when required). The St Clair sea wall has design deficiencies so is regularly monitored and maintained and is currently structurally sound.

Most of Dunedin's retaining walls are masonry walls or concrete slope facings rather than structural retaining walls. A theoretical life of a retaining wall is 80 years, 79% of current retaining walls are past their asset life.

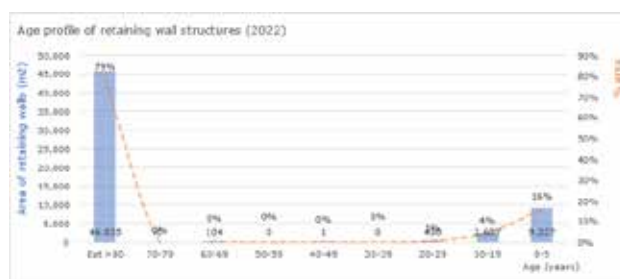


Figure 13: Age profile of retaining walls

Dunedin's 989kms of footpath are predominantly made of asphalt (85%), the remaining are concrete, metal and slurry. Asphalt has a life expectancy of 25-30 years; slurry has 10 years and concrete has 60 years. 23% of the asphalt footpaths are near the end of their asset life. In terms of condition, a reasonably high proportion of footpaths are in poor to very poor condition. In the

past three years, footpaths rated poor or very poor represented 18% of the total footpath asset.

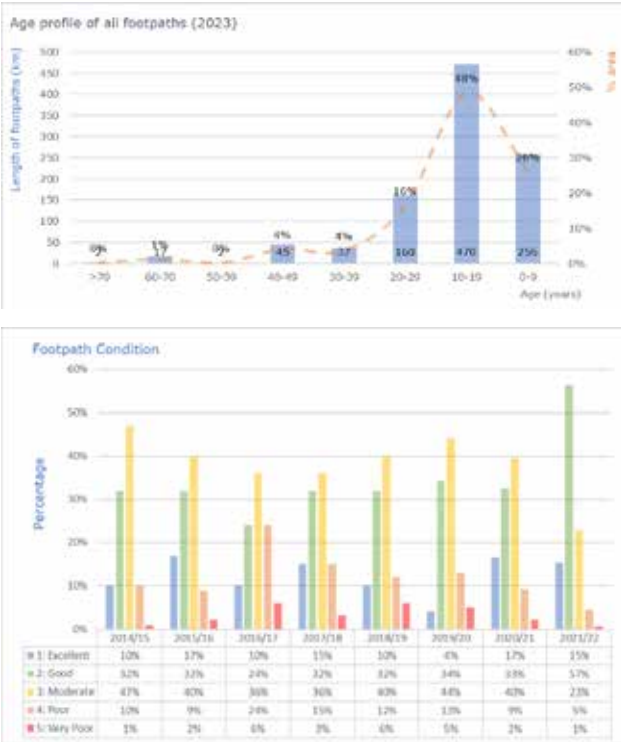


Figure 14: Age and condition profile of footpaths

The Smooth Travel Exposure survey (below) illustrates that the roughness of Dunedin’s roads is increasing. In comparison to other local authorities, Dunedin performs poorly. Smooth Travel Exposure for urban roads has sat below the target measure for the past 11 years (a Department of Internal Affairs measure).

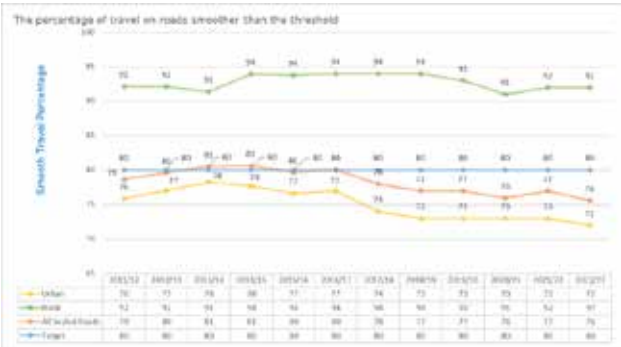


Figure 15: Percentage of travel on roads smoother than threshold

The graph below outlines renewal spend vs actual spend vs depreciation (in the past). Depreciation acts as an indicator for asset consumption, and it shows consistent and material under-investment in the past.

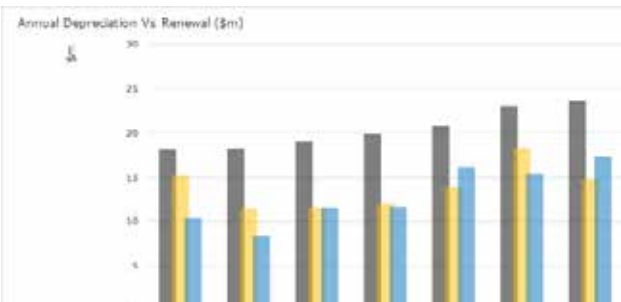


Figure 16: Depreciation vs renewals

Renewal quantities for the past six years are presented in the graphs below for reseals, footpaths and kerb and channel and show they have consistently been below asset management targets. This has led to a corresponding decline in asset condition and levels of service, and an increase in deferred renewals.

The 2024 Asset Management Plan and this Infrastructure Strategy propose sustained renewal investment. In 2024-27 this represents a 52% cost increase on the NZTA approved programme for 2021-24 and a 29% cost increase on the DCC’s 2021-24 forecasted spend.

Managing Dunedin’s transport infrastructure

Asset renewal across the city continues to evolve in terms of determining the impact changes in the climate have on the existing asset. Dunedin is not alone in developing the capability to determine where weather events are having an impact on asset condition. Asset renewal capability is robust, but the impact climate change has on those assumptions, is still evolving.

Dunedin’s public transport (bus) network performs well in terms of patronage compared to New Zealand cities of a similar size, but there have been criticisms by bus users at times about the reliability, frequency, and travel times. Dunedin’s cycling network still suffers from gaps linking the city, although longer separated cycleways (shared paths) have been reasonably well catered for in the past ten years.

Several factors are considered when managing Dunedin’s transport infrastructure:

- Asset age, condition, and performance
- Changes to population and land use
- Changes to Government Policy Statement on Land Transport
- Climate change
- Maintenance to repair defects and preserve remaining asset life.

The Dunedin Integrated Transport Strategy 2013 is an overarching strategy covering the whole of Dunedin’s transport system and is designed to enable the DCC to review its investment priorities and ensure they are relevant to the current and future needs of Dunedin. It identifies and outlines areas of focus developed from several transport challenges and issues that Dunedin faces. The strategy focuses on transport choice whilst maintaining the levels of service for transport corridor users. The corresponding Asset Management Plan determines a condition-based asset renewal programme that sets the level of investment required to maintain the existing transport infrastructure across Dunedin City.

Renewing and replacing assets

Transport asset risk management is undertaken using a rolling programme of condition assessments to inform renewals decisions.

Condition is the main indicator used to understand if and how transport assets are deteriorating. The DCC's asset management planning is increasingly focused on asset condition coupled with age profiles and risk assessments. From time to time however, fiscal constraints need to be considered in asset renewal strategies.

Principal options and implications of replacing and renewing ageing infrastructure.

The option that the DCC has decided to take is highlighted in green.

	1-10 years (2035)	10-30 years (2055)	30-50 years (2075)
Renewals delivery continues at current rates, with no plans to increase internal or external delivery capacity	Transport renewals continue to be prioritised in accordance with known asset condition and performance within existing budgets, however ageing assets mean risk to service levels increase.	The value of renewals required versus those undertaken will continue for 30 years, based on the increasing age of assets and inflation.	The value of renewals undertaken is expected to flatline in the long-term. The design and delivery of renewals will become more effective in maintaining service levels over the longer term, as internal and external capacity to deliver is increased.
Renewals delivery is increased over time as internal and external capacity to deliver is increased.	As above, however renewals delivery is increased in years 1-3 to reflect asset replacement (based on age and condition rating) needs. From years 3-10 renewals value will be gradually increased year by year.	The renewals programme will be more effective in reducing maintenance and operating expenditure and reducing the risk of deteriorating service levels. Non-critical issues, or those that affect a limited number of customers, can be addressed more quickly than they otherwise would.	As above, however, infrastructure risk profiles will be reduced as delivery of the renewals programme begins to outpace the rate at which asset age and condition deteriorate. Operations and maintenance costs can be reduced, and issues will become less prevalent.
Renewals delivery is accelerated in the early years of the plan, increased overall	As above, but with significant budget moved to years 1-2 to address priority renewals. Deferred or removed projects to be completed.	The renewals programme will be most effective in reducing maintenance and expenditure.	The value of renewals undertaken is expected to flatline at a much faster rate than in other options.

Responses to growth or decline in demand

Factors such as population growth, the rate and type of economic growth, the rate of growth in dwellings and where future housing developments occur will have an impact on the demand for infrastructure.

In terms of growth, the 2023 Housing Capacity report states that growth peaked at 1.4% for the year to June 2016 and then dropped to 0.5% for the year to June 2020 (mostly due to COVID restrictions). Recently, population growth is increasing again (between 2022-2023), with a 1.1% increase in 2023 from the previous year. Population is expected to grow at a relatively high rate between 2025 – 2034 before slowing between 2034-2055. However, there is a relatively slow rate of growth between 2024-2027 (short-term). This offers an opportunity to respond to the FDS post 2027, noting most of the FDS related transport infrastructure

investments will not be co-funded in the short-term. The dwelling growth strategy is centred around intensification of existing urban areas. The following graph has been extrapolated from the growth and economic significant forecasting assumptions for the 9 year plan 2025-34 .

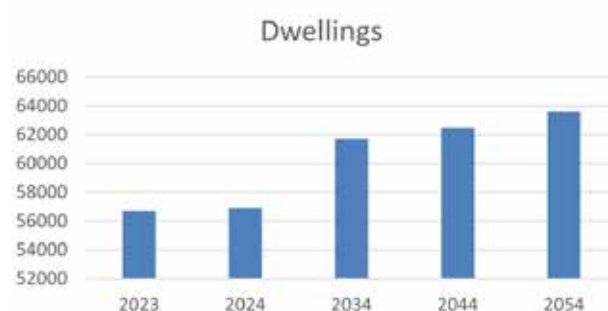


Figure 17: Dwelling growth

In 2023, primarily to inform the FDS, an update to the 2021 assessment was undertaken. The update considered recent changes to population growth and development trends, and updated the demand for dwellings, supply of development capacity, and the sufficiency of development capacity to meet demand. To respond to this, an infrastructure programme has been developed which indicates the transport requirements to accommodate areas of growth to support a safe, connected transport network providing transport choices. Congestion does need to be considered, and where possible infrastructure has been planned into areas where congestion (through additional dwellings) might occur. DCC cannot provide for infrastructure for the State Highway to support that growth, however DCC will work with Waka Kotahi NZTA to develop any plans that require changes to the State Highway to accommodate growth.

Principal options and implications

1-10 years	10-30 years	30-50 years
The focus for years 1 to 10 is on managing renewals of existing assets. Additional work through the Shaping Future Dunedin Transport programme will support network challenges around the new Dunedin Hospital build. Ongoing safety enhancements (at intersections and schools) will continue based on road status risk and deaths and serious injury data and are funded through the Low Cost Low Risk programme. In years 2 the Low Cost Low Risk programme will have completed the schools speed management rollout and will focus on intersections requiring infrastructure interventions for a better safety outcome. A programme of work will be developed for funding in Years 3 to 8 for the walking and cycling network that takes into account the need to provide network connectivity for this mode and to support achieving our Zero Carbon goals. A strategic transport study will be undertaken for Mosgiel to identify issues and improvements within the network.	Transport upgrades, primarily to support new residential intensification and business land areas, within this period include transport corridor safety improvements, and pedestrian and cycling safety and accessibility improvements. There are also additional road safety improvements planned in this time period. Further development of the cycling network is planned.	Transport upgrades for this time period have not yet been confirmed.

Public Health and environmental outcomes

The transport network provides important public health and safety benefits to the community and delivers transport choice helping contribute to zero carbon (environmental) outcomes. The ability to be able to move around easily across a variety of modes is linked to health, social and economic benefits. A goal of the Integrated Transport Strategy is to increase the percentage of people who walk, cycle, and take public transport to work from 16 percent to 40 percent by 2024. Committing to the goal of increasing transport choices will also contribute to the city’s environmental commitments of being net carbon zero by 2030.

Death and serious injuries on the transport corridor contribute negatively to public health outcomes both socially and economically.

An analysis of crash statistics indicates factors which contribute to Dunedin’s safety record are;

Key constraint areas such as Mosgiel will be investigated further in 2025/2026 through transport modelling, and there is work underway to investigate freight movements in/and around the Mosgiel/Taieri area to support the inland Port on Dukes Road and to support economic development and carbon zero goals.

The changing composition and rate of growth in the economy may impact demand for network infrastructure. For example, the Port of Otago at Port Chalmers is New Zealand’s fifth largest port (by commodity value) and a key link in New Zealand’s international supply chain as a regional hub for the export of high value products including meat, dairy, timber, fish, horticulture, and other agriculturally based products.

- Intersections
- Young drivers
- Older drivers
- Pedestrians and cyclists.

Dunedin also has a diverse network ranging from busy urban roads through to quiet rural roads. In some cases, the transition between urban and rural is very abrupt. The central city is also compact and needs to cater for a wide range of user groups, such as cyclists, pedestrians, cars and heavy freight vehicles.

State Highway 1 runs through the University of Otago, Otago Polytechnic and the CBD, State Highway 87 runs through the Mosgiel centre, and State Highway 88 runs through the Ravensbourne and Port Chalmers communities; they all carry a high number of heavy vehicles.

Heavy vehicles also service the CBD and industrial areas such as South Dunedin. This sometimes creates conflict with users of the transport corridor at peak times (whether for school or work). Revising the roading bylaw to determine the best times for heavy vehicle deliveries to these centres is a workstream the DCC's Transport team are undertaking in 2024/25.

Improving network safety is an issue to be addressed through specific safety improvement programmes (where it is cost effective to do so).

Safety interventions undertaken by the transport group include:

- Upgrading infrastructure around schools to calm traffic
- Upgrading pedestrian facilities
- Using fixed safety cameras at intersections and other high-risk areas (where funding is available)
- Implementing a prioritised programme of safety engineering projects.

Principal options and implications for responding to public health and environmental concerns

The option that the DCC has decided to take is highlighted in green

	1-10 years (2035)	10-30 years (2055)	30-50 years (2075)
Existing public health and environmental impacts are not prioritised.	Transport, limited network safety improvement packages are implemented, resulting in no decreases to the numbers of serious injury or death statistics on the Dunedin transport network.	No specific investment to decrease the number of serious injuries or deaths on the Dunedin transport network.	No specific investment to decrease the number of serious injuries or deaths on the Dunedin transport network.
Improve public health and environmental outcomes by investing in public transport and transport corridor safety programs. Investment is increased over time	Transport investments, including expanded Road Safety and Travel Demand Management Programmes are focused on reducing deaths and serious injury in high risk transport corridor locations. Public Health outcomes are also achieved by continued investment in active transport modes such as walking and cycling.	Continued investment in road safety and active transport modes results in decreased road trauma on the transport network and a healthy connected community.	Continued investment in road safety and active transport modes results in decreased road trauma on the transport network and a healthy connected community.
Prioritise public health and environmental concerns over other considerations. Investment is prioritised in the earlier years of the plan	Reducing the number of deaths and serious injury is achieved by additional investment in transport corridor safety.	As above.	As above.

Resilience to natural hazards

Environmental impacts

Flooding, landslides, drought, catchment fire, rising groundwater, and the risk of liquefaction in the event of an earthquake pose the most significant risks to Dunedin's infrastructure. It is anticipated these risks will increase over time as a result of climate change. Resilience funding from central government has been made available in 2024, however this is specific to areas identified in the application (namely Andersons Bay and Portobello Road).

The biggest issue to Dunedin from an environmental, climate change and natural disaster perspective is its network to the north, south and west. As evidenced in the October 2024 flood event, it is not unusual for all routes to be severed into and out of the city.

Climate Change

Climate change impacts include more extreme rainfall events, causing increased frequency and severity of flood events. Rising groundwater as a result of sea level rise in low-lying areas is the one of the most significant risks facing Dunedin from climate change. High groundwater and increased rainfall can contribute to asset renewal acceleration, and recent examples on accelerated asset failure (water levels have reduced reseal longevity) from flood events, can be seen as a result of Cyclone Gabrielle.

Earthquakes

Seismic activity can cause widespread damage to network infrastructure. Destruction of critical built infrastructure can impact the transport network.

Dunedin has several areas with moderate to high likelihood of liquefaction in an earthquake. Seismic activity could also cause isolation across the transport network if certain areas are cut off due to rubble, slips, liquefaction, or land displacement.



Figure 18: Akatore fault MMI intensity classes

Estimated ground shaking expressed in MMI intensity classes for a magnitude 7 earthquake centres on the Akatore fault. Intensities of VII and VIII would be expected to be in coastal sectors of much of the Dunedin district and would be likely to generate liquefaction in susceptible locations.

Building resilience to natural hazards

The Peninsula Connection project is an example of building a more resilient asset by raising the road to allow for predicted sea level rise while widening the

transport corridor (for safety purposes) and creating a shared path (for mode choice purposes). The remaining section of this corridor between Portobello and Ōtākou remains at risk from a resilience perspective, and the section of corridor at Fisheries Wharf before Ōtākou is frequently flooded in weather events and high tides.

As part of building resilience to natural hazards, DCC (as part of the Climate Adaptation work) will be investigating whether existing assets (such as road culverts) need to be reconsidered in terms of their design standards. Building culverts for 1:70 year events, and raising the transport corridor (where it is vulnerable to sea level rise) are expensive responses to adaptation. However, over the next three years consideration will need to be given to the existing infrastructure and its resilience to the increasing number of events and their increased severity.

Planning is underway to look at the resilience of the transport network in the case of a seismic event, specifically around the supply chain and getting goods to and from Dunedin. Planning is also underway for any Alpine Fault activity. In a seismic event involving the Alpine Fault, Dunedin may be the least affected so may have to become a recovery hub for the lower South Island.

The GPS 2024 response to resilience is in addressing the existing maintenance and renewals task. This is one of the GPS sites as “increased maintenance and resilience”. That resilience is achieved through increased expenditure on potholes, resealing and rehabilitation. Apart from the small amount of funding discussed earlier (\$1.5M over 2024-2027 NLTP) there is no co-funding for raising the height of the transport corridor or increasing the size of road culverts etc. A more strategic response to this will be considered as part of the climate adaptation strategy underway.

Central Government response to Cyclone Gabrielle and responding the communities at risk in terms of exposure to natural hazards will determine the strategic approach taken over the next ten years for the transport network.

Principal options and implications for building resilience to natural hazards

The option that the DCC has decided to take is highlighted in green

	1-10 years (2035)	10-30 years (2055)	30-50 years (2075)
Planned renewals and projects will reduce some risks arising from natural hazards.	Existing transport infrastructure is renewed like for like. Significant weather events will remain a problem for isolated areas of the network; largely in coastal, slip prone and low-lying areas.	Existing transport infrastructure renewed like-for-like. Significant weather events will remain a problem for isolated areas of the network; largely in coastal, slip prone and low-lying areas.	Existing transport infrastructure renewed like for like. Significant weather events will remain a problem for isolated areas of the network; largely in coastal, slip prone and low-lying areas.

	1-10 years (2035)	10-30 years (2055)	30-50 years (2075)
Invest in new capital to specifically reduce the risk arising from natural hazards.	As above, however investment is made in specific new projects to minimise the risks from natural hazards. Undertake adaptive planning pathways - events are uncertain and so infrastructure planning will need to be agile and adapt to various scenarios.	New capital incorporated into renewals where a known hazard requires mitigation.	New capital incorporated into renewals where a known hazard requires mitigation.

Planned increase or decrease in levels of service

The priority service levels for the transport network are:

- Asset Management - the transport network is renewed in accordance with asset age and condition.
- Cost efficiency - the relative costs and efficiency of the network compared with other networks.
- Economic Productivity – the network supports ongoing economic productivity in the city including supporting economic productivity of the supply chain to and from other regions.

There are projects in the capital programme that aim to respond to levels of service across the city in light of the hospital rebuild and growth in the city, detailed below:

- Harbour arterial improvements - the harbour arterial route would run along Wharf St and Thomas Burns St to provide an alternative route bypassing the city centre, avoiding the new hospital during and after construction

- Park and Ride facilities at Mosgiel and Burnside - parking areas, where people can leave their car and catch a city-bound express bus service
- Central city parking management - implementation of a plan to improve the parking experience, wayfinding of parking, and a review of the pricing structure of parking, to encourage better parking options for the CBD which will contribute to economic development
- Bus priority measures and safety improvements - providing infrastructure to prioritise buses and safety improvements for pedestrians in and around the CBD
- The Tunnels Trail – cycleway connection between Mosgiel and Dunedin.
- Cycling and Walking infrastructure that assists in meeting Zero Carbon goals and provides greater network connectivity for this mode across the city.

Principal options and implications for increasing or decreasing levels of service

The option that the DCC has decided to take is highlighted in green.

Option	1-10 years (2035)	10-30 years (2055)	30-50 years (2075)
Plan and invest to maintain service levels.	Focus on renewing network infrastructure to reduce the risk of declining service levels. Do not plan or invest for changes to service levels.	Maintain capacity to manage current risk, however no increases in service levels may undermine growth in future.	A demographically driven decline in population may mean costs directly linked to service level delivery are borne by fewer residents if growth does not occur.
Plan and invest to maintain and increase some strategic service levels.	Renew infrastructure to reduce the risk of declining service levels and to increase resilience, while also investing in improving strategic service levels.	Balance our ability to manage future demands with strategic investments aimed at encouraging sustainable growth through improved service levels.	If investing in infrastructure to attract more people to live and study in Dunedin results in higher than projected growth, this may improve ongoing affordability of service level increases. A long-term investment programme is built up from enhanced monitoring and investment can be phased to deliver maximum benefits and efficiencies.

Option	1-10 years (2035)	10-30 years (2055)	30-50 years (2075)
Plan and invest to increase some strategic service levels through enhanced projects.	Renew infrastructure to reduce the risk of declining service levels and to increase resilience, while investing strongly in significantly improving strategic service levels through new and enhanced projects. High likelihood this option is not deliverable.	If strong growth does not occur, a higher cost will be borne by existing residents. This may limit the ability to maintain and operate changes to service levels. The impact on rates of any changes in strategic service levels are currently not understood, and so best practicable options cannot be chosen. There is the risk that abortive work will be undertaken and additional spend needed to meet new standards.	If investing in infrastructure to attract more people to live and study in Dunedin results in higher than projected growth, this may improve ongoing affordability of service level increases.

Levels of Service are shown in the table below.

Level of service statement	ID #	Performance measure	Data source	Actual 2023-24	Target			
					Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4 - 9 2028-34
The transport network facilitates efficient travel	LOS2434 #101	Percentage of residents satisfied with overall roading and maintenance	ROS	26%	≥60%	≥60%	≥60%	≥60%
The transport network facilitates active travel	LOS2434 #102	Percentage of residents satisfied with the suitability of the road network for cyclists throughout the city	ROS	30	≥30%	≥30%	≥30%	≥30%
	LOS2434 #103	Percentage of residents satisfied with condition of footpaths throughout the city	ROS	36	≥60%	≥60%	≥60%	≥60%
The DCC provides kerb and channel within the level of service standard adopted by the Council Asset Management Plan	LOS2434 #107	Percentage of the kerb and channel network is rated as moderate to excellent condition	Road Assessment and Maintenance Management (RAMM)	88%	≥88%	≥89%	≥89%	≥90%
The DCC provides footpaths within the level of service standard adopted by the Council Asset Management Plan	LOS2434 #108	Percentage of the footpath network is rated as moderate to excellent condition	Road Assessment and Maintenance Management (RAMM)	92.7%	≥89%	≥90%	≥90%	≥90%
The DCC provides a functional streetlight network that provides for safe movement	LOS2434 #109	Percentage of streetlights monitored by the Central Management System (CMS) that will be operational during the hours of darkness	CMS system	99.10%	≥99%	≥99%	≥99%	≥99%
The DCC's Parking management system provides on road parking capacity and turnover to enable access to businesses and services	LOS2434 #110	Percentage of metered city parking spaces vacant in the CBD retail core during business hours (0800-1800)	New system	New measure	Establish baseline	Reduce year on year	Reduce year on year	Reduce year on year

Level of service statement	ID #	Performance measure	Data source	Actual 2023-24	Target			
					Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4 - 9 2028-34
The DCC provides the transport network that facilitates safe travel	LOS2434 #111	The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network expressed as number (Mandatory measure)	Waka Kotahi	Achieved (decrease of 11 from previous year)	Reduce year on year	Reduce year on year	Reduce year on year	Reduce year on year
The DCC provides the transport network that facilitates comfortable travel	LOS2434 #112	Average quality of ride on local sealed road network measured by smooth travel exposure (Mandatory measure)	Road Assessment and Maintenance Management (RAMM)	76%	≥76%	≥78%	≥78%	≥78%
The DCC provides a transport network, which facilitates sustainable maintenance	LOS2434 #113	Percentage of sealed road network that is resurfaced (Mandatory measure)	Internal data	6%	6%	6%	6%	6%
The DCC maintains the transport network efficiently	LOS2434 #114	Percentage of service requests relating to roads and footpaths to where the response is provided within five working days (Mandatory measure)	Internal data	85%	≥85%	≥86%	≥86%	≥87%
The DCC provides cycleways to support multimodal travel for the community	LOS2434 #115	Number of people using cycleways (average daily movements per counter) 	Cycle counters	118	Increase year on year	Increase year on year	Increase year on year	Increase year on year



Level of service statements and measures that will help monitor progress towards Council's zero carbon 2030 target

What we need to do - Dunedin's most likely transport infrastructure scenario and approach to delivering new capital and renewals

The Infrastructure Strategy is closely linked to the Financial Strategy. The Financial Strategy considers affordability for ratepayers and the DCC as a whole. The DCC has attempted to balance the competing tensions of affordability, maintaining assets and investing for the future, while addressing the financial challenges of increasing costs, delivering large capital projects and increasing network renewals. The Financial Strategy provides strategic financial limits for rates and debt and discusses other funding sources.

Major projects and decisions

The Future Development Strategy (FDS) capital is split separately to remaining capital for the purposes of this document.

	(\$million)								
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	Total
1.0 - FDS - Mosgiel									
1.1 Strengthening of certain roads to support additional volume/weight									
1.2 Kerb build outs and crossing points to support additional traffic and pedestrians									
1.3 Traffic light installations from side roads onto busier roads (intersections)									
1.4 Roundabouts to manage traffic flows, minimising congestion									
1.5 Footpath extensions									
1.6 Raised crossing points to support walking and cycling									
1.7 Making some existing infrastructure capable for walking and cycling (ie bridges)									
SUBTOTAL	\$ 1,282	\$ 1,282	\$ 1,282	\$ 1,282	\$ 1,282	\$ 1,282	\$ 1,282	\$ 1,282	\$10,256
2.0 - FDS - Abbotsford, Green Island, Corstorphine, Kaikorai Valley Road									
2.1 Connection from Fairfield into the Tunnels Trail									
2.2 Seal extensions									
2.3 Kerb build outs to manage intersection turning speed and sightlines									
2.4 Footpath extensions									
2.5 Connections to Kaikorai Valley road from the Tunnels Trail									
2.6 Strengthening of certain roads to support additional volume/weight									
2.7 Cycleway extensions									
2.8 Roundabouts to manage traffic flows, minimising congestion									
2.9 Traffic light installations from side roads onto busier roads (intersections)									
SUBTOTAL	\$ 231	\$ 231	\$ 231	\$ 231	\$ 231	\$ 231	\$ 231	\$ 231	\$ 1,848

[illegible]

Major projects and key decisions	Issues in response to	Description	Options	Type	Cost	Expected Timing	Carbon Neutrality
Tunnels Trail	Providing Transport choice for a large commuting population from the south into Dunedin city.	Cycleway between Mosgiel and Dunedin, through two disused rail tunnels. <i>(Currently not co-funded)</i>		In 2022 Council made the decision to increase the cycleway budget to \$11.4M to accelerate the Tunnels Trail. That was in a co-funded environment.	\$2.4M has been retained in the 9 year plan for this project	Year 9 (note that funding is considered as part of the Zero Carbon packages)	Significant impact
Parking Management (SFDT).	Parking availability and congestion around the new Dunedin Hospital build.	Parking technology, systems, processes, and policy to make parking in the city more efficient and support economic development of the CBD. <i>(Not applicable for co-funding)</i>		Council decision made in 2021.	\$1.4M	Within the next 10 years	Moderate impact
Mosgiel Park n Ride (SFDT)	Park and Ride Facility at Mosgiel.	Create a parking area for commuters to use before taking public transport between Mosgiel and Dunedin. <i>(Currently co-funded)</i>		Council decision made on Shaping Future Dunedin (SFDT) portfolio in 2021.	\$5M	Within the next 10 years.	Significant impact
Central City Cycle and Pedestrian Improvements (SFDT)	Responding to a need to create better transport choices for people to get around the city and congestion as a result of the New Dunedin hospital build.	Create better pedestrian and cycling connections around the city. <i>(Only approved co-funded project is Albany Street cycleway).</i>		Council decision made on SFDT portfolio.	\$3M	Within the next 10 years.	Moderate impact
Princes Street (SFDT)	Enable buses and walkers and cyclists access to the city through this main route.	Create bus priority measures along Princes Street (key route for commuters) and safer walking and cycling opportunities. <i>(Positive Benefit Cost Ratio and high likelihood of co-funding)</i>			\$7.034M	Within the next 10 years.	Moderate impact

Major projects and key decisions	Issues in response to	Description	Options	Type	Cost	Expected Timing	Carbon Neutrality
Harbour Arterial Efficiency Improvements (SFDT)	Enable a vehicle bypass to avoid the area near the new Dunedin Hospital to avoid congestion.	Changes to Strathallan Street and various areas leading up to exit onto the State Highway (slightly north of the CBD). <i>(Currently co-funded)</i>			\$4.3M	Within the next 10 years.	Minimal impact
Capital renewal programme	Manage asset renewal based on condition and age to maintain levels of service across the city.	Footpath, bridge, road servicing and traffic light renewal.		Council decision	\$393.8M	Within the next 10 years.	Minimal impact
Low Cost Low Risk Work Programme	Reducing incident rates for all users.	Minor safety and efficiency improvements for all users, such as crossing points, roundabouts and intersection enhancements. <i>(Currently not funded)</i>		Continuous programme	\$9M		
Peninsula Connection (Boardwalk)	Resilience, safety and mode choice on the Peninsula.	Build a boardwalk at Latham Bay.		Council decision	\$3.5M	Within the next 10 years.	Moderate impact
Peninsula Connection (Section 9B (Portobello to Weir Road), Section 13 (Tidewater Drive to Ellison Road) and Section 14 (Ellison Road to the Ōtākou Fisheries Wharf).	Resilience, safety and mode choice on the Peninsula.	Create a shared path and a resilient transport corridor.		Council decision	\$18.5M	Within the next 10 years.	Moderate impact
Zero Carbon High Package - Ōtepoti Pathways – pedestrian improvements	Fills priority gaps in the pedestrian network to support greater transport choices and improve safety.	Improving walking infrastructure particularly at key destinations e.g. schools, centres.		Council decision	\$6M	Within the next 10 years.	Significant impact

Major projects and key decisions	Issues in response to	Description	Options	Type	Cost	Expected Timing	Carbon Neutrality
Zero Carbon High Package - Ōtepoti Pathways – cycling improvements	Fills priority gaps in the cycle network to support greater transport choices and improve safety.	Improving cycle infrastructure particularly filling gaps and at key destinations e.g. schools, centres, key routes		Council decision	\$6M	Within the next 10 years.	Significant impact
Zero Carbon High Package - Ōtepoti Pathways – George/Bank St improvements	Fills a priority gap in the walking and cycling network to support greater transport choices and improve safety.	Improved bus stops with bus priority, cycle lanes, pedestrian crossings and intersection improvements.		Council decision	\$4M	Within the next 10 years.	Significant impact
Zero Carbon High Package - Ōtepoti Pathways – Vogel Street improvements	Fills a priority gap in the cycle network to support greater transport choices and improve safety.	Changes to Vogel St to make it a shared, low speed street.		Council decision	\$2.3M	Within the next 10 years.	Significant impact
Zero Carbon High Package - Ōtepoti Pathways - Caversham to Central City Tunnels Trail link	Fills a priority gap in the cycle network to support greater transport choices and improve safety.	Connecting the Dunedin Tunnels Trail end (near Sidey Park) to the central city (Vogel St).		Council decision	\$4M	Within the next 10 years.	Significant impact
Zero Carbon High Package - Ōtepoti Pathways - Town Belt improvements	Fills a priority gap in the cycle network to support greater transport choices and improve safety.	Providing safe walking and cycling connections largely following Queens Dr.		Council decision	\$2M	Within the next 10 years.	Significant impact
Zero Carbon High Package - Ōtepoti Pathways - Hill Suburbs link	Fills a priority gap in the cycle network to support greater transport choices and improve safety.	Providing a safe cycle route between the central city and at least one of Maori Hill, Roslyn, Wakari, Belleknowes, Mornington.		Council decision	\$2.7M	Within the next 10 years.	Significant impact
Zero Carbon High Package - Bus priority improvements	Improve bus journey times and their reliability.	Changes to signalised intersections and bus stops.		Council decision	\$2M	Within the next 10 years.	Significant impact

Major projects and key decisions	Issues in response to	Description	Options	Type	Cost	Expected Timing	Carbon Neutrality
Zero Carbon High Package - Bus network and infrastructure improvements	Improve bus journey times and their reliability.	Optimising routes and bus stop spacing and provision .		Council decision	\$2M	Within the next 10 years.	Significant impact
Zero Carbon High Package - South Dunedin Safer School Streets	Improve South Dunedin walking, cycling and public transport infrastructure to support greater transport choices and improve safety.	Safety and network improvements to improve South Dunedin school walking and cycles routes and public transport connections.		Council decision	\$10M	Within the next 10 years.	Significant impact
Zero Carbon High Package - City to Waterfront Bridge	Fills a priority gap in the cycle network to support greater transport choices.	Building a bridge connecting Steamer Basin with Queens Gardens for people walking and cycling .		Council decision	\$20M	Within the next 10 years.	Moderate impact
Zero Carbon High Package - Shore street/Portsmouth Dr/Portobello Road intersection	Fills a priority gap in the walking and cycling network to support greater transport choices and improve safety.	Improving the crossing point at this intersection for people walking and cycling.		Council decision	\$1.4M	Within the next 10 years.	Moderate impact
Zero Carbon High Package – Centres Upgrade programme – transport improvements	Improve suburban centre transport infrastructure to support greater transport choices and improve safety.	Transport improvements in priority suburban centres to complement amenity upgrades.		Council decision	\$3M	Within the next 10 years.	Moderate impact
Zero Carbon High Package - Central City bike parking facilities	Provide safe, secure bike parking in the central city to support those travelling to and from the central city by bike.	Installing three covered bike parking facilities in the central city.		Council decision	\$0.24M	Within the next 10 years.	Moderate impact

Approach to delivering the new capital and renewals

The DCC plans to maintain internal capacity and reduce external (consultant) capacity to deliver the capital programme

- Using existing staff to project manage new capital projects and reducing external consultant assistance
- Continuing to deliver the renewals programme internally including continuing to grow capability of internal delivery i.e. engineers' representative and engineers to the contract
- Continuing to seek opportunities to package works with other large organisations such as Waka Kotahi and ORC to enjoy economies of scale and minimise community impact.

Transport budget

Figure 19: Transport capital expenditure by type 2025-2034

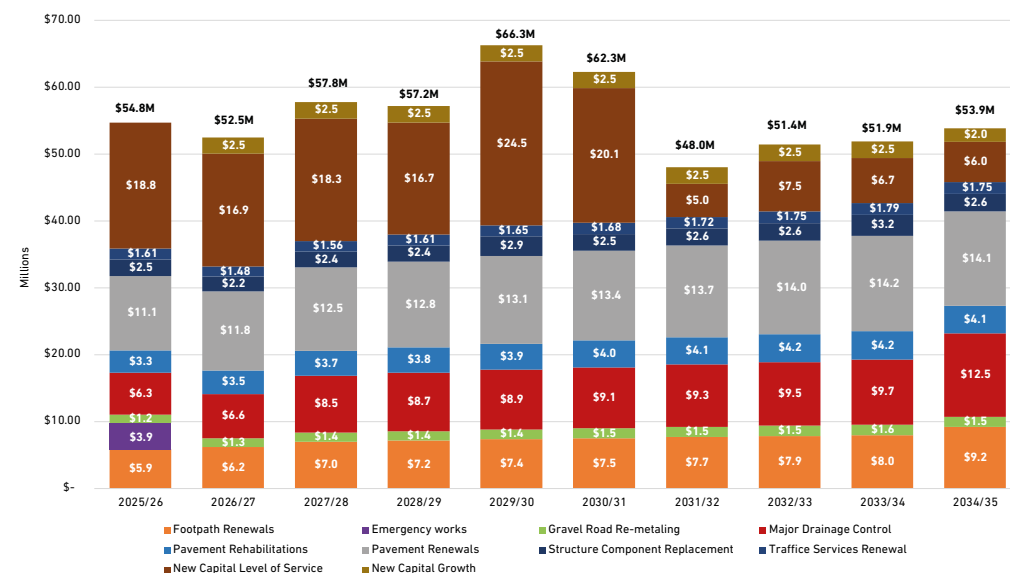


Table 3 Transport capital and operating expenditure budget

\$ million	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	Total
Operating expenditure	35.5	39.2	41.7	43.3	46.5	52.3	57.6	57.7	57.1	58.3	489.2
Depreciation	32.1	33.0	34.2	34.9	35.8	36.5	37.3	38.1	38.9	39.8	360.7
Total operating expenditure	67.6	72.2	75.9	78.2	82.3	88.9	94.9	95.8	96.0	98.1	849.9
Renewals	35.9	33.2	37.0	38.0	39.4	39.7	40.6	41.4	42.7	45.9	393.8
Level of service	18.9	16.8	18.3	16.7	24.4	20.1	4.9	7.5	6.7	6.0	140.3
Growth	-	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.0	22.0
Total capital expenditure	54.8	52.5	57.8	57.2	66.3	62.3	48.0	51.4	51.9	53.9	556.1

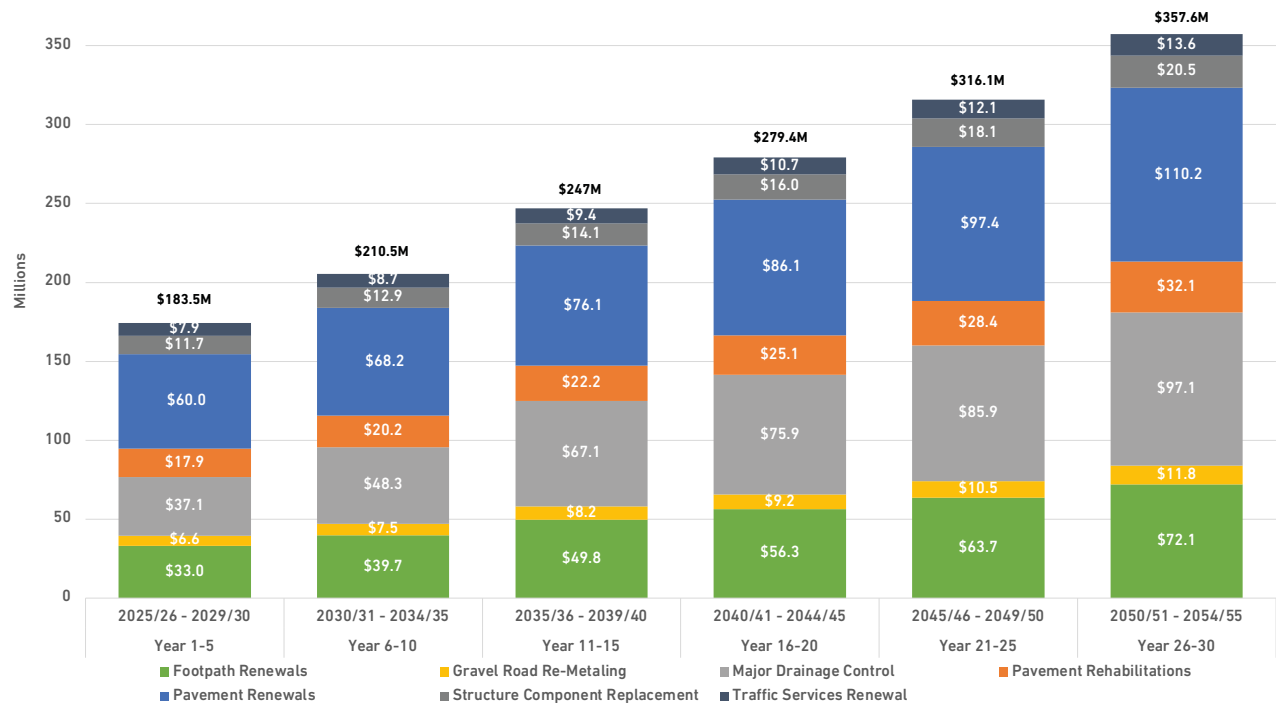


Figure 20: Projected Transport capital renewal expenditure by type in 5 year bands for the 1 to 30 year period

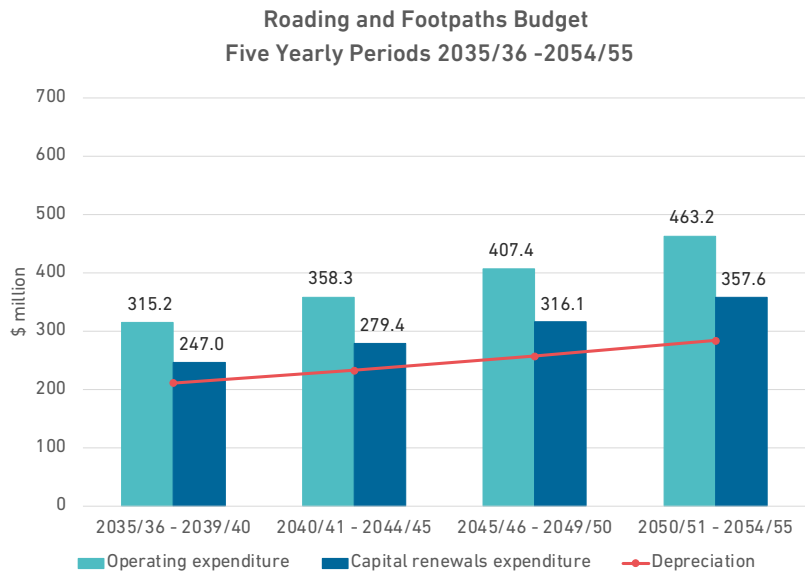


Figure 21: Projected Roothing and Footpaths capital renewal and operating expenditure budget, five year bands for the 11 to 30 year period.

Table 4: Roothing and Footpaths capital renewal and operating expenditure budget, five year bands for the 11 to 30 year period

\$ million	2035/36 - 2039/40	2040/41 - 2044/45	2045/46 - 2049/50	2050/51 - 2054/55	Total
Depreciation	211.1	233.1	257.3	284.1	985.6
Operating expenditure	315.2	358.3	407.4	463.2	1,544.0
Capital renewals expenditure	247.0	279.4	316.1	357.6	1,200.1

The 30 year plan for transport infrastructure

The DCC's Transport team will remain focused on maintaining the transport corridor to the appropriate levels of service. Smaller safety interventions will continue as long as Low Cost Low Risk funding is maintained. Council has considered funding the strategic walking and cycling network and has agreed to add capital in Years 3 to 8 of the 9 year plan. As these projects are planned, the co-funding environment may change. This will become clearer at the time of the next 10 year plan.

Delivering the planned renewal and new capital programme is achievable within the capacity of existing external contractors.

Longer term investments will require further planning and investigation, taking into account climate goals, economic influences and the geo-political world situation. A focus towards a whole of network outcome (i.e. getting through Dunedin, through Mosgiel, to the Port of Otago) will need to be the priority for the next ten years whilst maintaining safety, considering resilience, and supporting economic development.

Section 3

he ratoka, he mahi

services and activities

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he ratoka, he mahi

services and activities

This section provides information on the activities and services that the DCC provides and describes:

- How the services and activities contribute to our community outcomes;
- How performance is measured; and
- The costs for providing the services and activities.

The services and activities that the DCC provides are grouped into 13 groups of activity. The community outcomes that they mainly contribute to are described within each activity.

The activity group structure for the 9 year plan 2025-34 is as follows:

Group of activity	Services and activities include:	
City Properties	Community Housing Community Property Holding Property Investment Property	Operational Property Parking Operations Property Management
Community Recreation	Aquatic Services Botanic Garden	Cemeteries and Crematorium Parks and Reserves
Creative and Cultural Vibrancy	Creative Partnerships DPAG, Toitū and Lan Yuan	Libraries and City of Literature Olveston Historic House
Governance and Support	Business Information Systems Civic and Governance Corporate Leadership Council Communications and Marketing	Customer Services Finance People, Projects and Risk Corporate Policy Fleet Operations
Regulatory Services	Building Services Compliance Solutions	Parking Services (Enforcement) Resource Consents
Resilient City	City Development City Growth Civil Defence Community Partnerships	Housing Policy South Dunedin Future Zero Carbon
Roading and Footpaths	Transport	
Treaty Partnership		
Vibrant Economy	Economic Development i-Site Visitor Centre	City Marketing Events
Three Waters - Water supply		
Three Waters - Wastewater		
Three Waters - Stormwater		
Waste Minimisation	Landfills Refuse, Recycling and Litter	Waste Strategy Waste Support Services

Summary of judgements made in the selection of non-financial performance measures

The Council's 9 year plan 2025-34 outlines the activities and projects that the community can expect over the 9 year period. The plan also sets out how much things will cost, how they will be paid for, and their impact on rates and debt. The 9 year plan takes account of the social, economic, environmental and cultural interests of Dunedin's communities, and the needs of future generations.

This 9 year plan sets out 13 groups of activities. For each activity group, details are provided on the community outcomes that its activities will contribute to. It also provides levels of service statements, performance measures and targets for each activity. These describe the services that Council will provide to the community, and how Council will measure that it has achieved what it said it would do.

When developing this plan, Council reviewed all of the level of service statements, performance measures and targets provided for in the 10 year plan 2021-31. It now presents a revised set of level of service statements, measures and targets that are intended to better describe the services that Council will deliver, how much will be delivered and how we will measure our delivery performance. Judgement has been used to select measures that are the most important and meaningful. Compared to our last 10 year plan, there are a greater number of output measures, i.e., what we want to achieve, than outcome measures, for example, satisfaction with our services measured through the Residents Opinion Survey.

It is important to know that we have not changed what we are delivering, or how much. The changes we have made to this part of the plan is just about providing better information on what we are delivering.

Mandatory performance measures

Under the Local Government Act 2002, Council is required to have prescribed performance measures set by the Department of Internal Affairs (DIA) for the following activities: water supply, wastewater, stormwater, and the provision of roading and footpaths. These prescribed measures enable comparison of how each local authority is performing in the delivery of these services.

Specifically related to Water Supply, the DIA Non-Financial Performance Measures Rules 2013 required local authorities to report their compliance with the bacterial and protozoal contamination criteria of the New Zealand Drinking Water Standards 2005. In response to a change in drinking water regulations, the DIA issued the Non-Financial Performance Measures Rule 2024, which superseded the 2013 rules and so we have updated our performance measures to reflect this change.

Other performance measures

For our other activities, we have used our judgement in selecting performance measures for inclusion in this plan. It is important that we select meaningful measures that will clearly show how well we are performing in the delivery of our services. We have not presented measures for everything we do, but we have used our judgement to determine which of our activities to measure and report back on, for example, our most important services, and those of high community interest.

Our measures include timeliness of delivery, compliance with national standards, legislation etc., access to services e.g., venues and facilities operating hours, usage of our facilities, efficiency, and satisfaction with our services. Measures that have one target covering the 9 year period indicate that we will maintain the same level of service over that period.

The Council uses internally sourced data and information collected by third parties such as the Residents Opinion Survey to measure performance achievement. New measures have been indicated in the tables, and where we are continuing with a measure, we have provided actual data for the 2023/24 year against our measures and targets.

We will report on how we have performed against each measure and target, at the end of each year in our Annual Reports.

kā papanoho o te tāone

city properties

Services and activities

The city properties group includes activities and services related to:

- Community Housing
- Community Property
- Holding Property
- Investment Property
- Operational Property
- Parking Operations
- Property Management

The DCC manages property to maintain core services, provide community housing, and provide non-rates revenue. The city properties portfolio includes the management of community housing units for qualifying residents; arts and culture facilities like the Regent Theatre; sports facilities like Edgar Centre and the Ice Sports Stadium; and non-rates revenue from the management of investment properties. It maintains parking meters and off-street parking.

Property management is essential to the Council's influence in economic development, arts and culture, community housing, libraries and museums, and maintaining the range of services provided to Dunedin's communities. It supports all of the DCC's activities and services.

Community outcomes

The city properties group contributes to the following community outcomes:

- A creative community with a rich and diverse arts and culture scene
- A supportive city with caring communities and a great quality of life
- An active city with quality and accessible recreational spaces and opportunities
- A compact city with a vibrant CBD and thriving suburban and rural centres
- A connected city with a safe, accessible and low-carbon transport system.

Measuring performance

Level of service statement	Performance measure	Actual 2023-24	Target			
			Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4-9 2028-34
The DCC manages warm, dry, and safe community housing	Occupancy of DCC community housing	99%	≥94%	≥94%	≥94%	≥94%
	Percentage of DCC community housing tenants who are satisfied with their rental housing	100%	≥95%	≥95%	≥95%	≥95%
The DCC prioritises community housing for people that are most in need	Average time to house Priority 1 applicants	New measure	Up to a maximum of 2 months			
	Average time to house Priority 2 applicants	New measure	Up to a maximum of 6 months			

Level of service statement	Performance measure	Actual 2023-24	Target			
			Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4-9 2028-34
The DCC will build a toilet and changing facility in the central city that meets the needs of people living with profound disability.	A Changing Places bathroom in the central city area will be completed	Not achieved	by 30 June 2026	-		
The DCC reduces the amount of total energy required to run the DCC's facilities	The total GWh consumed at DCC facilities 	47.9 GWh Achieved	Reduce year on year			

 Levels of service statements and measures that will help monitor progress towards Council's zero carbon 2030 target.

Significant and Potential Negative Effects

There are no significant negative effects identified for this activity.

Funding Impact Statement for the years ended 30 June 2026 – 2034 for City Properties

	2025 Annual Plan \$000	2026 Budget \$000	2027 Budget \$000	2028 Budget \$000	2029 Budget \$000	2030 Budget \$000	2031 Budget \$000	2032 Budget \$000	2033 Budget \$000	2034 Budget \$000
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	14,782	12,821	15,348	16,852	17,993	20,425	23,205	24,034	24,705	26,444
Targeted rates	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-
Fees and charges	25,822	28,568	29,084	29,736	30,356	30,967	31,566	32,152	32,724	33,307
Internal charges and overheads recovered	8,055	8,382	8,633	8,867	9,088	9,306	9,520	9,730	9,934	10,143
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-	-	-	-	-	-
Total operating funding	48,659	49,771	53,065	55,455	57,437	60,698	64,291	65,916	67,363	69,894
Application of operating funding										
Payments to staff and suppliers	25,307	26,760	27,793	28,504	29,380	30,418	31,271	32,201	33,248	35,220
Finance costs	5,292	4,523	5,016	5,056	5,235	6,410	6,456	6,238	5,795	5,156
Internal charges and overheads applied	3,842	3,907	4,024	4,132	4,236	4,337	4,437	4,535	4,630	4,727
Other operating funding applications	-	-	-	-	-	-	-	-	-	-
Total application of operating funding	34,441	35,190	36,833	37,692	38,851	41,165	42,164	42,974	43,673	45,103
Surplus/(deficit) of operating funding	14,218	14,581	16,232	17,763	18,586	19,533	22,127	22,942	23,690	24,791
Sources of capital funding										
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	295	295	295	295	295	295	295	295	295	295
Increase/(decrease) in debt	23,232	5,751	-	-	1,613	3,112	(1,237)	(7,507)	(10,373)	(15,349)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding	23,527	6,046	295	295	1,908	3,407	(942)	(7,212)	(10,078)	(15,054)
Application of capital funding										
Capital expenditure										
– to meet additional demand	1,766	292	-	-	-	-	-	-	-	-
– to improve the level of service	21,526	2,453	-	-	-	-	-	-	-	-
– to replace existing assets	14,453	19,643	16,529	27,285	19,788	22,757	15,637	9,520	9,838	9,448
Increase/(decrease) in reserves	-	-	-	-	-	-	-	-	-	-
Increase/(decrease) of investments	-	(1,761)	(2)	(9,227)	706	183	5,548	6,210	3,774	289
Total application of capital funding	37,745	20,627	16,527	18,058	20,494	22,940	21,185	15,730	13,612	9,737
Surplus/(deficit) of capital funding	(14,218)	(14,581)	(16,232)	(17,763)	(18,586)	(19,533)	(22,127)	(22,942)	(23,690)	(24,791)
Funding balance	-	-	-	-	-	-	-	-	-	-

Income Statement for the years ended 30 June 2026 – 2034 for City Properties

	Annual Plan 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000
Revenue										
Rates revenue	14,782	12,821	15,348	16,852	17,993	20,425	23,205	24,034	24,705	26,444
External revenue	25,822	34,368	31,102	31,787	32,440	33,084	33,718	34,338	34,946	35,565
Grants and subsidies revenue	-	-	-	-	-	-	-	-	-	-
Development contributions revenue	295	295	295	295	295	295	295	295	295	295
Vested assets	-	-	-	-	-	-	-	-	-	-
Internal revenue	8,055	8,382	8,633	8,867	9,088	9,306	9,520	9,730	9,934	10,143
Total revenue	48,954	55,866	55,378	57,801	59,816	63,110	66,738	68,397	69,880	72,447
Expenditure										
Personnel costs	4,172	4,178	4,303	4,419	4,529	4,637	4,743	4,848	4,949	5,053
Operations and maintenance	8,364	7,876	8,112	8,281	8,439	8,644	8,845	9,042	9,234	10,640
Occupancy costs	11,592	12,366	12,880	13,338	13,886	14,453	15,040	15,611	16,201	16,712
Consumables and general	1,008	1,876	2,025	1,984	2,034	2,183	2,131	2,177	2,330	2,270
Grants and subsidies	171	464	473	483	492	502	512	522	533	545
Internal charges	3,842	3,907	4,024	4,132	4,236	4,337	4,437	4,535	4,630	4,727
Depreciation and amortisation	15,080	15,068	16,232	17,762	18,586	19,532	22,127	22,943	23,691	24,791
Interest	5,292	4,523	5,016	5,056	5,235	6,410	6,456	6,238	5,795	5,156
Total expenditure	49,521	50,258	53,065	55,455	57,437	60,698	64,291	65,916	67,363	69,894
Net surplus/(deficit)	(567)	5,608	2,313	2,346	2,379	2,412	2,447	2,481	2,517	2,553
Expenditure by Activity										
Community Housing	10,413	9,362	10,009	10,461	10,775	11,139	11,657	11,986	12,367	12,834
Community Property	6,571	6,589	8,220	8,665	9,176	9,912	10,112	10,689	10,695	10,743
Holding Property	1,755	2,431	2,487	2,592	2,652	2,912	3,024	3,053	3,037	4,233
Investment Property	5,096	5,304	6,512	6,683	6,923	7,534	7,732	7,828	7,844	7,770
Operational Property	16,119	16,782	15,713	16,796	17,545	18,484	21,000	21,344	22,051	22,804
Parking Operations	2,678	2,933	2,973	3,024	2,958	3,032	3,011	3,091	3,171	3,248
Property Management	6,889	6,857	7,151	7,234	7,408	7,685	7,755	7,925	8,198	8,262
Total expenditure	49,521	50,258	53,065	55,455	57,437	60,698	64,291	65,916	67,363	69,894

te mahi ā-rēhia o te hāpori

community recreation

Services and activities

The community recreation group includes activities and services related to:

- Aquatic services
- Botanic Garden
- Cemeteries and crematorium
- Parks and reserves.

The DCC operates four community swimming pools and more than 100 playgrounds, sportsgrounds, parks and reserves. They are maintained every day to meet the leisure, fitness and lifestyle needs of Dunedin residents. The DCC also maintains open green spaces and reserves like the Botanic Gardens and other important facilities like cemeteries and crematoriums.

Green spaces, aquatic facilities and the other activities in this group are central to the wellbeing of Dunedin's communities. The maintenance of these activities allows a breadth of leisure opportunities and the pursuit of active lifestyles in parks, pools, gardens and reserves so that Dunedin's communities can be fit, active and connected in natural spaces.

Community outcomes

The community recreation group contributes to the following community outcomes:

- An active city with quality and accessible recreational spaces and opportunities
- A supportive city with caring communities and a great quality of life
- A sustainable city with healthy and treasured natural environments.

Measuring performance

Level of service statement	Performance measure	Actual 2023-24	Target			
			Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4-9 2028-34
Aquatic facilities are accessible to everyone	Percentage of residents who visit a DCC swimming pool at least once in a year	51%	≥50%	≥50%	≥50%	≥50%
Aquatic facilities are well maintained and meet the needs of users	Percentage of users satisfied with Moana Pool	72%	85%	85%	85%	85%
	Percentage of users satisfied with community swimming pools (St Clair Salt Water Pool, Te Puna o Whakaehu and Port Chalmers Pool)	83%	85%	85%	85%	85%
The DCC maintains and provides access to safe and inclusive aquatic facilities that allow for a range of activities	DCC pools meet the "Poolsafe" national standard of compliance	New measure	Achieve	Achieve	Achieve	Achieve

Level of service statement	Performance measure	Actual 2023-24	Target			
			Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4-9 2028-34
The DCC maintains and provides access to safe and inclusive aquatic facilities that allow for a range of activities	Number of days open to the public: Moana Pool	New measure	362	362	362	362
	Number of days open to the public: St Clair	New measure	≥170	≥170	≥170	≥170
	Number of days open to the public: Te Puna o Whakaehu	New measure	362	362	362	362
	Number of days open to the public: Port Chalmers	New measure	≥185	≥185	≥185	≥185
The DCC maintains and provides access to a world class Botanic Garden that allows for a range of community activities and recreational experiences	Maintain a grading of '6-Star' Garden of International Significance	New measure	Achieve	Achieve	Achieve	Achieve
The DCC provides a range of programmes and community engagement opportunities and experiences at the Botanic Garden	Number of visitor or education programmes	New measure	20	20	20	20
The Botanic Garden and its facilities are well maintained and meet the needs of users	Percentage of residents who visit the Botanic Garden at least once in a year	75%	75%	75%	75%	75%
	Percentage of users satisfied with the Botanic Garden	93%	90%	90%	90%	90%
The DCC maintains and provides access to quality playspaces	Number of playspaces in the city per 1,000 children*	New measure	5.7	5.7	5.7	5.7
The DCC maintains and provide sports fields to allow for year-round sport and recreation	Percentage of designated sports fields that are open for organised sports	New measure	95%	95%	95%	95%
Parks and reserves facilities are well maintained and meet the needs of users	Percentage of users satisfied with DCC playgrounds	66%	≥80%	≥80%	≥80%	≥80%
	Percentage of users satisfied with DCC sports fields	74%	≥80%	≥80%	≥80%	≥80%
	Percentage of users satisfied with DCC tracks	83%	≥80%	≥80%	≥80%	≥80%
	Percentage of users satisfied with DCC scenic, bush and coastal reserves	87%	≥80%	≥80%	≥80%	≥80%
The DCC provides cemetery infrastructure and capacity (burial and ash interment) for the community	Cemetery capacity of land that is developed and ready for burial and ash interment.	New measure	Burial: 5 years	5 years	5 years	5 years
		New measure	Ash: 5 years	5 years	5 years	5 years

*New Zealand median is 5.1 playgrounds per 1,000 children.

Significant and Potential Negative Effects

Group/Activity	Significant and potential negative effects	Response
Aquatic services No significant negative effects are currently identified, but examples of potential negative effects on the local community are included here.	The potential exists for negative effects on the environmental interests of the community from the use of chlorine gas as a pool disinfectant, resulting in harm from a leakage in the gas storage or delivery system.	Emergency systems for early leak detection and emergency cylinder shut-downs to minimise adverse effects are in place. Alarms are wired directly to the Fire Service to ensure a quick response. The gas cylinders are stored in an area separate from the primary pool facilities.
	High energy consumption involved in the heating and operation of pools may impact environmental interests.	Energy use has been reduced with heat recovery projects. The 9 year plan includes a project to replace and upgrade the heat recovery system at Moana Pool (cutting up to 75% of our LPG use at the facility).
	The social wellbeing of individuals could be impacted by near-drowning, drowning incidents or perception of a danger of drowning.	This is managed by supervision of all pools by trained lifeguards.
Botanic Garden No significant negative effects are currently identified, but examples of potential negative effects on the local community are included here.	Use of chemicals for pest plant, animal, and disease control.	This is managed through the compulsory adherence by the contractor to: Agrichemical Users Code of Practice – NZS 8409; Regional Plan – Air; and Fertiliser Use Code of Practice – (NZFMRA). The adherences to these standards are monitored by staff supervising the work.
	Biosecurity risk of exotic (and native) plants and captive birds escaping or causing disease in local native flora and fauna.	This is managed by monitoring the health status of aviary birds and plants. All necessary measures are engaged to ensure bird and plant health is maintained at optimum levels at all times. Holding structures for birds and potential of weediness of plants are checked and monitored at all times with appropriate remedial work carried out before any harm or loss occurs.
Parks and reserves No significant negative effects are currently identified, but examples of potential negative effects on the local community are included here.	Conflict between provisions of recreation pursuits (e.g. mountain biking) vs. environmental protection.	This is managed through the adoption of appropriate, consulted policy (Tracks Policy) and Reserves Management Plans.
	Use of chemicals for pest plant, animal, and disease control.	This is managed through the compulsory adherence by the contractor to: Agrichemical Users Code of Practice – NZS 8409; Regional Plan – Air; and Fertiliser Use Code of Practice – (NZFMRA). Adherences to these standards is monitored by staff supervising the work.

There are no significant negative effects identified for cemeteries and crematorium.

[illegible]

Income Statement for the years ended 30 June 2026 – 2034 for Community Recreation

	Annual Plan 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000
Revenue										
Rates revenue	37,909	38,467	40,607	43,506	44,562	46,527	48,282	48,982	49,777	50,597
External revenue	6,981	7,123	7,336	7,534	7,723	7,908	8,090	8,268	8,442	8,619
Grants and subsidies revenue	255	213	219	225	231	236	242	247	252	258
Development contributions revenue	275	281	281	281	281	281	281	281	281	281
Vested assets	127	126	126	126	126	126	126	126	126	126
Internal revenue	1	1	1	1	1	1	1	1	1	1
Total revenue	45,548	46,211	48,570	51,673	52,924	55,079	57,022	57,905	58,879	59,882
Expenditure										
Personnel costs	10,860	11,052	11,381	11,686	11,977	12,263	12,544	12,820	13,089	13,364
Operations and maintenance	14,240	14,269	14,720	15,127	15,517	15,902	16,281	16,655	17,021	17,396
Occupancy costs	5,707	6,208	5,845	6,037	6,256	6,481	6,711	6,935	7,163	7,368
Consumables and general	912	705	850	746	764	916	801	818	978	853
Grants and subsidies	502	611	769	778	637	645	654	664	674	684
Internal charges	3,216	3,357	3,458	3,551	3,640	3,728	3,813	3,897	3,979	4,063
Depreciation and amortisation	7,833	7,988	8,940	11,059	11,364	11,844	12,898	12,894	12,953	13,420
Interest	1,877	1,614	2,200	2,282	2,362	2,893	2,913	2,815	2,615	2,327
Total expenditure	45,147	45,804	48,163	51,266	52,517	54,672	56,615	57,498	58,472	59,475
Net surplus/(deficit)	401	407	407	407	407	407	407	407	407	407
Expenditure by Activity										
Aquatic Services	14,241	14,094	13,940	15,225	15,567	15,998	16,412	16,716	17,126	17,505
Dunedin Botanic Garden	3,461	3,714	3,840	3,982	4,083	4,184	4,315	4,391	4,422	4,519
Cemeteries and Crematorium	1,836	2,056	2,187	2,316	2,415	2,503	2,614	2,679	2,729	2,802
Parks and Recreation	25,609	25,940	28,196	29,743	30,452	31,987	33,274	33,712	34,195	34,649
Total expenditure	45,147	45,804	48,163	51,266	52,517	54,672	56,615	57,498	58,472	59,475

te kakahau o te auaha, te whitawhitea o te ahurea

creative and cultural vibrancy

Services and activities

The creative and cultural vibrancy group includes activities and services related to:

- Creative Partnerships
- DPAG, Toitū and Lan Yuan
- Libraries and City of Literature
- Olveston Historic House.

The DCC owns and operates the Dunedin Public Libraries, Dunedin Public Art Gallery, Toitū Otago Settlers Museum, Dunedin Chinese Garden and Olveston Historic Home.

The DCC provides opportunities to access and experience visual arts and culture by viewing art collections held in a safe and quality environment. It maintains and preserves a rich heritage of stories, treasures and knowledge through its cultural institutions.

The Council is one of four local authorities in Otago that contribute to the management and funding of the Otago Museum under the Otago Museum Trust Board Act 1996.

Community outcomes

The creative and cultural vibrancy group contributes to the following community outcomes:

- A creative city with a rich and diverse arts and culture scene
- A supportive city with caring communities and a great quality of life
- A successful city with a diverse, innovative and productive economy.

Measuring performance

Level of service statement	Performance measure	Actual 2023-24	Target			
			Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4-9 2028-34
Library facilities are accessible, and collections are maintained and updated to meet the needs of the community	Percentage of residents who visit Dunedin Public Libraries at least once in a year	59%	≥60%	≥60%	≥60%	≥60%
	Percentage of residents who visited and were satisfied with Dunedin Public Libraries	91%	≥90%	≥90%	≥90%	≥90%
The Dunedin Public Art Gallery (DPAG) provides access to a diverse visual art experience which meets the expectations of visitors and the collection is managed according to international best practice	Percentage of residents who visit DPAG at least once in a year	45%	≥40%	≥40%	≥40%	≥40%
	Percentage of residents who visited and were satisfied with to their visit to the DPAG	87%	≥90%	≥90%	≥90%	≥90%

Level of service statement	Performance measure	Actual 2023-24	Target			
			Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4-9 2028-34
The Toitū Otago Settlers Museum (Toitū) facilities provide access to a diverse social history experience which meets the expectations of visitors	Percentage of residents who visit Toitū at least once a year	63%	≥75%	≥75%	≥75%	≥75%
	Percentage of residents who visited and were satisfied with their visit to Toitū	93%	≥95%	≥95%	≥95%	≥95%
Visitors enjoy an authentic Chinese architectural and cultural experience	Percentage of residents who visit Lan Yuan Chinese Garden at least once a year	26%	≥15%	≥15%	≥15%	≥15%
	Percentage of residents who visited and were satisfied with their visit to Lan Yuan Chinese Garden	87%	≥85%	≥85%	≥85%	≥85%
Visitors enjoy an authentic experience at Olveston Historic House	Percentage of residents who visit Olveston at least once a year	12%	≥10%	≥10%	≥10%	≥10%
	Percentage of residents who visited and were satisfied with their visit to Olveston	93%	≥90%	≥90%	≥90%	≥90%
The DCC maintains and provides access to inclusive cultural facilities and allows for a range of programmes and creative activities.	Number of days galleries, museums and libraries are open to the public: Dunedin Public Art Gallery, Lan Yuan, Olveston, Toitū, Libraries	New measures	DPAG 361 days each year			
			Lan Yuan 361 days each year			
			Olveston 361 days each year			
			Toitū 361 days each year			
			City Library 353 days each year			
			South Dunedin (pop-up) 248 days	South Dunedin (new library) 300 days each year		
			Community libraries 300 days each year			
			Mobile libraries 286 days each year			
	Number of public programmes (lectures, talks, guided tours, creative workshops, and events): Dunedin Public Art Gallery, Toitū, Olveston, Lan Yuan, Libraries, UNESCO City of Literature, and Creative Partnerships.	New measures	DPAG ≥80 each year			
			Toitū ≥80 each year			
			Olveston ≥ 2,000 each year			
			Lan Yuan ≥10 each year			
			Libraries ≥2,000 each year			
			City of Literature ≥15 each year			
	Creative Partnerships ≥6 each year					
	Number of public programme attendees: Dunedin Public Art Gallery, Toitū, Lan Yuan, Libraries, UNESCO City of Literature, and Creative Partnerships.	New measures	DPAG ≥4,000 each year			
			Toitū ≥4,000 each year			
			Lan Yuan ≥2,700 each year			
			Libraries ≥25,000 each year			
			City of Literature ≥1,000 each year			
			Creative Partnerships ≥100 each year			

Level of service statement	Performance measure	Actual 2023-24	Target			
			Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4-9 2028-34
The DCC maintains and provides access to a world class, authentic traditional Chinese scholars garden	Lan Yuan maintains a grading of '6-Star' Garden of International Significance	New measure	Achieve	Achieve	Achieve	Achieve
The DCC develops, maintains, and provides access to art, cultural and historical collections	Percentage of DPAG's exhibition galleries that are committed to displays from their collection	New measure	≥ 40%	≥ 40%	≥ 40%	≥ 40%
	Percentage of Toitū's exhibition galleries that are committed to displays from their collection	New measure	≥ 90%	≥ 90%	≥ 90%	≥ 90%

Significant and Potential Negative Effects

There are no significant negative effects identified for this activity.

DUNEDIN CITY COUNCIL

Funding Impact Statement for the years ended 30 June 2026 – 2034 for Creative and Cultural Vibrancy

	2025 Annual Plan \$000	2026 Budget \$000	2027 Budget \$000	2028 Budget \$000	2029 Budget \$000	2030 Budget \$000	2031 Budget \$000	2032 Budget \$000	2033 Budget \$000	2034 Budget \$000
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	28,316	29,507	30,342	31,318	32,110	33,526	34,665	35,619	36,205	36,737
Targeted rates	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	424	362	373	383	393	402	411	420	429	438
Fees and charges	1,913	2,047	2,109	2,165	2,220	2,273	2,325	2,376	2,426	2,477
Internal charges and overheads recovered	174	174	179	184	189	193	198	202	206	211
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-	-	-	-	-	-
Total operating funding	30,827	32,090	33,003	34,050	34,912	36,394	37,599	38,617	39,266	39,863
Application of operating funding										
Payments to staff and suppliers	21,694	22,340	22,874	26,799	28,301	24,728	34,784	26,123	26,682	27,253
Finance costs	706	604	693	869	1,089	1,333	1,854	1,792	1,665	1,481
Internal charges and overheads applied	7,131	7,464	7,688	7,896	8,093	8,287	8,478	8,664	8,846	9,032
Other operating funding applications	-	-	-	-	-	-	-	-	-	-
Total application of operating funding	29,531	30,408	31,255	35,564	37,483	34,348	45,116	36,579	37,193	37,766
Surplus/(deficit) of operating funding	1,296	1,682	1,748	(1,514)	(2,571)	2,046	(7,517)	2,038	2,073	2,097
Sources of capital funding										
Subsidies and grants for capital expenditure	30	30	31	32	33	33	34	35	36	36
Development and financial contributions	-	-	-	-	-	-	-	-	-	-
Increase/(decrease) in debt	2,201	458	711	3,916	4,481	445	9,323	(1,074)	(1,484)	(2,197)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding	2,231	488	742	3,948	4,514	478	9,357	(1,039)	(1,448)	(2,161)
Application of capital funding										
Capital expenditure										
– to meet additional demand	-	154	120	114	119	116	119	115	122	115
– to improve the level of service	2,254	923	499	461	471	529	491	501	559	521
– to replace existing assets	1,273	1,143	1,774	1,305	2,689	1,290	1,362	1,619	1,344	1,357
Increase/(decrease) in reserves	-	-	-	-	-	-	-	-	-	-
Increase/(decrease) of investments	-	(50)	97	554	(1,336)	589	(132)	(1,236)	(1,400)	(2,057)
Total application of capital funding	3,527	2,170	2,490	2,434	1,943	2,524	1,840	999	625	(64)
Surplus/(deficit) of capital funding	(1,296)	(1,682)	(1,748)	1,514	2,571	(2,046)	7,517	(2,038)	(2,073)	(2,097)
Funding balance	-	-	-	-	-	-	-	-	-	-

Income Statement for the years ended 30 June 2026 – 2034 for Creative and Cultural Vibrancy

	Annual Plan 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000
Revenue										
Rates revenue	28,317	29,507	30,342	31,318	32,110	33,526	34,665	35,619	36,205	36,737
External revenue	1,913	2,047	2,109	2,165	2,220	2,273	2,325	2,376	2,426	2,477
Grants and subsidies revenue	454	392	404	415	425	435	445	455	465	475
Development contributions revenue	-	-	-	-	-	-	-	-	-	-
Vested assets	-	-	-	-	-	-	-	-	-	-
Internal revenue	174	174	179	184	189	193	198	202	206	211
Total revenue	30,858	32,120	33,034	34,082	34,944	36,427	37,633	38,652	39,302	39,900
Expenditure										
Personnel costs	11,675	12,060	12,421	12,755	13,073	13,386	13,694	13,995	14,289	14,589
Operations and maintenance	1,304	1,528	1,573	1,615	1,601	1,640	1,678	1,715	1,751	1,787
Occupancy costs	1,409	1,403	1,445	1,485	1,522	1,560	1,596	1,632	1,667	1,703
Consumables and general	1,514	1,493	1,461	1,500	1,639	1,804	1,851	2,186	2,248	2,311
Grants and subsidies	5,793	5,856	5,974	9,443	10,465	6,339	15,965	6,595	6,728	6,863
Internal charges	7,131	7,464	7,688	7,896	8,093	8,287	8,478	8,664	8,846	9,032
Depreciation and amortisation	1,326	1,712	1,779	1,869	1,712	2,078	2,017	2,073	2,108	2,134
Interest	706	604	693	869	1,089	1,333	1,854	1,792	1,665	1,481
Total expenditure	30,858	32,120	33,034	37,432	39,194	36,427	47,133	38,652	39,302	39,900
Net surplus/(deficit)	-	-	-	(3,350)	(4,250)	-	(9,500)	-	-	-
Expenditure by Activity										
Creative Partnerships	951	1,238	1,192	4,570	5,545	1,448	10,986	1,812	1,866	1,921
DPAG, Toitū and Lan Yuan	11,334	11,407	11,850	12,392	12,930	13,517	14,239	14,494	14,660	14,758
Libraries and City of Literature	12,225	13,118	13,503	13,844	13,958	14,562	14,863	15,159	15,446	15,739
Olveston Historic Home	1,170	1,070	1,096	1,126	1,151	1,177	1,208	1,233	1,257	1,288
Otago Museum Levy	5,178	5,287	5,393	5,500	5,610	5,723	5,837	5,954	6,073	6,194
Total expenditure	30,858	32,120	33,034	37,432	39,194	36,427	47,133	38,652	39,302	39,900

ratoka whakahaere, ratoka tautoko

governance and support services

Services and activities

The governance and support services group includes activities and services related to:

- Business Information Systems
- Civic and governance
- Corporate leadership
- Council communications & marketing
- Customer services
- Finance
- People, projects and risk
- Corporate Policy
- Fleet Operations.

The governance and support services group provides technical and administrative support for the key delivery activities of the DCC. In some instances, an external service to residents and the public is provided (e.g. the provision of the Council's website). The support activities are largely funded by an internal charge to the other activities in this section. The charge is based on an allocation method that endeavours to reflect the true cost to the key delivery activities.

Community outcomes

The governance and support services group contributes to the following community outcomes:

- A healthy city with reliable and quality water, wastewater and stormwater system
- A compact city with a vibrant CBD and thriving suburban and rural centres
- A successful city with a diverse, innovative and productive economy
- A creative city with a rich and diverse arts and culture scene
- A connected city with a safe, accessible and low-carbon transport system
- A sustainable city with healthy and treasured natural environments
- An active city with quality and accessible recreational spaces and opportunities
- A supportive city with caring communities and a great quality of life.

Measuring performance

Level of service statement	Performance measure	Actual 2023-24	Target			
			Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4-9 2027-34
The DCC maintains accountability to the community through strategic planning documents	The Long Term Plan and Annual Plan is adopted by Council within the legislative timeframe	New measure	by 30 June	by 30 June	by 30 June	by 30 June
The DCC actively seeks to understand the community's opinion and level of satisfaction with the DCC's services and activities	Frequency that resident surveys are conducted, analysed and results provided to Council and staff	New measure	Quarterly each year			

Level of service statement	Performance measure	Actual 2023-24	Target			
			Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4-9 2027-34
Staff communicate with residents appropriately	Percentage of residents satisfied with how staff communicate	75%	≥80%	≥80%	≥80%	≥80%
The information residents require is appropriately available	Percentage of residents satisfied with the Council's website	59%	≥65%	≥65%	≥65%	≥65%
The DCC provides accurate, accessible, and timely online information about Council services and local events	The DCC website receives an 80% or higher score in the annual Web Audit.	New measure	≥80%	≥80%	≥80%	≥80%
	Content on the DCC website is reviewed yearly for the site sections 'Services', 'News and Events' and 'Council' with no more than 30% of content exceeding this timeframe.	New measure	≤30%	≤30%	≤30%	≤30%
The information required to participate in the democratic process is appropriately available	Percentage of residents satisfied with the amount of public consultation undertaken	35%	≥50%	≥50%	≥50%	≥50%
The DCC enables participation and provides transparency in democratic processes	Percentage of requests under the Local Government Official Information and Meetings Act (LGOIMA) processed within the statutory timeframes	92%	100%	100%	100%	100%
	Percentage of Council, Committee, and Community Board meetings advertised, and agendas published, within the statutory timeframes	100%	100%	100%	100%	100%
The DCC reduces the amount of fossil fuels used in DCC facilities and fleet vehicles	The total GWh of energy consumed from LPG across DCC facilities 🌿	13.7 GWh	Reduce year on year			
	The total GWh of energy consumed from diesel across DCC facilities 🌿	2.4 GWh	Reduce year on year			
	Litres of combined petrol and diesel used by the DCC fleet 🌿	New measure 175,344	Reduce year on year			
	Percentage of DCC fleet that is electric 🌿	New measure 34%	Increase year on year			

🌿 Levels of service statements and measures that will help monitor progress towards Council's zero carbon 2030 target.

Significant and Potential Negative Effects

There are no significant negative effects identified for this activity.

DUNEDIN CITY COUNCIL

Funding Impact Statement for the years ended 30 June 2026 – 2034 for Governance and Support Services

	2025 Annual Plan \$000	2026 Budget \$000	2027 Budget \$000	2028 Budget \$000	2029 Budget \$000	2030 Budget \$000	2031 Budget \$000	2032 Budget \$000	2033 Budget \$000	2034 Budget \$000
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	(1,314)	1,725	2,625	1,269	1,401	2,352	2,153	2,495	2,251	1,621
Targeted rates	273	228	164	106	67	38	18	-	-	-
Subsidies and grants for operating purposes	2,659	2,018	1,400	-	-	-	-	-	-	-
Fees and charges	21,548	20,277	20,396	22,787	23,367	23,346	23,600	24,144	24,072	24,295
Internal charges and overheads recovered	27,867	29,003	29,842	30,648	31,414	32,168	32,908	33,632	34,338	35,059
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-	-	-	-	-	-
Total operating funding	51,033	53,251	54,427	54,810	56,249	57,904	58,679	60,271	60,661	60,975
Application of operating funding										
Payments to staff and suppliers	33,665	39,295	40,542	40,620	42,407	42,829	43,347	44,974	45,385	45,794
Finance costs	1,902	1,793	2,077	2,125	2,195	2,643	2,663	2,582	2,416	2,175
Internal charges and overheads applied	9,879	9,444	9,048	7,855	8,051	8,244	8,434	8,619	8,800	8,985
Other operating funding applications	-	-	-	-	-	-	-	-	-	-
Total application of operating funding	45,446	50,532	51,667	50,600	52,653	53,716	54,444	56,175	56,601	56,954
Surplus/(deficit) of operating funding	5,587	2,719	2,760	4,210	3,596	4,188	4,235	4,096	4,060	4,021
Sources of capital funding										
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-
Increase/(decrease) in debt	1,619	6,271	1,518	715	613	1,182	(470)	(2,852)	(3,941)	(5,831)
Gross proceeds from sale of assets	120	120	120	120	120	120	120	120	120	120
Lump sum contributions	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding	1,739	6,391	1,638	835	733	1,302	(350)	(2,732)	(3,821)	(5,711)
Application of capital funding										
Capital expenditure										
– to meet additional demand	-	-	-	-	-	-	-	-	-	-
– to improve the level of service	2,080	1,350	1,100	600	400	600	400	600	400	600
– to replace existing assets	1,815	2,956	4,479	4,808	3,622	2,488	2,543	2,768	2,645	2,693
Increase/(decrease) in reserves	-	-	-	-	-	-	-	-	-	-
Increase/(decrease) of investments	3,431	4,804	(1,181)	(363)	307	2,402	942	(2,004)	(2,806)	(4,983)
Total application of capital funding	7,326	9,110	4,398	5,045	4,329	5,490	3,885	1,364	239	(1,690)
Surplus/(deficit) of capital funding	(5,587)	(2,719)	(2,760)	(4,210)	(3,596)	(4,188)	(4,235)	(4,096)	(4,060)	(4,021)
Funding balance	-	-	-	-	-	-	-	-	-	-

Income Statement for the years ended 30 June 2026 – 2034 for Governance and Support Services

	Annual Plan 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000
Revenue										
Rates revenue	(2,341)	653	1,450	-	59	947	695	986	710	47
External revenue	24,014	23,159	23,547	26,016	26,672	26,729	27,060	27,683	27,692	27,998
Grants and subsidies revenue	2,659	2,018	1,400	-	-	-	-	-	-	-
Development contributions revenue	-	-	-	-	-	-	-	-	-	-
Vested assets	-	-	-	-	-	-	-	-	-	-
Internal revenue	27,867	29,003	29,842	30,648	31,414	32,168	32,908	33,632	34,338	35,059
Total revenue	52,199	54,833	56,239	56,664	58,145	59,844	60,663	62,301	62,740	63,104
Expenditure										
Personnel costs	16,750	20,103	20,659	21,213	21,785	22,260	22,771	23,319	23,760	24,259
Operations and maintenance	5,815	8,369	8,311	8,079	8,963	8,256	8,343	9,278	8,510	8,594
Occupancy costs	183	202	208	214	219	224	229	235	239	244
Consumables and general	10,835	10,537	11,278	11,026	11,351	11,998	11,912	12,049	12,780	12,598
Grants and subsidies	82	84	86	87	89	91	93	95	97	99
Internal charges	9,878	9,444	9,048	7,855	8,051	8,244	8,434	8,619	8,800	8,985
Depreciation and amortisation	3,051	2,969	3,009	3,221	3,846	4,439	4,484	4,343	4,308	4,270
Interest	1,902	1,793	2,077	2,125	2,195	2,643	2,663	2,582	2,416	2,175
Total expenditure	48,496	53,501	54,676	53,820	56,499	58,155	58,929	60,520	60,910	61,224
Net surplus/(deficit)	3,703	1,332	1,563	2,844	1,646	1,689	1,734	1,781	1,830	1,880
Expenditure by Activity										
Business Information Services	16,476	17,002	17,923	17,933	18,863	19,900	20,446	20,527	20,866	21,140
Civic and Governance	4,024	5,058	4,393	4,511	5,482	4,734	4,843	5,868	5,053	5,159
Corporate Leadership	4,411	4,448	4,580	4,703	4,820	4,935	5,047	5,158	5,266	5,376
Corporate Policy	1,486	1,516	1,562	1,604	1,644	1,683	1,722	1,760	1,797	1,834
Council Communications and Marketing	3,908	3,876	3,991	4,159	4,311	4,412	4,500	4,596	4,629	4,675
Customer Services	3,220	3,036	3,127	3,211	3,291	3,370	3,448	3,524	3,597	3,673
Finance	6,508	6,655	7,191	6,950	7,099	7,664	7,405	7,556	8,156	7,877
Fleet Operations	2,084	2,292	2,454	2,485	2,504	2,374	2,268	2,217	2,256	2,297
Investment Account	385	3,344	2,995	1,631	1,688	2,125	2,132	2,040	1,863	1,610
People, Projects and Risk	5,725	5,992	6,169	6,334	6,491	6,645	6,797	6,946	7,092	7,241
Waipori Fund	269	282	291	299	306	313	321	328	335	342
Total expenditure	48,496	53,501	54,676	53,820	56,499	58,155	58,929	60,520	60,910	61,224

ratoka waeture

regulatory services

Services and activities

The regulatory services group includes activities and services related to:

- Building services
- Parking services (enforcement)
- Resource consents
- Compliance solutions.

The DCC provides monitoring services to enforce standards of public safety with the control of dogs; building services that meet customer needs and statutory requirements; protection for the public by monitoring and enforcing standards of public health; and services to reduce alcohol-related harm by monitoring and enforcing standards within licensed premises. It helps to promote the sustainable management of the natural and physical resources by processing applications for resource consents under the District Plan.

The regulatory services group contributes directly to the safety and health of residents. By monitoring and enforcing standards of public safety, the Council fulfils its role as the authority for a range of regulatory frameworks which help to make Dunedin a great place to live.

Community outcomes

The regulatory services group contributes to the following community outcomes:

- A supportive city with caring communities and a great quality of life
- A sustainable city with healthy and treasured natural environments
- A compact city with a vibrant CBD and thriving suburban and rural centres.

Measuring performance

Level of service statement	Performance measure	Actual 2023-24	Target			
			Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4-9 2028-34
Legislative standards and bylaws are enforced to protect the public	Percentage of residents satisfied with the control of roaming dogs	63%	≥60%	≥60%	≥60%	≥60%
	Percentage of residents satisfied with the control of noise	59%	≥60%	≥60%	≥60%	≥60%
The DCC encourages responsible dog ownership to protect and promote community safety	Percentage of requests for service completed by due date	New measure	95%	95%	95%	95%
	Number of educational activities for schools and the general public	New measure	50	50	50	50

Level of service statement	Performance measure	Actual 2023-24	Target			
			Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4-9 2028-34
The DCC protects the health and safety of the community by monitoring food and alcohol premises	Percentage of scheduled food control plan verification visits conducted in accordance with statutory timeframes	New measure	100%	100%	100%	100%
	Percentage of alcohol licenced premises which we enquire and report on to the District Licencing Committee in accordance with statutory requirements.	New measure	100%	100%	100%	100%
The DCC responds promptly to complaints in order to protect the health and safety of the community	Percentage of excessive noise complaints where an officer arrives on site within 30 mins in the city area or 60 mins in outlying areas	New measure	95%	95%	95%	95%
	Percentage of complaints about unsafe parking that are responded to within 60 minutes during operational hours	New measure	90%	90%	90%	90%
The DCC maintains accreditation as a Building Consent Authority (BCA) enabling building consents and related applications to be issued and granted	Retention of BCA accreditation	New measure	Accredited			
The DCC provides building consenting and inspection services in a timely manner	Percentage of building consent applications granted in accordance with statutory timeframes	97.5%	100%	100%	100%	100%
	Percentage of Code Compliance Certificates issued in accordance with statutory timeframes	97.8%	100%	100%	100%	100%
The DCC audits buildings with a Building Warrant of Fitness (BWof)	Percentage of buildings with BWofFs which are audited	New measure	≥20%	≥20%	≥20%	≥20%
The DCC determines if a building is deemed earthquake prone	The percentage of potentially earthquake-prone buildings which have been assessed	New measure	30%	40%	40%	50%
The DCC processes applications for resource consents efficiently	Percentage of resource consent applications processed within statutory timeframes	93%	100%	100%	100%	100%
	Percentage of subdivision certification applications processed within statutory timeframes	New measure	100%	100%	100%	100%

Significant and Potential Negative Effects

Group/Activity	Significant and potential negative effects	Response
Building services No significant negative effects are currently identified, but examples of potential negative effects on the local community are included here.	Because the Building Services unit is not able to control the incoming workload sometimes it is not able to issue consents within the statutory time frames.	A short fall in processing capacity can be compensated for by contracting other Building Consent Authorities to assist with the work.
Resource consents No significant negative effects are currently identified, but examples of potential negative effects on the local community are included here.	Because the Resource Consent team is not able to control the incoming workload sometimes resource consents will not be issued within the statutory time frame.	Planning consultants are used when applications exceed the capacity of the Resource Consent team.

There are no significant negative effects identified for alcohol licensing, animal services, parking services, environmental health or parking services (enforcement).

[illegible]

Income Statement for the years ended 30 June 2026 – 2034 for Regulatory Services

	Annual Plan 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000
Revenue										
Rates revenue	5,880	6,037	6,215	6,513	6,696	6,988	7,151	7,435	7,602	7,886
External revenue	14,976	15,930	16,315	16,673	17,013	17,347	17,675	17,997	18,310	18,630
Grants and subsidies revenue	-	-	-	-	-	-	-	-	-	-
Development contributions revenue	-	-	-	-	-	-	-	-	-	-
Vested assets	-	-	-	-	-	-	-	-	-	-
Internal revenue	421	428	440	452	464	475	486	496	507	517
Total revenue	21,277	22,395	22,970	23,638	24,173	24,810	25,312	25,928	26,419	27,033
Expenditure										
Personnel costs	13,008	13,352	13,749	14,118	14,470	14,816	15,156	15,489	15,814	16,146
Operations and maintenance	778	786	810	831	852	873	893	912	932	951
Occupancy costs	272	308	317	326	334	342	350	357	365	373
Consumables and general	1,276	1,804	1,765	1,866	1,858	1,958	1,946	2,047	2,031	2,134
Grants and subsidies	-	-	-	-	-	-	-	-	-	-
Internal charges	5,928	6,126	6,309	6,480	6,642	6,801	6,958	7,111	7,260	7,412
Depreciation and amortisation	15	19	20	17	17	20	9	12	17	17
Interest	-	-	-	-	-	-	-	-	-	-
Total expenditure	21,277	22,395	22,970	23,638	24,173	24,810	25,312	25,928	26,419	27,033
Net surplus/(deficit)	-	-	-	-	-	-	-	-	-	-
Expenditure by Activity										
Building Services	10,281	10,537	10,797	11,141	11,365	11,692	11,904	12,222	12,421	12,741
Compliance Solutions	4,113	4,222	4,349	4,465	4,574	4,684	4,782	4,889	4,995	5,100
Parking Services (Enforcement)	2,757	3,274	3,331	3,418	3,505	3,591	3,672	3,754	3,834	3,914
Resource Consents	4,126	4,362	4,493	4,614	4,729	4,843	4,954	5,063	5,169	5,278
Total expenditure	21,277	22,395	22,970	23,638	24,173	24,810	25,312	25,928	26,419	27,033

he tāone manawaroa

resilient city

Services and activities

The resilient city group includes activities and services related to:

- City development
- City growth
- Civil defence
- Community partnerships
- Housing policy
- South Dunedin Future
- Zero carbon.

The DCC is responsible for promoting the sustainable management of the natural and physical resources within Dunedin. This includes strategic spatial planning as well as developing, reviewing and administering the District Plan. The DCC also provides heritage, biodiversity and urban design advice to the Council and residents, and administers the heritage fund.

The DCC provides advice and support, including grants, to community groups and providers, working with them to provide a better quality of life. The resilient city group delivers on the Ōtepoti Dunedin Housing Plan 2022 and offers eco-design advice. This group is also developing a climate change adaptation plan for South Dunedin and it monitors DCC and Dunedin emissions, working to reduce emissions in the city.

Community outcomes

The resilient city group contributes to the following community outcomes:

- A creative city with a rich and diverse arts and culture scene
- A successful city with a diverse, innovative and productive economy
- A supportive city with caring communities and a great quality of life
- A sustainable city with healthy and treasured natural environments
- A compact city with a vibrant CBD and thriving suburban and rural centres.

Measuring performance

Level of service statement	Performance measure	Actual 2023-24	Target			
			Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4-9 2028-34
Residents are satisfied with the look and feel of the city	Percentage of residents satisfied with the overall look and feel of the city	60%	≥75%	≥75%	≥75%	≥75%
The DCC provides grants to the community to support community wellbeing	Percentage of committed contestable grant funding that is allocated	New measure	≥95%	≥95%	≥95%	≥95%

Level of service statement	Performance measure	Actual 2023-24	Target			
			Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4-9 2028-34
The DCC supports community initiatives that are focussed on sustainability	Total volunteer hours worked for DCC's Taskforce Green programme	New measure	22,000	22,000	22,000	22,000
	Number of schools the DCC supports through the Enviroschools Programme	New measure	28	28	28	28
The DCC implements actions to reduce Council's emissions ¹	Total DCC emissions 	New measure 27.67% reduction	Reduce DCC emissions against 2018/19 baseline year	Reduce DCC emissions against 2018/19 baseline year by 30%	Reduce DCC emissions against 2026/27 baseline year	Reduce DCC emissions against 2018/19 baseline year by 42%
The DCC reports on actions to reduce Dunedin's emissions.	Progress on Zero Carbon Plan implementation is publicly reported	New measure	An annual Zero Carbon Plan update report is published.	An annual Zero Carbon Plan update report is published.	An annual Zero Carbon Plan update report is published.	An annual Zero Carbon Plan update report is published.
The DCC delivers integrated planning that supports growth and adequate business and housing development capacity.	The status of the Future Development Strategy (FDS) ² required by the National Policy Statement on Urban Development 2020 and FDS Implementation Plans (IP)	New measure	First IP developed. Review FDS for 2027 LTP	Update IP. Update FDS if needed	Update IP.	Annual updates of IP. Prep FDS for 2030 LTP. Review/ update FDS for 2033 LTP
The DCC supports the conservation of Dunedin's built heritage through the implementation of the Heritage Action Plan (HAP) 2023.	Implementation plan actions progress as scheduled	New measure	>60%	>75%	>80%	>90%
The DCC develops a climate change adaptation plan for South Dunedin in collaboration with the community	Milestones for developing the plan are met	New measure	3-Stage Risk Assessment completed, and Spatial Longlist of adaptation approaches drafted	Spatial Shortlist of adaptation approaches and preferred adaptation approaches drafted	Implementation plan for adaptation plan developed.	Climate change adaptation plan for South Dunedin completed

Level of service statement	Performance measure	Actual 2023-24	Target			
			Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4-9 2028-34
The DCC will be prepared to respond in the event of a civil defence emergency	Time taken to activate once the Controller has made the decision to activate	New measure	60 minutes	60 minutes	60 minutes	60 minutes
	Meet Civil Defence Emergency Management (CDEM) minimum capability levels (3 controllers, 14 function leads and 42 team members) for Emergency Operations Centre functioning (annualised results)	New measure	Achieve	Achieve	Achieve	Achieve

 Levels of service statements and measures that will help monitor progress towards Council's zero carbon 2030 target.

1. The DCC has a target for its own organisations gross emissions as follows:

- By 2026/27, achieve a 30% reduction in annual tCO₂e emissions from the 2018/19 baseline of 84.216.
- By 2030/31, achieve a 42% reduction in annual tCO₂e emissions from the 2018/19 baseline of 84.216.

In setting the 2030/31 target, the DCC considered the Science Based Target Initiative guidance on the level of emissions reduction required for DCC as an organisation to contribute towards efforts to keep global warming below 1.5°C above pre-industrial levels. However, the DCC has not sought accreditation from the Science Based Target Initiative for its organisational emissions reduction targets.

In 2022, the DCC adopted a Zero Carbon Policy, and in 2023/24 it adopted an Emissions Management and Reduction Plan that identifies projects to reduce its emissions. Activities discussed in this 9 year plan that contribute towards our Zero Carbon targets are denoted with a .

Further information on emissions reduction can be found in Section 2 under 'Our Strategic Framework'.

2. Future Development Strategy

This Strategy, created in partnership with the Otago Regional Council and mana whenua, considers the city's anticipated growth and infrastructure needs, and the action required to support Dunedin's urban environment into the future.

Significant and Potential Negative Effects

Group/Activity	Significant and potential negative effects	Response
City development No significant negative effects are currently identified, but examples of potential negative effects on the local community are included here.	District Plan policies and rules, NES and regulation, and their administration via permitted activity status and resource consents, can have negative effects on the interests of people within the community.	If these policies and rules and their administration is done effectively and appropriately, the effects should maximise the potential benefits to the community as a whole.

There are no significant negative effects identified for civil defence, community partnerships, housing policy, South Dunedin Future or zero carbon.

DUNEDIN CITY COUNCIL

Funding Impact Statement for the years ended 30 June 2026 – 2034 for Resilient City

	2025 Annual Plan \$000	2026 Budget \$000	2027 Budget \$000	2028 Budget \$000	2029 Budget \$000	2030 Budget \$000	2031 Budget \$000	2032 Budget \$000	2033 Budget \$000	2034 Budget \$000
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	10,529	11,600	11,661	11,387	11,660	11,926	12,196	12,466	12,731	12,999
Targeted rates	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	62	62	64	66	68	69	71	72	74	76
Fees and charges	175	256	264	271	278	284	291	297	303	310
Internal charges and overheads recovered	1,212	78	81	83	85	87	89	91	93	95
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-	-	-	-	-	-
Total operating funding	11,978	11,996	12,070	11,807	12,091	12,366	12,647	12,926	13,201	13,480
Application of operating funding										
Payments to staff and suppliers	10,370	10,371	10,412	10,103	10,344	10,580	10,817	11,054	11,288	11,526
Finance costs	-	-	-	-	-	-	-	-	-	-
Internal charges and overheads applied	1,528	1,594	1,641	1,686	1,728	1,769	1,810	1,850	1,889	1,928
Other operating funding applications	-	-	-	-	-	-	-	-	-	-
Total application of operating funding	11,898	11,965	12,053	11,789	12,072	12,349	12,627	12,904	13,177	13,454
Surplus/(deficit) of operating funding	80	31	17	18	19	17	20	22	24	26
Sources of capital funding										
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-
Increase/(decrease) in debt	-	-	-	-	-	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding	-	-	-	-	-	-	-	-	-	-
Application of capital funding										
Capital expenditure										
– to meet additional demand	-	-	-	-	-	-	-	-	-	-
– to improve the level of service	100	380	305	305	995	996	996	996	306	306
– to replace existing assets	5	5	5	5	5	6	6	6	6	6
Increase/(decrease) in reserves	-	-	-	-	-	-	-	-	-	-
Increase/(decrease) of investments	(25)	(354)	(293)	(292)	(981)	(985)	(982)	(980)	(288)	(286)
Total application of capital funding	80	31	17	18	19	17	20	22	24	26
Surplus/(deficit) of capital funding	(80)	(31)	(17)	(18)	(19)	(17)	(20)	(22)	(24)	(26)
Funding balance	-	-	-	-	-	-	-	-	-	-

Income Statement for the years ended 30 June 2026 – 2034 for Resilient City

	Annual Plan 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000
Revenue										
Rates revenue	10,527	11,600	11,661	11,387	11,660	11,926	12,196	12,466	12,731	12,999
External revenue	175	256	264	271	278	284	291	297	303	310
Grants and subsidies revenue	62	62	64	66	68	69	71	72	74	76
Development contributions revenue	-	-	-	-	-	-	-	-	-	-
Vested assets	-	-	-	-	-	-	-	-	-	-
Internal revenue	1,212	78	81	83	85	87	89	91	93	95
Total revenue	11,976	11,996	12,070	11,807	12,091	12,366	12,647	12,926	13,201	13,480
Expenditure										
Personnel costs	5,084	5,652	5,753	5,691	5,833	5,972	6,109	6,244	6,375	6,509
Operations and maintenance	579	596	616	474	486	497	509	520	531	542
Occupancy costs	110	136	141	145	150	155	160	165	170	175
Consumables and general	1,600	1,569	1,438	1,279	1,311	1,342	1,373	1,403	1,433	1,463
Grants and subsidies	2,997	2,417	2,465	2,515	2,565	2,614	2,666	2,722	2,779	2,837
Internal charges	1,528	1,594	1,641	1,686	1,728	1,769	1,810	1,850	1,889	1,928
Depreciation and amortisation	78	32	16	17	18	17	20	22	24	26
Interest	-	-	-	-	-	-	-	-	-	-
Total expenditure	11,976	11,996	12,070	11,807	12,091	12,366	12,647	12,926	13,201	13,480
Net surplus/(deficit)	-	-	-	-	-	-	-	-	-	-
Expenditure by Activity										
City Development	4,696	5,227	5,199	5,087	5,210	5,328	5,448	5,568	5,685	5,805
City Growth	360	588	606	622	637	653	668	682	697	711
Civil Defence	203	200	212	218	224	229	237	245	252	259
Community Partnerships	4,112	3,656	3,748	3,838	3,927	4,013	4,101	4,190	4,279	4,369
Housing Policy	215	228	235	241	247	253	259	265	270	276
South Dunedin Future	1,404	1,229	1,176	883	905	926	948	969	989	1,010
Zero Carbon	986	868	894	918	941	964	986	1,007	1,029	1,050
Total expenditure	11,976	11,996	12,070	11,807	12,091	12,366	12,647	12,926	13,201	13,480

kā huanui me kā ara hīkoi

roading and footpaths

Services and activities

The roading and footpaths group includes activities and services related to transport.

The DCC provides for the planning, construction, maintenance, and upgrading of Dunedin's roads and footpaths. This includes making sure street lighting is adequate, traffic signals and road marking are functioning and clear, and cycle ways and footpaths are fit for purpose for Dunedin's communities.

The transport network is vital to Dunedin's economy and is an important contributor to the lifestyle of every Dunedin resident as they move about the city. It is DCC's role to maintain and upgrade the transport network to meet all relevant legislative requirements.

Community outcomes

The roading and footpaths group contributes to the following community outcomes:

- A connected city with a safe, accessible and low-carbon transport system
- A supportive city with caring communities and a great quality of life
- A successful city with a diverse, innovative and productive economy
- An active city with quality and accessible recreational spaces and opportunities
- A sustainable city with healthy and treasured natural environments
- A compact city with a vibrant CBD and thriving suburban and rural centres.

Measuring performance

Level of service statement	Performance measure	Actual 2023-24	Target			
			Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4-9 2028-34
The transport network facilitates efficient travel	Percentage of residents satisfied with overall roading and maintenance	26%	≥60%	≥60%	≥60%	≥60%
The transport network facilitates active travel	Percentage of residents satisfied with the suitability of the road network for cyclists throughout the city	30%	≥30%	≥30%	≥30%	≥30%
	Percentage of residents satisfied with condition of footpaths throughout the city	36%	≥60%	≥60%	≥60%	≥60%
The DCC provides kerb and channel within the level of service standard adopted by the Council Asset Management Plan	Percentage of the kerb and channel network is rated as moderate to excellent condition (mandatory measure)	New measure	≥88%	≥89%	≥89%	≥90%

Level of service statement	Performance measure	Actual 2023-24	Target			
			Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4-9 2028-34
The DCC provides footpaths within the level of service standard adopted by the Council Asset Management Plan	Percentage of the footpath network is rated as moderate to excellent condition	New measure	≥89%	≥90%	≥90%	≥90%
The DCC provides a functional streetlight network that provides for safe movement	Percentage of streetlights monitored by the Central Management System (CMS) that are operational during the hours of darkness	New measure	≥99%	≥99%	≥99%	≥99%
The DCC provides the transport network that facilitates safe travel	The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network expressed as number (Mandatory measure)	Achieved (decrease of 11 from previous year)	Reduce year on year	Reduce year on year	Reduce year on year	Reduce year on year
The DCC provides the transport network that facilitates comfortable travel	Average quality of ride on local sealed road network measured by smooth travel exposure (Mandatory measure)	74.1%	≥76%	≥78%	≥78%	≥78%
The DCC provides a transport network, which facilitates sustainable maintenance	Percentage of sealed road network that is resurfaced (Mandatory measure)	4.6%	6%	6%	6%	6%
The DCC maintains the transport network efficiently	Percentage of service requests relating to roads and footpaths where the response is provided within five working days (Mandatory measure)	91%	≥85%	≥86%	≥86%	≥87%
The DCC provides cycleways to support multimodal travel for the community	Number of people using cycleways (average daily movements per counter) 	132 average daily movements per counter	Increase year on year	Increase year on year	Increase year on year	Increase year on year

Mandatory = Mandatory performance measures required by the Department of Internal Affairs' (DIA) Non-Financial Performance Measures Rules 2024.



Level of service statements and measures that will help monitor progress towards Council's zero carbon 2030 target.

Significant and Potential Negative Effects

Group/activity	Significant and potential negative effects	Responses
Transport No significant negative effects are currently identified, but examples of potential negative effects on the local community are included here.	Air pollution – added emissions due to congestion.	Efforts are made to mitigate any negative effects through planning and consultation with the community.
	Water resource pollution – detritus from roads entering drainage systems and waterways.	Catchpits, which drain the water from the kerb and channel, are regularly cleaned and streets are regularly swept.
	Land resource pollution from dust.	The Council's policy around dust suppression and otosealing gravel roads minimises the amount of dust pollution.
	Constricted traffic flow resulting in longer transport times.	Traffic flow is monitored and regularly analysed through a system attached to traffic signals. Potential interventions are identified and considered as part of planning processes.
	Limits on loading resulting in more trips to move tonnage.	Bridges are regularly assessed to ensure loading limits are appropriate.
	Road roughness affecting vehicle operating costs.	Road roughness is monitored, and interventions identified.
	Noise, vibration and/or pollution from road works	The Council ensures contractors follow accepted environmental practices while undertaking construction and maintenance.
	Footpath and road user safety (accidents).	Death and serious injury statistics are analysed to ensure road safety interventions are targeted.
	Accessibility during road construction.	Road work protocols ensure alternative routes are identified, and resident access is maintained. Road construction effects are monitored, and action taken to remedy any issues arising.
	Effects on archaeological sites, heritage areas and/or areas of cultural significance.	The Council works with the archaeological authority during construction works to minimise the impact on archaeological, heritage or cultural sites of significance.

Funding Impact Statement for the years ended 30 June 2026 – 2034 for Roading and Footpaths

[illegible]

Income Statement for the years ended 30 June 2026 – 2034 for Roading and Footpaths

	Annual Plan 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000
Revenue										
Rates revenue	33,997	38,215	43,714	51,435	63,653	67,641	74,959	85,197	97,470	110,535
External revenue	2,156	1,969	2,030	2,088	2,147	2,205	2,258	2,314	2,370	2,422
Grants and subsidies revenue	23,617	32,844	27,500	27,114	27,857	28,584	29,241	29,931	30,599	31,220
Development contributions revenue	721	721	721	721	721	721	721	721	721	721
Vested assets	1,450	1,451	1,450	1,450	1,450	1,450	1,450	1,450	1,450	1,450
Internal revenue	262	-	-	-	-	-	-	-	-	-
Total revenue	62,203	75,200	75,415	82,808	95,828	100,601	108,629	119,613	132,610	146,348
Expenditure										
Personnel costs	5,296	4,887	5,033	5,169	5,538	5,664	5,789	5,911	6,030	5,911
Operations and maintenance	17,320	19,214	20,104	20,889	21,614	22,315	25,690	27,678	28,096	28,430
Occupancy costs	1,540	1,383	1,427	1,469	1,512	1,555	1,595	1,637	1,678	1,717
Consumables and general	1,692	1,567	1,615	2,032	2,281	2,277	1,819	1,864	1,888	1,927
Grants and subsidies	-	-	-	68	68	68	68	68	68	-
Internal charges	1,975	2,035	2,097	2,154	2,206	2,260	5,408	8,881	9,202	9,534
Depreciation and amortisation	30,226	32,125	33,006	34,169	34,898	35,827	36,546	37,343	38,107	38,912
Interest	7,887	6,391	8,940	9,944	10,108	12,376	11,952	11,550	10,730	9,546
Total expenditure	65,936	67,602	72,222	75,894	78,225	82,342	88,867	94,932	95,799	95,977
Net surplus/(deficit)	(3,733)	7,598	3,193	6,914	17,603	18,259	19,762	24,681	36,811	50,371
Expenditure by Activity										
Business Support	12,306	10,780	13,453	14,573	14,856	17,242	16,931	16,643	15,937	14,857
Capital Delivery	30,637	32,566	33,078	34,039	34,434	35,302	35,948	36,666	37,362	37,976
Community Road Safety	674	610	629	647	667	684	701	718	734	748
Maintenance	18,738	20,549	21,478	22,301	23,063	23,802	30,308	35,753	36,476	37,126
Network	819	762	1,178	1,423	1,791	1,884	1,991	2,102	2,201	2,429
Planning	1,941	1,479	1,524	1,785	2,065	2,056	1,994	2,033	2,071	1,801
Road Safety	821	856	882	1,126	1,349	1,372	994	1,017	1,018	1,040
Total expenditure	65,936	67,602	72,222	75,894	78,225	82,342	88,867	94,932	95,799	95,977

kā hereka o te tiriti

treaty partnership

Services and activities

The Treaty partnership group includes activities and services related to Māori partnerships.

The Treaty partnership group manages the partnership with mana whenua and mātāwaka and liaises with the Māori community on operational and partnership matters. This group helps to integrate mātauraka Māori into the strategic and policy development functions of council so that the Treaty of Waitangi is appropriately embedded. It supports staff to develop cultural capability.

Community outcomes

The Treaty partnership group contributes to the following community outcomes:

- A supportive city with caring communities and a great quality of life
- A healthy city with reliable quality water, wastewater and stormwater systems
- A compact city with a vibrant CBD and thriving suburban and rural centres
- A successful city with a diverse, innovative and productive economy
- A creative city with a rich and diverse arts and culture scene
- A connected city with a safe, accessible and low-carbon transport system
- A sustainable city with healthy and treasured natural environments
- An active city with quality and accessible recreational spaces and opportunities.

Measuring performance

Level of service statement	Performance measure	Actual 2023-24	Target			
			Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4-9 2028-34
The Council actively works as a treaty partner by integrating Te Taki Haruru (TTH) into its strategic and operational processes, ensuring it is embedded as a standard practice throughout Council activities	Number of strategies, policies, plans and projects that include TTH	New measure	≥6	≥15	≥17	≥20
	Percentage of staff familiar with TTH and are capable of applying it to their work	New measure	10%	30%	40%	50%
Mana whenua are actively engaged as partners and decision makers in projects they determine are a priority	Number of programmes identified as a priority for mana whenua where they are engaged at all phases of development	New measure	5	5	5	5

Level of service statement	Performance measure	Actual 2023-24	Target			
			Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4-9 2028-34
Cultural Capability and knowledge are strengthened across Council to ensure effective and respectful engagement with the Māori community, contributing to inclusive service delivery for the benefit of the wider community	Number of Council officers participating in Tū Ake, Tū Kotahi and Tū Hono	New measure	130	130	130	130
The Council invests in initiatives and events that are of cultural significance that support both the Māori community and wider economy, fostering cultural enrichment and economic growth for the benefit of residents.	Number of models of partnership with mana whenua are explored and developed	New measure	2	3	3	4
	Number of co-investment opportunities are explored and developed	New measure	1	2	2	3

Significant and Potential Negative Effects

There are no significant negative effects identified for this activity.

Funding Impact Statement for the years ended 30 June 2026 – 2034 for Treaty Partnership

[illegible]

Income Statement for the years ended 30 June 2026 – 2034 for Treaty Partnership

	Annual Plan 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000
Revenue										
Rates revenue	572	921	948	973	997	1,021	1,044	1,067	1,089	1,112
External revenue	-	-	-	-	-	-	-	-	-	-
Grants and subsidies revenue	-	-	-	-	-	-	-	-	-	-
Development contributions revenue	-	-	-	-	-	-	-	-	-	-
Vested assets	-	-	-	-	-	-	-	-	-	-
Internal revenue	421	-	-	-	-	-	-	-	-	-
Total revenue	993	921	948	973	997	1,021	1,044	1,067	1,089	1,112
Expenditure										
Personnel costs	408	486	501	515	528	540	553	565	577	589
Operations and maintenance	15	250	258	264	271	278	284	290	296	303
Occupancy costs	-	5	5	5	5	6	6	6	6	6
Consumables and general	241	101	104	107	109	112	114	117	119	122
Grants and subsidies	329	79	80	82	84	85	87	89	91	92
Internal charges	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Total expenditure	993	921	948	973	997	1,021	1,044	1,067	1,089	1,112
Net surplus/(deficit)	-	-	-	-	-	-	-	-	-	-
Expenditure by Activity										
Maori Partnerships	993	921	948	973	997	1,021	1,044	1,067	1,089	1,112
Total expenditure	993	921	948	973	997	1,021	1,044	1,067	1,089	1,112

he ōhaka hihiri

vibrant economy

Services and activities

The vibrant economy group includes activities and services related to:

- Economic development
- City marketing
- Events
- Visitor Centre (i-Site).

The DCC supports and encourages business vitality by marketing Dunedin to visitors, business students, filmmakers and investors, connecting people with information and resources needed to visit or do business, and leading projects that help develop Dunedin’s economy.

The vibrant economy group works in partnership with other agencies to promote the city, attract visitors and migrants, and encourage and support business, job growth and entrepreneurial activity.

Community outcomes

The vibrant economy group contributes to the following community outcomes:

- A creative city with a rich and diverse arts and culture scene
- A successful city with a diverse, innovative and productive economy
- A supportive city with caring communities and a great quality of life.

Measuring performance

Level of service statement	Performance measure	Actual 2023-24	Target			
			Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4-9 2028-34
Enterprise Dunedin provides business sector support and coordinates the marketing of the city for tourism and education and attracting investment and skilled migrants	Percentage of residents satisfied with the Council's support for economic development	35%	≥50%	≥50%	≥50%	≥50%

Level of service statement	Performance measure	Actual 2023-24	Target			
			Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4-9 2028-34
The DCC fosters the growth, strength, and resilience of the local economy by supporting business innovation and growth, promoting Dunedin and attracting and retaining investment and talent.	Number of new start-ups incubated through Startup Dunedin	New measure	8	8	8	8
	Number of JobDUN* internships supported	New measure	40	40	45	45
	Number of business event bids supported	New measure	15	15	15	15
	Number of targeted city marketing campaigns	New measure	> 6	> 6	> 6	> 6
	Number of film permits issued	New measure	25	25	25	25
	Number of days iSite services are open to the public	New measure	364	364	364	364
	Frequency that iSite visitor feedback is collected, analysed and results provided to Council and staff	New measure	quarterly	quarterly	quarterly	quarterly
Council funded events meet the needs of residents	Percentage of residents satisfied with city festivals and events	60%	≥70%	≥70%	≥70%	≥70%
The DCC supports a variety of events for local and international audiences that foster community wellbeing, provide economic benefit, and promote Dunedin	Number of DCC led Local events	New measure	9	10	9	9
	Number of DCC led Regional events	New measure	4	3	4	3-4
	Number of DCC led Major events	New measure	1	1	1	1
	Contestable events funding allocated	New measure	100%	100%	100%	100%

* The JobDUN internship programme aims to increase the retention of graduates and build Dunedin's skills base.

Significant and Potential Negative Effects

Group/Activity	Significant and potential negative effects	Response
Events No significant negative effects are currently identified, but examples of potential negative effects on the local community are included here.	The Events team organises a range of events, from community and civic events to major events and supporting stadium events within the city. At times, some events can cause some traffic congestion around the CBD and event areas.	For key events the Events team is actively promoting park n ride services, buses, trains, walking, and other options for people to attend larger events within the city. More work is planned to explore further options to reduce traffic volumes.

There are no significant negative effects identified for Destination Dunedin, Dunedin i-Site Visitor Centre or economic development.

Funding Impact Statement for the years ended 30 June 2026 – 2034 for Vibrant Economy

[illegible]

Income Statement for the years ended 30 June 2026 – 2034 for Vibrant Economy

	Annual Plan 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000
Revenue										
Rates revenue	8,295	11,148	11,888	12,329	12,528	11,679	11,508	11,975	12,447	12,094
External revenue	621	560	504	666	532	698	557	730	582	761
Grants and subsidies revenue	-	-	-	-	-	-	-	-	-	-
Development contributions revenue	-	-	-	-	-	-	-	-	-	-
Vested assets	-	-	-	-	-	-	-	-	-	-
Internal revenue	2	15	15	16	16	17	17	17	18	18
Total revenue	8,918	11,723	12,407	13,011	13,076	12,394	12,082	12,722	13,047	12,873
Expenditure										
Personnel costs	3,317	3,268	3,383	3,558	3,560	3,733	3,729	3,902	3,891	4,068
Operations and maintenance	2,478	2,959	3,592	3,552	3,841	2,803	2,451	2,719	2,992	2,612
Occupancy costs	25	34	38	36	40	45	39	43	48	42
Consumables and general	945	1,310	1,329	1,378	1,401	1,453	1,464	1,516	1,535	1,577
Grants and subsidies	892	2,861	2,738	3,128	2,842	2,942	2,949	3,058	3,067	3,031
Internal charges	1,228	1,264	1,302	1,337	1,371	1,404	1,436	1,467	1,498	1,530
Depreciation and amortisation	33	27	25	22	21	14	14	17	16	13
Interest	-	-	-	-	-	-	-	-	-	-
Total expenditure	8,918	11,723	12,407	13,011	13,076	12,394	12,082	12,722	13,047	12,873
Net surplus/(deficit)	-	-	-	-	-	-	-	-	-	-
Expenditure by Activity										
City Marketing	878	905	933	958	984	1,008	1,031	1,057	1,079	1,101
Dunedin i-Site Visitor Centre	1,377	1,344	1,384	1,421	1,456	1,489	1,524	1,557	1,590	1,623
Economic Development	3,897	5,500	5,793	5,929	6,061	6,195	6,326	6,460	6,592	6,580
Events	2,766	3,974	4,297	4,703	4,575	3,702	3,201	3,648	3,786	3,569
Total expenditure	8,918	11,723	12,407	13,011	13,076	12,394	12,082	12,722	13,047	12,873

he putaka wai

water supply

Services and activities

The 3 Waters – water supply group includes activities and services related to water supply.

The DCC collects, stores and treats raw water to make it of a standard that is safe to drink. The water is supplied in adequate quantities for drinking and other uses to Dunedin homes, businesses and fire hydrants, for use by Dunedin's communities and firefighters. It is supplied through a reticulated water system of pipelines that distribute water from treated water reservoirs to property boundaries. Some residents use bore-water, surface water or other sources of water to meet their water needs.

By delivering a reticulated water system, the DCC ensures that every customer connected to the network receives adequate quantities of safe water with a minimal impact on the environment and at an acceptable financial cost.

Community outcomes

The 3 Waters - water supply group contributes to the following community outcomes:

- A sustainable city with healthy and treasured natural environments
- A healthy city with reliable and quality water, wastewater and stormwater systems
- A supportive city with caring communities and a great quality of life.

Measuring performance

Level of service statement	Performance measure	Actual 2023-24	Target			
			Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4-9 2028-34
The water tastes and looks pleasant and is supplied at adequate pressure	Percentage of residents satisfied with water pressure and quality	72%	≥70%	≥70%	≥70%	≥70%
DCC provides a water supply that is safe to drink	The extent to which the drinking water supply complies with Drinking Water Quality Assurance Rules (h) 4.10.1 T3 Bacterial Rules (mandatory measure)	48.3%*	100%	100%	100%	100%
	The extent to which the drinking water supply complies with Drinking water Quality Assurance Rules (i) 4.10.2 T3 Protozoal Rules (mandatory measure)	57.8%*	100%	100%	100%	100%
	The extent to which the drinking water supply complies with Drinking Water Quality Assurance Rules (j) 4.11.5 D3.29 Microbiological Monitoring Rule (mandatory measure)	New measure	100%	100%	100%	100%

Level of service statement	Performance measure	Actual 2023-24	Target			
			Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4-9 2028-34
Service calls are responded to promptly	Median attendance time for urgent call outs: from the time that notification is received, to the time that the service personnel reach the site (mandatory measure)	43 minutes	<60 minutes	<60 minutes	<60 minutes	<60 minutes
Service calls are responded to promptly	Median resolution time of urgent call outs: from the time that notification is received to the time that service personnel confirm resolution of the fault or interruption (mandatory measure)	89 minutes	<240 minutes	<240 minutes	<240 minutes	<240 minutes
	Median attendance time for non-urgent callouts: from the time that notification is received, to the time that the service personnel reach the site (mandatory measure)	0.73 days (1,056 minutes)	Within 3 working days	Within 3 working days	Within 3 working days	Within 3 working days
	Median resolution time of non-urgent callouts: from the time that notification is received to the time that service personnel confirm resolution of the fault or interruption (mandatory measure)	1.0 days (1,446 minutes)	Within 7 working days	Within 7 working days	Within 7 working days	Within 7 working days
Customers are satisfied with drinking water service	Total number of complaints per 1000 properties received by Council about: a) Drinking water clarity b) Drinking water taste c) Drinking water odour d) Pressure or flow e) Continuity of supply f) Council's response to any of these issues per 1,000 properties served per year (mandatory measure)	11.82 per 1,000 customers	<15 per 1,000 customers	<15 per 1,000 customers	<15 per 1,000 customers	<15 per 1,000 customers

Level of service statement	Performance measure	Actual 2023-24	Target			
			Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4-9 2028-34
Water resources are used efficiently and sustainably	The average consumption of drinking water per day per resident (mandatory measure) 	276 litres per day	<240 litres	<240 litres	<240 litres	<240 litres
	The percentage of real water loss from the networked reticulation system (mandatory measure)  Calculation method 1. Treatment plant production, minus non-domestic, minus domestic, minus known unbilled = Estimated non-revenue water 2. Estimated non-revenue water divided by periods' treatment plant production = Percentage real water loss	15%	<20%	<20%	<20%	<20%

Mandatory = Mandatory performance measures required by the Department of Internal Affairs' (DIA) Non-Financial Performance Measures Rules 2024.



Levels of service statements and measures that will help monitor progress towards Council's zero carbon 2030 target.

* With respect to the drinking water quality assurance rules, DCC has identified the actions required to improve performance against the mandatory targets. Some actions have already been implemented with further actions still in the process of implementation.

Significant and Potential Negative Effects

Group/activity	Significant and potential negative effects	Responses
Water supply The collection, treatment and distribution of drinking water has potential negative effects on the local community. The 3 Waters Strategic Direction Statement and the system planning approach prioritises and plans the resolution of these issues and recognises that some issues can only be resolved pragmatically over longer periods of time.	Location of treatment plants close to residential properties could cause noise and/or odour issues.	Potential negative effects are managed as part of the day-to-day operation of the water supply activity. Preventative maintenance, emergency management planning and operational procedures are in place to limit disruption to wellbeing.
	Poor drinking water quality can cause sickness in the community and affect the ability to use water for domestic and trade purposes.	Plans to maintain the health, safety, quality and sustainability of existing drinking water supplies are documented in the Drinking Water Safety Plans and Source Water Risk Management Plans prepared and implemented for each DCC supply scheme.
	High water supply costs that may affect industries expanding/relocating to Dunedin or treatment upgrades costs being unviable for those ratepayers on low incomes.	Efficient management and maintenance of water supply services is in place. System planning looks at long term strategic investment objectives and outcomes for the optimal cost/benefit ratio.
	Water take (e.g., taking water from a river for treatment) and discharges of wastewater from the drinking water treatment plants (e.g., backwash water used to clean membranes)	Potential negative effects are managed as part of the day-to-day operation of the water supply activity. Activities are permitted and regulated by conditions of relevant resource consents, which ensure potential adverse effects are managed at acceptable levels. Chlorine is removed (using a de-chlorination unit) from any discharges from the water treatment plants to control potential contamination from water production.

Funding Impact Statement for the years ended 30 June 2026 – 2034 for Water Supply

[illegible]

Income Statement for the years ended 30 June 2026 – 2034 for Water Supply

	Annual Plan 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000
Revenue										
Rates revenue	32,045	36,852	44,164	51,156	53,899	56,981	59,071	61,403	64,126	67,622
External revenue	6,631	7,505	7,820	8,133	8,442	8,729	8,991	9,243	9,455	9,673
Grants and subsidies revenue	119	131	69	-	-	-	-	-	-	-
Development contributions revenue	819	819	819	819	819	819	819	819	819	819
Vested assets	550	550	550	550	550	550	550	550	550	550
Internal revenue	316	795	560	-	-	-	-	-	-	-
Total revenue	40,480	46,652	53,982	60,658	63,710	67,079	69,431	72,015	74,950	78,664
Expenditure										
Personnel costs	5,652	4,789	4,858	5,008	5,131	5,253	5,373	5,491	5,607	5,724
Operations and maintenance	8,579	8,870	9,561	10,391	11,212	11,807	12,412	13,033	13,622	14,313
Occupancy costs	6,612	5,980	6,268	6,538	6,863	7,192	7,525	7,847	8,167	8,442
Consumables and general	886	1,553	1,479	1,010	1,048	1,084	1,117	1,148	1,174	1,201
Grants and subsidies	-	-	-	-	-	-	-	-	-	-
Internal charges	1,917	1,808	1,862	1,913	1,961	2,008	2,054	2,099	2,143	2,188
Depreciation and amortisation	31,596	26,365	26,900	28,554	30,184	31,483	32,782	34,097	35,362	36,820
Interest	6,407	3,912	5,111	5,875	5,942	6,883	6,799	6,931	7,506	8,607
Total expenditure	61,649	53,277	56,039	59,289	62,341	65,710	68,062	70,646	73,581	77,295
Net surplus/(deficit)	(21,169)	(6,625)	(2,057)	1,369	1,369	1,369	1,369	1,369	1,369	1,369
Expenditure by Activity										
Water supply	61,649	53,277	56,039	59,289	62,341	65,710	68,062	70,646	73,581	77,295
Total expenditure	61,649	53,277	56,039	59,289	62,341	65,710	68,062	70,646	73,581	77,295

pūnaha parakāika me te parawai

wastewater

Services and activities

The 3 Waters – wastewater group includes activities relating to wastewater.

Wastewater is the dirty water discharged from toilets, kitchens, bathrooms and laundries in dwellings and commercial premises. It also includes trade waste discharged from industrial premises into public sewers. The DCC collects domestic and trade wastewater via its systems of sewers and pumping stations, and transfers them to the wastewater treatment plants, where it is treated to a standard acceptable for discharge to the environment.

The DCC protects public health and safety by delivering effective wastewater services to every customer connected to the network with a minimal impact on the environment and at an acceptable financial cost.

Community outcomes

The 3 Waters - wastewater group contributes to the following community outcomes:

- A sustainable city with healthy and treasured natural environments
- A healthy city with reliable and quality water, wastewater and stormwater systems
- A supportive city with caring communities and a great quality of life.

Measuring performance

Level of service statement	Performance measure	Actual 2023-24	Target			
			Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4-9 2028-34
The wastewater service is reliable, and the Council is responsive to customer concerns	Percentage of residents satisfied with the wastewater system	68%	≥65%	≥65%	≥65%	≥65%
Wastewater is managed without adversely affecting the quality of the receiving environment	The number of dry weather wastewater overflows from the wastewater system, expressed per 1,000 wastewater connections to that wastewater system (mandatory measure)	2.56 overflows per 1,000 connections	0	0	0	0
	Compliance with DCC resource consents for discharge from its wastewater system measured by the number of abatement notices, infringement notices, enforcement orders and convictions (mandatory measure)	1	Zero abatement notices, infringement notices, enforcement orders, and convictions			

Level of service statement	Performance measure	Actual 2023-24	Target			
			Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4-9 2028-34
Service calls related to wastewater are responded to promptly	Median attendance time when the DCC attends to wastewater overflows resulting from a blockage or other fault in the wastewater system (from the time notification is received to the time that service personnel reach the site) (mandatory measure)	39 minutes	<60 minutes	<60 minutes	<60 minutes	<60 minutes
	Median resolution time when the DCC attends to wastewater overflows resulting from a blockage or other fault in wastewater system (from the time notification is received to the time that service personnel confirm resolution of the blockage or other fault) (mandatory measure)	124 minutes	<240 minutes	<240 minutes	<240 minutes	<240 minutes
The wastewater service is reliable, and the Council is responsive to customer concerns	Total number of complaints per 1000 properties received by Council per year about: a) Wastewater odour b) Wastewater system faults c) Wastewater system blockages d) Council's response to any of these issues (mandatory measure)	4.67 per 1,000 connections	<5 per 1,000 connections	<5 per 1,000 connections	<5 per 1,000 connections	<5 per 1,000 connections

Mandatory = Mandatory performance measures required by the Department of Internal Affairs' (DIA) Non-Financial Performance Measures Rules 2024.

Significant and Potential Negative Effects

Group/Activity	Significant and potential negative effects	Response
Wastewater The collection treatment and discharge of treated wastewater may have potential negative effects on the community. The 3 Waters Strategic Direction Statement and the system planning approach prioritises and plans the resolution of these issues and recognises that some issues can only be resolved pragmatically over longer periods of time.	Locations of treatment plants close to residential properties can give rise to issues with odour or noise.	Potential negative effects are managed as part of the day-to-day operation of the water supply activity. Preventative maintenance, emergency management planning and operational procedures are in place to limit disruption to wellbeing. Community liaison has been initiated in known areas of community concern, and complex odour and noise mitigation is programmed at treatment plants.
	High trade waste charges may affect industries expanding/relocating to Dunedin or treatment upgrade costs contributing to rating increases that are unviable for those ratepayers on low incomes.	System planning looks at long term strategic investment objectives and outcomes for the optimal cost/benefit ratio.
	Discharge from the wastewater system from treatment plants and overflows from the network can impact the local community. These discharges to the environment can be planned (e.g., the constant discharge of treated wastewater via an ocean outfall) or unplanned (e.g., a heavy rainfall event, blockage or broken pipe in the network causing an overflow). There is also the potential for wastewater to enter the stormwater system (e.g., in heavy rainfall events).	Potential negative effects are managed as part of the day-to-day operation of the wastewater system. Activities are permitted and regulated by conditions of relevant resource consents, which ensure potential adverse effects are managed at acceptable levels. This includes monitoring of the effluent and sediment/coastal receiving waters and impact assessments. Renewal programmes for the treatment plants and wastewater network are intended to minimise the incidence of asset failures. System planning looks at long term strategic investment objectives and outcomes for the network, treatment plants and sludge treatment and disposal. Mana whenua are engaged as partners in system planning.

DUNEDIN CITY COUNCIL

Funding Impact Statement for the years ended 30 June 2026 – 2034 for Wastewater

	2025 Annual Plan \$000	2026 Budget \$000	2027 Budget \$000	2028 Budget \$000	2029 Budget \$000	2030 Budget \$000	2031 Budget \$000	2032 Budget \$000	2033 Budget \$000	2034 Budget \$000
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	-	-	-	-	-	-	-	-	-	-
Targeted rates	41,392	47,598	51,851	57,984	61,759	69,499	76,219	82,296	87,795	92,569
Subsidies and grants for operating purposes	41	38	39	41	42	44	44	45	46	47
Fees and charges	896	1,121	1,167	1,215	1,261	1,304	1,343	1,381	1,413	1,445
Internal charges and overheads recovered	221	811	571	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-	-	-	-	-	-
Total operating funding	42,550	49,568	53,628	59,240	63,062	70,847	77,606	83,722	89,254	94,061
Application of operating funding										
Payments to staff and suppliers	18,528	21,747	22,585	23,240	24,498	26,356	28,221	29,931	31,562	32,892
Finance costs	4,493	5,885	6,583	7,004	8,071	11,878	14,120	16,058	17,539	19,015
Internal charges and overheads applied	2,603	2,963	3,052	3,134	3,213	3,291	3,365	3,440	3,512	3,586
Other operating funding applications	-	-	-	-	-	-	-	-	-	-
Total application of operating funding	25,624	30,595	32,220	33,378	35,782	41,525	45,706	49,429	52,613	55,493
Surplus/(deficit) of operating funding	16,926	18,973	21,408	25,862	27,280	29,322	31,900	34,293	36,641	38,568
Sources of capital funding										
Subsidies and grants for capital expenditure	84	134	71	-	-	-	-	-	-	-
Development and financial contributions	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090
Increase/(decrease) in debt	10,323	12,713	10,153	10,929	41,233	45,896	44,930	33,838	26,762	33,779
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding	11,497	13,937	11,314	12,019	42,323	46,986	46,020	34,928	27,852	34,869
Application of capital funding										
Capital expenditure										
– to meet additional demand	2,240	3,578	3,210	5,745	7,987	9,186	8,118	7,519	8,230	9,622
– to improve the level of service	12,754	6,211	10,705	15,877	45,031	46,342	41,026	39,979	27,360	18,378
– to replace existing assets	13,429	23,121	18,807	16,259	16,585	20,780	28,776	21,723	28,903	45,437
Increase/(decrease) in reserves	-	-	-	-	-	-	-	-	-	-
Increase/(decrease) of investments	-	-	-	-	-	-	-	-	-	-
Total application of capital funding	28,423	32,910	32,722	37,881	69,603	76,308	77,920	69,221	64,493	73,437
Surplus/(deficit) of capital funding	(16,926)	(18,973)	(21,408)	(25,862)	(27,280)	(29,322)	(31,900)	(34,293)	(36,641)	(38,568)
Funding balance	-	-	-	-	-	-	-	-	-	-

Income Statement for the years ended 30 June 2026 – 2034 for Wastewater

	Annual Plan 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000
Revenue										
Rates revenue	41,392	47,598	51,850	57,984	61,759	69,498	76,219	82,296	87,795	92,569
External revenue	896	1,121	1,168	1,215	1,261	1,304	1,343	1,381	1,413	1,445
Grants and subsidies revenue	124	172	110	41	42	43	44	45	46	47
Development contributions revenue	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090
Vested assets	357	357	357	357	357	357	357	357	357	357
Internal revenue	221	811	571	-	-	-	-	-	-	-
Total revenue	44,080	51,149	55,146	60,687	64,509	72,292	79,053	85,169	90,701	95,508
Expenditure										
Personnel costs	4,945	5,414	5,553	5,784	5,927	6,069	6,207	6,344	6,477	6,613
Operations and maintenance	6,617	7,322	7,746	8,297	8,985	10,277	11,585	12,752	13,859	14,706
Occupancy costs	6,340	7,326	7,671	7,998	8,379	8,762	9,144	9,514	9,875	10,192
Consumables and general	626	1,685	1,614	1,162	1,206	1,247	1,285	1,321	1,351	1,382
Grants and subsidies	-	-	-	-	-	-	-	-	-	-
Internal charges	2,603	2,963	3,052	3,134	3,213	3,290	3,365	3,440	3,512	3,586
Depreciation and amortisation	22,156	24,400	24,617	25,861	27,281	29,322	31,900	34,293	36,641	38,567
Interest	4,493	5,885	6,583	7,004	8,071	11,878	14,120	16,058	17,539	19,015
Total expenditure	47,780	54,995	56,836	59,240	63,062	70,845	77,606	83,722	89,254	94,061
Net surplus/(deficit)	(3,700)	(3,846)	(1,690)	1,447	1,447	1,447	1,447	1,447	1,447	1,447
Expenditure by Activity										
Wastewater	47,780	54,995	56,836	59,240	63,062	70,845	77,606	83,722	89,254	94,061
Total expenditure	47,780	54,995	56,836	59,240	63,062	70,845	77,606	83,722	89,254	94,061

wai marakai

stormwater

Services and activities

The 3 Waters - stormwater group includes activities and services related to managing stormwater.

Stormwater is rainwater that flows across the ground and does not get absorbed into the soil. It flows into stormwater pipes and streams, and from there into the sea. The DCC owns and maintains a large network of pipes, pumping stations and other infrastructure to safely dispose of stormwater.

By ensuring adequate stormwater provision to Dunedin communities, we can protect public safety with a minimal impact on the environment.

Effective management of stormwater is essential to prevent the flooding of properties and businesses. Controls are also necessary to ensure that stormwater does not become excessively contaminated and cause pollution of the watercourses, the harbour and the ocean.

Community outcomes

The 3 Waters – stormwater group contributes to the following community outcomes:

- A sustainable city with healthy and treasured natural environments
- A healthy city with reliable and quality water, wastewater and stormwater systems
- A supportive city with caring communities and a great quality of life.

Measuring performance

Level of service statement	Performance measure	Actual 2023-24	Target			
			Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4-9 2028-34
Stormwater services perform adequately and reliably	Percentage of residents satisfied with the stormwater system	54%	≥50%	≥50%	≥50%	≥50%
	The number of flooding events that occur in Dunedin (the DCC territorial authority district) (mandatory measure)	0	0	0	0	0
	For each flooding event, the number of habitable floors affected (expressed per 1,000 properties connected to the stormwater system) (mandatory measure)	0	0	0	0	0

Level of service statement	Performance measure	Actual 2023-24	Target			
			Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4-9 2028-34
Stormwater is managed without adversely affecting the quality of the receiving environment	Compliance with DCC resource consents for discharge from its stormwater system measured by the number of abatement notices, infringement notices, enforcement orders and convictions (mandatory measure)	0	Zero abatement notices, infringement notices, enforcement orders and convictions			
Service calls are responded to promptly	The median response time to attend a flooding event, measured from the time that notification is received to the time that service personnel reach the site (mandatory measure)	0 minutes (no flood events)	<60 minutes	<60 minutes	<60 minutes	<60 minutes
	The number of complaints received about the performance of the stormwater system, expressed per 1,000 properties connected to the stormwater system (mandatory measure)	0.71 complaints per 1,000 connections	<1 complaint per 1,000 connections	<1 complaint per 1,000 connections	<1 complaint per 1,000 connections	<1 complaint per 1,000 connections

Mandatory = Mandatory performance measures required by the Department of Internal Affairs' (DIA) Non-Financial Performance Measures Rules 2024.

Significant and Potential Negative Effects

Group/Activity	Significant and potential negative effects	Response
Stormwater The collection and disposal of stormwater may have potential negative effects on the interests of the community. The 3 Waters Strategy and implementation plan prioritises and plans the resolution of these issues and recognises that some issues can only be resolved pragmatically over longer periods of time. The Otago Regional Council is the controlling authority for the streams. A high proportion of the runoff is from erosion of land in rural catchments.	The local community can be affected by heavy rain events that result in flooding of properties and land.	Potential negative effects are managed as part of day-to-day operation and maintenance of the stormwater system (including planning for upcoming heavy rainfall events as part of the Emergency Management Response). Where flooding is due to the failure of stormwater pipes that are privately owned (watercourses), minor extensions to DCC's network can be made to reduce flooding and other hazards such as sinkholes and landslips. Work is in progress to better understand secondary flow paths by reviewing, updating and calibrating Stormwater Catchment Models.
	Flooding can impact on property values and could lead to a potential loss of businesses if repeated flooding impacts their ability to operate and/or insure.	Potential negative effects are managed as part of the day-to-day operation and maintenance of the stormwater system (including planning for upcoming heavy rainfall events as part of the Emergency Management Response). Modelling of stormwater system identifies mains that are at capacity and may constrain future development.
	Discharge of contaminated stormwater to waterways.	Activities are permitted and regulated by conditions of relevant resource consents, which ensure potential adverse effects are managed at acceptable levels. Water quality testing, and harbour sediment contaminant testing monitor contamination as part of resource consent requirements.
	Discharge of stormwater into waterways or near areas of cultural significance.	Water quality testing, and harbour sediment contaminant testing monitor contamination. Mana whenua are engaged as partners in system planning.

Funding Impact Statement for the years ended 30 June 2026 – 2034 for Stormwater

[illegible]

Income Statement for the years ended 30 June 2026 – 2034 for Stormwater

	Annual Plan 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000
Revenue										
Rates revenue	11,692	13,446	16,592	20,434	21,635	23,203	24,290	24,736	25,245	26,455
External revenue	101	122	127	132	137	142	146	150	153	157
Grants and subsidies revenue	37	63	33	-	-	-	-	-	-	-
Development contributions revenue	650	650	650	650	650	650	650	650	650	650
Vested assets	516	516	516	516	516	516	516	516	516	516
Internal revenue	98	382	269	-	-	-	-	-	-	-
Total revenue	13,094	15,179	18,187	21,732	22,938	24,511	25,602	26,052	26,564	27,778
Expenditure										
Personnel costs	1,278	1,581	1,675	1,826	1,872	1,916	1,960	2,003	2,045	2,088
Operations and maintenance	1,240	1,447	1,563	1,667	1,924	2,184	2,449	2,571	2,672	2,864
Occupancy costs	1,666	2,166	2,274	2,375	2,502	2,633	2,768	2,899	3,033	3,145
Consumables and general	245	700	662	469	487	503	518	533	545	558
Grants and subsidies	-	-	-	-	-	-	-	-	-	-
Internal charges	434	566	583	599	614	629	643	657	671	685
Depreciation and amortisation	9,770	11,242	11,396	11,864	12,576	13,282	13,985	14,435	14,820	15,371
Interest	1,981	1,624	1,757	1,766	1,797	2,198	2,113	1,788	1,612	1,901
Total expenditure	16,614	19,326	19,910	20,566	21,772	23,345	24,436	24,886	25,398	26,612
Net surplus/(deficit)	(3,520)	(4,147)	(1,723)	1,166	1,166	1,166	1,166	1,166	1,166	1,166
Expenditure by Activity										
Stormwater	16,614	19,326	19,910	20,566	21,772	23,345	24,436	24,886	25,398	26,612
Total expenditure	16,614	19,326	19,910	20,566	21,772	23,345	24,436	24,886	25,398	26,612

rautaki para waste minimisation

Services and activities

The waste minimisation group includes activities and services related to waste and environmental solutions. These include:

- Landfills
- Refuse, Recycling and Litter
- Waste Strategy
- Waste Support Services.

The DCC provides a collection, resource recovery and residual disposal service for domestic and some commercial residents in Dunedin in a way that promotes public health and minimises impacts on the environment. It includes diverse facilities from large waste management facilities like the Green Island landfill to the inner-city recycling hub on Vogel Street. The waste management group also provides advice and support to community projects and administers a range of community support and grants supporting waste minimisation.

Community outcomes

The waste management group contributes to the following community outcomes:

- A sustainable city with healthy and treasured natural environments
- A supportive city with caring communities and a great quality of life.

Measuring performance

Level of service statement	Performance measure	Actual 2023-24	Target			
			Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4-9 2027-34
Refuse collection and kerbside recycling meet customer expectations	Overall satisfaction with rubbish disposal services	62%	≥70%	≥70%	≥70%	≥70%
The DCC promotes and encourages waste reduction, reuse, and recycling to levels in line with the Waste Minimisation and Management Plan (WMMP)	Waste generation: reduce the amount of material entering the waste management system, by 15% per person 🌿	Per person: 508 kg	Per person: < 499 kg	< 490 kg	< 481kg	Reducing to < 432
	Waste disposal: reduce the amount of material that needs final disposal, by 45% per person 🌿	Dunedin: 68,320 tonnes	< 64,900 tonnes	< 61,480 tonnes	< 58,060 tonnes	Reducing to < 37,576 tonnes
	Number of days resource recovery facilities are open for the community	New measure	360 days	360 days	360 days	360 days

Level of service statement	Performance measure	Actual 2023-24	Target			
			Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4-9 2027-34
The DCC manages its open and closed landfills and resource recovery facilities in a manner that safeguards the environment and within waste facility resource consent conditions under the Resource Management Act 1991	Number of abatement or infringement notices received and responded to	New measure	0	0	0	0
	Number of reported missed collections of public litter bins, public place recycling bins, and residential recycling drop-off stations	New measure	<5 per month	<5 per month	<5 per month	<5 per month
The DCC collects kerbside rubbish and recycling from homes and across the city	Number of kerbside food, organic garden waste pick ups in the collection area 	New measure	52	52	52	52
	Number of kerbside rubbish, glass and recycling pick ups in the collection area	New measure	26	26	26	26
	Number of kerbside rubbish, food waste, green waste, glass, and recycling pick ups scheduled in the tertiary area of the city 	New measure	52	52	52	52
	Number of reported missed collections of kerbside rubbish, food waste, green waste, glass, and recycling (of items correctly presented for collection)	New measure	<80 per month	<80 per month	<80 per month	<80 per month
The DCC reduces greenhouse gas emissions associated with waste deposited at Green Island landfill	Waste emissions: reduce the biogenic methane emissions from waste, by at least 45% by 2034 	New measure 1,845,068.63 m ³	Decrease year on year	Decrease year on year	Decrease year on year	Decrease year on year

 Level of service statements and measures that will help monitor progress towards Council's zero carbon 2030 target

Significant and Potential Negative Effects

Group/Activity	Significant and potential negative effects	Response
Waste minimisation Waste collection and management services may have potential negative effects on the interests of the community.	Odour and noise for residents neighbouring the Green Island Landfill.	Council's current and proposed future approach for management is in accordance with resource consents for this activity.
	Recoverable resources which end up at the landfill are a loss of resource efficiency.	Programmes and communications promoting correct recycling practices are continually being developed and improved.
	Litter and illegal dumping negatively impact on the community from a visual, environmental and financial perspective and it can be difficult to identify offenders.	Council continues to engage and work collaboratively with affected parties in an effort to reduce the frequency of littering and illegal dumping events. A more coordinated approach is being taken across Council.
	Methane emissions from waste disposed to landfill contribute to Dunedin's carbon emissions profile.	Council has developed a long-term strategy to develop waste diversion and resource recovery infrastructure in order to significantly reduce waste disposed to landfill by 2030.

DUNEDIN CITY COUNCIL

Funding Impact Statement for the years ended 30 June 2026 – 2034 for Waste Minimisation

	2025 Annual Plan \$000	2026 Budget \$000	2027 Budget \$000	2028 Budget \$000	2029 Budget \$000	2030 Budget \$000	2031 Budget \$000	2032 Budget \$000	2033 Budget \$000	2034 Budget \$000
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	2,346	1,633	2,405	4,699	6,129	3,970	4,388	4,674	4,815	4,848
Targeted rates	13,608	15,697	16,252	16,836	17,448	18,547	19,432	20,074	20,659	21,249
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-
Fees and charges	15,040	14,523	15,017	15,930	16,866	19,561	21,579	22,744	23,729	24,732
Internal charges and overheads recovered	1,877	5,518	5,683	5,958	6,234	7,011	10,687	14,450	15,008	15,589
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-	-	-	-	-	-
Total operating funding	32,871	37,371	39,357	43,423	46,677	49,089	56,086	61,942	64,211	66,418
Application of operating funding										
Payments to staff and suppliers	28,552	28,106	27,703	27,604	28,999	33,730	35,997	38,328	38,795	39,274
Finance costs	1,879	2,767	3,909	5,044	6,239	9,326	10,186	10,063	10,056	9,956
Internal charges and overheads applied	1,247	5,059	5,210	5,472	5,736	6,501	7,070	7,399	7,675	7,963
Other operating funding applications	-	-	-	-	-	-	-	-	-	-
Total application of operating funding	31,678	35,932	36,822	38,120	40,974	49,557	53,253	55,790	56,526	57,193
Surplus/(deficit) of operating funding	1,193	1,439	2,535	5,303	5,703	(468)	2,833	6,152	7,685	9,225
Sources of capital funding										
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-
Increase/(decrease) in debt	24,020	41,930	31,527	23,610	34,364	35,817	(1,418)	(3,506)	3,250	(7,256)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding	24,020	41,930	31,527	23,610	34,364	35,817	(1,418)	(3,506)	3,250	(7,256)
Application of capital funding										
Capital expenditure										
– to meet additional demand	-	-	-	-	-	-	-	-	-	-
– to improve the level of service	24,607	44,531	34,674	28,219	38,824	34,665	715	815	6,755	1,365
– to replace existing assets	605	551	570	598	1,076	487	522	1,689	4,086	565
Increase/(decrease) in reserves	-	(1,713)	(867)	-	-	-	-	-	-	-
Increase/(decrease) of investments	1	-	(315)	96	167	197	178	142	94	39
Total application of capital funding	25,213	43,369	34,062	28,913	40,067	35,349	1,415	2,646	10,935	1,969
Surplus/(deficit) of capital funding	(1,193)	(1,439)	(2,535)	(5,303)	(5,703)	468	(2,833)	(6,152)	(7,685)	(9,225)
Funding balance	-	-	-	-	-	-	-	-	-	-

Income Statement for the years ended 30 June 2026 – 2034 for Waste Minimisation

	Annual Plan 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000
Revenue										
Rates revenue	15,954	17,331	18,657	21,536	23,577	22,517	23,820	24,748	25,474	26,097
External revenue	15,040	14,523	15,017	15,930	16,866	19,561	21,579	22,744	23,729	24,732
Grants and subsidies revenue	-	-	-	-	-	-	-	-	-	-
Development contributions revenue	-	-	-	-	-	-	-	-	-	-
Vested assets	-	-	-	-	-	-	-	-	-	-
Internal revenue	1,877	5,518	5,683	5,958	6,234	7,011	10,687	14,450	15,008	15,589
Total revenue	32,871	37,372	39,357	43,424	46,677	49,089	56,086	61,942	64,211	66,418
Expenditure										
Personnel costs	1,434	1,253	1,291	1,326	1,359	1,391	1,423	1,454	1,485	1,516
Operations and maintenance	22,481	22,085	21,038	20,406	21,019	24,914	26,956	29,064	29,312	29,575
Occupancy costs	217	246	255	263	273	369	380	391	402	413
Consumables and general	4,281	4,381	4,976	5,464	6,200	6,904	7,083	7,261	7,435	7,605
Grants and subsidies	140	140	143	146	149	151	154	158	161	164
Internal charges	1,247	5,059	5,210	5,472	5,736	6,501	7,070	7,399	7,675	7,963
Depreciation and amortisation	1,192	1,768	1,957	3,806	4,156	5,815	6,724	6,983	7,108	7,520
Interest	1,879	2,767	3,909	5,044	6,239	9,326	10,186	10,063	10,056	9,956
Total expenditure	32,871	37,699	38,779	41,927	45,131	55,371	59,976	62,773	63,634	64,712
Net surplus/(deficit)	-	(327)	578	1,497	1,546	(6,282)	(3,890)	(831)	577	1,706
Expenditure by Activity										
Landfills	14,940	16,309	17,748	21,046	23,529	32,565	36,187	38,240	38,446	38,909
Refuse, Recycling and Litter	14,471	18,341	17,884	17,620	18,251	19,369	20,271	20,929	21,524	22,057
Waste Strategy	1,114	973	1,008	1,063	1,097	1,130	1,156	1,190	1,197	1,229
Waste Support Services	2,346	2,076	2,139	2,198	2,254	2,307	2,362	2,414	2,467	2,517
Total expenditure	32,871	37,699	38,779	41,927	45,131	55,371	59,976	62,773	63,634	64,712

Section 4

kā mahi tahua

finances

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9 Year Plan Disclosure Statement for the years ended 30 June 2026 – 2034

DUNEDIN CITY COUNCIL

Statement of Comprehensive Revenue and Expense for the years ended 30 June 2026 – 2034

	Note	Annual Plan 2025 \$000	Forecast 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000
Revenue from continuing operations												
Rates revenue	2	239,021	239,732	264,596	293,436	325,423	351,128	372,879	397,105	420,944	445,376	471,194
Development and financial contributions	3	3,850	3,440	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856
Subsidies and grants	4	27,327	25,784	35,895	29,799	27,861	28,623	29,367	30,043	30,751	31,436	32,076
Financial revenue	5	21,847	23,288	20,660	21,258	23,672	23,984	24,280	24,561	24,823	25,095	25,351
Other revenue	6	80,229	78,229	90,773	88,830	91,687	94,496	98,733	102,221	105,447	107,475	110,187
Total operating revenue		372,274	370,473	415,780	437,179	472,499	502,087	529,115	557,786	585,820	613,238	642,664
Expenses												
Other expenses	7	161,955	158,421	174,721	179,518	186,428	195,308	200,754	220,022	221,443	227,216	233,072
Personnel expenses	8	83,879	84,407	88,076	90,560	93,067	95,581	97,901	100,051	102,384	104,387	106,429
Audit fees	9	495	495	404	584	428	438	630	459	469	672	489
Financial expenses	10	32,424	28,468	29,114	36,286	39,965	43,038	55,940	59,056	59,818	59,934	60,164
Depreciation and amortisation	11	122,356	111,004	123,715	127,897	138,221	144,659	153,673	163,506	169,455	175,155	181,861
Total operating expenses		401,109	382,795	416,030	434,845	458,109	479,024	508,898	543,094	553,569	567,364	582,015
Operating surplus/(deficit) from continuing operations		(28,835)	(12,322)	(250)	2,334	14,390	23,063	20,217	14,692	32,251	45,874	60,649
Surplus/(deficit) before taxation		(28,835)	(12,322)	(250)	2,334	14,390	23,063	20,217	14,692	32,251	45,874	60,649
Less taxation		(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)
Surplus/(deficit) after taxation		(28,585)	(12,072)	-	2,584	14,640	23,313	20,467	14,942	32,501	46,124	60,899

DUNEDIN CITY COUNCIL

Statement of Other Comprehensive Revenue and Expense for the years ended 30 June 2026 - 2034

	Note	Annual Plan 2025 \$000	Forecast 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000
Gain/(loss) on property plant and equipment revaluations		67,903	217,184	112,130	138,894	101,387	93,320	110,868	80,551	70,801	93,066	66,443
Total other comprehensive revenue and expense		67,903	217,184	112,130	138,894	101,387	93,320	110,868	80,551	70,801	93,066	66,443
Net surplus/(deficit) for the year		(28,585)	(12,072)	-	2,584	14,640	23,313	20,467	14,942	32,501	46,124	60,899
Total comprehensive revenue and expense for the year		39,318	205,112	112,130	141,478	116,027	116,633	131,335	95,493	103,302	139,190	127,342

The accompanying notes and accounting policies form an integral part of these prospective financial statements.

DUNEDIN CITY COUNCIL

Statement of Changes in Equity for the years ended 30 June 2026 – 2034

	Note	Annual Plan 2025 \$000	Forecast 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000
Movements in equity												
Opening equity		4,538,637	4,348,770	4,553,882	4,666,012	4,807,490	4,923,517	5,040,150	5,171,485	5,266,978	5,370,280	5,509,470
Total comprehensive revenue and expense		39,318	205,112	112,130	141,478	116,027	116,633	131,335	95,493	103,302	139,190	127,342
Closing equity		4,577,955	4,553,882	4,666,012	4,807,490	4,923,517	5,040,150	5,171,485	5,266,978	5,370,280	5,509,470	5,636,812

The accompanying notes and accounting policies form an integral part of these prospective financial statements.

DUNEDIN CITY COUNCIL
Statement of Financial Position as at 30 June 2026 – 2034

	Note	Annual Plan 2025 \$000	Forecast 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000
Current assets												
Cash and cash equivalents	14	6,052	11,355	13,357	13,008	12,042	10,863	10,019	9,558	9,626	10,317	9,049
Other current financial assets	16	10,883	13,426	14,426	15,329	15,464	15,599	15,734	15,869	16,004	16,139	16,274
Trade and other receivables	15	29,228	32,588	33,245	33,003	34,100	35,569	36,989	38,425	39,834	41,163	42,585
Taxation refund receivable		250	351	250	250	250	250	250	250	250	250	250
Inventories		574	675	675	675	682	689	695	702	709	717	724
Prepayments		1,483	2,109	2,109	2,109	2,130	2,151	2,173	2,195	2,217	2,239	2,261
Total current assets		48,470	60,504	64,062	64,374	64,668	65,121	65,860	66,999	68,640	70,825	71,143
Non-current assets												
Other non-current financial assets	16	200,404	205,227	206,560	206,518	207,987	209,497	211,051	212,651	214,296	215,991	217,735
Shares in subsidiary companies		138,889	138,889	141,794	144,710	147,636	150,571	153,515	156,468	159,430	162,401	165,381
Intangible assets		4,553	3,941	5,382	8,028	10,505	11,418	11,481	11,007	10,756	10,393	10,288
Investment property		122,907	111,993	119,563	125,775	128,827	132,432	136,260	141,420	144,764	148,167	151,627
Property, plant and equipment		4,846,708	4,779,821	4,999,123	5,236,670	5,419,627	5,604,701	5,820,587	5,948,382	6,036,619	6,176,142	6,296,913
Total non-current assets		5,313,461	5,239,871	5,472,422	5,721,701	5,914,582	6,108,619	6,332,894	6,469,928	6,565,865	6,713,094	6,841,944
Total assets		5,361,931	5,300,375	5,536,484	5,786,075	5,979,250	6,173,740	6,398,754	6,536,927	6,634,505	6,783,919	6,913,087
Current liabilities												
Short term borrowings	18	-	6,764	6,230	9,072	9,991	10,760	13,985	14,764	14,955	14,984	15,041
Trade and other payables	17	40,425	37,327	40,639	41,779	44,596	46,560	46,510	53,815	51,603	53,039	54,019
Revenue received in advance		5,446	5,658	5,663	5,663	5,663	5,663	5,663	5,663	5,663	5,663	5,663
Employee entitlements	17	10,066	10,799	11,025	11,306	11,597	11,890	12,160	12,410	12,683	12,916	13,154
Total current liabilities		55,937	60,548	63,557	67,820	71,847	74,873	78,318	86,652	84,904	86,602	87,877
Non-current liabilities												
Term loans	18	709,473	662,173	783,173	887,239	960,368	1,035,207	1,125,448	1,159,801	1,155,831	1,164,363	1,164,920
Non-current employee entitlements	17	1,245	1,246	1,216	1,000	992	984	977	970	964	958	952
Provisions	19	17,001	22,206	22,206	22,206	22,206	22,206	22,206	22,206	22,206	22,206	22,206
Other non-current liabilities		320	320	320	320	320	320	320	320	320	320	320
Total non-current liabilities		728,039	685,945	806,915	910,765	983,886	1,058,717	1,148,951	1,183,297	1,179,321	1,187,847	1,188,398
Equity												
Accumulated funds	13	1,633,599	1,639,216	1,639,016	1,640,750	1,653,687	1,675,246	1,693,910	1,707,002	1,737,609	1,781,794	1,840,712
Revaluation reserves	13	2,933,277	2,904,062	3,016,192	3,155,086	3,256,473	3,349,793	3,460,661	3,541,212	3,612,013	3,705,079	3,771,522
Restricted reserves	13	11,079	10,604	10,804	11,654	13,357	15,111	16,914	18,764	20,658	22,597	24,578
Total equity		4,577,955	4,553,882	4,666,012	4,807,490	4,923,517	5,040,150	5,171,485	5,266,978	5,370,280	5,509,470	5,636,812
Total liabilities and equity		5,361,931	5,300,375	5,536,484	5,786,075	5,979,250	6,173,740	6,398,754	6,536,927	6,634,505	6,783,919	6,913,087

The accompanying notes and accounting policies form an integral part of these prospective financial statements.

DUNEDIN CITY COUNCIL

Statement of Cash Flows for the years ended 30 June 2026 – 2034

	Annual Plan 2025 \$000	Forecast 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000
Cashflow from Operating Activities											
<i>Cash was provided from operating activities:</i>											
Rates received	273,912	235,339	264,381	292,327	324,192	350,139	372,042	396,173	420,027	444,436	470,201
Other revenue	121,692	119,056	121,288	119,520	118,487	121,414	126,255	130,466	134,378	137,154	140,432
Interest received	7,878	8,280	8,313	8,752	9,093	9,330	9,550	9,751	9,929	10,115	10,282
Dividend received	12,954	12,678	10,815	10,943	12,974	13,007	13,041	13,076	13,112	13,150	13,189
Intra-group tax payment	370	409	351	250	250	250	250	250	250	250	250
	416,806	375,762	405,148	431,792	464,996	494,140	521,138	549,716	577,696	605,105	634,354
<i>Cash was applied to:</i>											
Supplies and employees	(265,337)	(267,105)	(263,344)	(266,615)	(275,930)	(288,340)	(295,874)	(312,236)	(326,083)	(330,610)	(338,750)
Interest paid	(32,580)	(25,952)	(29,447)	(36,286)	(39,965)	(43,038)	(55,940)	(59,056)	(59,817)	(59,934)	(60,164)
	(297,917)	(293,057)	(292,791)	(302,901)	(315,895)	(331,378)	(351,814)	(371,292)	(385,900)	(390,544)	(398,914)
Net cash inflow (outflow) from operations	118,889	82,705	112,357	128,891	149,101	162,762	169,324	178,424	191,796	214,561	235,440
Cashflow from Investing Activities											
<i>Cash was provided from investing activities:</i>											
Sale of assets	120	32	120	120	120	120	120	120	120	120	120
Decrease in investments	-	14,698	18,000	-	-	-	-	-	-	-	-
	120	14,730	18,120	120	120	120	120	120	120	120	120
<i>Cash was applied to:</i>											
Increase in investments	(5,400)	(22,341)	(21,905)	(2,916)	(2,926)	(2,934)	(2,944)	(2,954)	(2,961)	(2,971)	(2,979)
Capital expenditure	(236,771)	(143,994)	(227,569)	(230,510)	(220,390)	(235,966)	(257,585)	(210,404)	(184,918)	(219,550)	(234,406)
	(242,171)	(166,335)	(249,474)	(233,426)	(223,316)	(238,900)	(260,529)	(213,358)	(187,879)	(222,521)	(237,385)
Net cash inflow (outflow) from investing activity	(242,051)	(151,605)	(231,354)	(233,306)	(223,196)	(238,780)	(260,409)	(213,238)	(187,759)	(222,401)	(237,265)
Cashflow from Financing Activities											
<i>Cash was provided from financing activities:</i>											
Loans raised	120,500	71,700	121,000	104,066	73,129	74,839	90,241	34,353	-	8,531	557
	120,500	71,700	121,000	104,066	73,129	74,839	90,241	34,353	-	8,531	557
<i>Cash was applied to:</i>											
Loans repaid	-	-	-	-	-	-	-	-	(3,969)	-	-
	-	-	-	-	-	-	-	-	(3,969)	-	-
Net cash inflow (outflow) from financing activity	120,500	71,700	121,000	104,066	73,129	74,839	90,241	34,353	(3,969)	8,531	557
Net increase/(decrease) in cash held	(2,662)	2,800	2,003	(349)	(966)	(1,179)	(844)	(461)	68	691	(1,268)
Opening cash balance	8,714	8,555	11,355	13,357	13,008	12,042	10,863	10,019	9,558	9,626	10,317
Closing cash balance	6,052	11,355	13,357	13,008	12,042	10,863	10,019	9,558	9,626	10,317	9,049

The accompanying notes and accounting policies form an integral part of these prospective financial statements.

DUNEDIN CITY COUNCIL

Income Statement for the years ended 30 June 2026 – 2034

	Annual Plan	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Revenue										
Rates revenue	239,021	264,596	293,436	325,423	351,128	372,879	397,105	420,944	445,376	471,194
External revenue	99,326	108,683	107,339	112,610	115,731	120,264	124,033	127,521	129,821	132,789
Grants and subsidies revenue	27,327	35,895	29,799	27,861	28,623	29,367	30,043	30,750	31,436	32,076
Development contributions revenue	3,850	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856
Vested assets	3,000	3,000	2,999	2,999	2,999	2,999	2,999	2,999	2,999	2,999
Internal revenue	40,927	45,587	46,274	46,209	47,491	49,258	53,906	58,619	60,105	61,633
Total revenue	413,451	461,617	483,703	518,958	549,828	578,623	611,942	644,689	673,593	704,547
Expenditure										
Personnel costs	83,879	88,075	90,560	93,068	95,582	97,900	100,051	102,385	104,388	106,429
Operations and maintenance	89,810	95,571	98,004	99,873	104,724	110,390	118,376	126,229	128,828	132,713
Occupancy costs	35,673	37,763	38,774	40,229	41,941	43,777	45,543	47,272	49,014	50,532
Consumables and general	26,061	29,281	30,596	30,023	31,689	33,781	33,414	34,440	35,847	36,001
Grants and subsidies	10,906	12,512	12,728	16,730	17,391	13,437	23,148	13,971	14,198	14,315
Internal charges	40,927	45,587	46,274	46,209	47,491	49,258	53,906	58,619	60,105	61,633
Depreciation and amortisation	122,356	123,715	127,897	138,221	144,659	153,673	163,506	169,455	175,155	181,861
Interest	32,424	29,113	36,286	39,965	43,038	55,940	59,056	59,817	59,934	60,164
Total expenditure	442,036	461,617	481,119	504,318	526,515	558,156	597,000	612,188	627,469	643,648
Net surplus/(deficit)	(28,585)	-	2,584	14,640	23,313	20,467	14,942	32,501	46,124	60,899
Expenditure by Activity										
City Properties	49,521	50,258	53,065	55,455	57,437	60,698	64,291	65,916	67,363	69,894
Community Recreation	45,147	45,804	48,163	51,266	52,517	54,672	56,615	57,498	58,472	59,475
Creative and Cultural Vibrancy	30,858	32,120	33,034	37,432	39,194	36,427	47,133	38,652	39,302	39,900
Governance and Support Services	48,496	53,501	54,676	53,820	56,499	58,155	58,929	60,520	60,910	61,224
Regulatory Services	21,277	22,395	22,970	23,638	24,173	24,810	25,312	25,928	26,419	27,033
Resilient City	11,976	11,996	12,070	11,807	12,091	12,366	12,647	12,926	13,201	13,480
Roading and Footpaths	65,936	67,602	72,222	75,894	78,225	82,342	88,867	94,932	95,799	95,977
Wastewater	47,780	54,995	56,836	59,240	63,062	70,845	77,606	83,722	89,254	94,061
Stormwater	16,614	19,326	19,910	20,566	21,772	23,345	24,436	24,886	25,398	26,612
Water Supply	61,649	53,277	56,039	59,289	62,341	65,710	68,062	70,646	73,581	77,295
Waste Minimisation	32,871	37,699	38,779	41,927	45,131	55,371	59,976	62,773	63,634	64,712
Treaty Partnership	993	921	948	973	997	1,021	1,044	1,067	1,089	1,112
Vibrant Economy	8,918	11,723	12,407	13,011	13,076	12,394	12,082	12,722	13,047	12,873
Total expenditure	442,036	461,617	481,119	504,318	526,515	558,156	597,000	612,188	627,469	643,648

*This is not a GAAP income statement, but is included here as this follows the format of the income statements presented in the Services and Activities section of the 9 year plan.

DUNEDIN CITY COUNCIL

Notes to the Financial Statements for the Years Ended 30 June 2026 - 2034

1 Statement of accounting policies**REPORTING ENTITY**

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

These prospective financial statements are for the Dunedin City Council as a separate legal entity. Consolidated prospective financial statements comprising the Council and its subsidiaries have not been prepared as the services which Council provides to the City are fully reflected within the Council's financial statements.

The Council provides local infrastructure, local public services, and performs regulatory functions to the community. The Council does not operate to make a financial return. Therefore, the Council has designated itself as a public benefit entity (PBE).

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

BASIS OF PREPARATION**Statement of compliance**

These prospective financial statements have been prepared in accordance with the requirements of the Local Government Act 2002, which includes the requirement to comply with New Zealand Generally Accepted Accounting Practice. The prospective financial statements have been prepared to comply with PBE Standards for a Tier 1 entity, including compliance with PBE FRS 42.

Prospective Financial Statements

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

These prospective financial statements comply with the requirements of the Local Government Act 2002, Part 6 Section 95 and Part 2 of Schedule 10 which includes the requirement to comply with New Zealand Generally Accepted Accounting Practice (NZ GAAP) with the exception of the Funding Impact Statements (FIS).

In preparing these prospective statements, estimates and assumptions have been made concerning the future.

The prospective financial statements were issued by Council on 30 June 2025. The Council is responsible for the prospective financial statements including the appropriateness of assumptions underlying the prospective financial statements and all other disclosures. The prospective financial statements are calculated using forecast results for the 2025 financial year. There is no intention to update the prospective financial statement after the issue date.

Presentation currency and rounding

The financial statements are presented in New Zealand dollars because that is the currency of the primary economic environment in which the Council operates. All values are rounded to the nearest thousand dollars (\$000).

Standards issued and not yet effective that have been early adopted

There were no standards issued and not yet effective that have been early adopted.

Other changes in accounting policies

The Council has adopted an amendment to PBE IPSAS 1 (Disclosure of Fees for Audit Firms' Services) this includes a requirement to disaggregate the fees into specified categories for fees relating to services provided by the audit or review provider. The amendments to PBE IPSAS 1 aim to address concerns about the quality and consistency of disclosures about fees paid to its audit or review firm for different types of services. The enhanced disclosures are expected to improve the transparency and consistency of disclosures about fees paid to an entity's audit or review firm. The amendment is effective from 1 July 2024.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies are included in the notes to which they relate. Significant accounting policies that do not relate to a specific note are outlined below.

Foreign currency transactions

The individual financial statements of Council are presented in the currency of the primary economic environment in which the entity operates (its functional currency). For the purpose of the financial statements the results and financial position are expressed in New Zealand dollars, which is the functional currency of the Council.

Transactions in currencies other than New Zealand dollars are recorded at the rates of exchange prevailing on the dates of the transactions. At each balance sheet date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the balance sheet date. The Council does not hold non-monetary assets and liabilities denominated in foreign currencies.

Goods and services tax

Items in the financial statements are stated exclusive of GST, except for receivables and payables which are presented on a GST-inclusive basis. Where GST is not recoverable as input tax, it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the IRD is included as part of receivables or payables in the statement of financial position.

The net GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the statement of cash flows.

Critical accounting estimates and assumptions

The Council makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year include:

- landfill provision;
- valuation of property, plant and equipment and investment properties;
- valuation of employee entitlements

2 Rates revenue

	Annual Plan 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000
Rates revenue by type										
General rates	133,523	144,531	157,980	172,297	189,544	197,671	210,973	225,174	240,135	255,725
Community services rate	5,948	6,203	6,389	6,562	6,726	6,887	7,045	7,200	7,352	7,506
Kerbside recycling rate	13,608	15,697	16,252	16,836	17,448	18,547	19,432	20,074	20,659	21,249
Citywide water rate	32,045	36,852	44,164	51,156	53,899	56,981	59,071	61,403	64,126	67,622
Citywide drainage rate	53,063	61,024	68,422	78,398	83,373	92,681	100,489	107,031	113,041	119,025
Allanton drainage rate	19	19	19	19	19	19	19	-	-	-
Blanket Bay drainage rate	1	1	1	1	1	1	1	1	-	-
Curles Point drainage rate	1	1	1	1	1	1	1	1	-	-
Private street lighting rate	40	40	44	47	50	53	56	60	63	67
Tourism/economic development rate	500	-	-	-	-	-	-	-	-	-
Warm Dunedin rate	273	228	164	106	67	38	18	-	-	-
	239,021	264,596	293,436	325,423	351,128	372,879	397,105	420,944	445,376	471,194
Rates revenue by activity										
City Properties	14,782	12,821	15,348	16,852	17,993	20,425	23,205	24,034	24,705	26,444
Community Recreation	37,909	38,467	40,607	43,506	44,562	46,527	48,282	48,982	49,777	50,597
Creative and Cultural Vibrancy	28,317	29,507	30,342	31,318	32,110	33,526	34,665	35,619	36,205	36,737
Governance and Support Services	(2,341)	653	1,450	-	59	947	695	986	710	47
Regulatory Services	5,880	6,037	6,215	6,513	6,696	6,988	7,151	7,435	7,602	7,886
Resilient City	10,527	11,600	11,661	11,387	11,660	11,926	12,196	12,466	12,731	12,999
Roading and Footpaths	33,997	38,215	43,714	51,435	63,653	67,641	74,959	85,197	97,470	110,535
Wastewater	41,392	47,598	51,850	57,984	61,759	69,498	76,219	82,296	87,795	92,569
Stormwater	11,692	13,446	16,592	20,434	21,635	23,203	24,290	24,736	25,245	26,455
Water Supply	32,045	36,852	44,164	51,156	53,899	56,981	59,071	61,403	64,126	67,622
Waste Minimisation	15,954	17,331	18,657	21,536	23,577	22,517	23,820	24,748	25,474	26,097
Treaty Partnerships	572	921	948	973	997	1,021	1,044	1,067	1,089	1,112
Vibrant Economy	8,295	11,148	11,888	12,329	12,528	11,679	11,508	11,975	12,447	12,094
	239,021	264,596	293,436	325,423	351,128	372,879	397,105	420,944	445,376	471,194
Rating base information										
The number of rating units	61,542	62,045	62,551	63,063	63,528	63,996	64,468	64,945	65,424	65,823

Relevant significant accounting policies

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 based on usage. Unbilled usage, as a result of unread meters at year-end, is accrued on an average usage basis.

Revenue from rates penalties is recognised when the penalty is imposed.

Rates remissions are recognised as a reduction of rates revenue when the Council has received an application that satisfies its rates remission policy.

3 Development and financial contributions

	Annual Plan 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000
Development and financial contributions	3,850	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856
	3,850	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856

Relevant significant accounting policies

Development and financial contributions are recognised as revenue when the Council provides, or is able to provide, the services for which the contribution was charged. Otherwise, development and financial contributions are recognised as liabilities until such time as the Council provides, or is able to provide, the service.

4 Subsidies and grants

	Annual Plan 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000
Subsidies and grants										
New Zealand Transport Agency new capital roading subsidies	1,892	6,843	2,355	-	-	-	-	-	-	-
New Zealand Transport Agency renewal roading subsidies	11,840	15,528	14,202	15,799	16,215	16,618	16,977	17,350	17,706	18,034
New Zealand Transport Agency operational roading subsidies	8,719	9,383	9,819	10,159	10,454	10,746	11,014	11,300	11,581	11,845
Government and government agency grants	3,080	3,791	3,063	1,533	1,575	1,614	1,654	1,694	1,734	1,773
Other grants	1,796	350	360	370	379	389	398	406	415	424
	27,327	35,895	29,799	27,861	28,623	29,367	30,043	30,750	31,436	32,076

Relevant significant accounting policies

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

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

5 Financial revenue

	Annual Plan 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000
Gain on fair value of investments	916	1,333	1,563	1,604	1,646	1,689	1,734	1,781	1,830	1,880
Dividends received - Dunedin City Holdings Limited	11,000	9,000	9,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
Dividends received - Waipori Fund	1,874	1,735	1,943	1,974	2,007	2,041	2,076	2,112	2,150	2,189
Other dividends received	80	80	-	-	-	-	-	-	-	-
Interest received - Dunedin City Holdings Limited	5,902	5,902	5,902	5,902	5,902	5,902	5,902	5,902	5,902	5,902
Interest received - Waipori Fund	1,905	2,245	2,481	2,819	3,052	3,268	3,465	3,640	3,822	3,985
Other interest received	170	365	369	373	377	380	384	388	391	395
	21,847	20,660	21,258	23,672	23,984	24,280	24,561	24,823	25,095	25,351

Relevant significant accounting policies

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.

6 Other revenue

	Annual Plan 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000
Rental from investment properties	9,013	9,331	9,611	9,870	10,117	10,360	10,598	10,831	11,058	11,291
Gain on fair value of investment property	-	5,800	2,018	2,051	2,084	2,117	2,152	2,186	2,222	2,258
Regulatory services rendered	5,891	5,891	6,068	6,231	6,387	6,540	6,691	6,838	6,982	7,128
Vested assets	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Other fees and charges	62,325	66,751	68,133	70,535	72,908	76,716	79,780	82,592	84,213	86,510
	80,229	90,773	88,830	91,687	94,496	98,733	102,221	105,447	107,475	110,187

Relevant significant accounting policies

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.

The specific policies for significant revenue items included in other revenue are explained below:

Rental from investment and community housing properties

Lease rentals (net of any incentives given) are recognised on a straight line basis over the term of the lease.

Commercial and domestic waste disposal charges

Fees for disposing of waste at the Council's landfill are recognised as waste is disposed by users.

Regulatory services rendered

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

Vested assets

For assets received for no or nominal consideration, the asset is recognised at its fair value when the Council obtains control of the asset. The fair value of the asset is recognised as revenue, unless there is a use or return condition attached to the asset.

Gain on fair value of investment property

Investment properties are held primarily to earn lease revenue and/or for capital growth. All investment properties are measured at fair value, determined annually by an independent registered valuer. Any gain or loss arising is recognised in the surplus or deficit for the period in which the gain or loss arises. Investment properties are not depreciated.

Other fees and charges

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

Infringement fees and fines which mostly relate to traffic and parking infringements, and library overdue book fines, are recognised when the infringement notice is issued or when the fines/penalties are otherwise imposed.

Rental income from operating leases, such as social housing, is recognised on a straight line basis over the term of the relevant lease.

Revenue from the sale of goods is 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.

Revenue from other 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.

7 Other expenses

	Annual Plan 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000
Operations and maintenance	89,810	95,571	98,004	99,873	104,724	110,390	118,376	126,229	128,828	132,713
Occupancy costs	35,673	37,763	38,774	40,229	41,941	43,777	45,543	47,272	49,014	50,532
Consumables and general	25,566	28,875	30,012	29,596	31,252	33,150	32,955	33,971	35,176	35,512
Grants and subsidies	10,906	12,512	12,728	16,730	17,391	13,437	23,148	13,971	14,198	14,315
	161,955	174,721	179,518	186,428	195,308	200,754	220,022	221,443	227,216	233,072

Relevant significant accounting policies

General grants

Non-discretionary grants are grants that awarded if the grant application meets the specified criteria and are recognised as expenditure when an application that meets the specified criteria for the grant has been received.

Discretionary grants are grants where the Council has no obligation to award on receipt of the grant application and are recognised as expenditure when approved by the Council and the approval has been communicated to the applicant.

Operating lease expenses

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

Research and development

Expenditure on research activities is recognised as an expense in the period in which it is incurred.

8 Personnel expenses

Relevant significant accounting policies

Salaries and wages are recognised as an expense as employees provide services

9 Audit fees

	Annual Plan 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000
Fees paid to Audit New Zealand on behalf of the Auditor-General for;										
Audit of the financial report*	350	404	416	428	438	449	459	469	479	489
Other audit or review related services										
Audit of the long-term plan	145	-	168	-	-	181	-	-	193	-
	495	404	584	428	438	630	459	469	672	489

*the fee for the audit of the financial report includes the fee for the audit of the summary annual report

10 Financial expenses

	Annual Plan 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000
Interest paid to subsidiaries	32,424	29,114	36,286	39,965	43,038	55,940	59,056	59,818	59,934	60,164
	32,424	29,114	36,286	39,965	43,038	55,940	59,056	59,818	59,934	60,164

Relevant significant accounting policies

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.

All other borrowing costs are recognised as an expense in the financial year in which they are incurred.

11 Depreciation and amortisation

	Annual Plan 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000
Depreciation and amortisation expense by group of activity										
City Properties	15,080	15,068	16,232	17,762	18,586	19,532	22,127	22,943	23,691	24,791
Community Recreation	7,833	7,988	8,940	11,059	11,364	11,844	12,898	12,894	12,953	13,420
Creative and Cultural Vibrancy	1,326	1,712	1,779	1,869	1,712	2,078	2,017	2,073	2,108	2,134
Governance and Support Services	3,051	2,969	3,009	3,221	3,846	4,439	4,484	4,343	4,308	4,270
Regulatory Services	15	19	20	17	17	20	9	12	17	17
Resilient City	78	32	16	17	18	17	20	22	24	26
Roading and Footpaths	30,226	32,125	33,006	34,169	34,898	35,827	36,546	37,343	38,107	38,912
Wastewater	22,156	24,400	24,617	25,861	27,281	29,322	31,900	34,293	36,641	38,567
Stormwater	9,770	11,242	11,396	11,864	12,576	13,282	13,985	14,435	14,820	15,371
Water Supply	31,596	26,365	26,900	28,554	30,184	31,483	32,782	34,097	35,362	36,820
Waste Minimisation	1,192	1,768	1,957	3,806	4,156	5,815	6,724	6,983	7,108	7,520
Treaty Partnership	-	-	-	-	-	-	-	-	-	-
Vibrant Economy	33	27	25	22	21	14	14	17	16	13
	122,356	123,715	127,897	138,221	144,659	153,673	163,506	169,455	175,155	181,861

12 Total group expenditure

	Annual Plan 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000
City Properties	49,521	50,258	53,065	55,455	57,437	60,698	64,291	65,916	67,363	69,894
Community Recreation	45,147	45,804	48,163	51,266	52,517	54,672	56,615	57,498	58,472	59,475
Creative and Cultural Vibrancy	30,858	32,120	33,034	37,432	39,194	36,427	47,133	38,652	39,302	39,900
Governance and Support Services	48,496	53,501	54,676	53,820	56,499	58,155	58,929	60,520	60,910	61,224
Regulatory Services	21,277	22,395	22,970	23,638	24,173	24,810	25,312	25,928	26,419	27,033
Resilient City	11,976	11,996	12,070	11,807	12,091	12,366	12,647	12,926	13,201	13,480
Roading and Footpaths	65,936	67,602	72,222	75,894	78,225	82,342	88,867	94,932	95,799	95,977
Wastewater	47,780	54,995	56,836	59,240	63,062	70,845	77,606	83,722	89,254	94,061
Stormwater	16,614	19,326	19,910	20,566	21,772	23,345	24,436	24,886	25,398	26,612
Water Supply	61,649	53,277	56,039	59,289	62,341	65,710	68,062	70,646	73,581	77,295
Waste Minimisation	32,871	37,699	38,779	41,927	45,131	55,371	59,976	62,773	63,634	64,712
Treaty Partnership	993	921	948	973	997	1,021	1,044	1,067	1,089	1,112
Vibrant Economy	8,918	11,723	12,407	13,011	13,076	12,394	12,082	12,722	13,047	12,873
Total expenditure per activity	442,036	461,617	481,119	504,318	526,515	558,156	597,000	612,188	627,469	643,648
Less: Internal expenditure	(40,927)	(45,587)	(46,274)	(46,209)	(47,491)	(49,258)	(53,906)	(58,619)	(60,105)	(61,633)
Total expenditure per financial statements	401,109	416,030	434,845	458,109	479,024	508,898	543,094	553,569	567,364	582,015

13 Equity

	Forecast 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000
Accumulated Funds										
Opening balance	1,651,592	1,639,216	1,639,016	1,640,750	1,653,687	1,675,246	1,693,910	1,707,002	1,737,609	1,781,794
Surplus/(deficit)	(12,072)	-	2,584	14,640	23,313	20,467	14,942	32,501	46,124	60,899
Net transfers from/(to) restricted reserves	(304)	(200)	(850)	(1,703)	(1,754)	(1,803)	(1,850)	(1,894)	(1,939)	(1,981)
Closing balance	1,639,216	1,639,016	1,640,750	1,653,687	1,675,246	1,693,910	1,707,002	1,737,609	1,781,794	1,840,712
Revaluation reserves										
Opening balance	2,686,878	2,904,062	3,016,192	3,155,086	3,256,473	3,349,793	3,460,661	3,541,212	3,612,013	3,705,079
Property plant and equipment revaluations	217,184	112,130	138,894	101,387	93,320	110,868	80,551	70,801	93,066	66,443
Closing balance	2,904,062	3,016,192	3,155,086	3,256,473	3,349,793	3,460,661	3,541,212	3,612,013	3,705,079	3,771,522
Restricted reserves										
Opening balance	10,300	10,604	10,804	11,654	13,357	15,111	16,914	18,764	20,658	22,597
Net transfers from/(to) accumulated funds	304	200	850	1,703	1,754	1,803	1,850	1,894	1,939	1,981
Closing balance	10,604	10,804	11,654	13,357	15,111	16,914	18,764	20,658	22,597	24,578
	4,553,882	4,666,012	4,807,490	4,923,517	5,040,150	5,171,485	5,266,978	5,370,280	5,509,470	5,636,812

Activity and output group	Purpose	Opening Balance 2026 \$000	Transfers Inwards 2026-34 \$000	Transfers Outwards 2026-34 \$000	Closing Balance 2034 \$000
Roading and footpaths					
Transport	Roading property reserve for property purchases	174	6,518	(6,486)	206
Wastewater					
Wastewater	Water development and operational reserves	49	23,040	(23,031)	58
Waste Management					
Landfills	Waste minimisation projects	300	23,992	(11,911)	12,381

Activity and output group	Purpose	Opening Balance 2026 \$000	Transfers Inwards 2026-34 \$000	Transfers Outwards 2026-34 \$000	Closing Balance 2034 \$000
Community recreation					
Cemeteries and Crematorium	To maintain cemeteries and specific burial plots and mausoleums	2,190	414	-	2,604
Dunedin Botanic Garden	Aviary Bird Fund operations reserve	30	5	-	35
	Clive R. B. Lister Capital to maintain the Clive Lister Garden	274	50	-	324
	Mediterranean Garden development reserve	17	3	-	20
Parks and Recreation	Reserve of development contributions for playgrounds, specific Parks and Subdivision reserves	(125)	2,505	(2,529)	(149)
	To maintain specific reserve areas	1,336	244	-	1,580
City properties					
Investment Property	Endowment property investment reserve	1,227	224	-	1,451
Holding Property	Air Development to develop the Taieri aerodrome	423	77	-	500
Community Housing	Operational housing reserve	2,355	3,087	(2,658)	2,784
Creative and cultural vibrancy					
Dunedin Public Art Gallery	Art Gallery funded operations reserves	1,110	202	-	1,312
Libraries and City of Literature	To extend the Reed and other library collections	836	153	-	989
Toitū Otago Settlers Museum	Museum funded operations reserves	3	1	-	4
Regulatory Services					
Animal Services	Dog Control operations reserve	15	3	-	18
Governance and Support Services					
Finance	Insurance reserve	353	64	-	417
Other	Hillary Commission General Subsidies Reserve	37	7	-	44
		10,604	60,589	(46,615)	24,578

Equity is the community's interest in the Council and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into components. The components are accumulated funds, revaluation reserves and restricted reserves.

Relevant significant accounting policies

Restricted reserves are a component of equity generally representing a particular use to which various parts of equity have been assigned. Reserves may be legally restricted or created by the Council.

Restricted reserves include those subject to specific conditions accepted as binding by the Council and which may not be revised by the Council without reference to the Courts or a third party. Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met.

Also included in restricted reserves are reserves restricted by Council decision. The Council may alter them without reference to any third party or the Courts. Transfers to and from these reserves are at the discretion of the Council.

14 Cash and cash equivalents

Relevant significant accounting policies

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

15 Trade and other receivables and term receivables

Relevant significant accounting policies

Trade and other receivables are stated at cost less any allowances for estimated irrecoverable amounts.

The carrying amount 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.

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 the Council to commence legal proceedings to recover any rates that remain unpaid four months after the due date for payment. If payment has not been made within three months of the Court's judgement, then the Council can apply to the Registrar of the High Court to have the judgement enforced by sale or lease of the rating unit.

Rates are "written-off":

- when remitted in accordance with the Council's rates and remission policy; and
- in accordance with the write-off criteria of sections 90A (where rates cannot be reasonably recovered) and 90B (in relation to Māori freehold land) of the Local Government (Rating) Act 2002.

Other receivables are written-off when there is no reasonable expectation of recovery.

16 Other financial assets

	Forecast 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000
Other current financial assets										
Waipori Fund interest bearing securities	13,426	14,426	15,329	15,464	15,599	15,734	15,869	16,004	16,139	16,274
	13,426	14,426	15,329	15,464	15,599	15,734	15,869	16,004	16,139	16,274
Other non-current financial assets										
Waipori Fund interest bearing securities	54,736	56,068	57,632	58,786	59,981	61,220	62,505	63,835	65,215	66,644
Waipori Fund equity investments	38,010	38,011	36,405	36,720	37,035	37,350	37,665	37,980	38,295	38,610
Other shares	481	481	481	481	481	481	481	481	481	481
Advances to subsidiaries	112,000	112,000	112,000	112,000	112,000	112,000	112,000	112,000	112,000	112,000
	205,227	206,560	206,518	207,987	209,497	211,051	212,651	214,296	215,991	217,735
	218,653	220,986	221,847	223,451	225,096	226,785	228,520	230,300	232,130	234,009

Relevant significant accounting policies

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 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.

Loans and advances 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.

17 Accounts payable, accrued expenditure and employee entitlements

Relevant significant accounting policies

Trade and other payables are stated at cost.

Current portion employee entitlements

Employee benefits that are expected to be settled wholly before twelve months after the reporting period in which the employees render the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned to but not yet taken at balance date.

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 current portion of the retirement gratuities provision 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 Council.

Non-current portion employee entitlements

Employee benefits that are not expected to be settled wholly before twelve months after the end of the reporting period in which the employees render the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

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

Entitlements to the non-current portion of accrued 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 the Council.

18 Term loans

Relevant significant accounting policies

Borrowings are initially recorded net of directly attributable transaction costs. 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.

19 Provisions

Relevant significant accounting policies

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.

20 Property, plant and equipment

Relevant significant accounting policies

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.

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.

Vehicles, mobile plant

Motor vehicles and other mobile plant and equipment are stated at cost less any subsequent accumulated depreciation and any accumulated impairment losses.

Office equipment

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.

Infrastructural 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.

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 being earthworks, plant and machinery and the estimate of site restoration, are stated at cost less any accumulated depreciation and any accumulated impairment losses.

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.

Plant and facilities 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. Plant and facilities are valued annually externally by an independent valuer. Additions are recorded at cost and depreciated.

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. Reticulation assets are valued annually externally by an independent valuer.

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.

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 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 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 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 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

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.

Heritage assets included are the Art Gallery Collection at the Dunedin Public Art Gallery, the Theomin Collection at Olveston, the Toitū Otago Settlers Museum and the monuments, statues and outdoor art as well as land and buildings of the railway station and Olveston.

Except land and buildings, all other heritage assets are stated at cost less any subsequent accumulated depreciation and accumulated impairment losses.

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 recorded at fair value which could include as sale or acquisition 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.

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.

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.

Derecognition

Items of property, plant and equipment are 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.

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 Revenue and Expense. 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		Rate	Method
Infrastructure assets			Heritage assets		
Roadways and bridges	1% to 25%	SL		0% to 6%	SL
Water reticulation	1% to 10%	SL	Operational assets		
Sewerage reticulation	1% to 3%	SL	Buildings and structures	1% to 26%	SL
Stormwater reticulation	1% to 3%	SL	Plant and equipment	1% to 50%	SL
Water treatment plants and facilities	1% to 8%	SL	Motor vehicles	20%	SL
Sewerage treatment plants and facilities	1% to 8%	SL	Office equipment and fittings	2% to 50%	SL
Stormwater treatment plants and facilities	1% to 7%	SL	Library collections	20%	SL
Landfill provision capitalised	6%	SL	Restricted assets		
Landfill plant and facilities	3% to 20%	SL	Buildings and structures	0% to 50%	SL
			Plant and equipment	2% to 25%	SL
			Hard surfaces	2% to 33%	SL
			Playground and soft-fall areas	3% to 11%	SL

21 Investment property

	Annual Plan 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000
Rental from investment properties	9,013	9,331	9,611	9,870	10,117	10,360	10,598	10,831	11,058	11,291
Investment property operating expenses	(3,974)	(4,130)	(4,284)	(4,425)	(4,585)	(4,748)	(4,916)	(5,079)	(5,245)	(5,395)
	5,039	5,201	5,327	5,445	5,532	5,612	5,682	5,752	5,813	5,896
Plus internal rental for car-park buildings	1,082	1,113	1,146	1,177	1,207	1,236	1,264	1,292	1,319	1,347
Less internal management fees and salaries	(528)	(528)	(543)	(558)	(572)	(586)	(599)	(612)	(625)	(638)
	554	585	603	619	635	650	665	680	694	709
Net income	5,593	5,786	5,930	6,064	6,167	6,262	6,347	6,432	6,507	6,605

Relevant significant accounting policies

Investment property 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.

22 Financial Instruments

Financial assets and financial liabilities are recognised on the statement of financial position when the Council becomes a party to the contractual provisions of the instrument.

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.

Under PBE IPSAS 41, all the financial assets and liabilities are measured at amortised cost, fair value through profit or loss, or fair value through other comprehensive income on the basis of the Council's business model for managing the financial instrument and the contractual cash flow characteristics of the financial instrument.

The Council enters into derivative financial instruments to manage its exposure to interest rate risks. Interest rate swap contracts are used to hedge these exposures. Interest rate swaps are fair valued using forward interest rates extracted from observable yield curves.

LGFA Borrower Notes are measured at amortised cost in accordance with PBE IPSAS 41.

The Council does not use derivative financial instruments for speculative purposes. However, any derivatives that do not qualify for hedge accounting, under the specific NZ IFRS rules, would be accounted for as trading instruments with fair value gains/losses being taken directly to the Statement of Comprehensive Revenue and Expense.

Derivative financial instruments are recognised at fair value on the date the derivative is entered into and are subsequently re-measured to their fair value. The fair value on initial recognition is the transaction price. Subsequent

fair values are based on independent prices quoted in active markets.

The accounting for subsequent changes in fair value depends on whether the derivative is designated as a hedging instrument, and if so, the nature of the item being hedged. The Council designates certain derivatives as either:

- hedges of the fair value of recognised assets or liabilities or a firm commitment (fair value hedges), or
- hedges of a particular risk associated with the cash flows of recognised assets and liabilities and highly probable forecast transactions (cash flow hedges).

The fair value of interest rate swaps is calculated based on pricing using independent data. Those quotes are tested for reasonableness by discounting estimated future cash flows based on the terms and maturity of each contract and using market interest rates for a similar instrument at the measurement date.

The gain or loss from re-measuring the hedging instrument at fair value, along with the changes in the fair value on the hedged item attributable to the hedged risk, is recognised in the surplus or loss. Fair value hedge accounting is applied only for hedging fixed interest risk on borrowings.

If the hedge relationship no longer meets the criteria for hedge accounting, the adjustment to the carrying amount of a hedged item for which the effective interest method is used is amortised to the surplus or loss over the period to maturity.

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 with any ineffective portion recognised immediately in the Statement of Comprehensive Revenue and Expense. 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 Statement of Comprehensive Revenue and Expense in the same period in which the hedged item affects net surplus or loss.

Changes in the fair value of derivative financial instruments that do not qualify for hedge accounting are recognised in the Statement of Comprehensive Revenue and Expense 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 forecast 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 income statement 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 income statement.

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 Statement of Comprehensive Revenue and Expense via other comprehensive income. Gains or losses from re-measuring the derivative, or for non-derivatives the foreign currency component of its carrying amount, are recognised in the Statement of Comprehensive Revenue and Expense via other comprehensive income.

The fair value of a hedging derivative is classified as a non-current asset or liability if the remaining maturity of the hedge relationship is more than twelve months and as a current liability if the remaining maturity of the hedge relationship is less than twelve months.

Changes in the fair value of derivative financial instruments that do not qualify for hedge accounting are recognised in the Statement of Comprehensive Revenue and Expense as they arise. Derivatives not designated into an effective hedge relationship are classified as current assets or liabilities.

DUNEDIN CITY COUNCIL

Prospective Information for the Years Ended 30 June 2026 - 2034

The Council has not presented group prospective financial statements. The prospective financial statements are for core Council only.

The main purpose of prospective financial statements in the 9 year 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, at all times, have a long-term plan under Section 93, which covers a period of not less than 10 consecutive financial years; and includes the information required by Part 1 of Schedule 10.

Under Section 93 of the Local Government Act 2002, the purpose of a long term plan is to:

- a. describe the activities of the local authority; and
- b. describe the community outcomes of the local authority's district or region; and
- c. provide integrated decision-making and co-ordination of the resources of the local authority; and
- d. provide a long-term focus for the decisions and activities of the local authority; and
- e. provide a basis for accountability of the local authority to the community.

The Council adopted the 9 year plan on 30 June 2025.

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 with Tier 1 Public Benefit Entity Financial Reporting Standard 42. They are prepared on the basis of best-estimate assumptions as to future events, which the Council expects to take place in June 2025.

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 high level of uncertainty, could lead to a material difference to the prospective financial statements. The uncertainties could lead to additional rates revenue and/or debt to the extent that budgets cannot be reprioritised.

- Projected usually resident population growth - potential impacts of higher or lower than anticipated population growth are an increase or decrease in demand for services and infrastructure creating potential for under or overspend of the 9 year plan budget.
- Projected visitor numbers - the potential impact of lower or higher than anticipated visitor growth could impact on the Dunedin economy and timing/demand for infrastructure.
- Climate change - the ability to meet the DCC organisation's emissions by 42% by 2031."

The following assumption, which has a high level of uncertainty, could lead to a material difference to the prospective financial statements. The uncertainty could lead to assets being transferred to a new entity. This would impact on operating revenues, operating costs, assets, debt, the Financial Strategy and the Infrastructure Strategy.

- Proposed 3 Waters reform - Local Water Done Well

Extent to which Prospective Information Incorporates Actual Results

The period covered by the 9 year 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 2024.

Basis of Underlying Assumptions

The 9 year 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.

All Council groups of activities have prepared Group 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.

DUNEDIN CITY COUNCIL

9 Year Plan Disclosure Statement
for the Years Ended 30 June 2026 - 2034

What is the Purpose of this Statement?

The purpose of this statement is to disclose the Council's planned financial performance in relation to various benchmarks to enable the assessment of whether the Council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings.

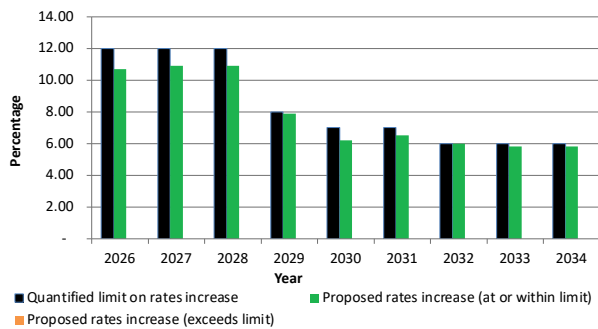
The Council is required to include this statement in its long-term plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

Rates Affordability Benchmark

The Council meets the rates affordability benchmark if its planned rates increases equal or are less than each quantified limit on rates increases.

Rates (Increases) Affordability

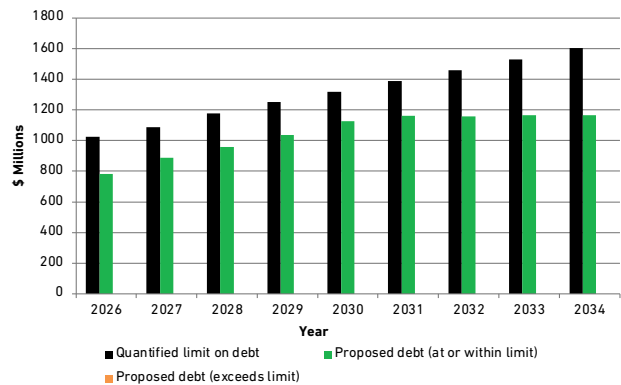
The following graph compares the Council's planned rates increases with a quantified limit on rates increases contained in the Financial Strategy included in the Council's long term plan. The quantified limit is not more than 12.0% for the 2025/26 year. Please refer to the Financial Strategy for the quantified limits for the remaining eight years.



Debt Affordability Benchmark

The Council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

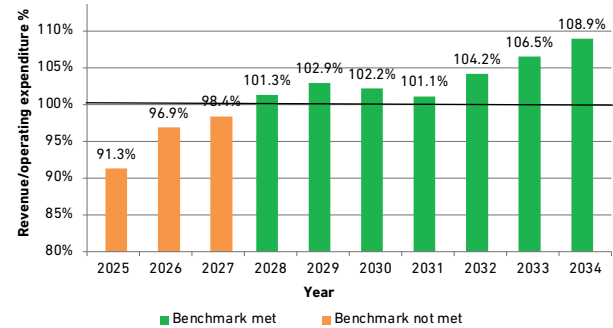
The following graph compares the Council's planned debt with a quantified limit on borrowing contained in the financial strategy included in the Council's long term plan. The quantified limit is 250% of revenue less investment property revaluations for the 2025/26 year. Please refer to the financial strategy for the quantified limits for the remaining eight years.



Balanced Budget Benchmark

The following graph displays the Council's planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property, plant or equipment) as a proportion of planned operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant or equipment).

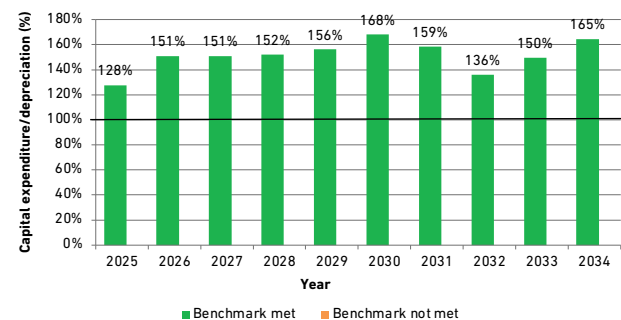
The Council meets the balanced budget benchmark if its planned revenue equals or is greater than its planned operating expenses.



Essential Services Benchmark

The following graph displays the Council's planned capital expenditure on network services as a proportion of expected depreciation on network services.

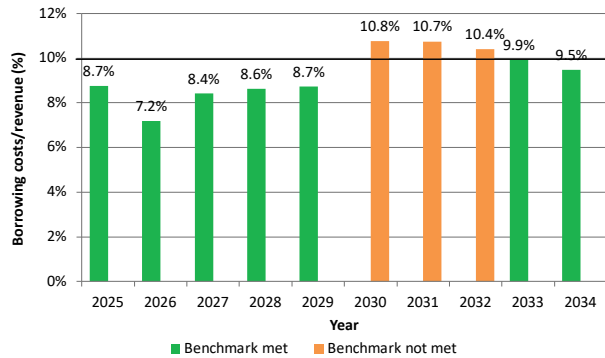
The Council meets the essential services benchmark if its planned capital expenditure on network services equals or is greater than expected depreciation on network services.



Debt Servicing Benchmark

The following graph displays the Council's planned borrowing costs as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant or equipment).

Because Statistics New Zealand projects the Council's population will grow more slowly than the national population is expected to grow, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 10% of its revenue.



hōtaka whakapauka pūtea haupū rawa 9 tau

9 year capital expenditure programme

- Capital Expenditure Summary
- Capital Expenditure Summary by Expenditure Type
- City Properties
- Community Recreation
- Creative and Cultural Vibrancy
- Governance and Support Services
- Regulatory Services
- Resilient City
- Roading and Footpaths
- Three Waters
- Vibrant Economy
- Waste Minimisation

DUNEDIN CITY COUNCIL

Capital Expenditure Programme - Summary

9 Year Plan Group	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000	Budget 9 Year Total \$000
City Properties	22,388	16,529	27,285	19,788	22,757	15,637	9,520	9,838	9,448	153,190
Community Recreation	14,948	25,466	5,300	4,085	8,599	3,327	3,464	6,180	3,310	74,679
Creative and Cultural Vibrancy	2,220	2,393	1,880	3,279	1,935	1,972	2,235	2,025	1,993	19,932
Governance and Support Services	4,306	5,579	5,408	4,022	3,088	2,943	3,368	3,045	3,293	35,052
Regulatory Services	5	-	17	22	6	18	35	14	14	131
Resilient City	385	310	310	1,000	1,002	1,002	1,002	312	312	5,635
Roading and Footpaths	54,760	52,872	60,524	57,199	66,330	62,343	48,067	51,452	51,904	505,451
Three Waters	87,123	92,117	90,833	106,671	118,716	121,908	114,723	135,843	162,064	1,029,998
Vibrant Economy	-	-	16	-	-	17	-	-	138	171
Waste Minimisation	45,082	35,244	28,817	39,900	35,152	1,237	2,504	10,841	1,930	200,707
Grand Total	231,217	230,510	220,390	235,966	257,585	210,404	184,918	219,550	234,406	2,024,946

DUNEDIN CITY COUNCIL

Capital Expenditure Programme - Summary by Expenditure Type

9 Year Plan Group	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000	Budget 9 Year Total \$000
Growth										
Roading and Footpaths	-	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	19,808
Three Waters	2,453	1,421	7,177	4,610	6,895	6,129	6,129	7,858	8,901	51,573
Growth Total	2,453	3,897	9,653	7,086	9,371	8,605	8,605	10,334	11,377	71,381
New Capital										
City Properties	2,745	-	-	-	-	-	-	-	-	2,745
Community Recreation	2,022	5,457	1,228	730	3,860	430	630	3,300	430	18,087
Creative and Cultural Vibrancy	979	515	475	485	545	505	515	575	535	5,129
Governance and Support Services	1,816	1,100	600	400	600	400	600	400	600	6,516
Resilient City	380	305	305	995	996	996	996	306	306	5,585
Roading and Footpaths	18,844	16,855	18,305	16,739	24,480	20,100	4,950	7,500	6,700	134,473
Three Waters	20,282	28,639	39,507	68,536	70,190	58,847	56,165	50,124	33,353	425,643
Vibrant Economy	-	-	16	-	-	17	-	-	18	51
Waste Minimisation	44,531	34,674	28,219	38,824	34,665	715	815	6,755	1,365	190,563
New Capital Total	91,599	87,545	88,655	126,709	135,336	82,010	64,671	68,960	43,307	788,792
Renewal										
City Properties	19,643	16,529	27,285	19,788	22,757	15,637	9,520	9,838	9,448	150,445
Community Recreation	12,926	20,009	4,072	3,355	4,739	2,897	2,834	2,880	2,880	56,592
Creative and Cultural Vibrancy	1,241	1,878	1,405	2,794	1,390	1,467	1,720	1,450	1,458	14,803
Governance and Support Services	2,490	4,479	4,808	3,622	2,488	2,543	2,768	2,645	2,693	28,536
Regulatory Services	5	-	17	22	6	18	35	14	14	131
Resilient City	5	5	5	5	6	6	6	6	6	50
Roading and Footpaths	35,916	33,541	39,743	37,984	39,374	39,767	40,641	41,476	42,728	351,170
Three Waters	64,388	62,057	44,149	33,525	41,631	56,932	52,429	77,861	119,810	552,782
Vibrant Economy	-	-	-	-	-	-	-	-	120	120
Waste Minimisation	551	570	598	1,076	487	522	1,689	4,086	565	10,144
Renewal Total	137,165	139,068	122,082	102,171	112,878	119,789	111,642	140,256	179,722	1,164,773
Grand Total	231,217	230,510	220,390	235,966	257,585	210,404	184,918	219,550	234,406	2,024,946

Capital Expenditure for the years ended 30 June 2026 - 2034 for City Properties

Project Name	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000	Budget 9 Year Total \$000
New Capital										
<i>Operational</i>										
Public Toilets Growth	375	-	-	-	-	-	-	-	-	375
South Dunedin Library and Community Complex	2,370	-	-	-	-	-	-	-	-	2,370
Operational Total	2,745	-	-	-	-	-	-	-	-	2,745
New Capital Total	2,745	-	-	-	-	-	-	-	-	2,745
Renewal										
<i>Community</i>										
Asset Renewals	100	103	106	543	1,111	1,135	1,158	1,181	1,202	6,639
Community Hall Renewals	150	155	159	163	167	170	174	177	180	1,495
Dunedin Ice Stadium	-	-	-	598	1,667	1,703	-	-	-	3,968
Dunedin Railway Station	450	-	-	-	2,134	2,037	-	-	-	4,621
Edgar Centre	860	3,000	12,318	-	-	-	-	-	-	16,178
High Performance Sports	220	-	-	-	-	-	-	-	-	220
Regent Theatre	-	464	-	-	-	1,135	452	886	-	2,937
Roof Renewal Programme	250	258	265	272	278	284	290	-	-	1,897
Sargood Centre	850	-	-	-	-	-	-	-	-	850
Community Total	2,880	3,980	12,848	1,576	5,357	6,464	2,074	2,244	1,382	38,805
<i>Holding</i>										
Asset Renewals	575	515	530	543	556	568	579	591	601	5,058
Holding Total	575	515	530	543	556	568	579	591	601	5,058
<i>Housing</i>										
Asset Renewals	500	515	1,589	1,629	1,667	1,703	1,737	1,772	1,803	12,915
Housing Renewal	2,010	-	-	-	-	-	-	-	-	2,010
Housing Total	2,510	515	1,589	1,629	1,667	1,703	1,737	1,772	1,803	14,925
<i>Investment</i>										
Asset Renewals	1,770	4,194	1,001	1,521	1,711	3,008	1,158	1,181	1,202	16,746
Investment Total	1,770	4,194	1,001	1,521	1,711	3,008	1,158	1,181	1,202	16,746

Capital Expenditure for the years ended 30 June 2026 - 2034 for City Properties continued

Project Name	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000	Budget 9 Year Total \$000
<i>Operational</i>										
Asset Renewals	1,285	1,082	3,230	3,312	3,389	3,462	3,532	3,602	3,666	26,560
Public Toilets Renewals	475	103	318	326	333	341	347	354	361	2,958
Civic Centre	4,000	-	572	2,914	-	-	-	-	-	7,486
Dunedin City Library	2,750	2,678	985	4,306	-	-	-	-	-	10,719
Dunedin Public Art Gallery	215	438	-	1,173	4,397	-	-	-	-	6,223
Furniture	50	52	53	54	56	57	58	59	60	499
Olveston House Renewal	290	-	-	-	-	-	-	-	-	290
Toitū Otago Settlers Museum	125	1,241	4,121	-	-	-	-	-	-	5,487
Town Hall and Municipal Chambers	2,688	1,700	2,006	2,368	5,258	-	-	-	-	14,020
Operational Total	11,878	7,294	11,285	14,453	13,433	3,860	3,937	4,015	4,087	74,242
<i>Parking Operations</i>										
On and Off Street Parking Renewals	-	-	-	33	-	-	-	-	337	370
Parking Meter Renewals	30	31	32	33	33	34	35	35	36	299
Parking Operations Total	30	31	32	66	33	34	35	35	373	669
Renewal Total	19,643	16,529	27,285	19,788	22,757	15,637	9,520	9,838	9,448	150,445
Grand Total	22,388	16,529	27,285	19,788	22,757	15,637	9,520	9,838	9,448	153,190

Capital Expenditure for the years ended 30 June 2026 - 2034 for Community Recreation

Project Name	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000	Budget 9 Year Total \$000
New Capital										
<i>Aquatic Services</i>										
Moana Pool Improvements	20	20	20	20	20	20	20	20	20	180
Aquatic Services Total	20	20	20	20	20	20	20	20	20	180
<i>Botanic Garden</i>										
Botanic Garden Improvements	30	30	30	30	30	30	30	30	30	270
Botanic Garden Total	30	30	30	30	30	30	30	30	30	270
<i>Cemeteries and Crematorium</i>										
Cemetery Development Plan	795	440	300	100	100	-	-	-	-	1,735
City Wide Beam Expansion	230	150	148	150	150	150	150	150	150	1,428
Cemeteries and Crematorium Total	1,025	590	448	250	250	150	150	150	150	3,163
<i>Parks and Recreation</i>										
Destination Playgrounds	200	4,420	-	200	3,330	-	200	2,870	-	11,220
Playground Improvements	297	167	500	-	-	-	-	-	-	964
Recreation Facilities Improvements	420	200	200	200	200	200	200	200	200	2,020
Track Network Development	30	30	30	30	30	30	30	30	30	270
Parks and Recreation Total	947	4,817	730	430	3,560	230	430	3,100	230	14,474
New Capital Total	2,022	5,457	1,228	730	3,860	430	630	3,300	430	18,087
Renewal										
<i>Aquatic Services</i>										
Moana Pool Renewals	8,634	14,625	614	336	139	215	162	130	132	24,987
Port Chalmers Pool Renewals	20	216	180	22	22	23	46	24	24	577
St Clair Pool Renewals	40	82	42	152	444	68	64	106	48	1,046
Te Puna o Whakaehu Renewals	-	93	53	54	56	57	58	59	60	490
Aquatic Services Total	8,694	15,016	889	564	661	363	330	319	264	27,100
<i>Botanic Garden</i>										
Botanic Garden Renewals	552	255	305	210	326	219	131	133	136	2,267
Botanic Garden Total	552	255	305	210	326	219	131	133	136	2,267

Capital Expenditure for the years ended 30 June 2026 - 2034 for Community Recreation continued

Project Name	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000	Budget 9 Year Total \$000
<i>Cemeteries and Crematorium</i>										
Structures Renewals	130	98	101	103	104	108	110	112	114	980
Cemeteries and Crematorium Total	130	98	101	103	104	108	110	112	114	980
<i>Parks and Recreation</i>										
Greenspace Renewals	460	485	498	510	522	533	544	555	565	4,672
Playground Renewals	1,425	1,254	673	595	610	238	253	267	281	5,596
Recreation Facilities Renewals	1,665	2,901	1,606	1,373	2,516	1,436	1,466	1,494	1,520	15,977
Parks and Recreation Total	3,550	4,640	2,777	2,478	3,648	2,207	2,263	2,316	2,366	26,245
Renewal Total	12,926	20,009	4,072	3,355	4,739	2,897	2,834	2,880	2,880	56,592
Grand Total	14,948	25,466	5,300	4,085	8,599	3,327	3,464	6,180	3,310	74,679

Capital Expenditure for the years ended 30 June 2026 - 2034 for Creative and Cultural Vibrancy

Project Name	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000	Budget 9 Year Total \$000
New Capital										
<i>Dunedin Public Art Gallery</i>										
Acquisitions - Donation Funded	35	35	35	35	35	35	35	35	35	315
Acquisitions - DPAG Society Funded	30	30	30	30	30	30	30	30	30	270
Acquisitions - Rates Funded	130	140	150	160	170	180	190	200	210	1,530
Collection Store Painting Racks	-	50	-	-	50	-	-	50	-	150
Minor Capital Works/Equipment	100	100	100	100	100	100	100	100	100	900
Dunedin Public Art Gallery Total	295	355	315	325	385	345	355	415	375	3,165
<i>Dunedin Public Libraries</i>										
Heritage Collection Purchases - Rates Funded	60	60	60	60	60	60	60	60	60	540
Heritage Collection Purchases - Trust Funded	10	10	10	10	10	10	10	10	10	90
South Dunedin Library Opening Collection	60	-	-	-	-	-	-	-	-	60
Dunedin Public Libraries Total	130	70	70	70	70	70	70	70	70	690
<i>Toitū Otago Settlers Museum</i>										
Acquisitions - Rates Funded	50	50	50	50	50	50	50	50	50	450
Minor Capital Works	40	40	40	40	40	40	40	40	40	360
New Gallery Space - Theatrette	464	-	-	-	-	-	-	-	-	464
Toitū Otago Settlers Museum Total	554	90	90	90	90	90	90	90	90	1,274
New Capital Total	979	515	475	485	545	505	515	575	535	5,129
Renewal										
<i>Dunedin Public Art Gallery</i>										
Exhibition Lighting	-	567	-	-	89	-	-	94	-	750
Heating and Ventilation System	30	31	32	33	33	34	35	35	36	299
Dunedin Public Art Gallery Total	30	598	32	33	122	34	35	129	36	1,049
<i>Dunedin Public Libraries</i>										
Acquisitions - Operational Collection	996	996	996	996	996	996	996	996	996	8,964
Minor Capital Equipment	55	57	58	60	61	62	64	65	66	548
RFID Replacement	-	-	-	1,086	-	-	-	-	-	1,086

Capital Expenditure for the years ended 30 June 2026 - 2034 for Creative and Cultural Vibrancy continued

Project Name	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000	Budget 9 Year Total \$000
Dunedin Public Libraries Total	1,051	1,053	1,054	2,142	1,057	1,058	1,060	1,061	1,062	10,598
<i>Lan Yuan Dunedin Chinese Garden</i>										
Plant and Furniture Renewals	-	-	32	-	-	34	-	-	36	102
Lan Yuan Dunedin Chinese Garden Total	-	-	32	-	-	34	-	-	36	102
<i>Toitū Otago Settlers Museum</i>										
Electronic Equipment and Technology Renewal	-	124	32	130	33	136	35	142	36	668
Exhibition Lighting Renewal	-	-	85	-	-	91	-	-	96	272
Gallery Furniture and Office/Gallery Renewal	-	-	-	380	-	-	405	-	-	785
Minor Equipment Renewals	100	103	106	109	111	114	116	118	120	997
Plant Renewal	60	-	64	-	67	-	69	-	72	332
Toitū Otago Settlers Museum Total	160	227	287	619	211	341	625	260	324	3,054
Renewal Total	1,241	1,878	1,405	2,794	1,390	1,467	1,720	1,450	1,458	14,803
Grand Total	2,220	2,393	1,880	3,279	1,935	1,972	2,235	2,025	1,993	19,932

Capital Expenditure for the years ended 30 June 2026 - 2034 for Governance and Support Services

Project Name	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000	Budget 9 Year Total \$000
New Capital										
<i>Business Information Services</i>										
eServices & Online Services	1,000	1,000	500	300	500	300	500	300	500	4,900
New & Refreshed Internal IT Systems	466	-	-	-	-	-	-	-	-	466
Replacement & Upgrade Internal Legacy Systems	100	100	100	100	100	100	100	100	100	900
Business Information Services Total	1,566	1,100	600	400	600	400	600	400	600	6,266
<i>Fleet Operations</i>										
EV Charging Infrastructure	250	-	-	-	-	-	-	-	-	250
Fleet Operations Total	250	-	-	-	-	-	-	-	-	250
New Capital Total	1,816	1,100	600	400	600	400	600	400	600	6,516
Renewal										
<i>Business Information Services</i>										
New & Refreshed Internal IT Systems	800	2,884	3,230	2,112	1,111	1,135	1,158	1,181	1,202	14,813
Replacement & Upgrade Internal Legacy Systems	1,100	979	1,006	1,195	1,055	1,079	1,274	1,122	1,142	9,952
Business Information Services Total	1,900	3,863	4,236	3,307	2,166	2,214	2,432	2,303	2,344	24,765
<i>Council Communications and Marketing</i>										
Street Banner Hardware	-	59	-	-	-	-	-	-	-	59
Website Renewal	-	258	265	-	-	-	-	-	-	523
Council Communications and Marketing Total	-	317	265	-	-	-	-	-	-	582
<i>Fleet Operations</i>										
General Replacement	590	299	307	315	322	329	336	342	349	3,189
Fleet Operations Total	590	299	307	315	322	329	336	342	349	3,189
Renewal Total	2,490	4,479	4,808	3,622	2,488	2,543	2,768	2,645	2,693	28,536
Grand Total	4,306	5,579	5,408	4,022	3,088	2,943	3,368	3,045	3,293	35,052

Capital Expenditure for the years ended 30 June 2026 - 2034 for Regulatory Services

Project Name	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000	Budget 9 Year Total \$000
Renewal										
<i>Animal Services</i>										
Body Worn Cameras	-	-	-	9	-	-	-	-	8	17
Dog Park & Stock Pound Maintenance & Upgrades	5	-	5	-	6	-	6	-	6	28
Minor Equipment Renewals	-	-	-	-	-	6	-	-	-	6
Animal Services Total	5	-	5	9	6	6	6	-	14	51
<i>Environmental Health</i>										
Noise Meter Renewals	-	-	-	-	-	-	21	-	-	21
Environmental Health Total	-	-	-	-	-	-	21	-	-	21
<i>Parking Services</i>										
Body Worn Cameras	-	-	5	-	-	12	-	-	-	17
Electronic Ticket Writers	-	-	7	13	-	-	8	14	-	42
Parking Services Total	-	-	12	13	-	12	8	14	-	59
Renewal Total	5	-	17	22	6	18	35	14	14	131
Grand Total	5	-	17	22	6	18	35	14	14	131

Capital Expenditure for the years ended 30 June 2026 - 2034 for Resilient City

Project Name	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000	Budget 9 Year Total \$000
New Capital										
<i>City Development</i>										
Centres Upgrade Programme	-	-	-	990	990	990	990	-	-	3,960
Minor Streetscape Upgrades	300	300	300	-	-	-	-	300	300	1,500
Street Trees and Furniture	25	-	-	-	-	-	-	-	-	25
City Development Total	325	300	300	990	990	990	990	300	300	5,485
<i>Civil Defence</i>										
Plant Equipment	55	5	5	5	6	6	6	6	6	100
Civil Defence Total	55	5	5	5	6	6	6	6	6	100
New Capital Total	380	305	305	995	996	996	996	306	306	5,585
Renewal										
<i>Task Force Green</i>										
Minor Equipment Renewals	5	5	5	5	6	6	6	6	6	50
Task Force Green Total	5	5	5	5	6	6	6	6	6	50
Renewal Total	5	5	5	5	6	6	6	6	6	50
Grand Total	385	310	310	1,000	1,002	1,002	1,002	312	312	5,635

Capital Expenditure for the years ended 30 June 2026 - 2034 for Roding and Footpaths

Project Name	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000	Budget 9 Year Total \$000
Growth										
<i>Future Development Strategy</i>										
Future Development Strategy	-	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	19,808
Growth Total	-	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	19,808
New Capital										
<i>Central City Upgrade</i>										
Central City Upgrade Bath Street	939	-	-	-	-	-	-	-	-	939
Central City Upgrade Retail Quarter Transport	40	-	-	-	-	-	-	-	-	40
Central City Upgrade Total	979	-	-	-	-	-	-	-	-	979
<i>Shaping Future Dunedin</i>										
Central City Cycle and Pedestrian Improvements	3,000	-	-	-	-	-	-	-	-	3,000
Central City Parking Management	1,200	200	-	-	-	-	-	-	-	1,400
Harbour Arterial Efficiency Improvements	2,800	1,500	-	-	-	-	-	-	-	4,300
Mosguel Park and Ride	5,000	-	-	-	-	-	-	-	-	5,000
Princes Street Bus Priority and Corridor Safety Plan	-	2,000	3,300	1,734	-	-	-	-	-	7,034
Shaping Future Dunedin Total	12,000	3,700	3,300	1,734	-	-	-	-	-	20,734
<i>Transport</i>										
Coastal Plan	1,184	1,405	525	25	400	400	50	3,500	3,500	10,989
Crown Resilience Programme 2024-27	750	750	-	-	-	-	-	-	-	1,500
Dunedin Urban Cycleways Tunnels Trail	1,431	-	-	-	-	-	-	-	1,000	2,431
Low Cost, Low Risk Improvements	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	9,000
Peninsula Connection	-	8,000	6,900	3,600	-	-	-	-	-	18,500
Peninsula Connection Boardwalk	1,500	2,000	-	-	-	-	-	-	-	3,500
Tertiary Precinct Upgrade Amenity	-	-	-	-	-	-	-	-	660	660
Tertiary Precinct Upgrade Transport	-	-	-	-	-	-	-	-	540	540
Transport Total	5,865	13,155	8,425	4,625	1,400	1,400	1,050	4,500	6,700	47,120
<i>Zero Carbon High Investment</i>										
Bus Network and Infrastructure Improvements	-	-	-	-	500	500	500	500	-	2,000
Bus Priority Improvements	-	-	-	-	500	500	500	500	-	2,000
Central City Bike Parking Facilities	-	-	80	80	80	-	-	-	-	240

Capital Expenditure for the years ended 30 June 2026 - 2034 for Roding and Footpaths continued

Project Name	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000	Budget 9 Year Total \$000
Centres Upgrade Programme - Transport improvements	-	-	500	500	1,000	1,000	-	-	-	3,000
City to Waterfront Bridge	-	-	-	1,000	10,000	9,000	-	-	-	20,000
Ōtepoti Pathways – Caversham to Central City Tunnels Trail link	-	-	-	-	1,000	3,000	-	-	-	4,000
Ōtepoti Pathways – Cycling Improvements Package	-	-	1,000	1,000	1,000	1,000	1,000	1,000	-	6,000
Ōtepoti Pathways – George/Bank Streets improvements	-	-	1,000	2,000	1,000	-	-	-	-	4,000
Ōtepoti Pathways – Hill Suburbs link	-	-	-	-	1,500	1,200	-	-	-	2,700
Ōtepoti Pathways – Pedestrian Improvements Package	-	-	1,000	1,000	1,000	1,000	1,000	1,000	-	6,000
Ōtepoti Pathways – Town Belt improvements	-	-	-	500	500	500	500	-	-	2,000
Ōtepoti Pathways – Vogel Street improvements	-	-	-	1,300	1,000	-	-	-	-	2,300
Shore Street/Portsmouth Dr/Portobello Road	-	-	-	-	-	1,000	400	-	-	1,400
South Dunedin Safer School Streets	-	-	3,000	3,000	4,000	-	-	-	-	10,000
Zero Carbon High Investment Total	-	-	6,580	10,380	23,080	18,700	3,900	3,000	-	65,640
New Capital Total	18,844	16,855	18,305	16,739	24,480	20,100	4,950	7,500	6,700	134,473
Renewal										
<i>Transport</i>										
Coastal Plan	-	332	2,735	-	-	-	-	-	-	3,067
Emergency Works	3,940	-	-	-	-	-	-	-	-	3,940
Footpath Renewals	5,904	6,246	7,025	7,210	7,389	7,548	7,714	7,873	8,019	64,928
Gravel Road Re-Metaling	1,219	1,292	1,365	1,401	1,436	1,467	1,499	1,530	1,558	12,767
Major Drainage Control	6,266	6,628	8,507	8,731	8,948	9,141	9,342	9,533	9,710	76,806
Pavement Rehabilitations	3,335	3,528	3,720	3,818	3,913	3,997	4,084	4,169	4,246	34,810
Pavement Renewals	11,135	11,805	12,474	12,804	13,121	13,404	13,698	13,980	14,239	116,660
Structure Component Replacement	1,908	2,021	2,134	2,190	2,244	2,293	2,344	2,391	2,436	19,961
Structure Component Replacement Seawalls	196	208	219	225	231	236	241	246	250	2,052
Structure Component Replacement Seawalls Railings	400	-	-	-	446	-	-	-	484	1,330
Traffic Services Renewal	1,613	1,481	1,564	1,605	1,646	1,681	1,719	1,754	1,786	14,849
Transport Total	35,916	33,541	39,743	37,984	39,374	39,767	40,641	41,476	42,728	351,170
Renewal Total	35,916	33,541	39,743	37,984	39,374	39,767	40,641	41,476	42,728	351,170
Grand Total	54,760	52,872	60,524	57,199	66,330	62,343	48,067	51,452	51,904	505,451

Capital Expenditure for the years ended 30 June 2026 - 2034 for Three Waters

Project Name	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000	Budget 9 Year Total \$000
Growth										
<i>Stormwater</i>										
New Capital Supporting Growth	437	-	-	872	1,304	1,159	1,159	1,487	1,684	8,102
<i>Wastewater</i>										
New Capital Supporting Growth	741	814	3,732	1,956	2,925	2,600	2,600	3,334	3,776	22,478
<i>Water Supply</i>										
New Capital Supporting Growth	1,275	607	3,445	1,782	2,666	2,370	2,370	3,037	3,441	20,993
Growth Total	2,453	1,421	7,177	4,610	6,895	6,129	6,129	7,858	8,901	51,573
New Capital										
<i>Stormwater</i>										
Mosgiel Stormwater Pumpstations and Network	1,616	-	-	-	-	-	-	-	-	1,616
Mosgiel Stormwater Upgrades	625	625	-	-	500	2,000	-	-	-	3,750
Network Resilience and Efficiency Improvements	50	50	50	300	50	50	50	50	50	700
New Resource Consents	22	-	75	75	150	-	-	-	-	322
South Dunedin Flood Alleviation	250	500	-	-	-	500	1,750	6,000	6,000	15,000
South Dunedin Short Term Options	750	1,000	9,768	9,000	8,696	-	-	-	-	29,214
Stormwater Total	3,313	2,175	9,893	9,375	9,396	2,550	1,800	6,050	6,050	50,602
<i>Wastewater</i>										
Bioresources Facility	300	2,000	5,100	8,000	2,000	-	-	-	-	17,400
Main Interceptor Sewer Upgrade	-	-	-	-	-	-	1,353	1,655	1,686	4,694
Metro Wastewater Treatment Plant Resilience	4,288	4,118	2,007	2,067	1,179	1,328	6,458	1,588	1,588	24,621
Musselburgh to Tahuna Link	-	750	750	12,374	12,374	5,744	-	-	-	31,992
Network Resilience and Efficiency Improvements	150	450	2,170	14,513	19,527	19,578	16,176	8,843	4,300	85,707
Rural Wastewater Schemes	1,400	4,050	5,536	10,451	10,090	9,296	9,296	9,246	5,740	65,105
Service Extension	-	-	-	700	3,400	6,500	6,500	4,012	2,000	23,112
Wastewater New Capital Other	463	63	63	63	63	63	63	63	63	967
Wastewater Total	6,601	11,431	15,626	48,168	48,633	42,509	39,846	25,407	15,377	253,598

Capital Expenditure for the years ended 30 June 2026 - 2034 for Three Waters continued

Project Name	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000	Budget 9 Year Total \$000
<i>Water Supply</i>										
Carbon Reduction	-	-	-	-	-	-	-	-	500	500
Water Efficiency	1,390	3,647	-	525	8,780	7,813	4,000	4,000	6,300	36,455
Water New Capital Other	5,601	1,501	1,001	1,001	1,001	1,001	1,001	1,001	1,001	14,109
Water Supply Resilience	3,377	9,885	12,987	9,467	2,380	4,974	9,518	13,666	4,125	70,379
Water Supply Total	10,368	15,033	13,988	10,993	12,161	13,788	14,519	18,667	11,926	121,443
New Capital Total	20,282	28,639	39,507	68,536	70,190	58,847	56,165	50,124	33,353	425,643
<i>Renewal</i>										
<i>Stormwater</i>										
Consequential Growth Renewal	1,900	-	-	1,941	2,990	2,727	2,791	3,648	4,209	20,206
Mosgiel Stormwater Pumpstations and Network	625	651	-	-	577	2,368	-	-	-	4,221
Other Stormwater Renewals	5,657	5,159	4,261	560	736	592	1,125	5,254	14,427	37,771
Stormwater Total	8,182	5,810	4,261	2,501	4,303	5,687	3,916	8,902	18,636	62,198
<i>Wastewater</i>										
Biofilter Media Replacement	-	-	-	-	-	-	303	309	-	612
Consequential Growth Renewal	317	364	1,730	1,824	2,809	2,562	2,623	3,430	3,955	19,614
Main Interceptor Sewer Upgrade	-	-	-	500	1,000	1,000	3,884	4,660	4,660	15,704
Metro Wastewater Treatment Plant Resilience	3,953	3,374	1,507	2,015	577	474	606	494	629	13,629
Musselburgh to Tahuna Link	8,000	-	-	2,941	3,030	10,959	-	-	-	24,930
Network Resilience and Efficiency Improvements	-	-	898	3,906	8,335	8,552	8,754	3,281	2,516	36,242
Other Wastewater Renewals	8,798	12,050	7,581	2,475	3,670	5,234	6,479	19,374	38,234	103,895
Rural Wastewater Schemes	-	-	1,938	3,018	2,444	1,070	1,096	1,116	1,145	11,827
Wastewater Pumpstation Renewals	4,500	4,689	4,869	2,800	2,885	2,960	3,030	3,088	3,145	31,966
Wastewater Total	25,568	20,477	18,523	19,479	24,750	32,811	26,775	35,752	54,284	258,419

Capital Expenditure for the years ended 30 June 2026 - 2034 for Three Waters continued

Project Name	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000	Budget 9 Year Total \$000
<i>Water Supply</i>										
Carbon Reduction	-	104	162	168	173	178	182	185	629	1,781
Consequential Growth Renewal	547	271	1,597	2,149	3,307	3,017	3,088	4,038	4,658	22,672
Other Water Renewals	13,765	26,417	14,155	8,167	9,048	9,307	11,158	21,562	40,320	153,899
Port Chalmers Water Supply	8,976	6,387	3,993	-	-	-	-	-	-	19,356
Water Efficiency	-	-	-	-	-	5,920	7,272	7,410	1,258	21,860
Water Supply Resilience	7,350	2,591	1,458	1,061	50	12	38	12	25	12,597
Water Supply Total	30,638	35,770	21,365	11,545	12,578	18,434	21,738	33,207	46,890	232,165
Renewal Total	64,388	62,057	44,149	33,525	41,631	56,932	52,429	77,861	119,810	552,782
Grand Total	87,123	92,117	90,833	106,671	118,716	121,908	114,723	135,843	162,064	1,029,998

Capital Expenditure for the years ended 30 June 2026 - 2034 for Vibrant Economy

Project Name	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000	Budget 9 Year Total \$000
New Capital										
<i>Destination Marketing</i>										
Minor Equipment	-	-	16	-	-	17	-	-	18	51
Destination Marketing Total	-	-	16	-	-	17	-	-	18	51
New Capital Total	-	-	16	-	-	17	-	-	18	51
Renewal										
<i>iSite Visitor Centre</i>										
iSite Octagon Premises Refresh	-	-	-	-	-	-	-	-	120	120
iSite Visitor Centre Total	-	-	-	-	-	-	-	-	120	120
Renewal Total	-	-	-	-	-	-	-	-	120	120
Grand Total	-	-	16	-	-	17	-	-	138	171

Capital Expenditure for the years ended 30 June 2026 - 2034 for Waste Minimisation

Project Name	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000	Budget 9 Year Total \$000
New Capital										
<i>Waste and Environmental Solutions</i>										
Community Recycling Hubs	25	160	15	155	15	160	15	165	15	725
Green Island Landfill Aftercare	1,577	1,577	2,384	2,769	150	-	-	-	-	8,457
Green Island Landfill Climate Change Adaption and Resilience	-	-	750	950	-	-	-	-	-	1,700
Green Island Landfill Community Walking Track	-	-	-	-	150	-	150	-	150	450
Green Island Landfill Gas Collection System	650	2,175	200	200	50	50	-	-	-	3,325
Green Island Landfill Leachate System	-	750	-	-	-	-	-	-	-	750
Green Island Landfill Southern Valley Leachate Drain	800	700	-	-	-	-	-	-	-	1,500
Mobile Education Unit	-	80	-	-	-	5	-	-	-	85
Sawyers Bay Closed Landfill Climate Change Adaption	-	-	-	-	-	60	-	-	-	60
Waikouaiti Transfer Station/Closed Landfill Landscaping	-	-	-	25	-	-	-	-	-	25
Waste and Environmental Solutions Total	3,052	5,442	3,349	4,099	365	275	165	165	165	17,077
<i>Waste Futures</i>										
2nd Rummage Store	-	750	750	-	20	-	20	-	20	1,560
Bulk Waste System	500	1,750	5,000	865	-	-	-	-	-	8,115
Community Recycling Centres	200	200	200	10	10	10	10	10	10	660
Construction and Demolition Facility	400	2,200	920	-	-	-	-	-	-	3,520
Glass Facility	2,525	789	-	-	-	-	-	-	-	3,314
Material Recovery Facility	21,550	16,950	-	-	-	-	-	-	-	38,500
Organics Facility	8,900	2,416	-	-	-	-	-	-	-	11,316
Resource Recovery Park Precinct	7,404	4,177	2,500	-	-	-	-	-	-	14,081
Smooth Hill Landfill	-	-	15,500	33,850	34,270	430	620	6,580	1,170	92,420
Waste Futures Total	41,479	29,232	24,870	34,725	34,300	440	650	6,590	1,200	173,486
New Capital Total	44,531	34,674	28,219	38,824	34,665	715	815	6,755	1,365	190,563

Capital Expenditure for the years ended 30 June 2026 - 2034 for Waste Minimisation continued

Project Name	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000	Budget 9 Year Total \$000
Renewal										
<i>Waste and Environmental Solutions</i>										
Forester Park Landfill Culvert	-	-	-	-	-	-	1,158	3,543	-	4,701
Green Island Landfill and Transfer Station	155	163	170	178	-	-	-	-	-	666
Green Island Landfill Renewals	-	-	-	-	62	65	67	70	72	336
Green Island Leachate System Pumps and Pumpstations	15	15	17	473	18	19	20	20	22	619
Green Island Transfer Station	-	-	-	-	123	128	133	138	143	665
Kerbside Bin Replacements	205	211	223	222	228	238	238	242	252	2,059
Middlemarch Closed Landfill	11	-	-	-	-	15	-	-	-	26
North Taieri Closed Landfill	-	-	13	-	-	-	15	-	-	28
Public Place Recycling and Rubbish Bins	165	170	175	179	56	57	58	59	60	979
Sawyers Bay Closed Landfill	-	11	-	-	-	-	-	14	-	25
Waikouaiti Transfer Station	-	-	-	24	-	-	-	-	16	40
Waste and Environmental Solutions Total	551	570	598	1,076	487	522	1,689	4,086	565	10,144
Renewal Total	551	570	598	1,076	487	522	1,689	4,086	565	10,144
Grand Total	45,082	35,244	28,817	39,900	35,152	1,237	2,504	10,841	1,930	200,707

matapae ōhaka nui

significant forecasting assumptions

Significant Forecasting Assumptions for the 9 year plan 2025-34

Assumption	Level of uncertainty	Reason for uncertainty	Effects of the uncertainty
Economic Change Dunedin economy While the Dunedin economy experienced 2.2% growth in the year to March 2023, more recent data produced by Infometrics indicates that economic activity fell 0.6% in the 12 months ending June 2024. The overall Dunedin economy is characterised by healthcare and social assistance, education and training and professional, scientific and technical services. Dunedin has continued to see growth in knowledge-based industries since 2018, increasing to 37.9% of the economy, exceeding the New Zealand average of 32.8%. Public sector investment in large scale projects such as the construction of the New Dunedin Hospital, ACC building, and infrastructure renewal programmes in Dunedin has continued over the period. While construction has slowed, analysis undertaken by Building Industry Construction Training Organisation (BCITO), Infometrics and MartinJenkins in 2020 suggests at least \$3.3b of construction projects (valued at \$20m or over) will still occur in Coastal Otago, predominately in Dunedin, over the next decade. Infometrics has indicated a forecast growth of 1.6% per annum in the period to 2034. Dunedin’s service industries are expected to lead this growth with professional, scientific, and technical services forecast to grow 4.0% per annum followed by health (3.2%) retail (3%) public administration (2.9%), construction (2.9%) and transport (2.8%). National economy National economic pressures are expected to continue influencing the Dunedin economy over the coming years. Recent data produced by Infometrics notes that economic sentiment remains poor, with the private sector, particularly retail trade, manufacturing, primary sector, construction, and professional sector facing challenging environments. Treasury’s 30 May 2024 projections note that Gross Domestic Product (GDP) growth is forecast to lift to 1.7% by 2025, 3.2% by 2026 and 2.5% by 2029.	Medium	Economic pressures, particularly inflation and interest rates have created uncertainty for the Dunedin economy.	Potential impacts of slower than anticipated economic growth are: • Increased unemployment • Reduced business confidence • Financial pressure on DCC and communities • Longer term changes in the composition of the Dunedin economy • Pressure on Dunedin businesses and workers • Lower levels of investment • Reduced consumption.

Assumption	Level of uncertainty	Reason for uncertainty	Effects of the uncertainty								
Household income & spending The average house current house value in Dunedin increased 3.9% in the year ending June 2024, compared with 2.5% nationally. Infometrics has noted that high mortgage rates will continue to impact demand even as the Reserve Bank moves to reduce interest rates. Consumer spending in Dunedin increased by 2.1% in the year 30 June 2024 compared with a 1.9% increase nationally. Employment While unemployment is expected to peak at 5.7% nationally the average unemployment rate in Dunedin was 4.8% in the year to December 2024. An average of 3,748 people were receiving Job Seeker support in the 12 months to December 2024. Business Activity The November 2024 Business South Quarterly Southern Business Survey (across Otago and Southland) notes 56% of businesses expect to invest in their business over the next 12 months. The survey notes that 53% of businesses expect the southern economy to be stronger in the next 12 months. Visitor economy & tourism Total tourism expenditure in Dunedin increased by 3.4% in the year ending June 2024. Nationally, total tourism expenditure growth was 1.8% in the year to June 2024 impacted by easing domestic tourist spending and slowing international tourism recovery. Domestic tourist spending fell 4.1%, and international tourist spending rose 15.8% over the year to June 2024. International visitor arrivals are at 80-85% of pre-pandemic levels over the past year, with weak global economic conditions constraining further growth in international travel. Weak economic conditions are constraining domestic travel too, as cost of living pressures make discretionary spending scarcer.											
Projected Visitor Numbers Updated data from Infometrics (September 2024) notes the forecast number of visitors to Dunedin recovered more quickly in the year to June 2024 than anticipated in September 2023. However slower growth is anticipated from 2024 to 2034. <table border="1"> <thead> <tr> <th>June 2023 (A)</th><th>June 2024 (F)</th><th>June 2029 (F)</th><th>June 2034 (F)</th></tr> </thead> <tbody> <tr> <td>1.639m</td><td>1.972m</td><td>2.268m</td><td>2.458m</td></tr> </tbody> </table>	June 2023 (A)	June 2024 (F)	June 2029 (F)	June 2034 (F)	1.639m	1.972m	2.268m	2.458m	High	The international visitor component of Dunedin's overall visitor numbers is expected to remain sensitive to volatility in global economic conditions, exchange rates, and international relations.	The potential impact of lower or higher than anticipated visitor growth could impact on the Dunedin economy and timing/demand for infrastructure. Any changes in timing / demand for infrastructure may impact on the timing of capital budget spend, and therefore debt, and it associated borrowing costs.
June 2023 (A)	June 2024 (F)	June 2029 (F)	June 2034 (F)								
1.639m	1.972m	2.268m	2.458m								

Assumption	Level of uncertainty	Reason for uncertainty	Effects of the uncertainty																		
Demographic Change Projected usually resident population growth In October 2023, Statistics New Zealand (SNZ) released 2024 provisional population estimate for Dunedin of 135,700. The estimates suggest that Dunedin is currently growing at a high population growth rate (comparing the estimate with population projections released by SNZ in 2022). Dunedin’s population will grow at a high growth scenario rate (0.7%-0.8% per year) until 2034 reaching 146,100. From 2034 onwards the population rate will then return to a medium growth scenario rate of 0.1%-0.2% per year. <table><tr><th>2024</th><th>2034</th><th>2044</th><th>2054</th></tr><tr><td>135,700</td><td>146,100</td><td>148,100</td><td>149,500</td></tr></table> Source: SNZ, DCC Population Projections Statistics released in November 2024 align with the growth scenario assumption provided above.	2024	2034	2044	2054	135,700	146,100	148,100	149,500	High	That resident population is higher or lower than projected.	Potential impacts of higher or lower than anticipated population growth are: • increased or decreased demand on regulatory services • increased or decreased demand for services • higher or lower demand for housing and infrastructure and impact on funding mechanisms for development such as development contributions • higher or lower city emissions • a larger or smaller than anticipated rating base to fund services. • impact on the level of service for Council infrastructure (depending on the rate of population growth). If growth is higher than forecast, required rates funding increases from growth will be offset by the greater number of ratepayers across which the rates will be allocated. If growth is lower than forecast, the estimated average rate increases for ratepayers will be higher.										
2024	2034	2044	2054																		
135,700	146,100	148,100	149,500																		
Aging population Dunedin’s population is ageing, with 24% of the population projected to be 65 years or over by 2054 (compared to 19% in 2024). The 75+ age group is expected to grow from 8% of Dunedin’s population in 2024 to 15% in 2054. Percentage of population by age group <table><tr><th>Age Group</th><th>2024 (%)</th><th>2025 (%)</th></tr><tr><td>0-14</td><td>14</td><td>13</td></tr><tr><td>15-24</td><td>18</td><td>17</td></tr><tr><td>25-64</td><td>45</td><td>48</td></tr><tr><td>65-74</td><td>10</td><td>9</td></tr><tr><td>75+</td><td>8</td><td>15</td></tr></table>	Age Group	2024 (%)	2025 (%)	0-14	14	13	15-24	18	17	25-64	45	48	65-74	10	9	75+	8	15	Low	Uncertainty is relatively low, as migration rates are lower for older age groups and mortality rates are more predictable than migration. The increase in Dunedin’s population aged 65+ is relatively certain, while the projected trends in younger age groups have more uncertainty.	Potential impacts of the population ageing at a faster rate than anticipated are: • increased demand for services and infrastructure for older people • higher demand for housing suitable for an older population • a higher than anticipated proportion of ratepayers on a fixed income.
Age Group	2024 (%)	2025 (%)																			
0-14	14	13																			
15-24	18	17																			
25-64	45	48																			
65-74	10	9																			
75+	8	15																			

Assumption	Level of uncertainty	Reason for uncertainty	Effects of the uncertainty																
Growth & Urban Development Projected household growth The number of households in Dunedin is estimated to grow by 4,500 over the next 10 years reaching a total of 57,100 households. Household growth will then slow and grow by 1,700 between 2034 and 2054. <table><tr><th>2024</th><th>2034</th><th>2044</th><th>2054</th></tr><tr><td>52,600</td><td>57,100</td><td>57,800</td><td>58,800</td></tr></table> Source: SNZ, DCC Household Projections Projected dwelling growth Considering the population growth over the next 30 years, the number of dwellings in Dunedin is estimated to grow by 4,800 over the next 10 years reaching a total of 1,700. Dwelling growth will then slow and grow by 1,900 between 2034 and 2054. <table><tr><th>2024</th><th>2034</th><th>2044</th><th>2054</th></tr><tr><td>56,900</td><td>61,700</td><td>62,500</td><td>63,600</td></tr></table> Source: DCC Dwelling Projections	2024	2034	2044	2054	52,600	57,100	57,800	58,800	2024	2034	2044	2054	56,900	61,700	62,500	63,600	Medium Medium	That dwelling growth is higher or lower than projected. Slower than anticipated growth may result in a delay in recovering growth infrastructure costs through development contributions.	Potential effects of higher or lower than anticipated household and dwelling growth are increased or decreased demand on regulatory services to process resource and building consents, resulting an in increase or decrease in fees revenue from consents; increased or decreased demand for services and higher or lower demand for new infrastructure. Any changes in timing / demand for infrastructure may impact on the timing of capital budget spend, and therefore debt, and it associated borrowing costs. Slower than anticipated growth may result in a delay in recovering growth infrastructure costs through development contributions.
2024	2034	2044	2054																
52,600	57,100	57,800	58,800																
2024	2034	2044	2054																
56,900	61,700	62,500	63,600																
Resilience & Civil Defence DCC and community will be impacted by civil defence emergencies. Dunedin is at risk of natural disasters, the key risks for the city are: - extreme weather events - flooding due to heavy rain event - tsunami due to offshore earthquake - earthquakes and land instability due to fault line shifts - fires due to hot days. It is assumed that DCC will be able to respond appropriately to civil defence emergencies.	Medium	The number and scale of civil defence emergencies is unknown. Climate change may impact the scale and frequency of extreme weather events.	If a significant disaster occurs that exceeds the DCC’s ability to respond, this will result in: - risks to people, property, infrastructure and essential services - risks to DCC supply chains - increased pressure on DCC staff to respond while continuing to provide DCC services - financial impacts including possible loss of insurance - changes to Council priorities in response to emergencies - reputational risk to DCC.																

Assumption	Level of uncertainty	Reason for uncertainty	Effects of the uncertainty
Climate Change City and DCC emissions reduction targets In 2019 the DCC declared a climate emergency and adopted a 'Zero Carbon 2030' city emissions reduction target for Dunedin, in two parts: • net zero emissions of all greenhouse gases other than biogenic methane by 2030 • 24 to 47% reduction in biogenic methane emissions below 2017 levels by 2050, including a 10% reduction below 2017 levels by 2030. The Zero Carbon Plan adopted in 2023 sets out the changes needed for the city to achieve its targets, and the DCC's role in achieving these changes. The DCC also has a commitment to reduce emissions from its own operations, including a goal to reduce all its core organisational emissions by 42% by 2030/31 (from a 2018/19 baseline). An interim target of 30% reduction from baseline by 2026/27 is intended to ensure DCC is tracking well. The DCC's Emissions Management and Reduction Plan 2023/24 to 2030/31 sets out actions needed to achieve the 2030/31 organisational emissions reduction target. The Zero Carbon Policy adopted in 2022 mandates that the DCC's activities minimise emissions and contribute to achieving emissions reduction targets. It is assumed the DCC will meet its organisational targets, including through adherence to its Emissions Management and Reduction Plan and Zero Carbon Policy. It is assumed to be unlikely that the emission reduction targets for Dunedin will be met through the DCC's 9 Year Plan actions or those of other stakeholders.	For achieving the DCC's organisation emissions reduction target, high. For not meeting Dunedin's 2030 emissions reduction target, low.	Achieving both city and DCC emissions reduction targets in part relies on central government funding and policy settings that support emissions reduction. Both are subject to change. Achieving city emissions reduction targets would require additional actions by the DCC, central government, and a wide range of other stakeholders.	Potential impacts of organisational and city emissions reduction targets not being met include: • misalignment with the DCC's strategic commitments and Zero Carbon Policy • possible misalignment with national policy direction relating to emissions reduction • misalignment with community expectations on the contribution to global efforts to combat climate change, leading to negative effects on political and organisational reputation • potential financial costs (for DCC and residents) due to continued reliance on fossil fuels and associated price volatility • potential financial costs (for DCC and residents) due to the need to address liabilities, or meet targets/legislative requirements for residual emissions, that may impact on rates. For DCC emissions targets, an additional potential impact is possible exclusion from Local Government Funding Authority opportunities for reduced costs of borrowing (enabled by organisational emissions reduction effort). It is not possible to forecast the financial impacts of not meeting the targets in more detail, until more accurate modelling is completed.

Assumption	Level of uncertainty	Reason for uncertainty	Effects of the uncertainty						
Climate Change Projections The DCC projections are based on Shared Socioeconomic Pathways (SSPs) developed by the Intergovernmental Panel on Climate Change (IPCC) to describe five different socioeconomic scenarios and related greenhouse gas emissions. The SSPs used in DCC projections include SSP2-4.5 (intermediate emissions) and SSP5-8.5 (very high emissions). SSPs are scenarios of projected socioeconomic global changes up to 2100. They describe the alternative pathways of greenhouse gas emissions and are based on different assumptions about population, economic growth, energy consumption, land use, and emissions reductions over this century. SSP2-4.5: The “middle of the road” scenario with intermediate emissions. The world follows a familiar path in which social, economic, and technological trends do not shift markedly from historical patterns. Global emissions stabilise and trend downwards from 2050, reaching net zero sometime after 2100. Global surface temperature is expected to rise by 2.7°C by 2100. This is the path we are on, if we follow current policy settings. SSP5-8.5: The ‘fossil-fuelled development’ scenario with very high emissions. Global emissions continue to increase rapidly through mid-parts of the century stabilising around 2100. Economic growth is high but based on energy-intensive lifestyles dependent on ongoing fossil fuel exploitation. Global surface temperature is expected to rise by 4.4°C by 2100. This is a worst-case scenario, and though considered unlikely, is relevant for long term planning. <table><tr><td>Mean temperature change (SSP2-4.5 and SSP5-8.5, relative to 1995-2014 baseline)¹</td><td>SSP2-4.5: By 2050: +1°C (0.6-1.32°C) SSP2-4.5: By 2100: +1.6°C (1.03-2.26°C) SSP5-8.5: By 2050: +1.3°C (0.91-1.66°C) SSP5-8.5: By 2100: +3.1°C (2.20-4.05°C)</td></tr><tr><td>Sea level Rise (SLR) (metres above 1995-2014 baseline; excluding localised vertical land movement)²</td><td>SSP2-4.5: By 2050: +0.22m (0.16- 0.29m) SLR SSP2-4.5: By 2100: +0.56m (0.43- 0.75m) SLR SSP5-8.5: By 2050 +0.25m (0.20-0.32m) SLR SSP5-8.5: By 2100 +0.81m (0.64-1.06m) SLR</td></tr><tr><td>Average number of hot days per year [temperature >30c] (relative to average present, 1 extreme hot day every 5 years)³</td><td>By 2040: On average, 0.5 to 0.6 extreme hot days every year By 2090: On average, 0.8 to 1.8 extreme hot days every year</td></tr></table>	Mean temperature change (SSP2-4.5 and SSP5-8.5, relative to 1995-2014 baseline) ¹	SSP2-4.5: By 2050: +1°C (0.6-1.32°C) SSP2-4.5: By 2100: +1.6°C (1.03-2.26°C) SSP5-8.5: By 2050: +1.3°C (0.91-1.66°C) SSP5-8.5: By 2100: +3.1°C (2.20-4.05°C)	Sea level Rise (SLR) (metres above 1995-2014 baseline; excluding localised vertical land movement) ²	SSP2-4.5: By 2050: +0.22m (0.16- 0.29m) SLR SSP2-4.5: By 2100: +0.56m (0.43- 0.75m) SLR SSP5-8.5: By 2050 +0.25m (0.20-0.32m) SLR SSP5-8.5: By 2100 +0.81m (0.64-1.06m) SLR	Average number of hot days per year [temperature >30c] (relative to average present, 1 extreme hot day every 5 years) ³	By 2040: On average, 0.5 to 0.6 extreme hot days every year By 2090: On average, 0.8 to 1.8 extreme hot days every year	Low	The extent to which current and future generations will experience a hotter and different world depends on choices now and in the near term⁴. Climate change and associated impacts may occur at a faster or slower rate, depending on policy choices, emissions pathways, and changes to the atmosphere, ocean, cryosphere and biosphere⁴.	The potential impacts of greater than projected climate change, particularly sea level rise and extreme rain events are: • increase in adverse impacts, such as natural hazards like sea-level rise, flooding, and erosion • a more rapid change in the environment and ecosystems • a requirement for the DCC to accelerate its adaptation plans to reduce the harm on communities • an increased cost of adaptation in the short to medium term • less time for engagement, and planning with the community • potential for widening wealth inequality and a reduction in social cohesion in affected communities.
Mean temperature change (SSP2-4.5 and SSP5-8.5, relative to 1995-2014 baseline) ¹	SSP2-4.5: By 2050: +1°C (0.6-1.32°C) SSP2-4.5: By 2100: +1.6°C (1.03-2.26°C) SSP5-8.5: By 2050: +1.3°C (0.91-1.66°C) SSP5-8.5: By 2100: +3.1°C (2.20-4.05°C)								
Sea level Rise (SLR) (metres above 1995-2014 baseline; excluding localised vertical land movement) ²	SSP2-4.5: By 2050: +0.22m (0.16- 0.29m) SLR SSP2-4.5: By 2100: +0.56m (0.43- 0.75m) SLR SSP5-8.5: By 2050 +0.25m (0.20-0.32m) SLR SSP5-8.5: By 2100 +0.81m (0.64-1.06m) SLR								
Average number of hot days per year [temperature >30c] (relative to average present, 1 extreme hot day every 5 years) ³	By 2040: On average, 0.5 to 0.6 extreme hot days every year By 2090: On average, 0.8 to 1.8 extreme hot days every year								

Assumption		Level of uncertainty	Reason for uncertainty	Effects of the uncertainty
Average number of frost days per year [temperature <0c] (relative to average present 9.3 frost days per year) ³	By 2040: On average, 7.5 to 7.4 frost days every year By 2090: On average, 6.4 to 3.3 frost days per year			
Annual Rainfall volume ³	By 2040: +2% By 2090: +5% to +13%			
Volume of rain during 1hr duration 1:100-year extreme rainfall event (mm of rain increases relative to present 32mm) ³	By 2040: +3.2mm to +3.7mm in an hour period By 2090: +5.2mm to +11.2mm in an hour period			
Snow Days ³	Under all scenarios the number of snow days reduces everywhere in Otago.			
Waves and Storm Surges ³	Under all scenarios storm surge peaks for the south Otago coast are estimated to increase over the century.			
New data is expected from the Ministry for the Environment and NIWA by the end of 2024 which will be downscaled to a 5km grid and include Territorial Authority summaries. The assumptions above will be updated once this information becomes available. Sources: 1. Bodeker, G., Cullen, N., Katurji, M., McDonald, A., Morgenstern, O., Noone, D., Renwick, J., Revell, L. and Tait, A. (2022). Aotearoa New Zealand climate change projections guidance: Interpreting the latest IPCC WG1 report findings. Prepared for the Ministry for the Environment, Report number CR 501, 51p. 2. NZ SeaRise Projections 3. NIWA 2019. Otago Climate Change Projections for the Otago Region. Wellington 4. IPCC, 2023: Summary for Policymakers. In: Climate Change 2023: Synthesis Report. Contribution of Working Groups I, II and III to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change [Core Writing Team, H. Lee and J. Romero (eds.)]. IPCC, Geneva, Switzerland, pp. 1-34, doi: 10.59327/IPCC/AR6-9789291691647.001				
Resource Consents For Dcc Projects Where resource consents are required for DCC projects, it is assumed the conditions of those resource consents will not significantly alter the operating or capital expenditure required to undertake the programmes or projects.		Low	That unexpected resource consent conditions are imposed on DCC projects.	Unexpected resource consent conditions could result in unbudgeted capital and/or operating expenditure to progress impacted projects.

Assumption	Level of uncertainty	Reason for uncertainty	Effects of the uncertainty
Local Water Done Well Following consultation, Council decided on an in-house model to deliver water services to Dunedin citizens. This decision is subject to final approval by the Secretary for Local Government no earlier than September 2025. For the purposes of this 9 year plan, it is assumed that approval will be given to the DCC to deliver 3 waters services in-house over the life of the plan.	High	The preferred option of continuing to deliver water services in-house was confirmed by Council. Final approval is still to be received.	The 9 year plan financial assumptions and infrastructure strategy plans for 3 waters do not account for potential changes to the delivery of water services. The 9 year plan has been prepared to reflect Council's decision that water services will be delivered in-house, and the financial implications are detailed.
Future Legislative Changes Proposed RMA changes Significant changes to the Resource Management Act (RMA) have been signalled by central government and include: • A new fast track consenting regime • New national policy direction • Replacement of the RMA with two Acts – to manage environmental effects arising from activities that use natural resources, and to enable urban development and infrastructure. It is assumed that reform of the RMA will impact on the DCC's activities.	Medium	Changes have been signalled.	Potential impacts of RMA reform include: • Revision of planning work • Changes to consenting processes • Unforeseen requirements for additional operating and capital expenditure.
Proposed Building Act changes Changes to building regulations and / or consenting requirements have been signalled by central government. Proposed changes include reforming the structure of the Building Consent system to improve efficiency and consistency across NZ.	Medium	Changes have been signalled.	Any changes to building regulations and/or consenting requirements will impact the DCC as a Building Consent Authority.
Waste Green Island Landfill Council's application for the continued use of the landfill operations at the Green Island landfill has been approved. The 9 year plan assumes that this landfill will remain operational until the opening of the new Smooth Hill landfill.	Low	The timing around the completion of the new Smooth Hill landfill.	If the landfill does not remain operational until the opening of the new Smooth Hill landfill, this will result in the need to investigate options for disposing of waste and the financial impacts of doing so.
Smooth Hill Landfill Construction of the landfill is expected to start in the 2027/28 year, with completion by 2029/30. Emissions Trading Scheme (ETS) charges are expected to be significantly higher during the first three years of operation of the Smooth Hill landfill, as an effective gas collection and destruction system cannot be established until sufficient waste has been received. ETS charges are recovered from external revenue through fees and charges and the kerbside collection targeted rate.	Low	The timing of when there will be sufficient waste to establish an effective gas collection and destruction scheme is uncertain. ETS charges are set by the Ministry for the Environment.	If it takes longer than three years for sufficient waste to be received, then the ETS charges paid for via fees and charges and the kerbside collection targeted rate will stay higher for a longer period.

Assumption	Level of uncertainty	Reason for uncertainty	Effects of the uncertainty
Levels Of Service It is assumed that existing levels of service will be maintained, unless otherwise stated, for the duration of the 9 year plan.	Low	Unexpected changes to levels of service occur.	Unplanned improvements to service levels require unbudgeted capital and /or operating expenditure.
Financial Assumptions Capital expenditure budget for renewals The levels of renewals budgeted in this 9 year plan and Infrastructure Strategy will ensure the long term integrity of infrastructure assets.	Low	Generally, the DCC can determine budgets for renewals, subject to market forces, and legislative and regulatory changes.	Long term deferral of renewals poses a risk of asset deterioration and compromise of network integrity and requires unbudgeted capital and/or operating expenditure.
Internal capacity and capability Ongoing improvements to work and procurement practices will allow delivery of operational and capital expenditure programmes and projects.	Low	Generally, the DCC can determine resourcing for programme and project delivery, subject to market forces.	Failure to adequately resource capital expenditure programmes and projects may impact on delivery, which may result in future unbudgeted capital and/or operating expenditures.
External capacity and capability Sufficient design, engineering and construction capacity, including availability of construction materials, exists to undertake contracted operational and capital expenditure programmes.	Medium	That other large-scale national or local projects (e.g. Christchurch or Dunedin Hospital rebuilds) impact on local industry capacity and capability.	Issues with the availability of contractors may cause delays or require unbudgeted capital and/or operating expenditures.
Useful lives of significant assets The useful lives of significant assets shown in accounting policies and asset management plans have been appropriately assessed.	Low	Appropriate practices are followed.	An unexpected failure of an asset due to an inadequate assessment of the remaining useful life may require unbudgeted capital and/or operating expenditures.
Fixed asset valuations Scheduled revaluations of assets and forecast asset values in the budget are based on the DCC's valuation policies, which are consistent with accounting standards for Public Benefit Entities.	Low	Revaluations are scheduled regularly to ensure minimal variation of asset values between valuations. The DCC's Statement of Accounting policies describes how potential variances are managed within the financial statements.	Revaluations are significantly different from the forecasts, which would impact depreciation.
Inflation Inflation adjusters are applied as per the price level adjusters schedule provided below We have applied BERL's most recent 3 water inflation adjusters developed specifically for the 3 waters activity, due to the uncertainty around ownership of water infrastructure.	Low	Inflation levels and prices may vary from those projected.	Unexpected inflation may require unbudgeted capital and/or operating expenditures, which may impact on rates and debt.

Assumption	Level of uncertainty	Reason for uncertainty	Effects of the uncertainty
Borrowing Costs Interest on existing and new debt is calculated at 4.00% for year 2025-26 (year 1), then 4.15% for years 2026-27 to 2028-29 (years 2-4), then 5.00% for year 2029/30 (year 5), then 5.14% from years 2030/31 to 2033/34 (years 6-9).	Medium	There is uncertainty on the floating rate debt, but the expectation is that interest rates will stay relatively stable over the 10 year period.	Interest rates may vary from those projected and require unbudgeted financing expenditures.
NZ Transport Agency Waka Kotahi (NZTA) subsidy rates Revenue from the NZ Transport Agency Waka Kotahi (NZTA) is calculated at the normal funding assistance rate of 51% per annum. Subsidy rates vary depending on the nature of the work being completed. There are two exceptions to the 51% subsidy rate, being the crown resilience programme, with a funding assistance rate of 76%, and footpath renewals with a funding assistance rate of 7.22%.	Medium	Subsidy levels may vary from those projected and NZTA agency priorities areas may differ from the DCC's renewal and capital programme.	Subsidy revenue may be less than expected and require changes to levels of service and/or unbudgeted capital and expenditures.
Forecast return on investments The Financial Strategy will provide information on returns from Council-owned companies, the Waipori Fund and the Investment Property portfolio. Targets from the Waipori Fund and the Investment Property portfolio are inflation adjusted using the price level adjustor provided below. The return from Council-owned companies is not inflation adjusted.	Medium	Income from investments may vary from those projected.	Investment income may be less than expected requiring changes to levels of service and/or an increase in revenue.
Sources of funds for future replacement of significant assets The Revenue and Financing Policy outlines the funding sources for capital expenditure. The Financial Strategy outlines the use of debt and other sources to deliver the capital programme while limiting debt to within the debt limits outlined in the Financial Strategy.	Low	The timing and/or cost of the capital expenditure programme may vary.	Variation to the timing and/or cost of the capital expenditure programme may require changes to levels of service and/or an increase in revenue.

Price level adjustors schedule – BERL¹

	2026	2027	2028	2029	2030	2031	2032	2033	2034
Index Value									
Roading	1061	1094	1126	1157	1188	1217	1247	1277	1305
Water ²	1091	1137	1183	1228	1270	1308	1344	1375	1406
Waste	1072	1108	1143	1177	1210	1242	1273	1303	1333
LGCI Opex	1062	1094	1124	1152	1180	1207	1234	1260	1286
LGCI Capex	1064	1096	1128	1158	1187	1215	1243	1271	1298
CPI	1325	1352	1379	1406	1433	1462	1493	1524	1556
Inflation Adjustors – Cumulative									
Roading	100.0%	103.1%	106.1%	109.0%	112.0%	114.7%	117.5%	120.4%	123.0%
Water	100.0%	104.2%	108.4%	112.6%	116.4%	119.9%	123.2%	126.0%	128.9%
Waste	100.0%	103.4%	106.6%	109.8%	112.9%	115.9%	118.8%	121.5%	124.3%
LGCI Opex	100.0%	103.0%	105.8%	108.5%	111.1%	113.7%	116.2%	118.6%	121.1%
LGCI Capex	100.0%	103.0%	106.0%	108.8%	111.6%	114.2%	116.8%	119.5%	122.0%
CPI	100.0%	102.0%	104.1%	106.1%	108.2%	110.3%	112.7%	115.0%	117.4%
Inflation Adjustors – Annual									
Roading		3.1%	2.9%	2.8%	2.7%	2.4%	2.5%	2.4%	2.2%
Water		4.2%	4.0%	3.8%	3.4%	3.0%	2.8%	2.3%	2.3%
Waste		3.4%	3.2%	3.0%	2.8%	2.6%	2.5%	2.4%	2.3%
LGCI Opex		3.0%	2.7%	2.5%	2.4%	2.3%	2.2%	2.1%	2.1%
LGCI Capex		3.0%	2.9%	2.7%	2.5%	2.4%	2.3%	2.3%	2.1%
CPI		2.0%	2.0%	2.0%	1.9%	2.0%	2.1%	2.1%	2.1%
Standard NZTA Subsidy Rate:									
	51%	51%	51%	51%	51%	51%	51%	51%	51%

¹ Source: BERL - Cost adjustors 2024 final update, October 2024

² Water inflation adjustors are based on the new BERL methodology specifically for 3 waters due to the uncertainty around ownership of water infrastructure.

he pūroko rēti rating information

Funding impact statement

Rating method

Funding Impact Statement for the years ended 30 June 2026 – 2034 (whole of council)

[illegible]

rating method

The rating method refers to the ways that the 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 provided at the end of this section. It should be read in conjunction with the Revenue and Financing Policy and the Funding Principles.

Figures in this policy are GST inclusive.

The following rates will be set by the Council for the financial year commencing 1 July 2025 and ending 30 June 2026.

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", "commercial", "farmland", "residential heritage bed and breakfasts" and "stadium: 10,000+ seat capacity").

The rates (in cents per dollar of capital value) for the 2025/26 year are:

Table 1: General Rates

Categories	Rates, Cents in \$ per Capital Value	Factor	Revenue Sought \$	General Rate Share
Residential	0.3077	1.00	99,336,000	59.77%
Lifestyle	0.2923	0.95	9,108,000	5.48%
Commercial	0.7693	2.50	52,072,000	31.33%
Farmland	0.2462	0.80	5,538,000	3.33%
Residential Heritage Bed and Breakfasts	0.5385	1.75	16,000	0.01%
Stadium: 10,000+ Seat Capacity	0.0563	0.18	141,000	0.08%

The objective of the differential rate is to provide a mechanism to charge general rates to the six differential categories in a way that best achieves the 11 funding principles provided at the end of this section.

The Council uses the 'factor method' of setting the general rate differential. Under this method, a general rate factor is established which is simply the degree to which the rate (the cents in the dollar) on each category of property is higher or lower than residential property. In other words, the Council determines the degree to which the rate on a category of property is higher or lower than residential property.

The practical effect of the differential is that commercial properties pay more rates than would be expected under a "pure, undifferentiated" capital value (CV) system, and lifestyle, farmland and residential property owners pay less.

In the 2023 year, a review was undertaken which compared the General Rate differential with other metropolitan and provincial councils. It also considered the ongoing need for the Tourism/Economic Development targeted rate introduced in 2010 and concluded that there were no identified benefits in keeping this rate. In January 2025, Council resolved to combine the Tourism/Economic Development targeted rate into the Commercial General Rate and maintain all other current General Rate differentials.

Uniform Annual General Charge

The Council will not be using a Uniform Annual General Charge.

Targeted Rates

Community Services

A targeted rate for community services of \$121.00. This rate will be set on a differential basis based on land use (the categories are "residential, residential heritage bed and breakfasts, lifestyle and farmland" and "commercial and stadium: 10,000+ seat capacity"). The rate will be charged on the following basis:

Table 2: Targeted Rate – Community Services

Categories	Rate/Liability Calculated	Revenue Sought \$
Residential, Residential Heritage Bed and Breakfasts, Lifestyle and Farmland	\$121.00 per separately used or inhabited part of a rating unit	6,793,000
Commercial and Stadium: 10,000+ Seat Capacity	\$121.00 per rating unit	340,000

The community services targeted rate will be used to fund part of the Parks and Reserves activity and the Botanic Garden.

Kerbside Collection

A targeted rate for a kerbside waste collection service. This rate will be set on a differential basis based on land use (the categories are “residential, residential heritage bed and breakfasts, lifestyle and farmland” and “commercial”). This rate applies to all separately used or inhabited parts of a rating unit or rating units that receive a kerbside waste collection service.

The rate for the 2025/26 year is:

Table 3: Targeted Rate – Kerbside Collection

Categories	Rate/Liability Calculated	Revenue Sought \$
Residential, Residential Heritage Bed and Breakfasts, Lifestyle and Farmland	\$343.40 per separately used or inhabited part of a rating unit	17,924,000
Commercial	\$343.40 per rating unit	128,000

Drainage

A targeted rate for drainage. Drainage is a combined targeted rate for sewage disposal and stormwater. Sewage disposal makes up 78% of the drainage rate, and stormwater makes up 22%. 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 bed and breakfasts, lifestyle and farmland”, “commercial, residential institutions, schools and stadium: 10,000+ seat capacity” 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 Bed and Breakfasts, Lifestyle and Farmland	Per separately used or inhabited part of a rating unit	44,183,000
Commercial, Residential Institutions, Schools and Stadium: 10,000+ Seat Capacity	Per rating unit	2,528,000
Churches	Per rating unit	12,000

The rates for the 2025/26 year are:

Table 5: Targeted Rate – Drainage Rates

Residential, Residential Heritage Bed and Breakfasts, Lifestyle and Farmland	Rates \$
Connected	884.40
Serviceable	442.20
Commercial, Residential Institutions, Schools and Stadium: 10,000+ Seat Capacity	Rates \$
Connected	884.40
Serviceable	442.20
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 78%.

Rating units which are not connected to the scheme, and which are not serviceable, will not be liable for this rate.

Commercial Drainage – Capital Value

In addition, a capital value–based targeted rate for drainage on a differential basis based on land use (the categories are “commercial and residential institutions”, “schools” and “stadium: 10,000+ seat capacity”) and the provision of services (the categories being “connected” and “serviceable”). This rate shall not apply to properties in Karitane, Middlemarch, Seacliff, Waikouaiti and Warrington.

This rate shall not apply to churches.

The rates for the 2025/26 year are:

Table 6: Targeted Rate – Commercial Drainage Rates

Categories	Rates, Cents in \$ per Capital Value		Revenue Sought \$	
	Connected	Serviceable	Connected	Serviceable
Commercial and Residential Institutions	0.3018	0.1509	21,855,000	475,000
Schools	0.2264	0.1132	1,065,000	9,000
Stadium: 10,000+ Seat Capacity	0.0206	N/A	51,000	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 78%.

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 rates for the 2025/26 year are:

Table 7: Targeted Rate – Water (Ordinary)

Categories	Rate/Liability Calculated	Revenue Sought \$
Connected	\$671.80 per separately used or inhabited part of a rating unit	33,323,000
Serviceable	\$335.90 per separately used or inhabited part of a rating unit	251,000

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 2025/26 year are:

Table 8: Targeted Rate – Water (Volume of Water)

Categories	Rate/Liability Calculated	Revenue Sought \$
Connected	\$671.80 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	1,322,000
Serviceable	\$335.90 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)	29,000

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 (“commercial”, “residential institutions” and “stadium: 10,000+ seat capacity”).

This rate will be based on capital value. This rate shall not apply to churches.

The rates for the 2025/26 year are:

Table 9: Targeted Rate – Fire Protection Capital Value

Categories	Rates, Cents in \$ per Capital Value	Revenue Sought \$
Commercial	0.0860	6,875,000
Residential Institutions	0.0645	517,000
Stadium: 10,000+ Seat Capacity	0.0084	21,000

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 bed and breakfasts, 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 2025/26 year is:

Table 10: Targeted Rate – Fire Protection

Categories	Rate/Liability Calculated	Revenue Sought \$
Residential, Residential Heritage Bed and Breakfasts, Lifestyle and Farmland	\$201.54 per separately used or inhabited part of a rating unit	42,000

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	186.93
25mm nominal diameter	239.98
30mm nominal diameter	266.51
40mm nominal diameter	301.86
50mm nominal diameter	611.32
80mm nominal diameter	755.30
100mm nominal diameter	796.98
150mm nominal diameter	1,145.58
300mm nominal diameter	1,486.60
Hydrant Standpipe 70mm	740.15
Reconnection Fee – includes the removal of water restrictors installed due to non-compliance of the water bylaw.	520.98
Special Reading Fee	70.80

	Backflow Prevention Charge \$
Backflow Preventer Test Fee	147.94
Rescheduled Backflow Preventer Test Fee	88.30
Backflow Programme – incomplete application fee (hourly rate)	51.94

	Water Charge \$
Merton, Hindon and individual farm supplied Bulk Water	0.15 per cubic metre
All other treated water per cubic metre	2.55 per cubic metre

	Network Contributions \$
Disconnection of Water Supply (AWSCI to excavate)	290.12
Disconnection of Water Supply (DCC contractor to excavate)	1,136.73

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.

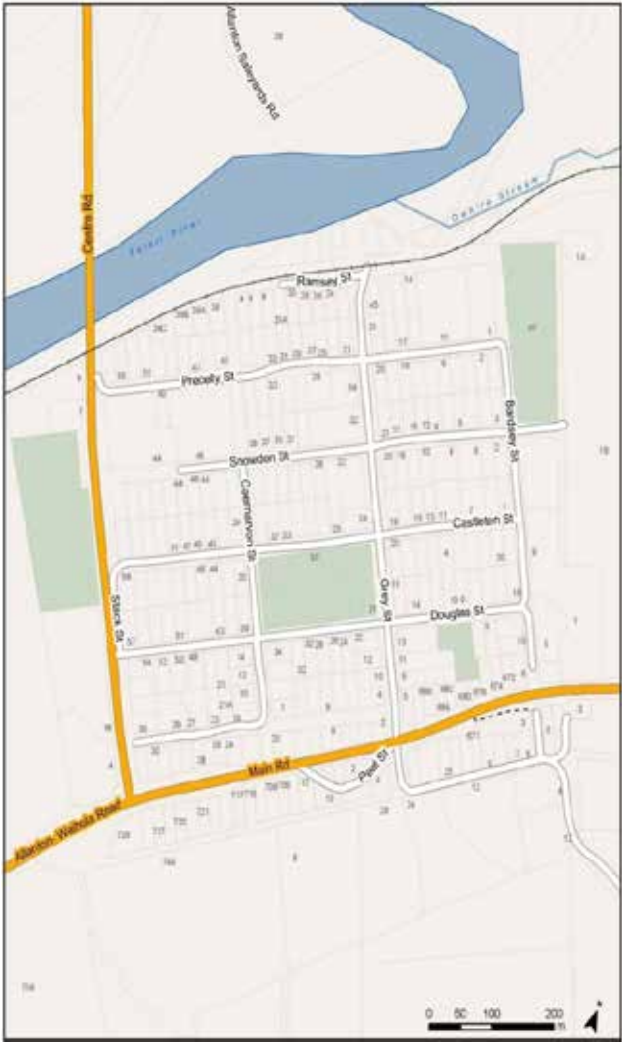
Allanton Drainage

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. Liability for the rate is on the basis of the provision of service to each rating unit.

The rate for the 2025/26 year is:

Liability Calculated	Rate	Revenue Sought \$
Per rating unit	\$411.00	21,000

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. Liability for the rate is on the basis of the provision of the service to each rating unit.

The rate for the 2025/26 year is:

Liability Calculated	Rate	Revenue Sought \$
Per rating unit	\$636.00	1,000

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. Liability for the rate is on the basis of the provision of the service to each rating unit.

The rate for the 2025/26 year is:

Liability Calculated	Rate	Revenue Sought \$
Per rating unit	\$749.00	1,000

The Curles Point area is shown in the map below:



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 \$262,000. The targeted rate scheme provides a way for homeowners to install insulation and/or clean heating. The targeted rate covers the cost and an annual interest rate. The interest rates have been and will be:

Rates commencing 1 July 2013 and 1 July 2014 8%.

Rates commencing 1 July 2015 and 1 July 2016 8.3%.

Rates commencing 1 July 2017 7.8%.

Rates commencing 1 July 2018 7.2%.

Rates commencing 1 July 2019 6.8%.

Rates commencing 1 July 2020 5.7%.

Rates commencing 1 July 2021 4.4%.

Table 13: Targeted Rate – Warm Dunedin Targeted Rate Scheme

Liability Calculated	Revenue Sought \$
Per rating unit	262,000

Private Street Lighting

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 “commercial”).

The rate for the 2025/26 year will be charged on the following basis:

Table 14: Targeted Rate – Private Street Lighting

Categories	Liability Calculated	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 \$156.80 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.	156.80 for each street light	39,000
Commercial	For each rating unit in a private street the sum calculated on the formula of \$156.80 per street light in a private street divided by the number of rating units in the private street.	156.80 for each street light	7,000

The private street light addresses are as follows:

1	Achilles Avenue
1	Alton Avenue
2	Alton Avenue
2A	Alton Avenue
3	Alton Avenue
4	Alton Avenue
5	Alton Avenue
6	Alton Avenue
7	Alton Avenue
8	Alton Avenue
9	Alton Avenue
7	Angle Avenue
9	Angle Avenue
11	Angle Avenue
20	Angle Avenue
22	Angle Avenue
24	Angle Avenue
43	Arawa Street
47	Arawa Street
17	Awa Toru Drive Fairfield
19	Awa Toru Drive Fairfield
21	Awa Toru Drive Fairfield
23	Awa Toru Drive Fairfield
25	Awa Toru Drive Fairfield
27	Awa Toru Drive Fairfield
29	Awa Toru Drive Fairfield
31	Awa Toru Drive Fairfield
33	Awa Toru Drive Fairfield
35	Awa Toru Drive Fairfield
37	Awa Toru Drive Fairfield
39	Awa Toru Drive Fairfield
41	Awa Toru Drive Fairfield
43	Awa Toru Drive Fairfield
45	Awa Toru Drive Fairfield
47	Awa Toru Drive Fairfield
49	Awa Toru Drive Fairfield
51	Awa Toru Drive Fairfield
60	Balmacewen Road
60B	Balmacewen Road
62	Balmacewen Road
64	Balmacewen Road
1	Balmoral Avenue Mosgiel
2	Balmoral Avenue Mosgiel
3	Balmoral Avenue Mosgiel
4	Balmoral Avenue Mosgiel
5	Balmoral Avenue Mosgiel

6	Balmoral Avenue Mosgiel
7	Balmoral Avenue Mosgiel
8	Balmoral Avenue Mosgiel
9	Balmoral Avenue Mosgiel
10	Balmoral Avenue Mosgiel
11	Balmoral Avenue Mosgiel
12	Balmoral Avenue Mosgiel
17	Balmoral Avenue Mosgiel
19	Barclay Street
211	Bay View Road
211A	Bay View Road
211B	Bay View Road
1	Beaufort Street
3	Beaufort Street
119	Belford Street
12	Bell Crescent Green Island
14	Bell Crescent Green Island
24	Bell Crescent Green Island
26	Bell Crescent Green Island
12	Bewley Avenue Macandrew Bay
14	Bewley Avenue Macandrew Bay
7	Bishop Verdon Close Mosgiel
9	Bishop Verdon Close Mosgiel
10	Bishop Verdon Close Mosgiel
11	Bishop Verdon Close Mosgiel
12	Bishop Verdon Close Mosgiel
8	Bonnington Street
8a	Bonnington Street
10	Bonnington Street
20K	Brighton Road Green Island
20J	Brighton Road Green Island
20H	Brighton Road Green Island
20G	Brighton Road Green Island
20F	Brighton Road Green Island
20E	Brighton Road Green Island
20D	Brighton Road Green Island
20C	Brighton Road Green Island
20B	Brighton Road Green Island
20A	Brighton Road Green Island
20	Brighton Road Green Island
34	Burgess Street Green Island
36	Burgess Street Green Island
38	Burgess Street Green Island
40	Burgess Street Green Island
42	Burgess Street Green Island
44	Burgess Street Green Island
46	Burgess Street Green Island

48	Burgess Street Green Island
50	Burgess Street Green Island
8	Burkes Drive Ravensbourne
10	Burkes Drive Ravensbourne
181	Burt Street
183	Burt Street
185	Burt Street
7	Bush Road Mosgiel
80	Caldwell Street
82	Caldwell Street
1	Campbell Lane Mosgiel
4	Campbell Lane Mosgiel
5	Campbell Lane Mosgiel
6	Campbell Lane Mosgiel
7	Campbell Lane Mosgiel
8	Campbell Lane Mosgiel
9	Campbell Lane Mosgiel
10	Campbell Lane Mosgiel
11	Campbell Lane Mosgiel
12	Campbell Lane Mosgiel
13	Campbell Lane Mosgiel
14	Campbell Lane Mosgiel
15	Campbell Lane Mosgiel
30	Cardigan Street North East Valley
32	Cardigan Street North East Valley
34	Cardigan Street North East Valley
36	Cardigan Street North East Valley
3	Carnea Heights Mosgiel
4	Carnea Heights Mosgiel
5	Carnea Heights Mosgiel
6	Carnea Heights Mosgiel
7	Carnea Heights Mosgiel
8	Carnea Heights Mosgiel
10	Carnea Heights Mosgiel
12	Carnea Heights Mosgiel
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 Broad Bay
14	Clearwater Street Broad Bay
16	Clearwater Street Broad Bay
18	Clearwater Street Broad Bay
20	Clearwater Street Broad Bay

22	Clearwater Street Broad Bay
24	Clearwater Street Broad Bay
26	Clearwater Street Broad Bay
28	Clearwater Street Broad Bay
30	Clearwater Street Broad Bay
32	Clearwater Street Broad Bay
34	Clearwater Street Broad Bay
36	Clearwater Street Broad Bay
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
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 Mosgiel
2	Devon Place Mosgiel
3	Devon Place Mosgiel
4	Devon Place Mosgiel
5	Devon Place Mosgiel
6	Devon Place Mosgiel
7	Devon Place Mosgiel
9	Devon Place Mosgiel
10	Devon Place Mosgiel
11	Devon Place Mosgiel
12	Devon Place Mosgiel
13	Devon Place Mosgiel
14	Devon Place Mosgiel
15	Devon Place Mosgiel
16	Devon Place Mosgiel
17	Devon Place Mosgiel
18	Devon Place Mosgiel
19	Devon Place Mosgiel
20	Devon Place Mosgiel

21	Devon Place Mosgiel
20	District Road Roseneath
24	District Road Roseneath
24A	District Road Roseneath
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
15	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
5–31	Eastbourne Street
6–31	Eastbourne Street
7–31	Eastbourne Street
8–31	Eastbourne Street
9–31	Eastbourne Street
10–31	Eastbourne Street
11–31	Eastbourne Street
12–31	Eastbourne Street

13-31	Eastbourne Street
14-31	Eastbourne Street
15-31	Eastbourne Street
16-31	Eastbourne Street
17-31	Eastbourne Street
18-31	Eastbourne Street
19-31	Eastbourne Street
20-31	Eastbourne Street
21-31	Eastbourne Street
22-31	Eastbourne Street
23-31	Eastbourne Street
24-31	Eastbourne Street
25-31	Eastbourne Street
26-31	Eastbourne Street
27-31	Eastbourne Street
28-31	Eastbourne Street
29-31	Eastbourne Street
30-31	Eastbourne Street
31-31	Eastbourne Street
32-31	Eastbourne Street
33-31	Eastbourne Street
34-31	Eastbourne Street
35-31	Eastbourne Street
36-31	Eastbourne Street
37-31	Eastbourne Street
38-31	Eastbourne Street
39-31	Eastbourne Street
40-31	Eastbourne Street
41-31	Eastbourne Street
42-31	Eastbourne Street
43-31	Eastbourne Street
46-31	Eastbourne Street
47-31	Eastbourne Street
50-31	Eastbourne Street
51-31	Eastbourne Street
16	Easther Crescent
16A	Easther Crescent
18	Easther Crescent
20	Easther Crescent
22	Easther Crescent
24	Easther Crescent
26	Easther Crescent
8	Echovale Avenue
10	Echovale Avenue
12	Echovale Avenue
45	Eglinton Road
2	Elbe Street

202	Elgin Road
204	Elgin Road
206	Elgin Road
208	Elgin Road
1	Eton Drive Mosgiel
4	Eton Drive Mosgiel
5	Eton Drive Mosgiel
6	Eton Drive Mosgiel
7	Eton Drive Mosgiel
8	Eton Drive Mosgiel
9	Eton Drive Mosgiel
10	Eton Drive Mosgiel
11	Eton Drive Mosgiel
12	Eton Drive Mosgiel
13	Eton Drive Mosgiel
14	Eton Drive Mosgiel
15	Eton Drive Mosgiel
16	Eton Drive Mosgiel
17	Eton Drive Mosgiel
18	Eton Drive Mosgiel
19	Eton Drive Mosgiel
20	Eton Drive Mosgiel
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
43	Forfar Street
45	Forfar Street
47	Forfar Street
47a	Forfar Street
49	Forfar Street

51	Forfar Street
53	Forfar Street
53a	Forfar Street
2-80	Formby Street Outram Street
3-80	Formby Street Outram Street
4-80	Formby Street Outram Street
5-80	Formby Street Outram Street
6-80	Formby Street Outram Street
7-80	Formby Street Outram Street
8-80	Formby Street Outram Street
10-80	Formby Street Outram Street
12-80	Formby Street Outram Street
13-80	Formby Street Outram Street
14-80	Formby Street Outram Street
15-80	Formby Street Outram Street
16-80	Formby Street Outram Street
17-80	Formby Street Outram Street
18-80	Formby Street Outram Street
19-80	Formby Street Outram Street
20-80	Formby Street Outram Street
239	Fryatt Street
41	Fulton Road
43	Fulton Road
43A	Fulton Road
45	Fulton Road
45A	Fulton Road
47	Fulton Road
47A	Fulton Road
49	Fulton Road
49A	Fulton Road
51	Fulton Road
51A	Fulton Road
53	Fulton Road
248	George Street
559	George Street
150A	Gladstone Road North Mosgiel
150B	Gladstone Road North Mosgiel
150C	Gladstone Road North Mosgiel
150D	Gladstone Road North Mosgiel
150E	Gladstone Road North Mosgiel
152B	Gladstone Road North Mosgiel
152C	Gladstone Road North Mosgiel
152D	Gladstone Road North Mosgiel
152E	Gladstone Road North Mosgiel
154A	Gladstone Road North Mosgiel
214	Gladstone Road North Mosgiel
216	Gladstone Road North Mosgiel

218	Gladstone Road North Mosgiel
220	Gladstone Road North Mosgiel
222	Gladstone Road North Mosgiel
224	Gladstone Road North Mosgiel
226	Gladstone Road North Mosgiel
228	Gladstone Road North Mosgiel
230	Gladstone Road North Mosgiel
232	Gladstone Road North Mosgiel
234	Gladstone Road North Mosgiel
39	Glenbrook Drive Mosgiel
41	Glenbrook Drive Mosgiel
45	Glenbrook Drive Mosgiel
47	Glenbrook Drive Mosgiel
49	Glenbrook Drive Mosgiel
51	Glenbrook Drive Mosgiel
57	Glenbrook Drive Mosgiel
1	Glenfinnan Place
3	Glenfinnan Place
4A	Glenfinnan Place
4B	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
1	Glengarry Court Mosgiel
2	Glengarry Court Mosgiel
3	Glengarry Court Mosgiel
4	Glengarry Court Mosgiel
5	Glengarry Court Mosgiel
6	Glengarry Court Mosgiel
7	Glengarry Court Mosgiel
8	Glengarry Court Mosgiel
9	Glengarry Court Mosgiel
10	Glengarry Court Mosgiel
11	Glengarry Court Mosgiel
12	Glengarry Court Mosgiel
13	Glengarry Court Mosgiel
14	Glengarry Court Mosgiel
15	Glengarry Court Mosgiel
16	Glengarry Court Mosgiel
17	Glengarry Court Mosgiel
18	Glengarry Court Mosgiel

19	Glengarry Court Mosgiel
20	Glengarry Court Mosgiel
21	Glengarry Court Mosgiel
22	Glengarry Court Mosgiel
23	Glengarry Court Mosgiel
24	Glengarry Court Mosgiel
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
230	Gordon Road Mosgiel
229	Gordon Road Mosgiel
34	Grandview Crescent
10	Halsey Street
1	Hampton Grove Mosgiel
2	Hampton Grove Mosgiel
3	Hampton Grove Mosgiel
4	Hampton Grove Mosgiel
5	Hampton Grove Mosgiel
6	Hampton Grove Mosgiel
7	Hampton Grove Mosgiel
8	Hampton Grove Mosgiel
9	Hampton Grove Mosgiel
10	Hampton Grove Mosgiel
11	Hampton Grove Mosgiel
12	Hampton Grove Mosgiel
14	Hampton Grove Mosgiel
15	Hampton Grove Mosgiel
16	Hampton Grove Mosgiel
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
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
2	Hill Road Warrington
26	Ings Avenue
26A	Ings Avenue
26B	Ings Avenue
364	Kaikorai Valley Road
366	Kaikorai Valley Road
368	Kaikorai Valley Road
372	Kaikorai Valley Road
374	Kaikorai Valley Road
9	Kilgour Street
11	Kilgour Street
15	Kilgour Street
20	Kinvig Street
22	Kinvig Street
2	Koremata Street Green Island
4	Koremata Street Green Island
12	Koremata Street Green Island
32	Koremata Street Green Island

34	Koremata Street Green Island
6	Langham Terrace
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	Leyden Terrace
21	Lock Street
1-23	London Street
2-23	London Street
3-23	London Street
4-23	London Street
5-23	London Street
6-23	London Street
7-23	London Street
8-23	London Street
9-23	London Street
10-23	London Street
11-23	London Street
12-23	London Street
13-23	London Street
14-23	London Street
15-23	London Street
16-23	London Street
17-23	London Street
18-23	London Street
19-23	London Street
25	London Street
1-25	London Street
2-25	London Street

3-25	London Street
8	Lynwood Avenue
10	Lynwood Avenue
12	Lynwood Avenue
12a	Lynwood Avenue
12c	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
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
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
407	Moray Place
29	Musselburgh Rise
31	Musselburgh Rise
33	Musselburgh Rise
35	Musselburgh Rise
35A	Musselburgh Rise
35B	Musselburgh Rise
72	Newington Avenue
51G	North Road
51H	North Road
51I	North Road
51J	North Road
51K	North Road
51L	North Road
53	North Road
57A	North Road
57B	North Road
57C	North Road
57D	North Road
57E	North Road
57F	North Road
59A	North Road
59B	North Road
59C	North Road
59D	North Road
59E	North Road
59F	North Road
59G	North Road
59H	North Road
59I	North Road
59J	North Road

59K	North Road
59L	North Road
59M	North Road
37	Norwood Street
41	Norwood 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
266A	Pine Hill Road
266B	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
30	Puketai Street
36	Puketai Street
38	Puketai Street
19	Queen Street
19A	Queen Street
1	Rata Court Mosgiel
2	Rata Court Mosgiel
3	Rata Court Mosgiel

4	Rata Court Mosgiel
5	Rata Court Mosgiel
6	Rata Court Mosgiel
223	Ravensbourne Road Ravensbourne
87	Riselaw Road
89	Riselaw Road
89A	Riselaw Road
91	Riselaw Road
91A	Riselaw Road
93	Riselaw Road
93A	Riselaw Road
21	Rosebery Street
42	Roy Crescent
44	Roy Crescent
46	Roy Crescent
48	Roy Crescent
50	Roy Crescent
54	Roy Crescent
58	Roy Crescent
60	Roy Crescent
62	Roy Crescent
64	Roy Crescent
16	Selkirk Street
11	Shand Street Green Island
14	Sheen Street
6	Silver Springs Boulevard Mosgiel
8	Silver Springs Boulevard Mosgiel
10	Silver Springs Boulevard Mosgiel
12	Silver Springs Boulevard Mosgiel
14	Silver Springs Boulevard Mosgiel
16	Silver Springs Boulevard Mosgiel
20	Silver Springs Boulevard Mosgiel
22	Silver Springs Boulevard Mosgiel
24	Silver Springs Boulevard Mosgiel
26	Silver Springs Boulevard Mosgiel
28	Silver Springs Boulevard Mosgiel
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 Mosgiel
5	Stanley Square Mosgiel
6	Stanley Square Mosgiel
7	Stanley Square Mosgiel
8	Stanley Square Mosgiel
9	Stanley Square Mosgiel
10	Stanley Square Mosgiel
11	Stanley Square Mosgiel
12	Stanley Square Mosgiel
365	Stuart Street
367	Stuart Street
367A	Stuart Street
55	Sunbury Street
57	Sunbury Street
59	Sunbury Street
59A	Sunbury Street
67	Tahuna Road
67A	Tahuna Road
67B	Tahuna Road
69	Tahuna Road
69A	Tahuna Road
69B	Tahuna Road
69C	Tahuna Road
1	Taupo Lane Ravensbourne
2	Taupo Street Ravensbourne
1	Thomas Square Mosgiel
2	Thomas Square Mosgiel
3	Thomas Square Mosgiel
4	Thomas Square Mosgiel
5	Thomas Square Mosgiel
6	Thomas Square Mosgiel
7	Thomas Square Mosgiel
8	Thomas Square Mosgiel
9	Thomas Square Mosgiel
4A	Totara Street Ravensbourne
44	Turnbull Street
46	Turnbull Street
85A	Victoria Road St Kilda
85B	Victoria Road St Kilda
85C	Victoria Road St Kilda
85D	Victoria Road St Kilda
85G	Victoria Road St Kilda
85H	Victoria Road St Kilda
85I	Victoria Road St Kilda
85J	Victoria Road St Kilda

85K	Victoria Road St Kilda
85L	Victoria Road St Kilda
85M	Victoria Road St Kilda
85N	Victoria Road St Kilda
85P	Victoria Road St Kilda
85Q	Victoria Road St Kilda
85R	Victoria Road St Kilda
85T	Victoria Road St Kilda
146	Victoria Road St Kilda
44	Waimea Avenue
46	Waimea Avenue
48	Waimea Avenue
50	Waimea Avenue
58	Waimea Avenue
62	Waimea Avenue
60	Wallace Street
18	Warwick Street
23	Warwick Street
1	Wenlock Square Mosgiel
2	Wenlock Square Mosgiel
3	Wenlock Square Mosgiel
4	Wenlock Square Mosgiel
5	Wenlock Square Mosgiel
6	Wenlock Square Mosgiel
7	Wenlock Square Mosgiel
8	Wenlock Square Mosgiel
9	Wenlock Square Mosgiel
10	Wenlock Square Mosgiel
11	Wenlock Square Mosgiel
12	Wenlock Square Mosgiel
14	Wenlock Square Mosgiel
15	Wenlock Square Mosgiel
17	Wenlock Square Mosgiel
18	Wenlock Square Mosgiel
19	Wenlock Square Mosgiel
20	Wenlock Square Mosgiel
21	Wenlock Square Mosgiel
72	Wesley Street
22	Woodside Terrace
24	Woodside Terrace
25	Woodside Terrace
25A	Woodside Terrace
26	Woodside Terrace
27	Woodside Terrace
29	Woodside Terrace

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.

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:

0	Multi-use: Vacant/Indeterminate	Commercial
1	Multi-use: Rural Industry	Farmland
2	Multi-use: Lifestyle	Lifestyle
3	Multi-use: Transport	Commercial
4	Multi-use: Community Services	Commercial
5	Multi-use: Recreational	Commercial
6	Multi-use: Utility Services	Commercial
7	Multi-use: Industrial	Commercial
8	Multi-use: Commercial	Commercial
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	Commercial
19	Rural: Vacant	Farmland
20	Lifestyle: Multi-use within Lifestyle	Lifestyle
21	Lifestyle: Single Unit	Lifestyle
22	Lifestyle: Multi-unit	Lifestyle
29	Lifestyle: Vacant	Lifestyle
30	Transport: Multi-use within Transport	Commercial
31	Transport: Road Transport	Commercial
32	Transport: Parking	Commercial
33	Transport: Rail Transport	Commercial
34	Transport: Water Transport	Commercial
35	Transport: Air Transport	Commercial
39	Transport: Vacant	Commercial

Land Use Code	Land Use Description	Differential Category
40	Community Services: Multi-use within Community Services	Commercial
41	Community Services: Educational	Commercial
42	Community Services: Medical and Allied	Commercial
43	Community Services: Personal and Property Protection	Commercial
44	Community Services: Religious	Commercial
45	Community Services: Defence	Commercial
46	Community Services: Halls	Commercial
47	Community Services: Cemeteries and Crematoria	Commercial
49	Community Services: Vacant	Commercial
50	Recreational: Multi-use within Recreational	Commercial
51	Recreational: Entertainment	Commercial
52	Recreational: Active Indoor	Commercial
53	Recreational: Active Outdoor	Commercial
54	Recreational: Passive Indoor	Commercial
55	Recreational: Passive Outdoor	Commercial
59	Recreational: Vacant	Commercial
60	Utility Services: Multi-use within Utility Services	Commercial
61	Utility Services: Communications	Commercial
62	Utility Services: Electricity	Commercial
63	Utility Services: Gas	Commercial
64	Utility Services: Water Supply	Commercial
65	Utility Services: Sanitary	Commercial
66	Utility Services: Other	Commercial
67	Utility Services: Post Boxes	Commercial
69	Utility Services: Vacant	Commercial
70	Industrial: Multi-use within Industrial	Commercial
71	Industrial: Food, Drink and Tobacco	Commercial
72	Industrial: Textiles, Leather and Fur	Commercial
73	Industrial: Timber Products and Furniture	Commercial
74	Industrial: Building Materials Other than Timber	Commercial
75	Industrial: Engineering, Metalworking, Appliances and Machinery	Commercial
76	Industrial: Chemicals, Plastics, Rubber and Paper	Commercial
77	Industrial: Other Industries – including Storage	Commercial
78	Industrial: Depots, Yards	Commercial
79	Industrial: Vacant	Commercial
80	Commercial: Multi-use within Commercial	Commercial
81	Commercial: Retail	Commercial
82	Commercial: Services	Commercial

Land Use Code	Land Use Description	Differential Category
83	Commercial: Wholesale	Commercial
84	Commercial: Offices	Commercial
85	Commercial: Carparking	Commercial
89	Commercial: Vacant	Commercial
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	Commercial
94	Residential: Public Communal – Licensed	Commercial
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 bed and breakfasts, the stadium: 10,000+ seat capacity, churches, and schools.

1 Differentials Based on Land Use

The Council uses this matter to:

- differentiate the General Rate
- differentiate the Community Services Rate
- differentiate the Kerbside Collection Rate
- differentiate the Private Street Lighting 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 land use codes 2, 20, 21, 22 and 29.

Commercial – includes all rating units with land uses not otherwise categorised as Residential, Lifestyle, Farmland, Stadium: 10,000+ Seat Capacity or Residential Heritage Bed and Breakfasts.

Farmland – includes all rating units used solely or principally for agricultural or horticultural or pastoral purposes.

Residential Heritage Bed and Breakfasts – includes all rating units meeting the following description:

1. Bed and Breakfast establishments; and
2. Classified as commercial 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 Heritage New Zealand Pouhere Taonga Registration; or
 - the establishment is a Dunedin City Council Protected Heritage Building, as identified in the District Plan; and
4. The bed and breakfast owner lives at the facility.

Stadium: 10,000+ Seat Capacity – this includes land at 130 Anzac Avenue, Dunedin, Assessment 4026695, Valuation reference 27190–01403.

2 Differentials Based on Land Use and Provision or Availability of Service

The Council uses these matters to differentiate the drainage rate and commercial 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 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.

Commercial – includes all rating units with land uses not otherwise categorised as Residential, Lifestyle, Farmland, Stadium: 10,000+ Seat Capacity, Residential Heritage, Bed and Breakfasts, Residential Institutions, Churches or Schools.

Stadium: 10,000+ Seat Capacity – this includes land at 130 Anzac Avenue, Dunedin, Assessment 4026695, Valuation reference 27190–01403.

Residential Heritage Bed and Breakfasts – includes all rating units meeting the following description:

1. Bed and breakfast establishments; and
2. Classified as commercial 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 Heritage New Zealand Pouhere Taonga Registration; or
 - the establishment is a Dunedin City Council

Protected Heritage Building, as identified in the District Plan; and

4. The bed and breakfast owner lives at the facility.

Residential Institutions – includes only rating units with Council 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 \$8,500 or less will only be charged the general rate.

Separately Used or Inhabited Part of a Rating Unit

A separately used or inhabited part of a rating unit includes any portion inhabited or used by the owner/a person other than the owner, and who has the right to use or inhabit that portion by virtue of a tenancy, lease, licence, or other agreement.

This definition includes separately used parts, whether or not actually occupied at any particular time, which are provided by the owner for rental (or other form of occupation) on an occasional or long term basis by someone other than the owner.

For the purpose of this definition, vacant land and vacant premises offered or intended for use or habitation by a person other than the owner and usually used as such are defined as 'used'.

For the avoidance of doubt, a rating unit that has a single use or occupation is treated as having one separately used or inhabited part.

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 15: 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 Payments 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 below:

Table 16: Due Dates

Due Dates	Area 1	Areas 2 and 4	Area 3
Instalment 1	29 August 2025	12 September 2025	26 September 2025
Instalment 2	21 November 2025	5 December 2025	19 December 2025
Instalment 3	20 February 2026	27 February 2026	13 March 2026
Instalment 4	15 May 2026	22 May 2026	5 June 2026

Water meter invoices are sent separately from other rates. Where water rates are charged based on metered consumption using a meter other than a Smart Water Meter, invoices are sent on a quarterly or monthly basis and the due date for payment shall be on the 20th of the month following the date of the invoice as set out in the table below:

Date of Invoice	Date for Payment
July 2025	20 August 2025
August 2025	20 September 2025
September 2025	20 October 2025
October 2025	20 November 2025
November 2025	20 December 2025
December 2025	20 January 2026
January 2026	20 February 2026
February 2026	20 March 2026
March 2026	20 April 2026
April 2026	20 May 2026
May 2026	20 June 2026
June 2026	20 July 2026

Where water rates are charged based on consumption calculated using a Smart Water Meter, invoices will be sent out on a monthly basis, with the due date for payment being on the 20th of the month.

Example Rate Accounts

	Capital Value	2024/25 Rates	2025/26 Rates	Increase	Increase
		\$	\$	\$	%
Residential					
Example	490,000	3,194	3,528	334	10.5%
Mode Value	560,000	3,395	3,744	349	10.3%
Median Value	590,000	3,481	3,836	355	10.2%
Average Value	658,880	3,680	4,048	368	10.0%
Example	750,000	3,942	4,328	386	9.8%
Example	910,000	4,402	4,821	419	9.5%
Example	1,050,000	4,805	5,251	446	9.3%
Commercial					
Example	355,000	4,660	5,113	453	9.7%
Median Value	690,000	8,214	8,989	775	9.4%
Example	1,610,000	17,975	19,635	1,660	9.2%
Average Value	2,164,680	23,861	26,053	2,192	9.2%
Example	3,150,000	34,315	37,454	3,139	9.1%
Example	6,740,000	72,405	78,994	6,589	9.1%
Example	7,890,000	84,607	92,301	7,694	9.1%
Example	10,300,000	110,177	120,187	10,010	9.1%
Farmland (General and Community Services Rates only)					
Median Value	810,500	1,982	2,116	134	6.8%
Average Value	1,668,999	3,957	4,230	273	6.9%
Example	1,930,250	4,559	4,873	314	6.9%
Example	3,720,000	8,677	9,280	603	6.9%
Example	6,690,000	15,511	16,592	1,081	7.0%
Example	10,020,000	23,173	24,790	1,617	7.0%
Example	13,100,000	30,260	32,373	2,113	7.0%
Lifestyle (General, Community Services & Kerbside Collection Rates only)					
Example	625,000	2,126	2,291	165	7.8%
Example	790,000	2,577	2,774	197	7.6%
Median Value	1,150,000	3,561	3,826	265	7.4%
Average Value	1,162,263	3,594	3,862	268	7.5%
Mode Value	1,200,000	3,698	3,972	274	7.4%
Example	2,600,000	7,524	8,064	540	7.2%

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.

Example – these properties provide additional example rate accounts.

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 Collection Rate	City-wide Water Rates	City-wide Drainage Rates	Allanton Drainage Rate	Blanket Bay Drainage Rate	Curles Point Drainage Rate	Private Street Lighting Rate	Warm Dunedin Rate	Revenue ¹	Loans Raised	Sale of Assets	Reduction in Loans and Advances	Dunedin City Holdings Limited Interest and Dividend	NZTA Waka Kotahi Income	Cash	Development Contributions
Community Recreation																		
Resilient City																		
Creative and Cultural Vibrancy																		
Water Supply																		
Waste Minimisation																		
Wastewater																		
Stormwater																		
City Properties																		
Regulatory Services																		
Vibrant Economy																		
Roading and Footpaths																		
Treaty Partnership																		
Governance and Support Services																		

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.

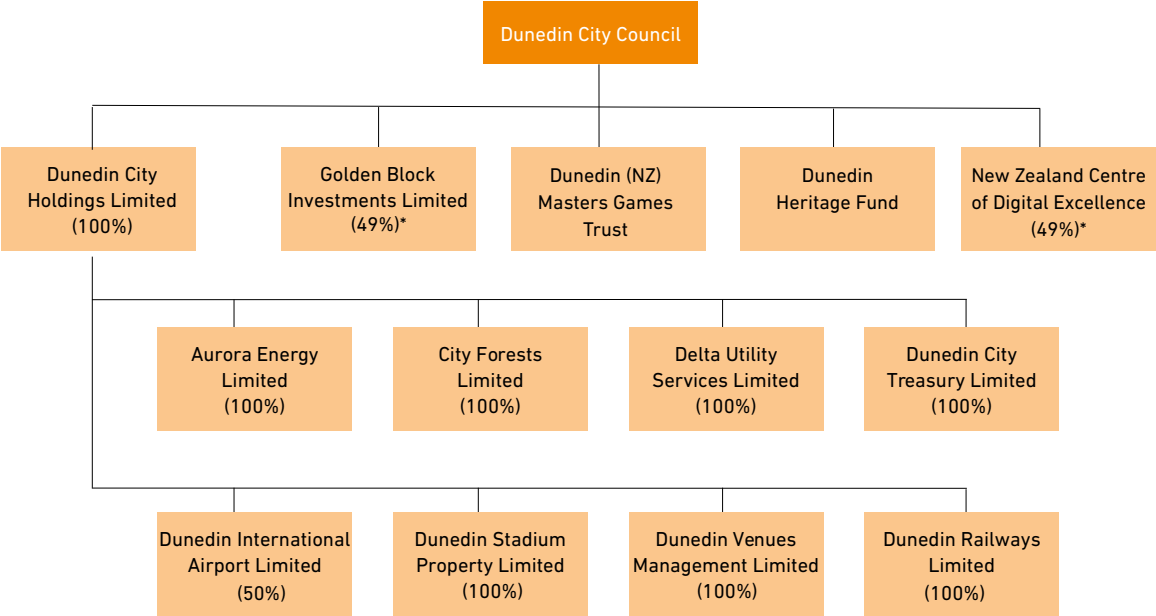
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council controlled organisations

In order to achieve key strategic objectives for Dunedin, the Council owns a number of Council Controlled Organisations (CCOs). These CCOs manage facilities, assets and/or deliver significant services on behalf of the Council and the wider Dunedin community. There are three kinds of CCOs – Council Controlled Trading Organisations (CCTOs); not-for-profit CCOs; and non-trading CCOs. Each of the trading CCOs prepares a “Statement of Intent” which sets out its mission, objectives and performance targets for each financial year.

In addition to CCOs, there are Associated Companies of the Council, in which the Council does not hold a majority of shares in the entity.

The following diagram illustrates the current structure and ownership of the CCOs and Associated Companies. Note that non-trading CCOs of the Dunedin City Council are not depicted in the diagram below but are detailed later in this section.



**Associated Company of the Dunedin City Council*

Dunedin City Holdings Limited and subsidiaries

Dunedin City Holdings Limited (DCHL) is the parent company of many of the Council Controlled Trading Organisations and has the primary role of monitoring the operating performance of its subsidiary and associated companies to ensure each company provides the maximum advantages in all respects to the Council.

The Statement of Intent for DCHL identifies specific objectives and performance targets for 2025/26.

The following table sets out the key financial targets for DCHL.

Financial Year	Interest and dividends provided to DCC
2025/26	\$14.902 million
2026/27	\$14.902 million
2027/28	\$16.902 million

Every year, all DCHL’s subsidiary companies prepare a Statement of Intent (SOI). DCHL reviews each SOI and then makes recommendations to Council that they be accepted. It should be noted that each CCTO has financial, social, and environmental performance measures.

The following table lists DCHL's subsidiaries and associates and outlines their nature and scope of activities.

Nature and scope of activities	Objectives	Key performance measures*
Aurora Energy Limited		
The company owns and manages the electricity distribution network in Dunedin and Central Otago, delivering power from the national grid to customers, while also exploring new technologies to support future energy needs.	To support Otago's growth through delivery of safe, reliable, and efficient electricity to homes, farms, and businesses, and to help Dunedin reach its goal of being carbon neutral by 2030 by investing in strong infrastructure, using new technologies, and balancing environmental, community, and financial needs.	Delivery of electricity supplies to consumers on the Aurora network of a reliability standard that meets the service level targets in the Commerce Commission's quality standards. Measure and publicly report Greenhouse Gas (GHG) emissions and progress on emissions and waste reduction strategies and targets. Implement process and capability improvements identified in CPP Asset Management Practices Development Plan (AMPDP).
City Forests Limited		
The company owns and manages plantation forests in Otago, focusing on sustainable harvesting, land stewardship, and supporting local wood processing, with potential to expand across the forestry value chain.	To manage local forests in a sustainable way to protect nature, support local jobs and wood industries, provide long-term value for the community, and help Dunedin reach its goal of being carbon neutral by 2030, while also caring for the land, water, and wildlife.	Achieve a 5.5% return (or greater) on Shareholders' funds measured on a post-tax 3 year rolling average basis. Participation in the New Zealand ETS and may realise returns from the sales of carbon stored in the company forests in compliance with its Carbon Policy. Annual harvest volumes as detailed in the strategic plan are within 30% of projected long term sustainable yield. Maintenance of supply arrangements with wood processors, provided customers match (or better) alternative market options.
Delta Utility Services Limited		
The company delivers contracting services in the construction, operation, and maintenance of energy and environmental infrastructure.	To deliver long-term commercial returns while meeting shareholder and community objectives, prioritising health and safety, environmental responsibility, and alignment with Dunedin's strategic and carbon neutrality goals.	Delivery of maintenance services is per contractual arrangements with Aurora Energy Ltd and Dunedin City Council. Measure and publicly report Greenhouse Gas (GHG) emissions and progress on emissions and waste reduction strategies and targets. Maintenance of a legislative compliance process that includes Health and Safety legislation.

Nature and scope of activities	Objectives	Key performance measures*
Dunedin City Treasury Limited (DCTL)		
The company provides treasury and funds management services to the Dunedin City Council Group, including sourcing and on-lending debt, managing financial risks and relationships, and overseeing the Waipori Fund.	Ensure adequate funds are available to meet ongoing obligations, minimising funding costs and maximising return on surplus funds, within acceptable levels of risk.	Management of liquidity risk and utilisation of a variety of funding sources to achieve appropriate levels of funds as required by the DCC group. Secure investment of surplus cash available from within the DCC Group, ensuring funds deposited outside the DCC Group are compliant with the DCC Treasury Risk Management Policy. Management of the 'Waipori Fund' fully in accordance with policy and objectives set by Council to achieve investment objectives.
Dunedin International Airport Limited		
The company operates Dunedin Airport, providing both airside and landside infrastructure to support safe, efficient air travel and regional connectivity, while also managing associated commercial assets and land for future development. It plays a key role in the wider aviation ecosystem and supports economic growth in the Otago region.	To support regional growth and connectivity by operating a safe, efficient, and sustainable airport, while delivering strong financial performance, advancing carbon reduction goals, and enhancing customer experience through strategic development and partnerships.	Customer satisfaction through survey tools and feedback mechanisms. No serious harm (as defined in the WorkSafe Accident and Accident Notification Definitions) to staff, airports users or contactors. No time performance delays to regular passenger transport operations due to airport owned infrastructure. Work with DCHL on aligning sponsorship policy with the DCC's strategic framework. Prepare and disclose Greenhouse Gas Emissions Inventory in an Annual Sustainability Report, including progress against emissions reduction strategy, and waste reduction strategy.
Dunedin Stadium Property Limited		
The company holds the ownership of Forsyth Barr Stadium.	To ensure the stadium remains a high-quality venue for events, while supporting Dunedin's strategic goals, managing finances responsibly, and contributing to the city's zero carbon targets.	An Asset Management Plan which enables general use of the stadium, and meets asset warranty and guarantee requirements, is in place. An appropriate debt management programme is in place and reviewed by the Board annually.
Dunedin Railways Limited		
Dunedin Railways Ltd operates a rail tourism business, featuring the iconic Taieri Gorge railway line. The business is in a transitional phase, having been hibernated in response to the Covid pandemic.	Develop a comprehensive strategic plan to transition the business from hibernation to full operational maturity.	Complete long-term strategic plan.

Nature and scope of activities	Objectives	Key performance measures*
Dunedin Venues Management Limited (DVML)		
The company manages and operates venues, primarily sourcing and delivering events, maintaining facilities, and enabling community access, with a focus on generating commercial and regional economic benefits.	To attract and deliver high-quality events, supporting Dunedin's economic, social, cultural, and environmental goals. To enhance the city's vibrancy and reputation while promoting sustainability, community engagement, and strong business performance.	Achieve a 15:1 return on investment of the Event Attraction Fund. Achieve a minimum of \$5m visitor marginal direct spend per each major event (>10,000 pax) for Dunedin City. Achieve minimum 80% satisfaction rating through surveys of all major events (>10,000 pax). Achieve a 75% retention rate of member renewals by contract value.

*key performance measures are from the 2025/26 Statement of Intent for each company. Council's Annual Plans will reflect any update to Statements of Intent in subsequent years.

Council controlled organisations (not for profit)

Not-for-profit organisations are also considered Council Controlled Organisations if the Council and other local authorities have control of the organisation.

Small organisations

Dunedin (New Zealand) Masters Games Trust

On 10 August 2011, the Council granted an exemption under section 7 of the Local Government Act 2002 after consideration of the size of the organisation and the nature and scope of the Trust activities. This exemption was reconfirmed on 29 August 2023.

Non-trading Council controlled organisations

Council has five non-trading Council controlled organisations:

- Tourism Dunedin Limited 100%
- Dunedin Events Limited 100%
- Dunedin Visitor Centre Limited 100%
- Otago Power Limited 100%
- Lakes Contract Service Limited 100%

These organisations are exempt under section 7(3) of the Local Government Act 2002 for non-trading Council controlled organisations from the requirement to fulfil reporting and other requirements imposed by the Act. Council last reconfirmed this exemption in August 2024.

Trust Fund

Dunedin Heritage Fund

Nature and scope of activities	Objectives	Key performance measures**
The Dunedin Heritage Fund is a contestable grant, jointly administered by the Dunedin City Council and Heritage New Zealand Pouhere Taonga. The fund supports the protection and conservation of Dunedin's built heritage, as well as the continued use and appreciation of these places by the community..	Provide financial support to the owner/occupier of Dunedin's historic places to encourage the conservation, repair, and ongoing use of these places.	Distribute the annual funding via contestable grants to support the protection and conservation of Dunedin's built heritage.

**key performance measures are from Council activity reports and the Trust Deed. Council's Annual Plans will reflect any update to these.

Associated Companies

Golden Block Investments Limited

Golden Block Investments Limited owns and manages a retail property in central Dunedin with the Council being a 49% shareholder. Major tenants include Starbucks, Fisher and Paykel, Millers and Barkers.

New Zealand Centre of Digital Excellence

The New Zealand Centre of Digital Excellence (CODE) supports the development and expansion of New Zealand's video game development industry, including game development funding, tertiary curriculum development, and education and networking events. The Council is a 49% shareholder.

Section 5

kaupapa here
policies

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revenue and financing policy

Purpose

The Local Government Act 2002 (LGA) requires the adoption of a Revenue and Financing Policy which states the Council's policies on the funding of its operating and capital expenditure and the sources of those funds.

The LGA requires the Council to manage its finances prudently and in a manner that promotes the current and future interests of the community. The Council must ensure that each year's projected operating revenues are set at a level sufficient to meet the year's projected operating expenses. This is the "balanced budget" requirement. However, a council may choose to plan for a deficit provided it has regard to the impact on levels of service, the equitable allocation of responsibility for funding services and its funding and financial policies.

Scope

The Council adopts a Revenue and Financing Policy prior to the adoption of every Long Term Plan and may amend sections of it in subsequent Annual Plans. A review of the Revenue and Financing Policy is undertaken as part of the development of each Long Term Plan.

Under the LGA this is a two-step process:

The first step, in accordance with LGA Section 101(3)(a) is to consider each of the following in relation to each of the Council's activities:

- a. the community outcomes to which the activity primarily contributes
- b. the distribution of benefits between the community as a whole, any identifiable part of the community, and individuals
- c. the period in or over which those benefits are expected to occur
- d. the extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity
- e. the costs and benefits, including consequences for transparency and accountability, of funding the activity distinctly from other activities.

The second step, in accordance with LGA Section 101(3)(b), requires the Council to consider the overall impact of any allocation of liability for revenue needs on the current and future social, economic, environmental, and cultural wellbeing of the community.

Policy

1 Policy details

- a. The Dunedin City Council's policy to fund operating expenditure is based on the extent to which the provision of a service by the Council is a public or private good
- b. Debt may be used to fund capital expenditure, along with funded depreciation, capital grant revenue and development contributions.

- c. Council generally plans to fund all operating expenditure from sources other than debt, however debt may be used to fund operating expenditure where the expenditure provides benefits to the community, such as community grants for assets (defined below), or where Council decides it is prudent to do so. For example:

- Council may use debt funding if unexpected events occur (e.g., pandemic, natural disaster) that create the need for debt funding some operating expenditure due to changes in expected revenue and or expenditure.
- Council may use debt funding for operating expenditure where it is providing a one-off grant to an external community organisation that is constructing or upgrading a building such as a community facility that provides enduring economic and wider community benefits.

2 Options for funding Council activities

- 2.1 The Council uses the following sources of funding:

General rates

- 2.2 This is used to fund public goods where it is not possible to clearly identify customers or users. The general rate is also used to fund activities where, for reasons of fairness and equity, consideration of the wider community good indicates that this is the most appropriate way to fund an activity.
- 2.3 The general rate is based on the capital value of each rating unit in the district and will be set on a differential basis based on land use. Capital value is comprised of land value and the value of improvements on the land.

The Council will not be using a Uniform Annual General Charge.

Targeted rates

2.4 This form of rate is used where an activity benefits an easily identifiable group of ratepayers and where it is appropriate that only this group be targeted to pay for some or all of a particular activity. Dunedin City Council uses the following targeted rates:

- a. Community Services (funding part of the Parks and Reserves and Botanic Garden activities)
- b. Kerbside recycling collection service
- c. Drainage (combined targeted rate for sewage disposal and stormwater)
- d. Commercial drainage – capital value
- e. Water – Ordinary
- f. Water – Volume
- g. Water – Quantity of Water (rating units with water meter or extraordinary water supply)
- h. Fire Protection (water supply for fire protection)
- i. Allanton Drainage
- j. Blanket Bay Drainage
- k. Curles Point Drainage
- l. Warm Dunedin
- m. Private Street Lighting

Fees and charges

2.5 Fees and charges are direct charges to identifiable people or groups who use certain Council services such as dog control, swimming pools and building inspection. In these instances, identifiable people benefit from those services, and they are required to pay all or part of the cost of that service. Fees and charges are reviewed annually to reflect increased costs of service provision and/or maintain the cost recovery principles underlying the setting of fees.

Development contributions

2.6 Development contributions may be recovered from those persons undertaking development, the contribution being a fair, equitable and proportionate portion of the total cost of capital expenditure necessary to service growth over the long term.

Grants and subsidies

2.7 Grants and subsidies are received from external agencies to support certain activities, such as Waka Kotahi New Zealand Transport Agency, which provides subsidies for roading services.

Rents, interest and dividends

2.8 The Council receives revenue from property rentals, interest, and dividends to help offset the general rate requirement.

Summary of funding options

	Operating Expenditure	Capital Expenditure
General Rates	✓	✓
Targeted Rates	✓	✓

	Operating Expenditure	Capital Expenditure
Fees and charges	✓	✓
Waka Kotahi NZTA income	✓	✓
Rent, interest and dividends	✓	✓
Debt	✓	✓
Proceeds from asset sales		✓
Development Contributions		✓
Grants and other subsidies	✓	✓

3 New reticulated utility services (water, wastewater or stormwater) policy

- 3.1 In 2010, the Council approved the “New Reticulated Utility Services (Water, Wastewater or Stormwater) Policy” funding policy. The key components of this policy are as follows:
- 3.2 The Council’s existing policy on reticulation of services is that services will only be provided for areas which are zoned as requiring access to reticulated water, wastewater and/or stormwater infrastructure, as detailed in rules in the District Plan relating to subdivisions.
- 3.3 New reticulation systems will be considered in existing developed areas not already reticulated where there is a clear and demonstrated need in terms of public health, environmental effects or other significant reason.
- 3.4 If a new system is installed by the Council in terms of 3.2 and 3.3 above, each connection once established, or potential connection will be subject to the Drainage Rate and Water Rate and any other charge applicable to the type of connection, in accordance with the Council’s funding policy in operation at that time, to fund the on-going operation of the service.
- 3.5 In addition to the funding of the on-going operational costs, consideration will also be given to the contribution payable towards the capital cost of providing the new reticulated service by those who directly benefit from receiving the new service, based on the following:
- 3.6 For all existing properties (excluding vacant sections), or properties which have a building consent issued, on the date that the Council decides to proceed with any new reticulation service, a percentage contribution up to a maximum of 100% of their share of the assessed cost of providing the service. The percentage contribution will be determined after considering a range of factors listed in the policy.

- 3.7 For all future properties that are built in the area serviced, that are not in existence or do not have building consent issued prior to the date that the Council decides to proceed with any new reticulation service, they shall contribute 100% of their share of the assessed cost of providing the services.

4 Revenue and financing policy – funding schedule

4.1 Table 1 outlines how it is proposed to fund each activity of the Council.

Table 1: Revenue and financing policy

Activity	2025 - 34 Policy	
	Rates Revenue %	Other Revenue %
City Properties		
Community Housing	10%	90%
Community Property	90%	10%
Holding Property		
Operational Property		
Property Management		
Investment Property	0%	100%
Parking Operations	0%	100%
Community Recreation		
Aquatic Services	65%	35%
Botanic Garden	98%	2%
Cemeteries (parks and burials)	60%	40%
Crematorium	0%	100%
Parks and Reserves	96%	4%
Creative and cultural vibrancy		
Creative partnerships (Ara Toi)	90%	10%
Gallery, Garden and Museum	85%	15%
Libraries and City of Literature	98%	2%
Olveston	45%	55%
Otago Museum levy	100%	0%
Governance and Support Services		
Civic and governance support, incl. corporate support services and warm Dunedin	98%	2%
Regulatory Services		
Animal Services	10%	90%
Alcohol Licensing	25%	75%
Building Services	25%	75%
Environmental Health	65%	35%
Parking Enforcement	2%	98%
Resource Consents	55%	45%

Activity	2025 - 34 Policy	
	Rates Revenue %	Other Revenue %
Resilient City		
Community partnerships	95%	5%
City Development	100%	0%
City Growth (new)	100%	0%
Civil Defence (new)	100%	0%
Housing Policy (new)	100%	0%
South Dunedin Future	80%	20%
Zero Carbon	100%	0%
Three Waters		
Water Supply	80%	20%
Wastewater	98%	2%
Stormwater	99%	1%
Transport		
Transport	75%	25%
Kettle Park	100%	0%
Treaty Partnerships		
Māori Partnerships	100%	0%
Vibrant Economy		
City Marketing	100%	0%
Economic Development	95%	5%
Events	95%	5%
Visitors Centre	70%	30%
Waste Minimisation		
Landfills	10%	90%
Refuse, Recycling, Litter	98%	2%
Waste Strategy (minimisation)	0%	100%
Waste Support Services	100%	0%

We report to Council annually on how our budgets comply with the Revenue Policy. Our guidance is that a +/- 5% variance is acceptable in terms of compliance with the Policy. Explanations for variations over this amount are explained in those reports.

Revenue and Financing Policy – Analysis by activity

Activity	Community outcomes	Who benefits	Period of benefit	Actions or inactions	Separate funding	Funding sources	Rationale
City Properties							
Community Housing	A supportive city with caring communities and a great quality of life.	Tenants of the community housing benefit from the provision of affordable housing.	The Council has committed to undertake this activity for the long term.	No actions or inactions have contributed to the need to undertake this activity.	Not applicable.	90% fees and charges 10% general rates	A user pays policy needs to be balanced against affordability for lower income tenants in the properties, ensuring that they can continue to access affordable housing.
Community, operational, holding properties, and management	A supportive city with caring communities and a great quality of life. A compact city with a vibrant CBD and thriving suburban and rural centres.	The whole community benefits from buildings that provide council services for the community, e.g., civic building, library buildings, galleries. Those using the facilities (e.g., Edgar Stadium, community halls) benefit. Commercial users of some of the buildings (e.g., railway station), receive a direct benefit.	The Council has committed to undertake this activity for the long term.	No actions or inactions have contributed to the need to undertake this activity.	Not applicable.	90% general rates. 10% rental income	Operational property provides a public good and is therefore primarily funded by the capital value based general rate. Those using community facilities are identifiable, however, entry fees are payable to those running the facilities on behalf of council. Maintenance costs are therefore funded by general rates. Parts of some of the buildings are rented out for commercial activities, and therefore attract fees and charges.
Investment property	A supportive city with caring communities and a great quality of life. A compact city with a vibrant CBD and thriving suburban and rural centres.	Lessees of the investment properties benefit from this activity. The whole community benefits from the return on investment properties which are leased out at commercial rates	The Council has committed to undertake this activity for the long term.	No actions or inactions have contributed to the need to undertake this activity.	Not applicable.	100% external revenue.	Tenants of the investment properties are charged rentals.
Parking Operations	A connected city with a safe, accessible and low-carbon transport system. A compact city with a vibrant CBD and thriving suburban and rural centres.	Those using the parking services benefit directly from the provision of parking.	The Council has made the commitment to undertake this activity in the long term.	Individual car owners seeking parking in the city close to businesses and retailers.	Not applicable.	100% fees and charges	Users of the services provided are readily identifiable and pay through parking meters and pay stations.

Activity	Community outcomes	Who benefits	Period of benefit	Actions or inactions	Separate funding	Funding sources	Rationale
Community Recreation							
Aquatic Services	An active city with quality and accessible recreational spaces and opportunities. A supportive city with caring communities and a great quality of life.	Users benefit from personal fitness and competition but there is also a community benefit in providing accessible and affordable facilities.	The Council has committed to undertake this activity for the long term.	No actions or inactions have contributed to the need to undertake this activity.	Not applicable.	65% general rates. 35% fees and charges.	A user charge is a transparent way to charge for the service. As the service also delivers community benefits, general rate funding is an appropriate funding source. User charges should not be set so high as to create a barrier to entry.
Dunedin Botanic Garden	An active city with quality and accessible recreational spaces and opportunities. A supportive city with caring communities and a great quality of life. A sustainable city with healthy and treasured natural environments.	Visitors to the Garden benefit. The whole community benefits because the Botanic Garden adds to the environment and amenity values of Dunedin. Those leasing space for commercial purposes benefit.	The Council has committed to undertake this activity for the long term.	No actions or inactions have contributed to the need to undertake this activity.	There would be practical difficulties with charging visitors to the garden.	98% community services rate. 2% fees and charges.	As this activity is largely public good, it is primarily funded by the capital value based community services rate. Fees are charged for leased space at the garden.
Cemeteries (Parks and Burials)	A supportive city with caring communities and a great quality of life.	Provision of well-maintained cemeteries is important to the whole community. Families using burial services are identifiable for charging purposes.	The Council has statutory and public health responsibilities to provide the service on an ongoing basis. The Council also maintains closed cemeteries.	No actions or inactions have contributed to the need to undertake this activity.	Not applicable.	40% fees and charges. 60% general rates.	Fees are charged for burial services. Because of the benefits to the community as a whole it is also appropriate to provide some general rate funding.
Crematorium	A supportive city with caring communities and a great quality of life.	The provision of a sensitive crematorium /chapel service is important to the whole community.	The Council currently provides this service for the private sector.	No actions or inactions have contributed to the need to undertake this activity.	Not applicable.	100% fees and charges.	Fees are charged for the use of cremation facilities.

Activity	Community outcomes	Who benefits	Period of benefit	Actions or inactions	Separate funding	Funding sources	Rationale
Parks and Reserves	An active city with quality and accessible recreational spaces and opportunities. A supportive city with caring communities and a great quality of life. A sustainable city with healthy and treasured natural environments.	The whole community benefits from the provision of recreation reserves and walkways. There are also identifiable users e.g., sports clubs for charging purposes.	The Council has committed to undertake this activity for the long term.	No actions or inactions have contributed to the need to undertake this activity.	Not applicable.	96% general and community services rates. 4% fees and charges.	This activity is largely public good with limited scope for user charges and is therefore primarily funded by the capital value based general rate. Fees are charged for booked use of sports fields and facilities.
Creative and cultural vibrancy							
Creative Partnerships (Ara Toi)	A creative city with a rich and diverse arts and culture scene. A successful city with a diverse, innovative and productive economy. A supportive city with caring communities and a great quality of life.	The wider community benefits through advice given to the arts and cultural sector.	The Council has made a commitment to undertake this activity for the long term.	No actions or inactions have contributed to the need to undertake this activity.	Not applicable.	90% general rates. 10% grants funding from third parties for distribution to organisations in the creative arts sector.	This activity is public good and includes providing advice. It will be funded by the capital value based general rate.
Gallery, Garden and Museum	A creative city with a rich and diverse arts and culture scene. A successful city with a diverse, innovative and productive economy. A supportive city with caring communities and a great quality of life.	Visitors to the gallery, garden and museum benefit from this activity. The community benefits through these roles as tourist attractions.	The Council has made a commitment to undertake this activity for the long term.	No actions or inactions have contributed to the need to undertake this activity.	Not applicable.	85% general rates. 15% fees and charges/ other external charges.	This activity is largely public good. While charging an entry fee is possible, in 2014, Council confirmed a decision to not to charge at cultural institutions, but noting that entry fees to special exhibitions, sale of retail items or for hiring the venue etc., are permitted.
Libraries and City of Literature	A creative city with a rich and diverse arts and culture scene. A successful city with a diverse, innovative and productive economy. A supportive city with caring communities and a great quality of life.	Borrowers and visitors who browse, read and research.	The Council has made a commitment to undertake this activity for the long term.	No actions or inactions have contributed to the need to undertake this activity.	Not applicable.	98% general rates 2% fees and charges	This activity is largely public good with limited scope for user charges. It will be funded primarily by the capital value based general rate. Fees apply to "Hotpicks" and damages.

Activity	Community outcomes	Who benefits	Period of benefit	Actions or inactions	Separate funding	Funding sources	Rationale
Olveston	A creative city with a rich and diverse arts and culture scene. A successful city with a diverse, innovative and productive economy.	Visitors to Olveston benefit. There is also a wider economic benefit to the Community through the heritage home as a tourist attraction.	The Council has made a commitment to undertake this activity for the long term.	No actions or inactions have contributed to the need to undertake this activity.	Not applicable.	45% general rates 55% fees and charges	An entry fee and some charges apply. As the service delivers community benefits, general rate funding is also an appropriate funding source. User charges should not be set so high as to create a barrier to entry.
Otago Museum Levy	A creative city with a rich and diverse arts and culture scene.	The museum benefits from receipt of the levy, the work it does is for the benefit of the wider community. The community benefits through the custodial role the Museum fulfils and its role as a tourist attraction.	The Council has made a commitment to undertake this activity for the long term, noting that the Otago Museum Trust Board Act is in place.	No actions or inactions have contributed to the need to undertake this activity.	Not applicable.	100% general rates	This activity involves paying a levy to the Museum on behalf of the community and will therefore be funded by the capital value based general rate.
Governance and Support Services							
Civic and governance, Corporate Support, and Warm Dunedin	Indirect contribution to all community outcomes. A supportive city with caring communities and a great quality of life.	Effective support of Council activities, making available information such as GIS data, Land Information data and Council's archives, benefits the whole community. Owners who chose to upgrade the insulation and heating in their homes through the Warm Dunedin programme.	For Warm Dunedin, this activity will cease when existing loans are repaid. No new loans are being made. For the other activities, indefinitely. The Council's functions are provided for the by Local Government Act 2002.	No actions or inactions have contributed to the need to undertake this activity.	Not applicable.	98% general rates. 2% fees for services such as the provision of LIMs.	Warm Dunedin - Individual applications were made by residents to access funding to improve insulation and heating in their homes. This is repaid via a targeted rate on their property. Funding the remainder of service provision through the capital value based general rates spreads the funding across the entire community.
Regulatory Services							
Animal Services	A supportive city with caring communities and a great quality of life. A sustainable city with healthy and treasured natural environments.	Dog owners, as well as the community at large in terms of educational programmes and the ability to report dog issues and seek assistance.	The Council has made a commitment to undertake this activity for the long term.	The registration fees charged to owners of dogs are in effect a charge on a group of people whose actions require this service to be undertaken.	Not applicable.	10% general rates 90% fees and charges	The activity is funded from dog registration fees with a small of proportion funded by the capital value based general rate. It is important to ensure that fees are not set so high as to act as a disincentive to registration and compliance.

Activity	Community outcomes	Who benefits	Period of benefit	Actions or inactions	Separate funding	Funding sources	Rationale
Alcohol Licensing	A supportive city with caring communities and a great quality of life.	Individual licensees benefit as a license allows them to trade. There are public health benefits in reducing the incidence of intoxicated persons in public places.	The Council has made the commitment to undertake this activity in the long term.	Liquor license fees are a charge for application received to serve alcohol. Penalties apply for licence infringements.	Not applicable.	25% general rate. 75% fees and charges, noting license fees are set by statute.	The Council has a statutory responsibility to provide this service. To the extent that costs are not covered by set licence fees, Council must meet the balance of the cost through general rates.
Building Services	A supportive city with caring communities and a great quality of life. A successful city with a diverse, innovative and productive economy. A sustainable city with healthy and treasured natural environments.	Applicants for building consents. There is an acknowledgement that there is benefit to the wider community in having consented buildings.	The Council has made a commitment to undertake this activity for the long term.	People who carry out unregulated building activity generate the need for the Council to prevent and reduce the negative effects of this activity.	Not applicable.	25% general rates 75% fees and charges	Building Consent Authority (BCA) work is funded by consent fees. Affordability is considered to ensure that costs do not act as a disincentive to compliance. Non BCA work is funded by general rates as a public service.
Enviro Health	A supportive city with caring communities and a great quality of life. A sustainable city with healthy and treasured natural environments.	Individual licensees benefit as holding a license allows them to trade. There are public health and safety benefits from licensing food premises, regulating industries (e.g. tattooists, beauticians, funeral homes, hairdressers) and responding to complaints in respect to noise and rubbish.	The Council has made the commitment to undertake this activity for the long term.	Licensees and other people who do not comply with any aspects of regulations are required to remedy the problem.	Not applicable.	65% general rates 35% fees and charges.	There is a significant community benefit from these activities from a health and safety perspective currently and in the longer term. User charges are applied to licensing and regulation activities, and the exacerbator pays principle applies for infringements.
Parking Services – Enforcement	A connected city with a safe, accessible and low-carbon transport system. A compact city with a vibrant CBD and thriving suburban and rural centres.	Members of the community expect a well organised and policed parking system which will allow them to park once they arrive at their destination	The Council has made the commitment to undertake this activity in the long term.	Individual car owners seeking parking in the city close to businesses and retailers. Those abandoning vehicles.	Not applicable.	2% general rates 98% fees and charges	Those breaching parking regulations are identifiable, and are charged an enforcement fee that is set by statute. General rates are used for dealing with abandoned vehicles when necessary.

Activity	Community outcomes	Who benefits	Period of benefit	Actions or inactions	Separate funding	Funding sources	Rationale
Resource Consents	A compact city with a vibrant CBD and thriving suburban and rural centres. A successful city with a diverse, innovative and productive economy. A sustainable city with healthy and treasured natural environments	Applicants for resource consents benefit. The community benefits from monitoring and complaints investigations, to ensure that environmental and amenities standards are maintained.	The Council has made a commitment to undertake this activity for the long term.	No actions or inactions have contributed to the need to undertake this activity.	Not applicable.	55% general rates 45% fees and charges.	Funding from fees and charges reflects the Council's decision for resource consent processing to be undertaken on a cost recovery basis. Compliance monitoring and complaint investigation is largely public good and is funded from the capital value based general rate.
Resilient City							
Community partnerships	A supportive city with caring communities and a great quality of life. A creative city with a rich and diverse arts and culture scene.	The community benefits through the provision of information, advice and assistance on matters relating to the community. Community groups that receive advice and assistance are identifiable.	The Council has made a commitment to undertake this activity for the long term.	No actions or inactions have contributed to the need to undertake this activity.	Not applicable.	95% general rates 5% grants funding.	This activity is largely public good with limited scope for user charges and will therefore be funded primarily by the capital value based general rate. Council receives grant funding that contributes towards the cost of its Task Force Green activity.
City development	A compact city with a vibrant CBD and thriving suburban and rural centres. A connected city with a safe, accessible and low-carbon transport system. A supportive city with caring communities and a great quality of life. A sustainable city with healthy and treasured natural environments	The service benefits the general public through the ability to enjoy an aesthetically pleasing environment	The Council has made a commitment to undertake the activity for the long term	No actions or inactions have contributed to the need to undertake this activity. Note that costs for private plan changes are recovered.	Not applicable.	100% general rates	This activity is public good with no scope for user charges and will therefore be funded by the capital value based general rate.
City growth	Contributes to all community outcomes.	The whole community benefits from planning for growth in the city.	The Council has made a commitment to undertake the activity for the long term	No actions or inactions have contributed to the need to undertake this activity.	Not applicable.	100% general rates	This activity is public good with no scope for user charges and will therefore be funded by the capital value based general rate.

Activity	Community outcomes	Who benefits	Period of benefit	Actions or inactions	Separate funding	Funding sources	Rationale
Civil defence	A supportive city with caring communities and a great quality of life.	The whole community benefits from civil defence readiness and response in times of an emergency.	The Council is required to undertake this activity for the long term.	No actions or inactions have contributed to the need to undertake this activity.	Not applicable.	100% general rates.	Funding from capital value based general rates spreads the funding cross the entire community.
Housing Policy	A supportive city with caring communities and a great quality of life.	The whole community benefits from delivery of the Ōtepoti Dunedin Housing Plan.	The Council has made a commitment to undertake this activity for the long term.	No actions or inactions have contributed to the need to undertake this activity.	Not applicable.	100% general rates	This activity is public good, with no scope for user charges, and therefore will be funded by the capital value based general rate.
South Dunedin Future	A supportive city with caring communities and a great quality of life	The whole community benefits from identifying options and planning for long term climate change adaptation.	The Council has made a commitment to undertake the activity for the long term	No actions or inactions have contributed to the need to undertake this activity.	Not applicable.	80% general rates 20% other income.	This activity is public good with no scope for user charges and will therefore be funded by the capital value based general rate. The Otago Regional Council contributes to this joint project.
Zero Carbon	Contributes to all community outcomes.	The whole community benefits from work undertaken to meet the zero carbon 2030 target.	The Council has made a commitment to undertake the activity for the long term	No actions or inactions have contributed to the need to undertake this activity.	Not applicable.	100% general rates	This activity is public good with no scope for user charges and will therefore be funded by the capital value based general rate.
Three Waters							
Water supply	A healthy city with reliable and quality water, wastewater and stormwater systems. A sustainable city with healthy and treasured natural environments. A supportive city with caring communities and a great quality of life.	Users within the network area connected to the system. There are community wide public health benefits from the supply of treated water, and benefits in the availability of water to fight fires.	The Council has committed to undertake this activity for the long term.	No actions or inactions have contributed to the need to undertake this activity.	Commercial & extraordinary supply customers pay for supply. Development contributions fund growth portion of capital spend. Debt funds some capital expenditure.	80% targeted rates, non metered properties. 20% water sales (supply measured by water meters). Currently meters are not installed for all customers.	This activity has a limited scope for user charges, and so it will be funded by targeted rates. There is a high degree of private benefit, but charging a fee is not possible, as meters are not installed for all customers.

Activity	Community outcomes	Who benefits	Period of benefit	Actions or inactions	Separate funding	Funding sources	Rationale
Wastewater	A healthy city with reliable and quality water, wastewater and stormwater systems. A sustainable city with healthy and treasured natural environments. A supportive city with caring communities and a great quality of life.	Users within the network area connected to the system. There are community wide public health benefits from the provision of safe and effective wastewater services, and benefits in protecting the environment from pollution.	The Council has committed to undertake this activity for the long term.	Industries producing high volumes of noxious wastewater are charged through trade waste charges.	Trade waste charges for industries. Development contributions to fund growth portion of capital expenditure. Debt to fund some capital expenditure.	98% targeted rates 2% trade waste, connection fees and other charges.	This activity has a limited scope for user charges, and so it will be funded by targeted rates. There is a high degree of private benefit but charging all users a fee (except industries), is not possible.
Stormwater	A healthy city with reliable and quality water, wastewater and stormwater systems. A sustainable city with healthy and treasured natural environments. A supportive city with caring communities and a great quality of life.	Individuals the network area connected to the system, protection of private property. There are community wide public health benefits from the stormwater system, and benefits in the protection of city infrastructure.	The Council has committed to undertake this activity for the long term.	No actions or inactions have contributed to the need to undertake this activity.	Development contributions to fund growth portion of capital expenditure. Debt to fund some capital expenditure.	99% targeted rates 1% external charges for connection fees.	This activity has a limited scope for user charges, and so it will be funded by targeted rates. There is a high degree of private benefit, but charging a fee is not possible.

Activity	Community outcomes	Who benefits	Period of benefit	Actions or inactions	Separate funding	Funding sources	Rationale
Roading and Footpaths							
Transport	A connected city with a safe, accessible and low carbon transport system. A supportive city with caring communities and a great quality of life. A successful city with a diverse, innovative and productive economy. A compact city with a vibrant CBD and thriving suburban and rural centres. An active city with quality and accessible recreational spaces and opportunities A sustainable city with healthy and treasured natural environments.	The whole community benefits. All people use some form of transport.	Planning for future transportation needs is an ongoing task as our society evolves. The Roding network will be maintained indefinitely.	No actions or inactions have contributed to the need to undertake this activity.	Waka Kotahi NZTA subsidy. Development contributions to fund growth portion of capital expenditure. Debt to fund some capital expenditure.	75% general and targeted rates. 25% external funding.	This activity is a public good activity and will be funded by the capital value based general rate. Capital expenditure for some projects attract subsidy from Waka Kotahi NZTA.
Kettle Park	A sustainable city with healthy and treasured natural environments. A supportive city with caring communities and a great quality of life.	There are public health and environmental benefits through the safe remediation of this former landfill.	Indefinitely	This former landfill requires remediation due to the hazard it presents through coastal erosion.	Not applicable.	100% general rates funding.	The remediation of this former landfill benefits all the community.
Treaty Partnerships							
Māori Partnerships	Contributes to all community outcomes.	The whole community benefits from the work undertaken by the Māori Partnerships team, to ensure the Treaty of Waitangi is appropriately embedded in all that we do.	The Council has made a commitment to undertake this activity for the long term.	No actions or inactions have contributed to the need to undertake this activity.	Not applicable.	100% general rates.	Engagement and liaison with the Māori community on operational and partnership matters provides a public benefit, and therefore will be funded by the capital value based general rate.

Activity	Community outcomes	Who benefits	Period of benefit	Actions or inactions	Separate funding	Funding sources	Rationale
Vibrant Economy							
City Marketing	A successful city with a diverse, innovative and productive economy. A creative city with a rich and diverse arts and culture scene. A supportive city with caring communities and a great quality of life.	The city and the community benefits from work encouraging tourism and promotion of Dunedin.	The Council has made a commitment to undertake this activity for the long term.	No actions or inactions have contributed to the need to undertake this activity.	Not applicable.	100% general rates.	This activity is largely public good with no scope for user charges and will therefore be funded by the capital value based general rate.
Economic development	A successful city with a diverse, innovative and productive economy. A creative city with a rich and diverse arts and culture scene. A supportive city with caring communities and a great quality of life.	Businesses that contact the service benefit. The city and the community benefits from the economic growth and development activities undertaken.	The Council has made a commitment to undertake this activity for the long term.	No actions or inactions have contributed to the need to undertake this activity.	Not applicable.	95% general rates. 5% external funding	This activity is largely public good with no scope for user charges and will therefore be funded by the capital value based general rate. Note: availability of external funding such as film permit fees varies from year to year.
Events	A supportive city with caring communities and a great quality of life.	The whole community benefits from community events held. Stall holders at DCC run events benefit from holding the event.	This activity is ongoing.	No actions or inactions have contributed to the need to undertake this activity.	Not applicable.	95% general rates 5% fees and charges	This activity is largely public good with limited scope for user charges. It will therefore be funded primarily by the capital value based general rate. Fees may be charged to stall holders at events held.
Visitors Centre	A successful city with a diverse, innovative and productive economy.	Businesses that receive bookings through I-Site directly benefit from the service provided. The whole city benefits through visitor spending in the city on accommodation, attractions, and associated retail spending.	The Council has made a commitment to undertake this activity for the long term.	No actions or inactions have contributed to the need to undertake this activity.	Not applicable.	70% general rates. 30% fees and charges	There is benefit to the city in terms of encouraging visitor spending within the city, therefore a proportion of the activity is funded by general rates. Commissions from sale of tours, accommodation etc., are received for some services provided by this activity.

Activity	Community outcomes	Who benefits	Period of benefit	Actions or inactions	Separate funding	Funding sources	Rationale
Waste Minimisation							
Landfills (Including Transfer Stations and closed landfills)	A sustainable city with healthy and treasured natural environments. A supportive city with caring communities and a great quality of life.	Users of the landfills and transfer stations. There are public health and environmental benefits through the safe and appropriate disposal of rubbish, ongoing maintenance at closed landfills.	The Council has committed to undertake this activity for an ongoing period. Closed landfills are managed, monitored, and surveyed in excess of 20 years.	The users of landfills and transfer stations create the need for Council to provide these facilities. Closed landfills require after-care management.	Not applicable.	10% general rates 90% fees and charges.	Users are identifiable and so fees are charged to landfill and transfer station users. Fees paid are used to provide for aftercare on closed landfills. Monitoring of the Smooth Hill site is funded by general rates.
Refuse, Recycling and Litter	A sustainable city with healthy and treasured natural environments. A supportive city with caring communities and a great quality of life.	Domestic and commercial users of collections services. The community receives public health benefits through the minimisation of waste going to Landfill, and ensuring streets are kept clean with the provision of public street litter bins and clean up days.	Indefinitely.	Individuals and businesses create waste. The Waste Minimisation Act 2008 requires territorial authorities to minimise waste in their district.	Not applicable.	98% rates, being general rates for litter bins and clean up days, and targeted rates for recycling (kerbside) collection. 2% fees for the sale of recycled materials.	Users of the refuse and recycling services are readily identifiable, and so user charges and targeted rates pay for the costs of disposal. Public good services for litter bins and clean up days justify funding through capital value based general rates.
Waste Strategy	A sustainable city with healthy and treasured natural environments. A supportive city with caring communities and a great quality of life.	The community benefits from the Council's commitment to waste minimisation and providing education to the public.	Indefinitely.	The Waste Minimisation Act 2008 requires territorial authorities to minimise waste in their district.	Not applicable.	100% grant funding from the Ministry for the Environment's Waste Levy.	This activity is fully funded by the Ministry for the Environment through its waste levy.
Waste Support Services	A sustainable city with healthy and treasured natural environments. A supportive city with caring communities and a great quality of life.	The community benefits from the Council's commitment to waste management	Indefinitely	Individuals and businesses create waste. The Waste Minimisation Act 2008 requires territorial authorities to minimise waste in their district.	Not applicable.	100% general rates funding.	The support provided to deliver the waste management services provides a public good, and is therefore funded through capital value based general rates.

kaupapa here haumaru takotoraka pūtea

treasury risk management policy

Purpose

This Policy document is the Policy document for the Dunedin City Council (“the DCC”). It has been prepared by Dunedin City Treasury Limited (“DCTL”) and before being submitted to the DCC for approval it has been reviewed and approved by the DCTL Board and the Board of Dunedin City Holdings Limited (“DCHL”). It is for the use of all subsidiaries owned by DCC and is the basis for the risk management parameters within the Council’s Liability Management and Investment policies that are approved from time to time by the Council. The entities that this Policy document applies to are collectively called the Dunedin City Council Group (“DCC Group”).

For the purposes of this Policy and as at the date of this Policy, the DCC Group consists of the following entities:

- Dunedin City Council
- Dunedin City Holdings Limited
- Dunedin City Treasury Limited
- Dunedin Stadium Property Limited
- Dunedin Venues Management Limited
- City Forests Limited
- Aurora Energy Limited
- Delta Utility Services Limited
- Dunedin Railways Limited

This Policy is the sole Treasury Risk Management Policy within the Group.

The purpose of the Treasury Risk Management Policy is to set out a prudential framework for the identification, quantification, assessment, and management of all financial market risks associated with the Borrowing, Investment, Foreign Exchange and Commodity exposures faced by the DCC Group.

A sound treasury management control framework will assist the DCC Group in achieving its broader business objectives by:

- Managing the cost of debt and treasury investment returns within an appropriate risk management framework;
- Maximising the net worth of its assets; and

The Policy contains specific objectives, policies and reporting requirements for the management of:

- Operational Risk
- Liquidity and Funding Risk
- Interest Rate Risk
- Credit Risk
- Investment Risk
- Foreign Exchange and Commodity Risk

Treasury risk management and related operational risk management are carried out internally by qualified and experienced personnel acting under specific delegations, which ensure appropriate segregation of duties, and act within a best practice code of conduct; and which utilise systems of an appropriate standard incorporating effective reporting.

The DCC has set in place a financial structure to allow effective financial management of its activities on a sound commercial basis. This structure consists of several companies which are independently managed through Boards of Directors. Notwithstanding this corporate structure, the benefits of a centralised approach to treasury management have been recognised. This Policy provides a framework for treasury management by the DCC Group.

The DCC by its political nature and the ongoing requirement to deliver appropriate services to its ratepayers and to be the custodian of assets owned by, and for the benefit, of the ratepayers of Dunedin City, has a conservative approach to risk management.

This Policy document recognises these principles.

This Treasury Risk Management Policy does not apply to the DCC’s Waipori Fund. The Waipori Fund is governed by a separate Statement of Investment Policies and Objectives (SIPO).

Treasury Structure – Roles and Responsibilities

The roles and responsibilities of the key parties involved in the treasury management process are detailed below.

Currently the board of DCTL and DCHL are composed of the same Board members.

Dunedin City Council

The Council has responsibility for:

- Overall performance of the DCC Group;

- Approving the DCC Treasury Risk Management Policy, on the recommendation of the DCHL Board;
- Approving Council Liability Management and Investment Policies.;
- Approving annual Council borrowing requirements through the Annual Plan;
- Delegating authority to DCTL to undertake Treasury activities on behalf of the DCC;
- Overseeing the DCC Group Treasury activities through regular DCHL reporting and compliance.

DCHL Board

The DCHL Board has responsibility for:

- Overseeing the operations of all subsidiaries under its supervision including treasury risk management activity;
- Recommending that Council approve the DCC Treasury Risk Management Policy, on the recommendation of the DCTL Board;
- Monitoring the performance of DCTL against this Policy by DCTL Board treasury reporting;

DCTL Board

The DCTL Board has responsibility for:

- Assisting in the achievement of overall DCC objectives by promoting sound treasury management practices throughout the DCC Group;
- Overseeing the operation and performance of DCTL ensuring that treasury activities within the DCC Group are conducted within agreed risk management parameters;
- Recommending changes to the Treasury Risk Management Policy to the DCHL Board for submission to the Council for approval;
- Monitoring the performance of the treasury operation through the review of regular reports;
- Undertaking an external review every three years or in line with the Long Term Plan cycle and recommending any changes to the DCHL Board for approval and subsequent submission to the Council for approval;
- Overseeing implementation of internal or external audit recommendations;
- Reviewing treasury activity through regular treasury reporting;
- Approving transactions, short term facilities or decisions outside the delegated authority of the Treasurer;
- Reviewing performance against benchmarks;
- Reviewing and recommending instruments and techniques to manage risk currently outside the Treasury Risk Management Policy, to the DCHL Board and Council for approval.
- Confirming any facility agreement between subsidiaries and DCTL including pricing levels and any adjustments to base pricing levels attributable to DCTL's actual performance on a cost of funds basis.

DCTL Management

DCTL management have responsibility for:

- Ensuring the DCC Group has necessary funding to meet its obligations, within the boundaries specified in debenture documentation and this Policy;
- The management of all treasury risks within the DCC Group, excluding foreign exchange risk in those circumstances in which the DCHL Board has agreed this will be managed at subsidiary level;
- Managing external financial market relationships;
- Managing internal relationships with DCTL clients;
- Notifying the DCTL Board and DCC Chief Financial Officer of any breaches of this Policy, including a plan for remediation, as appropriate;
- Overseeing the operation of treasury information systems;
- Developing and documenting appropriate operational procedures and ensuring an appropriate system of internal control is in place;
- Overseeing implementation of internal or external audit recommendations on treasury related issues after consultation with the DCTL Board;
- Managing the DCC and DCTL annual credit rating review process;
- Reporting to the DCTL board the overall activities and results of DCTL in accordance with the 'Reporting' section of this Policy;
- Advising the DCC Group entities on foreign exchange risk management policies, financial products and techniques as requested;

Breach Reporting

Any breaches of the Treasury Risk Management Policy are to be advised in the first instance to the DCTL Board and Chief Financial Officer of DCC by the Treasurer within 1 business day of the breach being detected. This notification will outline the nature of the breach, its causes, and recommendations to rectify the breach.

The DCHL Board, Audit and Risk Subcommittee of Council and Council will be notified of all breaches (whether rectified or not) no later than their next scheduled meetings.

Operational Risk and Internal Control Policy

Purpose

The Operational Risk Policy addresses the risk incurred by an organisation's internal activities. Operational risk is the risk of loss resulting from inadequate or failed internal process, people and systems, or from external events.

Policy Statement

DCTL manages this exposure by:

- Ensuring the Treasury function is operating in a controlled manner and that adequate internal control

procedures are in place for measurement and management of the various functions undertaken by the Treasury function;

- Ensuring the Treasury function has adequate systems in place for the management of financial risk;
- Ensuring Treasury function employees are suitably qualified and trained to undertake and perform financial risk management activities; and

A formal 'Treasury Procedures Manual' of written procedures/protocols for the treasury management function must be maintained detailing each stage of each procedure for the processing and checking of treasury transactions. The Manual also details paper-flow, files, registers, internal controls and accounting treatment of all transactions. It also includes guidelines and precedent documents.

The procedures manual is a live document and requires updating with any significant change to procedures that arise.

All DCC Group entities are responsible for implementing and reviewing their own appropriate operational and internal controls.

Delegated authorities to management for initiating financial transactions, appropriate dealing limits, and authorisation and settlement conditions are to be confirmed by the DCTL Board.

Interest Rate Risk Policy

Purpose

Interest rate risk management has the objective of managing the Council's interest rate exposures in order to:

- Give a sufficient level of certainty to the Council's funding costs while, at the same time, allowing the Council to participate if interest rates move favourably.
- Control variations in interest expense for the debt portfolio from year to year, taking into consideration relevant budgetary assumptions.

Management of Interest Rate Risk

Interest rate risk is managed by implementing the following:

Annual forecasts of long term debt are to be provided to DCTL by each member of the DCC Group.

It is the responsibility of each DCC Group entity to advise DCTL of any change to long term debt forecasts as and when any change occurs throughout the year.

DCTL maintains an approved debt interest rate reset profile within the profile detailed below. Fixed rate debt is defined as having a re-pricing or rollover date of more than 12 months into the future.

The hedging limits apply to forecast debt as identified on an annual basis.

Period (1)	Fixed Rate Maturity Profile Limit		
	Minimum Cover	Mid Point Cover	Maximum Cover
0-2 years	40%	70%	100%
3-5 years	20%	50%	80%
6-10 years	0%	30%	60%
11-15 years	0%	17%	35% ¹

(1) Interest rate hedging can extend beyond 10 years to a maximum of 15 years with DCTL Board approval.

Specified permitted debt instruments are detailed in the 'Permitted Debt and Derivative Policy' section of this Policy.

All interest rate hedges are entered into by DCTL with external counterparties.

Other DCC Group entities are precluded from entering into any financial transactions with external counterparties.

The Management of Interest Rate Risk excludes the assets of the Waipori Fund.

Liquidity and Funding Risk Policy

Liquidity Risk

Liquidity and funding risk management is associated with ensuring the availability of sufficient funds to meet the DCC Group's financial commitments in a timely manner. It is also associated with planning for unforeseen events which may curtail cash flows and cause pressure on liquidity. These risks include:

- An unplanned reduction in revenue thus reducing cash receipts;
- Unexpected business disruption;
- Unplanned capital or operating expenditures;
- External market liquidity; To manage liquidity risk the Group must maintain committed funding facilities with New Zealand Registered Banks or from the capital markets or using funds on deposit with a New Zealand Registered Bank or with authorised fixed interest investments at a minimum level of 10% of the projected peak debt total over the ensuing 12 month period.

DCTL will use committed funding lines to meet its liquidity requirements. In addition, DCTL will ensure that facilities are of sufficient size to also cover forecasted incremental term debt issuance.

Funding Risk

Funding risk is the risk to the DCC Group of not being able to re-finance or raise new debt at a future time at competitive rates, fees and borrowing margins, and also terms.

A key factor of funding risk management is to spread and control the risk to reduce the concentration of risk at one point in time so that if any unforeseen events occur, DCTL has limited exposure to facilities rolling over at that inopportune time.

The DCC Group aims to manage this risk by having its funding facilities spread over a reasonable period of years and from a range of funding sources.

To spread this risk, it is prudent to have the total debt spread so that there is a maximum amount maturing in any 12-month period.

The policy control in relation to funding risk is:

- No more than \$450 million can mature on a rolling 12 month basis,
- and to target at least 20% of total debt with a maturity greater than five years (but no more than 12 years without DCC approval). The aim is to have a good spread of maturities across a multiyear horizon.

Funding within the DCC Group

DCTL provides all funding to DCC Group entities. DCTL is the sole borrowing entity and it manages interest rate risk for the Group.

All funding provided by DCTL on a fixed or floating rate basis. The interest rate charged to the DCC group entity will be calculated by DCTL after considering the actual expected cost of funds of DCTL.

The actual interest expense recognised for each DCC Group entity will be based on DCTL's actual cost of funds plus a margin to reflect the costs of operating DCTL.

Funding for specific projects within the Group may be considered on a case-by-case basis.

Because all interest rate risk management is at the DCTL level interest rate expense will not be a KPI for any DCC Group entity other than DCTL. However, KPI's for the DCC Group entities around accuracy of cash flow projections, debt projections etc are expected to be implemented.

Permitted Debt and Derivative Instruments Policy

Purpose

The Permitted Debt Instruments Policy describes the instruments which can be transacted, having regard to any legislative requirements and the potential risks that may need to be hedged and the risk inherent in the instruments.

Permitted Instruments

This list of permitted instruments for debt management is:

Borrowing Instruments

- Bank overdraft
- Committed bank facilities
- Commercial Paper issuance
- Fixed Rate Bonds, Floating Rate Notes from the domestic debt capital markets

LGFA Funding

DCTL may borrow from the LGFA and, in connection with that borrowing, may enter into any agreement to the extent considered appropriate including:

- Contribute a portion of borrowing back to the LGFA as an equity contribution to the LGFA e.g. borrower notes;
- DCC may provide a guarantee over indebtedness to the LGFA;
- DCC may accept a transfer from DCTL of Borrower Notes issued by the LGFA;
- DCC may contribute additional equity (or subordinated debt) to the LGFA if required
- DCC may secure its borrowings from the LGFA and the performance of other obligations to the LGFA or its creditors with a charge over DCC's rates and revenue (using a Debenture Trust Deed), or
- DCC may subscribe to the shares and uncalled capital of the LGFA

In connection with any borrowing from the LGFA, the Council and or the DCC Group must also comply with all relevant financial covenants/ratios of the LGFA as follows:

Financial Covenant	Foundation Policy Covenant
Net Debt / Total Revenue	<280%
Net Interest / Total Revenue	<20%
Net Interest / Annual Rates Income	<30%
Liquidity	>110%

LGFA Alternative Net Debt to Total Revenue Foundation Policy Covenant for the financial years to 2025:

Financial Year ending	Net Debt/ Total Revenue
30 June 2025	<285%

Derivative Instruments

- Forward interest rate agreements (FRA's)
- Interest rate swaps
- Interest rate options (purchase of caps or collars only)
- Options on interest rate swaps

Any combination of these instruments is permitted.

Derivative instruments permitted under this Policy are used for hedging purposes to position the portfolio for interest rate moves within the constraints contained in the Interest Rate Risk Policy. The following specific policy constraints are required:

- All hedging transactions must relate to an underlying debt exposure and no speculative transactions can be undertaken;
- Where possible any instruments used should be designated as effective hedges for accounting purposes and should be matched to physical debt in DCTL's debt portfolio. If this is not possible the potential impact must be advised to the Boards of DCTL and DCHL and the Council before the transaction is undertaken; and

- Interest rate options are not permitted to be sold except to cancel a previously purchased option where hedging is no longer required or where the option is combined with a purchased option of matching maturity and principal in the course of executing an interest rate collar strategy.

Cash Management Policy

Definition of Policy Purposes

Cash management is concerned with ensuring the best use of available cash resources. This requires organising the collection and disbursement systems in such a way as to maximise the investment and to limit the borrowing of funds. Accurate and timely forecasting of cash movements by the DCC Group is essential.

Cash management practices are to focus on cost effective collection of funds, achieving minimal float, retention of funds for as long as possible and controlled disbursement.

Cash Accountability

DCTL is responsible and accountable for the investment of surplus cash and financing of short-term borrowings. The Finance Manager or equivalent within each DCC Group entity co-ordinates procedures that support the achievement of the overall DCC Group cash management objective and advises the Assistant Treasurer as to cash requirements.

Responsibility for operating a cash efficient operation ultimately rests with the individual Group entities, which must have systems in place to ensure the efficient management of their cash flows and to be able to work proactively with DCTL to achieve this. Responsibility for developing controls and procedures is that of the individual entity's Finance Manager (or equivalent) with such controls and procedures reviewed by DCTL to ensure practical application can be achieved.

Bank Account Structure

The location and counterparties of Council's accounts form the bank account structure. The DCC limits the number of accounts to the minimum necessary to service financial requirements. All DCC Group entities must have their transactional banking with the same financial institution.

Funding DCC Accounts

All accounts are funded directly by DCTL. This funding will be made in accordance with agreed funding limits and agreements. The DCC Group entities must endeavour to maintain an adequate balance in their bank accounts. Surplus balances should be monitored closely, and excess funds used to reduce debt enabling the efficient use of funds within the Group.

Cash Collection and Disbursement

The bulk of revenues are received on cyclical or regular intervals and are typically divorced from expenditure which is incurred on an ongoing basis. This cash flow pattern emphasises the importance of accurate cash flow forecasts and efficient cash collection and disbursement mechanisms.

Investment Management Policy

Purpose

The Investment Management Policy establishes appropriate benchmarks (for performance measurement) and prudent limits for the management of surplus funds. The investment management objective is to optimise returns subject to maintaining an appropriate risk profile.

Rationale

The objective of investment management is to achieve an appropriate return consistent with the risk assumed. The DCC Group has a number of cash and fixed interest investments in place currently that provide income and also a source of liquidity. The aim is to keep the duration of cash investments sufficiently short as to enable optimal cash flow management. Cash investments will by nature become a function of liquidity and cash flow management and DCTL will endeavour to minimise outstanding borrowings by applying material cash surpluses to debt reduction. At its discretion DCTL can sell bonds held before maturity subject to market conditions, term to maturity, actual interest income received against average cost of debt for DCTL and potential capital gains. Unless there are credit concerns about any holding DCTL should not consider sales at a capital loss, rather hold to maturity and thus receive the whole face value back. Any such sales must be approved by the DCTL Board.

Policy Parameters

The following controls apply:

- All investments are to be in accordance with the Permitted Investment Instruments Policy and the Credit Risk Policy;
- Investments in risk-leveraged derivative instruments are not permitted; and
- Investment performance is to be benchmarked against an appropriate index as agreed between the Treasurer and the DCTL Board.

Permitted Investment Instruments Policy

Purpose

The Permitted Investment Instruments Policy describes the investment related instruments which can be transacted having regard to any legislative requirements and the potential risks faced by the DCC Group and inherent in the instruments.

Permitted Instruments

The list of permitted instruments for investment are:

Investment Instruments

- Bank deposits (maximum 365 days)
- Commercial Paper (maximum 365 days)

- Fixed Rate Bonds, Floating Rate Notes from the domestic debt capital markets other than residual bond holdings at the time of this Policy's approval.
- LGFA equity

Local Government Funding Agency

DCC and DCTL may invest in shares and other financial instruments of the LGFA and may borrow to fund that investment. The objective in making any such investment will be to:

- Obtain a return on the investment; and
- Ensure that the LGFA has sufficient capital to become and remain viable, meaning that it continues as a source of debt funding for the Group.

Because of this dual objective, DCC and DCTL may invest in LGFA shares in circumstances in which the return on that investment is potentially lower than the return it could achieve with alternative investments.

If required in connection with the investment, the Council may also subscribe for uncalled capital in the LGFA.

Credit Risk Policy

The risk of financial loss that could accrue to the DCTL from the non-settlement of financial transactions requires a separate credit limit to be established for all external counterparties.

No transaction will be entered into with any outside counterparty for whom an approved credit limit has not been established within the parameters detailed in this Policy.

Maximum Counterparty Credit Limit

The maximum credit limit which is to be applied to any outside counterparty reflects the maximum exposure in total likely to be incurred at any one time, the maximum loss which could be sustained by DCTL without affecting viability and the benefits of risk reduction through diversification.

Individual Counterparty Credit Limits

• Rated Organisations

Individual credit limits will be determined by reference to credit rating published by internationally recognised rating agencies. Principal use will be made of S&P Global Ratings or the Moody's Investor Services or Fitch Ratings equivalents.

Limits will be assigned on the basis of their relative standing in respect of the maximum available rating and the maximum counterparty credit limit. Formulas and limits are set out in the 'External Counterparty Credit Limits' section of this Policy. All limits are to be approved by the DCTL Board.

• Unrated Organisations

No limit will be established for unrated organisations without Council approval. The Treasurer will provide a formal request in support of any application including the cost benefit of contemplating such a relationship.

External Credit Limit Operation

DCTL will ensure that information is available on total exposure to counterparties and that proposed transactions can be assessed against available limits.

Counterparties exceeding limits must be advised in the first instance to the DCTL Board and General Manager Finance of DCC by the Treasurer within 1 business day of the breach being detected. This notification will outline the nature of the breach, its causes, and recommendations to rectify the breach.

The Treasurer may recommend with immediate effect the termination or reduction in the limit of a counterparty at any time.

External Counterparty Credit Limits

The following schedule confirms the approved limits and includes the Waipori Fund:

Instrument	Long Term S&P Rating (or Moody's or Fitch equivalent)	Maximum exposure to any one counterparty with this rating (\$ million)
All Exposures	AAA	\$150
All Exposures	AA to AA+	\$100
All Exposures	AA-	\$60
All Exposures	A to A+	\$50
Residual Investments	BBB to A-	\$10

Exposures are to be calculated as follows:

Cash/Bonds 100% of face value including accrued interest

Other Exposures

Potential Credit Exposure Calculations (PCE):

FX forwards/	MTM + FV	MTM + FV
options	x remaining tenor(y)	x remaining
	x 10% Interest Rate	tenor(y)
	Swaps	x 1.00%

Interest Rate MTM + FV x remaining tenor(y) x 1.00%
Options

(Where Mark to Market "MTM" is positive if the position is in the money for DCTL and negative if it is out of the money for DCTL).

For each instrument, if MTM + PCE is negative, a nil value is assigned. If the total exposure for any one Financial Institution is net out of the money for DCTL, then a nil value is used when calculating total exposure for the relevant credit band.

DCTL will report monthly on actual credit usage by all of the DCC Group with all external counterparties against the approved limits.

Internal Credit Risks

The credit risk is managed as follows:

No transaction is to be undertaken unless it is formally documented as a facility agreement which includes the facility limit and is approved by the DCTL Board and the relevant DCC entity Board.

No security arrangements are required for all entities that are ultimately 100% owned by the DCC.

Foreign Exchange Risk Policy

The Foreign Exchange Risk Policy establishes guidelines under which foreign exchange risk management occurs.

The management of Foreign Exchange Risk excludes the assets of the Waipori Fund.

The objective of the Policy is to mitigate the potential for financial loss arising through unfavourable movements in exchange rates.

Permitted Instruments

In addition to foreign currency spot transactions the DCC Group can enter into the following instruments to manage foreign exchange risk by undertaking:

- Forward foreign exchange transactions; and
- Foreign exchange options.

The maximum contract term and amount for any hedging instrument is the same as the underlying contract exposure. Hedges are undertaken to match the expected payment or receipt of committed and forecast exposures.

Hedging Parameters

- The various DCC Group entities will monitor their net foreign exchange position in all currencies. Any foreign currency exposure greater than NZ\$100,000 by individual contract, is deemed significant and subject to this Policy, needs to be notified to DCTL within one business day of the commitment being entered into;
- Net foreign currency exposures in excess of NZ\$100,000 are to be fully hedged within one business day of the exposure being notified to DCTL. Exposure is defined to exist at the firm commitment of an approved sale or purchase in a foreign currency.

Hedging at Subsidiary Level

An individual DCC Group entity can manage its own foreign exchange exposures subject to approval from the DCTL Board and subject to a formal foreign exchange risk management policy being developed by the entity, reviewed by DCTL and approved by the entity's Board and the DCTL Board.

However, this would only be expected to occur if the entity had ongoing foreign exchange transactional exposures linked to export receipts or import payments that are a core part of the underlying business, e.g. the foreign exchange exposures are ongoing and directly related to - day-to-day business activities.

In these circumstances hedging transactions with external counterparties will be executed by DCTL upon instruction from the entity. All such deals will be in the name of the hedging entity to avoid the requirement for internal transactions to be completed.

City Forests has its own Foreign Exchange Risk Management Policy as approved by the Boards of City Forests and DCTL. All deals are done through DCTL.

Commodity Risk Policy

The Commodity Risk Policy establishes guidelines under which commodity price risk management occurs.

Rationale

The objective of the Policy is to mitigate the potential for financial loss arising through unfavourable movements in commodity prices. This commodity transaction risk can result in the DCC's cash flows being adversely affected by movements in commodity prices that will change the New Zealand dollar (NZD) value of commodity payables or receipts.

If material exposures exist which are ongoing (defined as an underlying exposure in excess of NZ\$500,000 equivalent per annum), DCTL will work with the entity to develop an appropriate policy to manage that risk with the policy being submitted to the DCTL Board for approval.

The DCC and City Forests have their own Carbon Risk Management Policies. The City forests Carbon Risk Management Policy has been approved by the Boards of City Forests and DCTL.

For clarity the trading in physical forest assets are not considered a commodity.

Any one-off commodity exposures (defined as in excess of NZ\$50,000) will be reviewed by DCTL which will recommend a potential hedging strategy to the Board of the DCC Group entity incurring the exposure. Any such hedge must be approved by the DCTL Board.

Reporting

Management Reports

Management reports for the DCTL Board are produced on a monthly basis providing the following categories of information:

- Approved facility limits provided to DCC entities, and current utilisation.
- External counterparty limit utilisation for the DCC Group.
- Measurement of interest rate hedging, maturity profile and liquidity levels against Treasury Risk Management Policy parameters.
- Details of DCC Group FX hedging against policy parameters.
- Quarterly reporting that measures the actual interest cost against interest expense in the current Annual Plan and also current LTP.

Reporting to DCTL Board

The DCTL Board will be provided with a monthly report of Treasury activity. The report will include details of any exception to the Treasury Risk Management Policy and information supporting any decisions required of DCTL, DCHL or Council where authority has not been delegated to management.

Performance Measurement

Definition for Policy Purposes

Performance measurement is the analysis of DCTL activity in order to compare actual achievement with the objectives established for its operation. Without such a systematic and objective approach no judgements can be formulated as to achievement, as to whether the DCC is receiving value from DCTL and as to what improvements have been made.

Establishing Performance Indicators

Performance indicators are established annually in the Statement of Intent. Performance indicators for the treasury functions must:

- be consistent with the objectives established for treasury management and be recast as changes occur in short or long term objectives;
- have a time horizon chosen for measurement purposes which is relevant; and the targets must be achievable; and
- have targets agreed by all involved but at a minimum will compare average all up interest rate (% terms) against current Annual Plan budget and current LTP budget.
- A separate measurement of the performance of the Interest Rate Risk Policy itself (i.e. the success and continued appropriateness of the risk control limits stipulated in the Policy and the performance of working within the Policy limits is desirable. Measuring actual results (e.g. average funding cost should be measured and reported against a Board approved market benchmark.

Performance Measurement Reporting

A quarterly report to the DCHL and DCTL Boards will update performance against agreed key indicators.

kaupapa here whakaheke rēti, whakakoreka rates remission and postponement policy

Purpose

- To support fairness and equity of the rating system.
- To provide certainty about sources and levels of funding.
- To provide financial assistance or support for ratepayers where they might otherwise have difficulty meeting their rate payment obligations.
- To provide greater consistency, equity and clarity around the rating of Māori land.
- To support broader Council policy objectives.

Scope

The Dunedin City Council (the Council) sets rates under section 23 of the Local Government (Rating) Act 2002. Rates are used by the Council to fund the balance of its costs once all other funding sources are taken into account.

Section 102 of the Local Government Act 2002 provides that a council may have a rates remission and postponement policy (the Policy). Section 102(3A) of the Local Government Act 2002, requires that any remission or rates postponement policy must also support the principles set out in the Preamble to Te Ture Whenua Māori Act 1993.

The Policy contains the full details of each remission and postponement scheme as well as outlining the objectives and criteria for each scheme and applies to every ratepayer or their agent (as defined within the Policy).

Once adopted this Policy must be reviewed at least once every six years.

Definitions

“Current rating year” is 1 July to 30 June of the year of application.

“Financial hardship” means that the ratepayer is unlikely to have sufficient funds after the payment of rates for the care of any dependents, reasonable living expenses, health care, and provision for the maintenance of their home and chattels.

“Land use” is whereby a person: leases the land; resides on the land; de-pastures or maintains livestock on the land; stores anything on the land; and/or uses the land in any other way.

“Māori freehold land” is land whose beneficial ownership has been determined by the Māori Land Court by freehold order “Multiple owners” in respect to Māori freehold land, is land owned by more than one person.

“Rates instalment notice” is a quarterly rates invoice for a rating unit.

“Rating unit” has the same definition as the Rating Valuations Act 1998.

“Register” is a database maintained for the purpose of recording properties of which the Council has agreed to remit.

“Remitted rates” are rates for which the requirement to pay is remitted.

“Unexpected event” is any event that is resolved as an unexpected event by the Council, this may include but it not limited to a declared State of Emergency or a pandemic or other event.

1 General provisions

- 1.1 All applications under this Policy must be made in writing, using the prescribed form unless expressly declared otherwise in this Policy. Copies of the prescribed forms may be obtained from the Council Offices or Customer Service Centres.
- 1.2 All applications must be made by the ratepayer or their authorised agent, (excluding a mortgagee of the ratepayer).
- 1.3 A reference to a ratepayer is reference to all persons entered on the Council’s rating information database in respect of that rating unit.
- 1.4 All applications will be considered on their individual merits and on a case by case basis.

- 1.5 The extent of the rates remission is at the sole discretion of the Council. This Policy does not provide for the permanent remission of rates and the remission may be cancelled or reduced at any time.

2 Remission of rates for financial hardship

Objective

- 2.1 To assist ratepayers experiencing financial hardship while providing for the collection of rates.

Conditions and Criteria

- 2.2 Applications for remission of up to 100% of rates for the current rating year may be made by a ratepayer (or their agent) who can demonstrate to the Council's satisfaction that they meet all of the following criteria:
- 2.2.1 The rating unit to which the application relates is the primary private residence owned and occupied by them, or farmland occupied by the ratepayer.
 - 2.2.2 The ratepayer does not own (or have an interest in) any other rating units, including investment properties (whether in the district or another), except for farmland which may include several rateable units that are used as one farming unit.
 - 2.2.3 The ratepayer does not have the financial capacity to pay their rates when demanded or the payment of the rates would create financial hardship for the ratepayer.
 - 2.2.4 The ratepayer may be required to seek, and provide evidence of, financial advice from an appropriate outside agency with relevant expertise, for example financial mentors, or the like.
 - 2.2.5 The remission will apply for the rating year in which the application is made.
 - 2.2.6 The ratepayer is not in arrears from a previous rating year.

3 Postponement of rates for financial hardship

Objective

- 3.1 To assist ratepayers to continue to live in their own home where they are experiencing financial hardship which temporarily affects their ability to pay rates.

Conditions and criteria

- 3.2 Applications for postponement of up to 100% of rates for the current rating year may be made by ratepayers (or their agent) who can demonstrate to the Council's satisfaction that they meet all of the following criteria:
- 3.2.1 The rating unit to which the application relates is the primary private residence owned and occupied by the ratepayer, or is farmland occupied by them.

- 3.2.2 The ratepayer does not own (or have an interest in) any other rating units or investment properties (whether in the district or another), except for farmland which may include several rateable units that are used as one farming unit.

- 3.2.3 The ratepayer does not have the financial capacity to pay their rates, or the payment of rates would create financial hardship.

- 3.2.4 There are no outstanding rate arrears owed in respect of the rating unit.

- 3.3 The ratepayer may be required to make arrangements acceptable to the Council for payment of future rates.

- 3.4 A postponement will apply from the beginning of the rating year in which the application is made and will end at the conclusion of the rating year.

- 3.5 The Council will require a ratepayer to make an application each year for continued postponement.

- 3.6 Any postponement will continue to apply for the applicable rating year or until the earliest of the following:

- 3.6.1 the death of the ratepayer(s); or

- 3.6.2 the ratepayer(s) cease to be the owner or occupier of the rating unit; or

- 3.6.3 the ratepayer(s) cease to use the property as his/her residence; or

- 3.6.4 a date specified by the Council; or

- 3.6.5 at the ratepayer's request.

- 3.7 Notwithstanding the above, if the total amount postponed exceeds 20% of the property's most recent Capital Valuation, or Council considers that continued postponement will cause the capital value limit to be exceeded, the postponement will cease, and the total postponed amount will become due for payment. In this circumstance, a payment arrangement may be entered into.

- 3.8 The Council may charge an annual fee to cover the Council's administrative and financial costs, on postponed rates for the period that the rates are postponed.

- 3.9 The postponed rates or any part thereof may be paid at any time. The ratepayer may elect to postpone the payment of a lesser sum than that which they would be entitled to have postponed pursuant to this Policy.

- 3.10 Postponed rates will be registered as a statutory land charge on the rating unit title. This means that the Council will have first call on the proceeds from the sale or lease of the rating unit. All costs associated with the statutory land charge will be met by the ratepayer, including but not limited to preparation and registration of the statutory land charge.

- 3.11 Penalties will not be applied or will be remitted for any rates that have been postponed.

- 3.12 The ratepayer agrees to meet any Council costs associated with granting the postponement.

4 Remission of Penalties

Objective

- 4.1 To set parameters for the Council to remit penalties where it is fair and equitable to do so, and to encourage ratepayers to pay arrears and keep payment up to date.

Conditions and criteria

- 4.2 Applications for remission of up to 100% of any penalties may be made by ratepayers who can demonstrate to the Council's satisfaction that they meet one or more of the following criteria:
- 4.2.1 Compassionate reasons (including the illness or death of a spouse or partner).
 - 4.2.2 The rate account went to the wrong address.
 - 4.2.3 The ratepayer did not receive an account.
 - 4.2.4 The Council made a mistake.
 - 4.2.5 Previous owners did not pay rates in full before property sale was completed or the Council was not notified of the sale at settlement.
 - 4.2.6 Monies received on time but credited to a different rate account due to a ratepayer supplying an incorrect reference number.
 - 4.2.7 Previous history of prompt payment and is paying the rate account within 10 working days of the instalment due date, or as soon as practicable and offers a reasonable excuse for tardiness.
- 4.3 An application for this remission need not be in writing unless the penalty exceeds \$200.
- 4.4 Penalties will not be applied where a ratepayer has entered into a repayment agreement satisfactory to the Council and makes the agreed regular rate payments.
- 4.5 Where a ratepayer has not paid the first instalment by the due date of that instalment but pays the total annual rates and charges by the second scheduled instalment due date, late payment penalties on the first instalment will be remitted.

5 Remission for Certain Targeted Rates on Farmland

Objective

- 5.1 To support fairness and equity of the rating system by providing for relief from certain targeted rates for rural land, which is non-contiguous, farmed as a single entity and owned by the same ratepayer.

Conditions and criteria

- 5.2 Applications for remission of up to 100% of applicable targeted rate(s) may be made by ratepayers of rural land, which is non-contiguous, farmed as a single entity and owned by the same ratepayer.

- 5.3 Applications may be made in respect of any targeted rate set on the basis of a fixed dollar charge per rating unit. The ratepayer will remain liable for at least one set of each type of charge and must demonstrate to the Council's satisfaction that they meet the following criteria:

- 5.3.1 The rating units must be owned by the same ratepayer.
- 5.3.2 Only one of the units may have any residential dwelling situated on the rating unit which is occupied by the ratepayer as their principal private residence.

- 5.4 Where any of the rating units lies within the district of an adjoining Local Authority which applies their sets of Targeted Rates to the rating units in the District, the Council may waive the applicable targeted rate(s) on those rating units.
- 5.5 If a remission is approved, the ratepayer will only be charged one set of targeted rates each rating year.
- 5.6 A remission will apply from no later than the beginning of the next rating year commencing 1 July from which the application is made until the occupier no longer meets the criteria above.

6 Remission for certain Targeted Rates on Farmland and Commercial Land used by the same Ratepayer as a Single Entity

Objective

- 6.1 To support fairness and equity of the rating system by providing relief from certain targeted rates on Farmland and Commercial properties where the ratepayer occupies and uses the adjoining land as one unit.

Conditions and criteria

- 6.2 Applications for remission of up to 100% of applicable targeted rate(s) may be received from ratepayers of rural land and commercial land, which is contiguous, farmed as a single entity and owned by the same ratepayer.
- 6.3 Applications may be made in respect of applicable targeted rate(s) set on the basis of a fixed dollar charge per rating unit. The ratepayer will remain liable for at least one set of each type of charge and must demonstrate to the Council's satisfaction that they meet the following conditions:
- 6.3.1 all rating units must be occupied by the same ratepayer
 - 6.3.2 all rating units must be used by the ratepayer as a single entity
 - 6.3.3 all rating units must be contiguous or separated only by road, railway, drain, water race, river or stream
 - 6.3.4 the number of Community Services Targeted rates is limited to the number of inhabited dwellings on each rating unit

6.3.5 the occupier is unable to negotiate a lease compliant with the Local Government (Rating) Act 2002.

- 6.4 If a remission is approved, the ratepayer will only be charged one set of targeted rates each rating year.
- 6.5 A remission will apply from no later than the beginning of the next rating year commencing 1 July from which the application is made until the occupier no longer meets the criteria above.

7 Remission of certain Targeted Rates for a family flat

Objective

- 7.1 To support fairness and equity of the rating system by providing relief from certain targeted rates where the ratepayer occupies and uses a second self-contained dwelling on their property for family use and does not rent the flat on the open market separately from the main dwelling.

Conditions and criteria

- 7.2 Applications for remission of up to 100% of applicable targeted rate(s) may be made by ratepayers that have a second self-contained dwelling on their property, owned by the same ratepayer.
- 7.3 Applications may be made in respect of any targeted rate set based on a fixed dollar charge per rating unit. The ratepayer will remain liable for at least one set of each type of charge and must demonstrate to the Council's satisfaction that they meet the following conditions:
- 7.3.1 All rating units must be occupied by the same ratepayer
- 7.3.2 All rating units must be used by the ratepayer as a single entity
- 7.3.3 The number of Community Services Targeted rates is limited to the number of inhabited dwellings on each rating unit
- 7.4 If a remission is approved, the ratepayer will only be charged one set of targeted rates each rating year.
- 7.5 A remission will apply from no later than the beginning of the next rating year commencing 1st July from which the application is made until the occupier no longer meets the criteria above.

8 Remission of rates on land voluntarily protected for conservation purposes

Objective

- 8.1 To encourage property owners to protect and enhance significant indigenous biodiversity within the city.
- 8.2 The policy is intended to support the Council's goal of identifying and protecting areas of ecological significance by recognising private land with high biodiversity value and to promote and encourage more landowners to participate in the process.

Conditions and criteria

- 8.3 Applications for remission of up to 100% of rates for the next rating year commencing 1 July may be made by ratepayers where a rating unit meets all of the following criteria:
- 8.3.1 The rating unit is within the city. It may be a part of a larger property in which case the area concerned shall be separately rated; and
- 8.3.2 The rating unit is scheduled as an Area of Significant Biodiversity Value (ASBV) in the Second Generation District Plan (2GP) Appendix A1.2; or the land has been assessed for ecological significance and meets one or more of the criteria in 2GP Policy 2.2.3.2 and the landowner has agreed for the land to be scheduled as an ASBV in 2GP Appendix A1.2 in the next appropriate plan change; or the land is protected by a covenant formally registered for the protection of indigenous biodiversity values (e.g. Department of Conservation, conservation covenant), and
- 8.3.3 The conservation of the rating unit contributes to the maintenance of indigenous biodiversity across Dunedin. This could include, but is not limited to, the following features:
- A specific area of indigenous vegetation; or
 - A specific visual or scenic feature of the landscape; or
 - A specific area of indigenous vegetation connected to traditional mahika kai or other indigenous uses; or
 - Any specific feature the conservation of which, in the view of the Council, meets the Council's goal regarding the environment.
- 8.4 When determining an application, the Council shall have regard to the following matters:
- 8.4.1 the desirability of preserving particular natural or historic or cultural features within the district.
- 8.4.2 whether, and to what extent, the preservation of particular natural or historic or cultural features might be prejudicially affected if rates remission is not granted in respect of the land on which they are situated.
- 8.4.3 whether, and to what extent, preservation of particular natural or historic or cultural features are likely to be encouraged by the granting of rates remission.
- 8.4.4 the extent to which the preservation of different types of natural, historic, and cultural features should be recognised by different criteria and conditions for rates remission, and whether different levels of rates remission should apply.

8.4.5 the extent to which rates remission should be available where the preservation of natural, historic or cultural features does not restrict economic utilisation of the land; such other matters as the Council considers relevant.

8.5 The Council may impose conditions on a property owner when granting relief.

Explanatory Note - Where the rating unit is owned or used by and for the purposes of the Queen Elizabeth the Second National Trust it is non-rateable under the Local Government (Rating) Act 2002.

9 Remission of rates following a natural disaster or calamity

Objective

9.1 To provide rates relief to ratepayers where the use of any rating unit has been detrimentally affected by erosion, subsidence, submersion or any natural disaster, and where Government funds that rates relief.

Conditions and criteria

9.2 Applications for remission of up to 100% of rates may be made by ratepayers where a rating unit meets all of the following criteria:

9.2.1 The rating unit is uninhabitable, or its use is detrimentally affected by erosion, subsidence, submersion or any natural disaster.

9.2.2 The Government has established and approved a reimbursement scheme for rates remitted for such properties.

9.2.3 Applications for this remission must be in writing describing the nature of the event, the steps being taken to return the rating unit to a usable state and provide an estimate of the time the rating unit is expected to be affected.

9.3 All applications must be made within three (3) months of the event.

9.4 The Council can set additional criteria for each event, as criteria may change depending on the nature and severity of the event and available funding at the time.

9.5 The remission will apply only to each single event and to the rating unit affected by such an event.

9.6 The remission will apply for the period which the rating unit is uninhabitable or its use is detrimentally affected.

9.7 The Council may require other records, such as insurance claims, as part of the approval process.

10 Remission of rates for unexpected events

Objective

10.1 To support fairness and equity of the rating system by providing rate relief for any unexpected event where it may be considered appropriate to do so.

Criteria

10.2 The Council may remit any rate or rate penalty for any unexpected event, where it considers that is appropriate, fair and equitable to do so.

10.3 An unexpected event is any event that is resolved as an unexpected event by the Council, this may include but is not limited to a declared State of Emergency or a pandemic or other event.

11 Māori freehold land

11.1 Council recognises the complexities of Māori freehold land ownership, especially when there are multiple owners, or it is without a management structure in place. Due to the nature of the ownership structure, or its location/isolation, or for other reasons; it can be a challenge for owners to develop or reside on their whenua.

Rateable Māori land

11.2 Rates are payable on Māori freehold land, unless the land comes under one of the exceptions in the legislation, or Council decides to remit (not collect) or postpone collection of rates for the land.

11.3 A person using Māori freehold land is liable for the rates if the land is in a rating unit in multiple ownership that is not vested in a trustee; or a separate rating area.

11.4 Where trustees are liable to pay the rates on rateable Māori freehold land (Section 93 of the Local Government (Rating) Act 2002) trustees are to declare income received from the land to ascertain rates liability, if requested by the local authority.

11.5 Examples of non-rateable Māori freehold land

- Wholly unused Māori land,
- Ngā whenua rāhui kawenata land,
- A Māori burial ground or urupā,
- Land used for the purpose of a marae,
- A Māori reservation

[This is not a complete list of non-rateable Māori freehold land, refer to Part 1, Schedule 1 Local Government (Rating) Act 2002 for complete list]

12 Remission of rates on Māori freehold land

12.1 The Local Government (Rating of Whenua Māori) Amendment Act 2021 introduced changes to the Local Government (Rating) Act 2002, to add a new purpose to that Act to facilitate the administration of rates in a manner that supports the principles set out in the preamble to Te Ture Whenua Māori Act 1993. Accordingly, the Local Government Act 2002 requires that councils have policies for the remission and postponement of rates on Māori freehold land, that recognise that the nature of Māori freehold land is different to general land, and that remission policies help deal with these matters and support whenua Māori landowners.

Objective

12.2 The objectives of this Policy are to:

12.2.1 Support the principles set out in the Preamble to Te Ture Whenua Māori Act 1993.

Conditions and Criteria

12.3 Applications for remission of up to 100% of rates may be made by ratepayers on Māori freehold land.

12.4 A register titled the Māori Freehold Land Rates Remission Register (the Register) will be maintained by the Council to record properties for which it has agreed to remit rates pursuant to this Policy.

12.5 Rates may only be remitted where the rating unit has been entered onto the Register.

12.6 The criteria for eligibility for entry to the Register are as follows:

12.6.1 The land listed on the application must be Māori freehold land.

12.6.2 The matters listed in Schedule 11 of the Local Government Act 2002 will be taken into account.

12.7 The Council reserves the right to seek further information as it deems necessary.

12.8 The application must include reasons why the remission is sought and demonstrate the objectives of this Policy that will be achieved by the granting of the rates remission.

12.9 Where the land is vested in multiple owners, a copy of the minutes authorising individuals to act for the other owners should be enclosed, if it can be practicably obtained.

12.10 The Register will be reviewed annually, and eligible landowners may need to re-apply at the request of the Council. If the land has been developed within this period and/or any use of the land has become capable of generating an income, the rates will cease to be remitted from 1 July the following year.

12.11 The Council may at its own discretion add the land to the Register without an application if it is considered reasonable in the circumstances to do so in accordance with the eligibility requirements in Clause 12.6.

Associated Documents:

- Local Government Act 2002
- Local Government (Rating) Act 2002
- Local Government (Rating of Whenua Māori) Amendment Act 2021
- Te Ture Whenua Māori Act 1993
- Rating Valuations Act 1998

13 Postponement of rates for Māori freehold land

13.1 There is no specific policy for the postponement of rates on Māori freehold land, however other Council rates postponement policies may apply.

kaupapa here takoha whakawhanaketaka development contributions policy

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 9 year plan under section 102(2)(d) of the Local Government Act 2002.

Development in the Mosgiel Plan Change Areas will be subject to a private development agreement. Charges will be a combination of the applicable city-wide charges and projects specific to the plan change area.

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 specified in this Policy, an applicable area of benefit will be determined by the DCC and the corresponding development contribution will apply.

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 2.1 – Our Strategic framework' of the Dunedin City Council 9 year plan

2025-34. For the purposes of this Policy, activities have been grouped into:

- Reserves and Community Infrastructure
- Utilities – Water Supply, Wastewater and Stormwater
- Transportation – Roothing 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 (Roothing and Footpaths)	A connected city with a safe, accessible and low-carbon transport system
Utilities (Water Supply, Wastewater and Stormwater)	A healthy city with reliable and quality water, wastewater and stormwater systems
Reserves and Community Infrastructure (Parks and Reserves)	An active city with quality and accessible recreational spaces and opportunities

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 with quality and accessible recreational spaces and opportunities	A healthy city with reliable and quality water, wastewater, and stormwater systems	A connected city with a safe, accessible and low-carbon transport system

Reserves and Community Infrastructure	Utilities (Water supply, wastewater, and stormwater)	Transportation
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.		
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 Central (Greenfields and Brownfields) • Rockland Rural • Waikouaiti and Karitane • West Taieri Wastewater • Dunedin Central (Greenfields and Brownfields) • Middlemarch • Waikouaiti/Karitane, Seacliff and 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, Middlemarch, Outram, Rockland Rural, Seacliff, 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 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 101(3) (a) (ii) also ensures 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 • Retirement Housing • Aged Care Facility • 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 • Retirement Housing • Aged Care Facility • Visitor Accommodation • Commercial • Farming • Industrial • Otago University/ Polytechnic – Accommodation • Otago University/ Polytechnic – Other	The land use categories used for Transportation are: • Residential • Rural Residential • Retirement Housing • Aged Care Facility • 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.

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(4A), 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 subpart 5 of Part 3 of the Land Transfer Act 2017, 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.

Which policy will apply

It is proposed that this Policy will apply to applications for resource consent, building consent or service connection received from 1 July 2025.

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 judgment.

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, which is available from the DCC website www.dcc.govt.nz.

Overview of the 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, which is available from the DCC website www.dcc.govt.nz.

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:

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 9 year 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:
$$\text{Growth Cost Consumed} = \text{Standard Contribution (\$/EHU)} \times \text{Number of EHUs}$$
- 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.
- Step 6: Adjust for interest costs and charge inflation adjustments.

Capping

Council may set caps on development contribution charges for areas of benefit that are more expensive to service with infrastructure, and / or have lower levels of expected growth in EHU's, over which to spread the growth costs. Applying caps means that development contributions collected from those areas will not cover their full cost of growth. The portion of growth not funded from development contributions will be funded by debt.

For the purposes of this Policy, capping has been set so that no area should pay a development contribution for 1 EHU greater than those charged in total to the Dunedin Central Greenfields area of benefit.

On this basis, caps have been applied to Warrington, Seacliff, Karitane, Waikouaiti and Middlesmarch as follows:

	Contribution for 1 EHU before capping \$	Reduction \$	Capped Contribution for 1 EHU \$
Warrington	30,460	3,290	27,170
Seacliff	30,460	3,290	27,170
Karitane	38,300	11,130	27,170
Waikouaiti	38,300	11,130	27,170
Middlesmarch	47,900	20,730	27,170

Phasing in increases in development contribution charges

If a review of the Policy results in increases in development contribution charges from the previous Policy, Council may phase in the increases in charges over up to a three year period, rather than introduce the full increase in charges in the first year that this Policy applies.

For the purposes of this Policy, phasing of increases in development contribution charges has been set over a period of 3 years. Only increases greater than \$6,000 per Equivalent Household Unit (excluding GST) for any area of benefit have been considered for phasing.

Schedule of development contribution charges

Table 2 shows the development contributions payable for each area of benefit, after applying a cap to Warrington, Seacliff, Karitane, Waikouaiti and Middlesmarch, and phasing in increases in development contributions over a period of three years. The charges shown may be adjusted for inflation annually in line with the Producers Price Index Outputs for Construction, as permitted by sections 106 (2B) and (2C) of the LGA 2002. The annual charges will be published on Council's website by 1 July each year.

Table 2 – development contributions payable for 1 EHU for each area of benefit

Area of Benefit	Total Contribution 2021-31 Policy \$	Capped Contribution \$	Increase in Contribution from 2021-31 \$	Annual Increase in Contributions \$	Year 1 2025/26 \$	Year 2 2026/27 \$	Year 3 2027/28 \$
Allanton	3,900	5,130	1,230	No phasing	5,130	5,130	5,130
Dunedin Central Brownfields	13,660	23,460	9,800	3,267	16,927	20,193	23,460
Dunedin Central Greenfields	15,540	27,170	11,630	3,877	19,417	23,293	27,170
Outram	7,060	12,510	5,450	No phasing	12,510	12,510	12,510
Waitati	5,200	10,250	5,050	No phasing	10,250	10,250	10,250
Warrington	14,740	27,170	12,430	4,143	18,883	23,027	27,170
Seacliff	8,750	27,170	18,420	6,140	14,890	21,030	27,170
Merton	5,200	10,250	5,050	No phasing	10,250	10,250	10,250
Karitane	4,940	27,170	22,230	7,410	12,350	19,760	27,170
Waikouaiti	4,940	27,170	22,230	7,410	12,350	19,760	27,170
Middlemarch	11,010	27,170	16,160	5,387	16,397	21,783	27,170
Rockland Rural	2,040	2,870	830	No phasing	2,870	2,870	2,870
West Taieri	12,020	13,690	1,670	No phasing	13,690	13,690	13,690
All other Dunedin Metropolitan properties	6,520	7,670	1,150	No phasing	7,670	7,670	7,670
All other Dunedin other properties	2,040	2,870	830	No phasing	2,870	2,870	2,870

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.

Table 3: 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				\$2,760	\$550	\$1,820	\$5,130
Dunedin Central Brownfields	\$7,380	\$8,410	\$2,540	\$2,760	\$550	\$1,820	\$23,460
Dunedin Central Greenfields	\$9,120	\$10,380	\$2,540	\$2,760	\$550	\$1,820	\$27,170
Outram	\$7,380			\$2,760	\$550	\$1,820	\$12,510
Waitati	\$7,380			\$2,080	\$160	\$630	\$10,250
Warrington	\$7,380	\$16,920		\$2,080	\$160	\$630	\$27,170
Seacliff	\$7,380	\$16,920		\$2,080	\$160	\$630	\$27,170
Merton	\$7,380			\$2,080	\$160	\$630	\$10,250
Karitane	\$7,380	\$16,920		\$2,080	\$160	\$630	\$27,170
Waikouaiti	\$7,380	\$16,920		\$2,080	\$160	\$630	\$27,170
Middlemarch		\$24,300		\$2,080	\$160	\$630	\$27,170
Rockland Rural				\$2,080	\$160	\$630	\$2,870
West Taieri	\$10,820			\$2,080	\$160	\$630	\$13,690
All other Dunedin Metropolitan properties			\$2,540	\$2,760	\$550	\$1,820	\$7,670
All other Dunedin other properties				\$2,080	\$160	\$630	\$2,870

Notes to Table 3:

- *Dunedin Central brownfields and greenfield areas are shown in the area of benefit maps section of this Policy.*
- *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 shows the areas of benefit described above.*

Table 4: 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	
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	
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	
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
Retirement Housing	0.5 EHU per unit		0.5 EHU per unit	0.34 EHU per 100m ² ISA	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
Aged Care Facility	0.45 EHU per unit		0.45 EHU per unit	0.34 EHU per 100m ² ISA	0.2 EHU per unit	0.2 EHU per unit	0.28 EHU per unit	0.28 EHU per unit	0.15 EHU per unit	0.15 EHU per unit
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 4:

- 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 5 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 5: Estimation of gross floor area

Category	Building coverage	Number of floors
Residential	1 dwelling/lot	
Rural residential	1 dwelling/lot or 455m2 ISA	
Visitor accommodation	45%	2
Commercial	75%	1
Industrial	75%	1

Notes to Table 5:

- 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 5 will also be used to assess credits for vacant non-residential lots.

Water supply and wastewater charges

All developments within the area of benefit that are intended and able to be serviced by water supply and/or wastewater are required to connect and the DCC will charge the relevant development contribution. The development contribution may be levied at resource consent, land use consent or building consent stage. In extraordinary circumstances where an in-zone property is not practically able to be supplied with water supply and/or wastewater exception may be granted and zoning reviewed. Should the DCC approve an out of zone water supply or wastewater connection to a property outside the areas of benefit, the applicable development contribution, or a reassessed amount, shall be required.

Mosgiel Plan Change Areas

Development in the Mosgiel Plan Change Areas will be subject to a private development agreement. Charges will be a combination of the applicable city-wide charges and projects specific to the plan change area. The area of benefit maps can be found in the final section of this policy.

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 5% has been applied. Development contributions are calculated on capital expenditure projections in the 9 year plan 2025-34.

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 9 year 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 – DCC Growth Projections 2018 to 2068

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 (2022-2031)
Water supply	4,228
Wastewater	4,085
Stormwater	5,013
Transportation	8,653
Community Infrastructure	4,111
Reserves	3,988

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, which is available from the DCC website www.dcc.govt.nz.

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

Credits can be used to reduce or offset any development contributions that might be payable.

The following principles will apply to all development contribution credit 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).
- For vacant sites, credits are based on the underlying District Plan zoning of the lot and not the proposed activity, except as otherwise provided for in the definitions in the glossary. Where the underlying zoning of the lot allows for multiple land uses, the primary purpose of the zone will be considered, and where that is unclear, the current rating classification will be considered in determining an appropriate land use category for assessing credit.
- For existing developments with a non-residential land use category, credits will be assigned based on the actual demand or an assigned demand from Table 4 of this Policy using the underlying District Plan zoning, whichever is the greater.
- Where recent demolition on a site has occurred, credits will be applied to any development in existence within the 12 month period prior to the application being made.
- Credits are to be site specific (not transferable) and non-refundable unless the refund provisions of the Local Government Act 2002 apply.
- The existing demand of any lot or building that is to be developed will be converted to an Equivalent Household Unit (EHU) credit when assessing development contributions. Credits for existing demand will be adjusted upwards as necessary for any additional credits for development contributions already paid or to reflect historic entitlements. Development contributions will then be required for the additional demand created by the new development.

- If the demand of a proposed activity is less than the existing demand then a credit will sit with the site. No time limit will apply to the use of the credit in the future towards another development on the same site.

There are two types of development contribution credits that may be applicable in addition to existing demand, termed Actual Credits and Deemed Credits. Where both an Actual Credit and a Deemed Credit applies to a development, only the Actual Credit can be claimed.

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 EHUs 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 be granted as follows:

- Any lot absent of dwellings with a land use category of residential that was created prior to 1 July 2006 or granted subdivision consent prior to 1 July 2014 will receive a credit of 1 EHU per lot.
- Any lot absent of dwellings with a land use category of rural residential that was created prior to 1 July 2006 or granted subdivision consent prior to 1 July 2014 will receive credits equivalent to one dwelling.
- On sites with a land use category of residential, on which there is a lawfully established dwelling in existence on 1 July 2014, or a resource consent or building consent for a dwelling has been granted prior to 1 July 2014 that has not lapsed, each dwelling will receive a credit equivalent to a three habitable room residential unit.
- Any lot with a land use category other than residential, rural residential or farming that was created (or granted subdivision consent) prior to 1 July 2014 will receive a credit in accordance with the greater of:
 - › the actual GFA and ISA of any development in existence on 1 July 2014 plus any additional GFA and ISA approved under any resource consent or building consent issued prior to 1 July 2014 that has not lapsed, or
 - › a deemed GFA and ISA using the site coverage assumptions and application rules in the Assessment of Unknown Size section of this Policy (Table 5).

Deemed credits do not apply to the farming land use category.

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 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.

Producer Price Index

Development contributions charges may be adjusted for inflation annually in line with the Producers Price Index Outputs for Construction, as permitted by sections 106 (2B) and (2C) of the LGA 2002. The latest charges will be published on Council's website.

Further assessment of development contributions

Development contributions will be assessed further by Council:

- If the time between the Initial Development Contribution Assessment and time at which the Council would normally invoice for those development contributions is more than 24 months, Council will apply any PPI indexing to the development contributions between the time of the original application and the time of payment.
- If a development changes in scale or intensity since the original contribution, Council may require a further development contribution for the same purpose, under section 200(4).

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:

- the development contribution was incorrectly calculated or assessed under the territorial authority's development contributions policy; or
- the DCC incorrectly applied its development contributions policy; or
- the information used to assess the applicant's 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, and Information regarding grounds and processes for an objection is available from the DCC website www.dcc.govt.nz or on request from the DCC Customer Services Agency, Civic Centre, 50 The Octagon.

Special Assessments

Developments sometimes require a special level of service or are of a type or scale which is not readily assessed in terms of EHUs – such as large-scale primary sector processors or service stations. In these cases, Council may decide to make a special assessment of the EHUs applicable to the development. In general, Council will evaluate the need for a special assessment for one or more activities where it considers that:

- It is an unusual development that does not fit within a specific land use category i.e. an "other" category.

- The level of demand will be materially different and is likely to have less than half or more than twice the demand for a given activity compared to the EHUs assumed in Table 4.

If a special assessment is sought, Council may require the developer to provide information on the demand for community facilities generated by the development. Council may also carry out its own assessment for any development and may determine the applicable development contributions based on its estimates.

Any application for a special assessment must be made to the Council in writing within 15 days after the date on which the applicant received the development contributions assessment.

Remissions and deferral of payment

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 a remission must be made to the Council in writing and must be lodged within 15 days after the date on which the applicant received the development contributions assessment.

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 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.
- 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 1991.
- 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 Private Development Agreement.

Glossary

Aged Care Unit – Any dwelling unit in a supported living facility licensed as a rest home or hospice that provide full time care of the elderly of infirm, including any hospital-level care.

Brownfields – The Dunedin Central Brownfields area is defined by the Dunedin Central Brownfield map.

Commercial – Use of land or buildings that includes the display, offering, provision, sale or hire of goods, equipment or service. Includes administrative or professional offices, offices and depots for trade services, childcare facilities, restaurants, service stations, rural retail sales activity, rural tourist activity, self-storage units, panel beaters, internet- based sales, repair stores and garden supply stores.

Equivalent household unit (EHU) – A typical residential dwelling, representing a unit of demand for which non- residential land uses can be described by. Non-residential activities, such as visitor accommodation and commercial, can be converted into equivalent household units using land use differentials. Equivalent household units enable the demand of different land uses to be considered collectively.

Dwelling – Any residential unit, irrespective of the number of habitable rooms in that unit.

Farming – Land zoned Rural with no dwelling, irrespective of the rating land use, plus sites zoned Rural greater than 15ha than contain a dwelling. Also includes land zoned Rural Residential but rated Farmland where no dwelling exists or is proposed to be built.

Greenfields – The Dunedin Central Greenfields area is defined by the Dunedin Central Greenfields map.

Gross Floor Area – 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. Buildings that have no enclosed sides or only one fully enclosed side will be excluded from gross floor area.

Habitable Rooms – Any room in a residential unit, family flat, ancillary residential unit, sleep out or visitor accommodation unit that is designed to be, or could be, used as a bedroom. The calculation of a habitable room will exclude only one principal living area per residential unit (including family flats). Any additional rooms in a residential unit, family flat, ancillary residential unit or sleep out that could be used as a bedroom but are labelled for another use, such as a second living area, gym or study, will be counted as a habitable room. In the case of dormitory-style accommodation containing multiple beds, such as is used in some backpacker accommodation, every four beds or part thereof will be treated as one habitable room. For the sake of clarity, a standard 'bunk bed' is counted as 2 beds.

Industrial – Primarily activities that involve the manufacturing, fabricating, processing, packing or associated storage of goods. Also includes rural processing activities, transport yards and depots, printing and publishing, warehousing/large scale storage activities (but not self-storage units), wholesale distributors and port- related activities.

Impermeable Surface Area – The sum of the roof area of buildings on a site and the area of hard surfaces used for driveways, parking or manoeuvring. A hard surface is a surface through which water cannot pass and examples include concrete, asphalt, chip seal, and impermeable/ impervious/non-porous paving stones. For the Rural Residential land use category, only the roof area of dwellings shall be counted as impermeable surface area.

Lot – has the same meaning as a 'Site' under the District Plan, meaning an area of land held in one Certificate of Title, which may be sold or otherwise disposed of separately without reference to the Council, provided that a site may contain one or more Certificates of Title where a restriction has been registered on the Title preventing sale or lease of any parcel.

Otago University/Polytechnic (Accommodation) – Land or buildings used or intended to be used by students or staff of the University of Otago or Otago Polytechnic for residential type accommodation, where the primary activity takes the form of a college or hall of residence. Such developments are typified by a larger number of bedrooms, shared cooking or dining facilities for a large number of occupants, and catering and laundry services being provided for residents.

Developments with any building or part of a building containing 10 or more habitable rooms in a residential unit will be treated under this category.

Otago University/Polytechnic (Other) – Land or buildings used by the University of Otago or Otago Polytechnic that are not for the purpose of residential type accommodation.

Residential Unit – 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. Family flats and ancillary residential units under the Dunedin City District Plan are deemed to be residential units for the purposes of this policy. For the purposes of this definition, residential activity means the use of land and buildings by a residential unit for the purpose of permanent living accommodation and includes emergency housing, refuge centres, halfway houses and papakaika housing if these are in the form of residential units. Residential activity also includes home occupation, childcare facility for up to and including five children, and home stay or boarding house for up to and including five guests - provided that these are secondary to the permanent living accommodation.

Retirement Housing Unit - Retirement Housing Unit is defined as any dwelling or unit in a retirement village that contain a shared-use community facilities for the residential accommodation of people who are predominantly retired (other than an aged care room).

Short term visitor accommodation - Short term visitor accommodation means that a property is available for let for short periods and advertised on sites such as Airbnb, Bookabach, etc. If:

- An existing house is temporarily or permanently let out for short term visitors more than 28 nights per calendar year
- a fully self-contained living area for short term visitors built on a property
- rooms at a private home are let out to more than five guests at any one time

then it will be assessed as a residential activity. New short term visitor accommodation applications will be assessed as visitor accommodation.

Rural Residential – Land zoned Rural Residential in the Dunedin City District Plan where there is an existing dwelling on the site, or sites with no dwelling where the rating differential is Lifestyle. Proposals to build a dwelling on land zoned Rural Residential with a rating differential of Farmland will be treated as Rural Residential. Proposals to build an additional dwelling on an existing farm will be assessed as Rural Residential. Sites zoned Rural in the Dunedin City District Plan and less than 15ha in size will be treated as Rural Residential where there is an existing dwelling on the site, or where a dwelling is proposed to be built.

Visitor Accommodation – Land or buildings used for the accommodation of people and which are or can be let on a commercial tariff, including boarding houses for six guests or more, and home stays for six (6) guests or more. This category includes backpacker accommodation, motels, hotels, tourist lodges, holiday flats, tourist cabins, camp grounds, motor inns, and accessory buildings or ancillary activities on the same site. Boarding houses for less than six guests and home stays for less than six guests will be treated as residential.

Summary disclosure tables

The following disclosure tables show a summary for each activity, and for each area of benefit, for the 9 year period between 2025/26 and 2033/34. 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, before taking into account any caps that may be applied.

The full disclosure tables can be found in Appendix 2 of this Policy.

Development contributions summary disclosure tables

Table 7: Water Supply

Water Supply – Area of Benefit	Total Capex	Total Growth Capex	Analysis Window Growth Capex (including interest)	Analysis Period EHUs	Charge per EHU
Dunedin Central Brownfields (Dunedin Metro, Mosgiel, Waitati, Warrington, Merton and Seacliff)	628,177,382	65,684,206	29,923,021	4,052	7,384
Future Expenditure	374,729,710	43,138,749	13,296,245	4,052	3,281
Historic Expenditure	253,447,671	22,545,456	9,905,399	4,052	2,444
Interest			6,721,376	4,052	1,659
Rocklands Rural	0	0	0	0	0
Future Expenditure	0	0	0	0	0
Historic Expenditure	0	0	0	0	0
Interest	0	0	0	0	0
Waikouaiti and Karitane	34,825,288	4,725,906	2,372,342	156	15,228
Future Expenditure	5,817,755	921,134	252,996	156	1,624
Historic Expenditure	29,007,532	3,804,772	1,587,563	156	10,191

Water Supply – Area of Benefit	Total Capex	Total Growth Capex	Analysis Window Growth Capex (including interest)	Analysis Period EHUs	Charge per EHU
Interest			531,783	156	3,414
West Taieri	7,501,414	766,709	208,478	19	10,823
Future Expenditure	675,121	116,544	23,307	19	1,210
Historic Expenditure	6,826,294	650,166	185,171	19	9,613
Interest			0	19	0
Greenfields	22,231,453	10,767,017	3,527,506	2,026	1,741
Future Expenditure	21,303,414	10,317,882	2,109,145	2,026	1,041
Historic Expenditure	928,039	449,135	226,789	2,026	112
Interest			1,191,572	2,026	588

Table 8: Wastewater

Wastewater – Area of Benefit	Total Capex	Total Growth Capex	Analysis Window Growth Capex (including interest)	Analysis Period EHUs	Charge per EHU
Dunedin Central Brownfields (Tahuna, Green Island, Mosgiel)	749,025,307	74,147,990	32,891,403	3,908	8,417
Future Expenditure	447,908,924	42,696,248	12,087,544	3,908	3,093
Past Expenditure	301,116,383	31,451,743	13,595,989	3,908	3,479
Interest			7,207,870	3,908	1,845
Greenfields	22,580,492	12,346,775	3,846,990	1,954	1,969
Future Expenditure	22,513,492	12,310,140	2,436,758	1,954	1,247
Past Expenditure	67,000	36,635	19,165	1,954	10
Interest			1,391,066	1,954	712
Waikouaiti, Karitane, Seacliff and Warrington	77,902,205	9,206,438	3,104,130	154	20,212
Future Expenditure	71,488,416	8,358,706	1,659,131	154	10,803
Past Expenditure	6,413,789	847,732	401,595	154	2,615
Interest			1,043,405	154	6,794
Middlemarch	12,266,857	2,339,837	1,059,129	24	45,034
Future Expenditure	10,943,168	2,148,657	516,721	24	21,971
Past Expenditure	1,323,689	191,181	80,892	24	3,439
Interest			461,517	24	19,623

Table 9: Stormwater

Stormwater – Area of Benefit	Total Capex	Total Growth Capex	Analysis Window Growth Capex (including interest)	Analysis Period EHUs	Charge per EHU
City-wide	205,059,286	29,203,815	12,773,375	5,013	2,548
Future Expenditure	128,009,000	20,985,203	4,712,078	5,013	940
Past Expenditure	77,050,286	8,218,612	4,001,152	5,013	798
Interest			4,060,144	5,013	810

Table 10: Transportation

Transportation – Area of Benefit	Total Capex	Net Council Capex (FAR removed)	Total Growth Capex	Analysis Window Growth Capex (including interest)	Analysis Period EHUs	Charge per EHU
Dunedin Metro	998,769,611	556,891,202	37,707,802	22,740,912	8,228	2,764
Future Expenditure	445,386,486	251,012,880	17,691,626	10,552,508	8,228	1,283
Historic Expenditure	553,383,125	305,878,322	20,016,176	10,881,514	8,228	1,323
Interest				1,306,890	8,228	159
Dunedin Other	77,476,779	39,233,330	2,602,200	885,830	425	2,082
Future Expenditure	9,321,514	5,261,147	410,050	205,667	425	483
Historic Expenditure	68,155,265	33,972,183	2,192,151	680,162	425	1,599
Interest				0	425	0

Table 11: Community Infrastructure

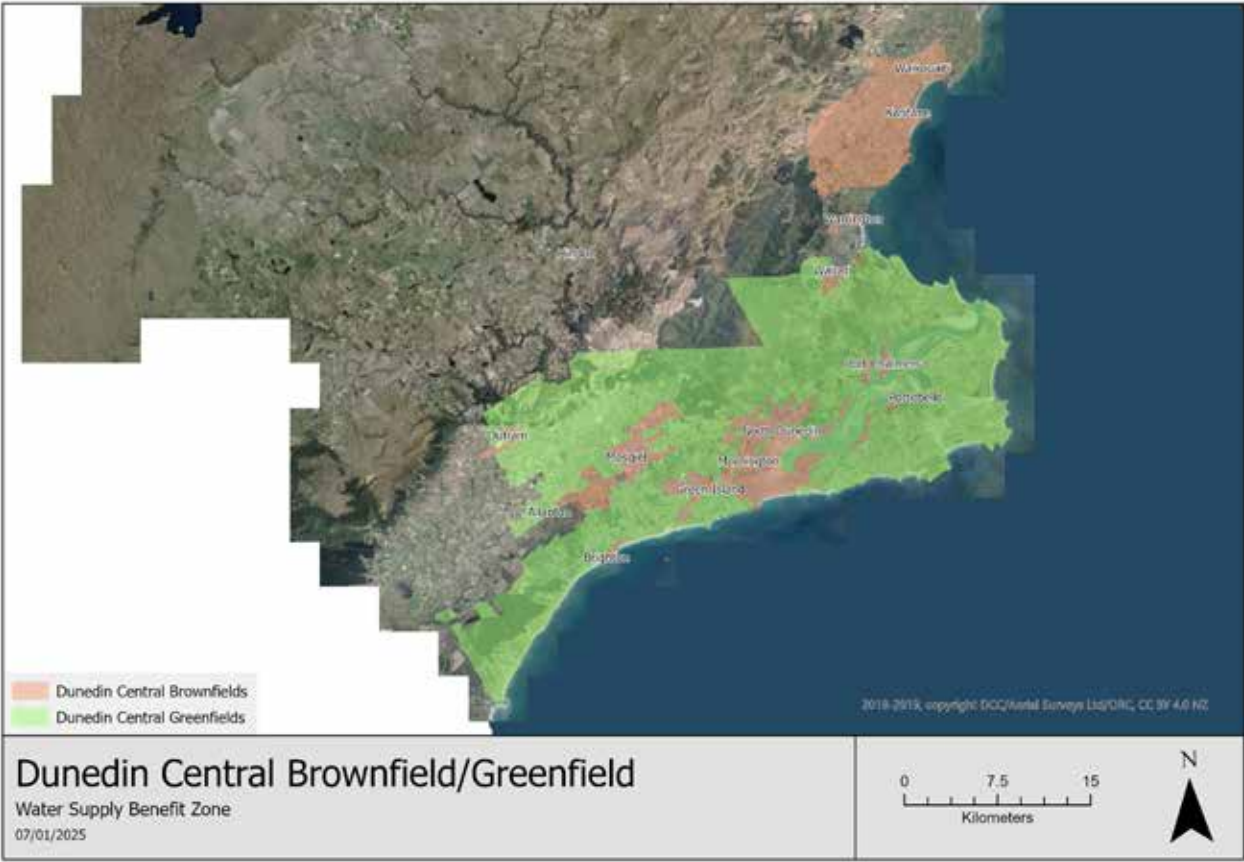
Community Infrastructure – Area of Benefit	Total Capex	Total Growth Capex	Analysis Window Growth Capex (including interest)	Analysis Period EHUs	Charge per EHU
Dunedin Metro	353,441,162	8,465,627	6,983,809	3,829	1,824
Future Expenditure	221,811,808	4,207,699	2,142,221	3,829	559
Past Expenditure	131,629,354	4,257,928	2,599,970	3,829	679
Interest			2,241,618	3,829	585
Dunedin Other	11,792,830	225,125	178,707	282	635
Future Expenditure	5,259,192	111,635	50,770	282	180
Past Expenditure	6,533,637	113,490	64,684	282	230
Interest			63,253	282	225

Table 12: Reserves

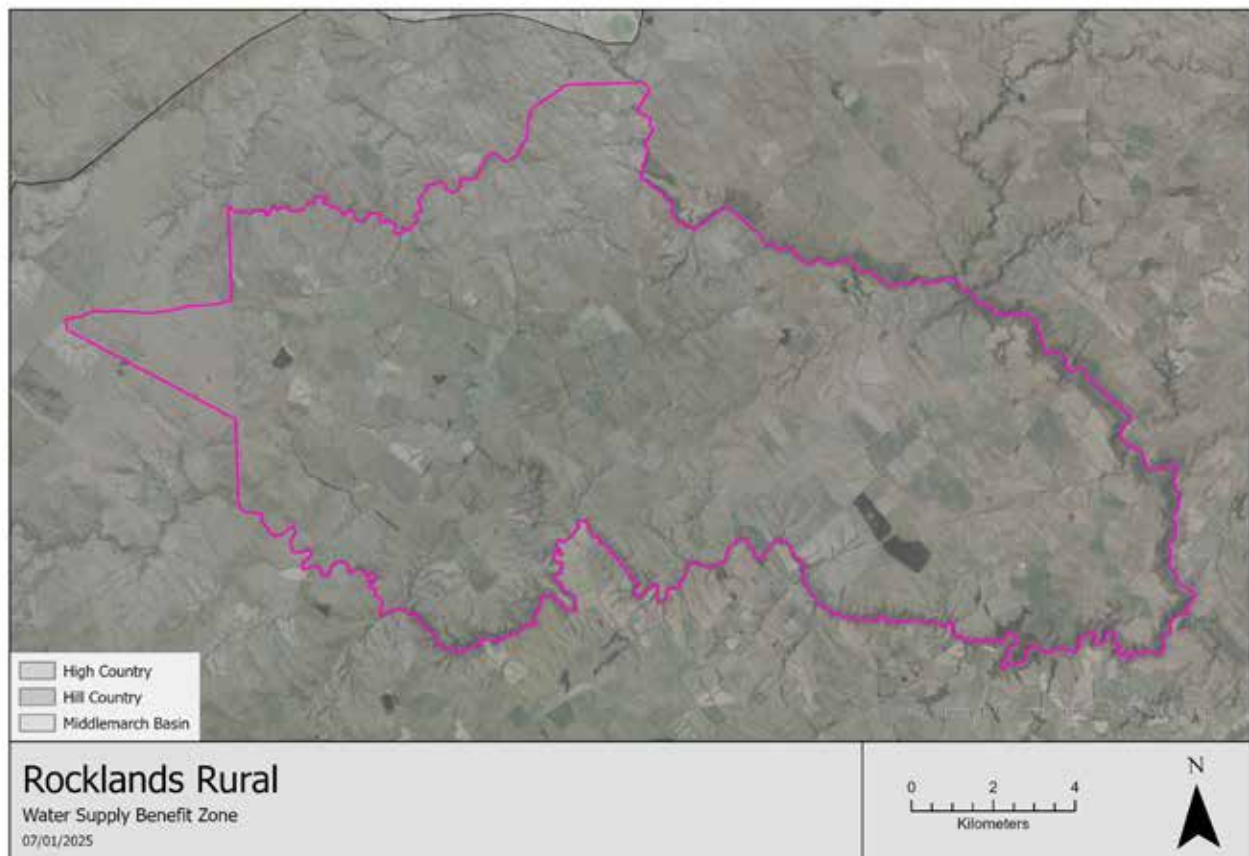
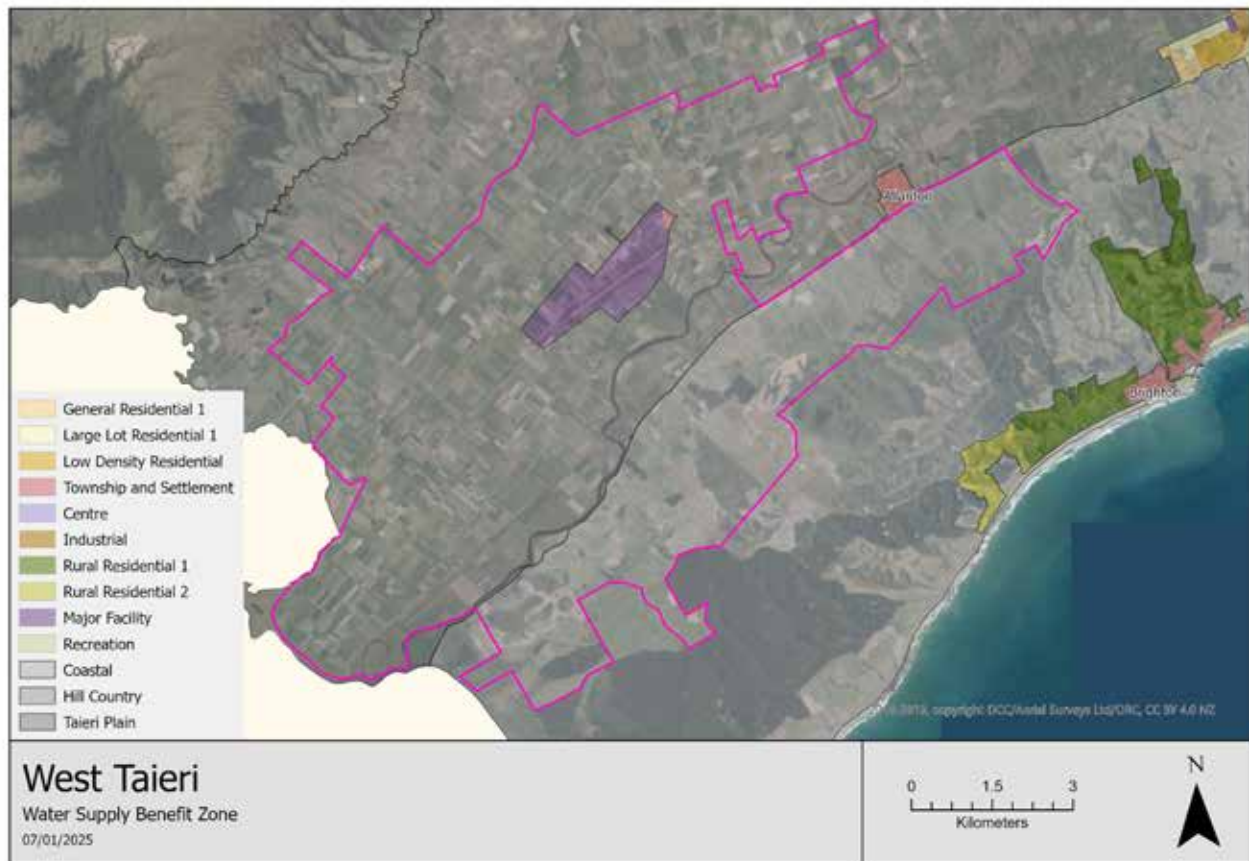
Reserves – Area of Benefit	Total Capex	Total Growth Capex	Analysis Window Growth Capex (including interest)	Analysis Period EHUs	Charge per EHU
Dunedin Metro	100,539,618	3,608,176	2,073,851	3,721	557
Future Expenditure	45,861,933	529,119	335,076	3,721	90
Past Expenditure	54,677,685	3,079,057	1,546,390	3,721	416
Interest			192,385	3,721	52
Dunedin Other	2,202,011	131,402	43,678	267	163
Future Expenditure	955,067	14,594	8,240	267	31
Past Expenditure	1,246,944	116,808	31,300	267	117
Interest			4,138	267	15

Appendix 1 - Areas of Benefit Maps

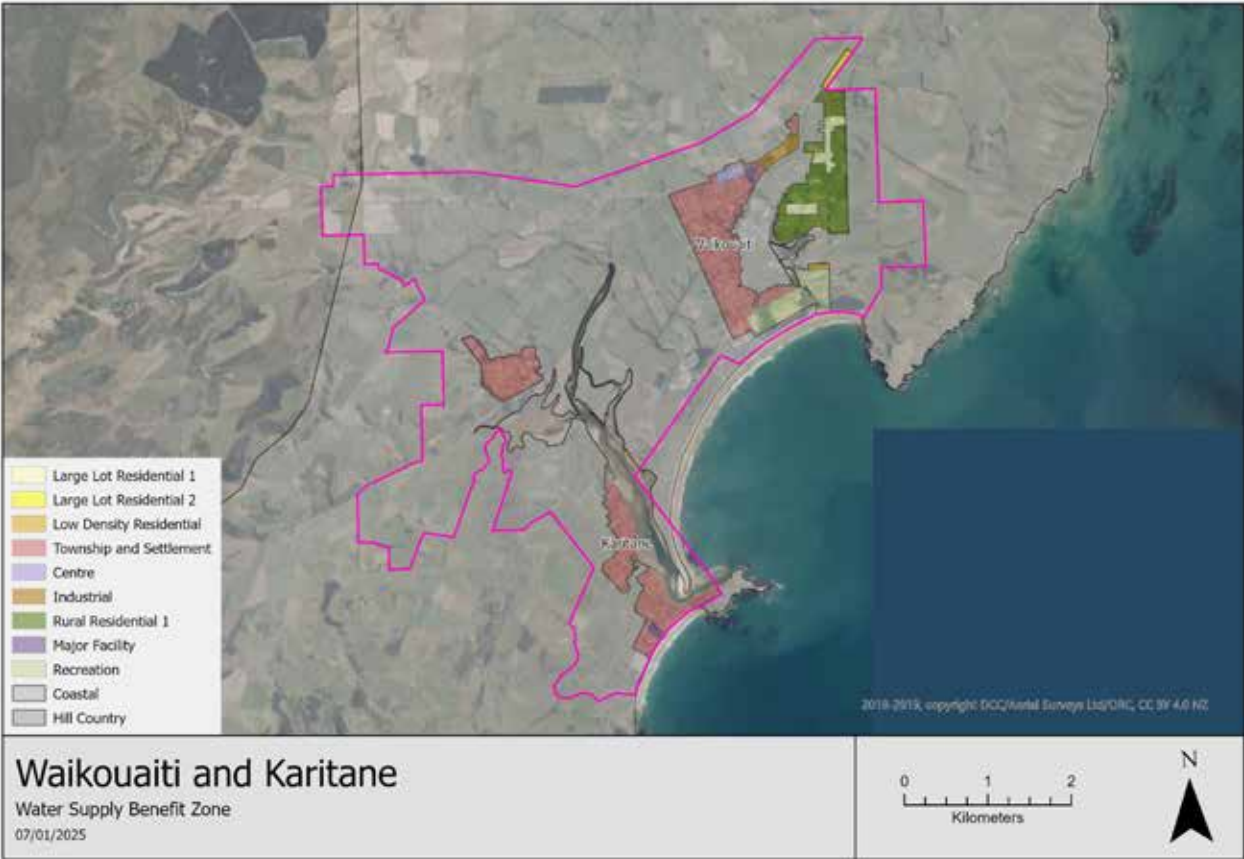
Water Supply Areas of Benefit Maps



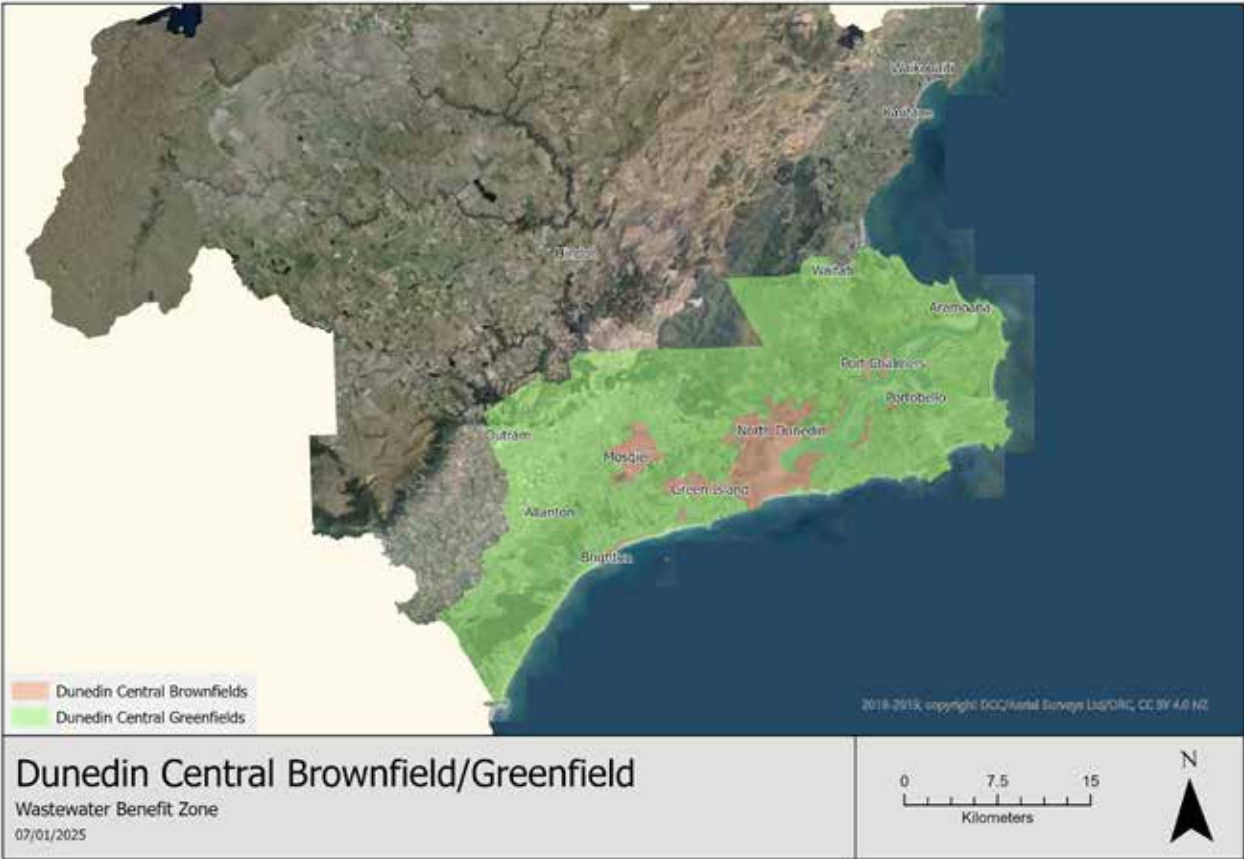
Water Supply Areas of Benefit Maps



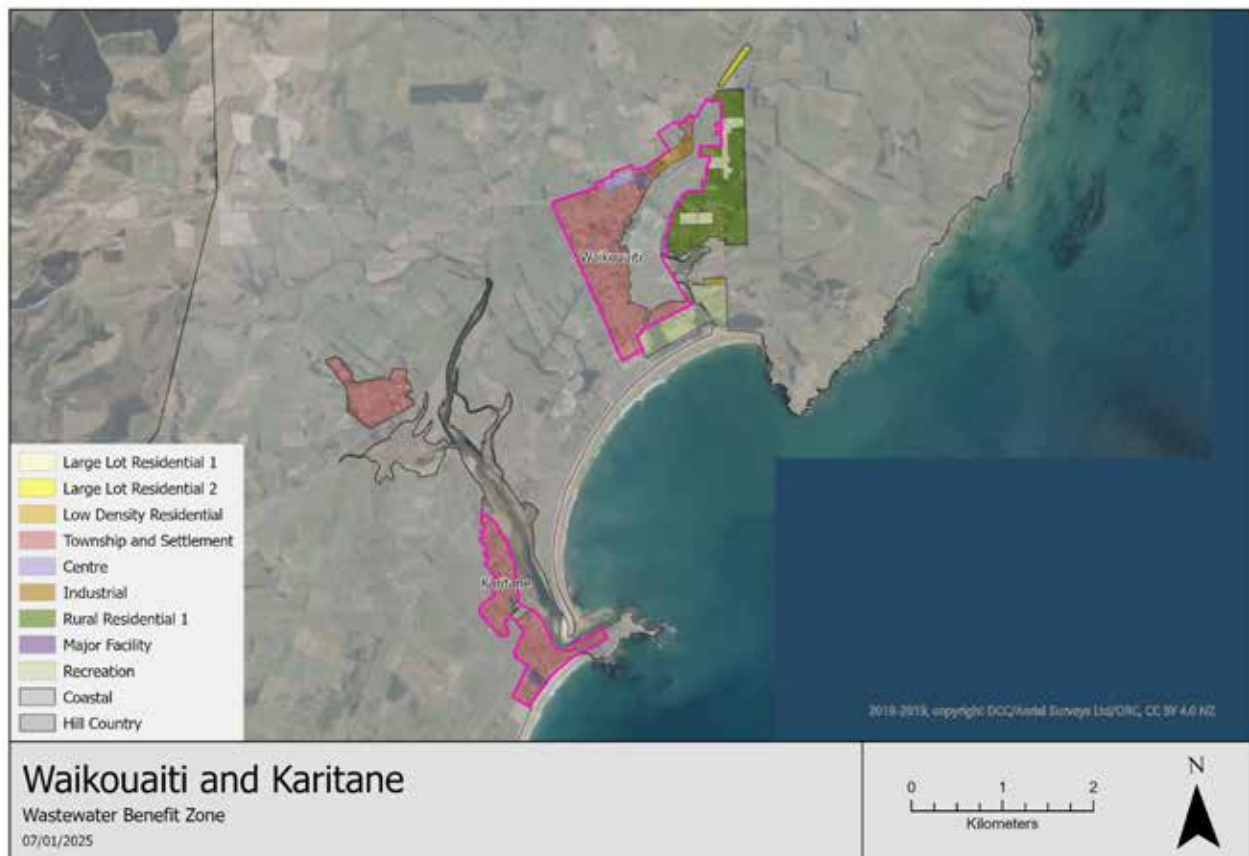
Water Supply Areas of Benefit Maps



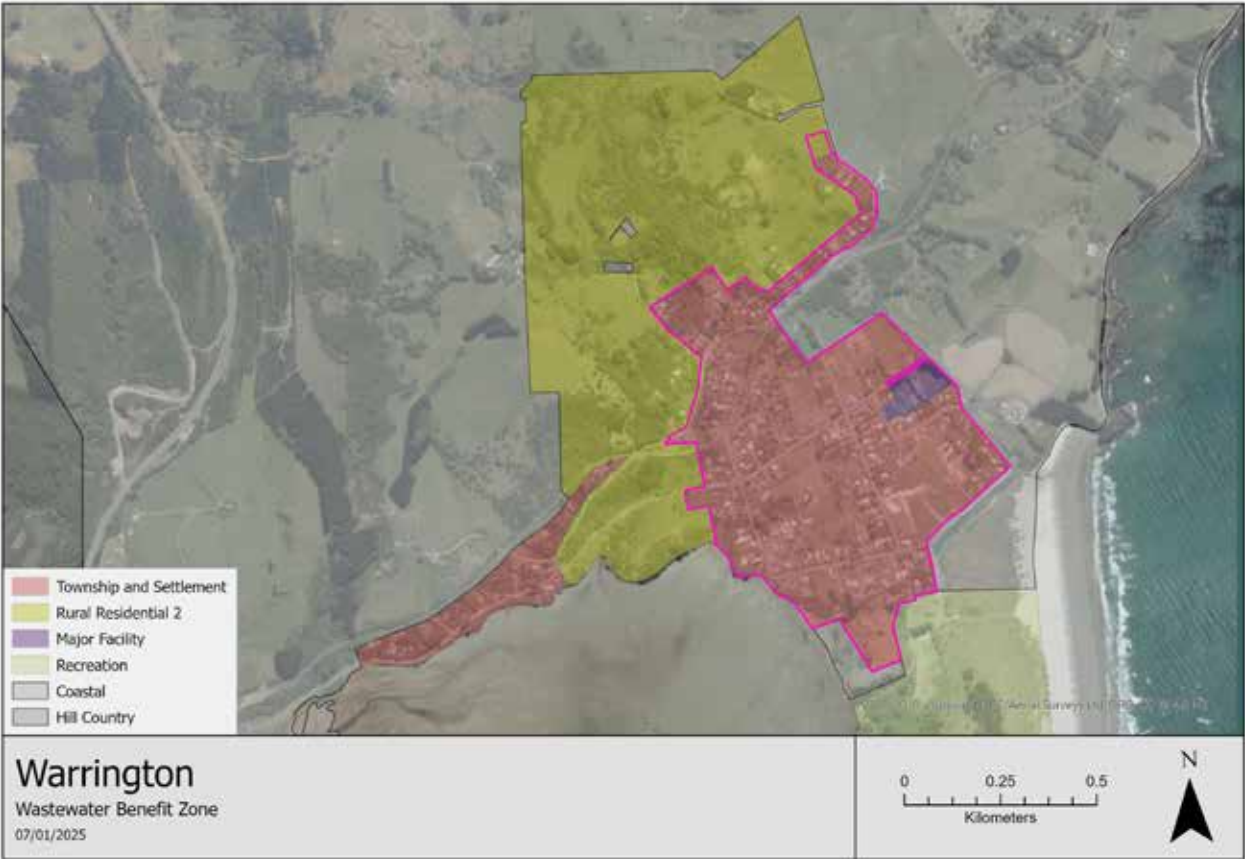
Wastewater Areas of Benefit Maps



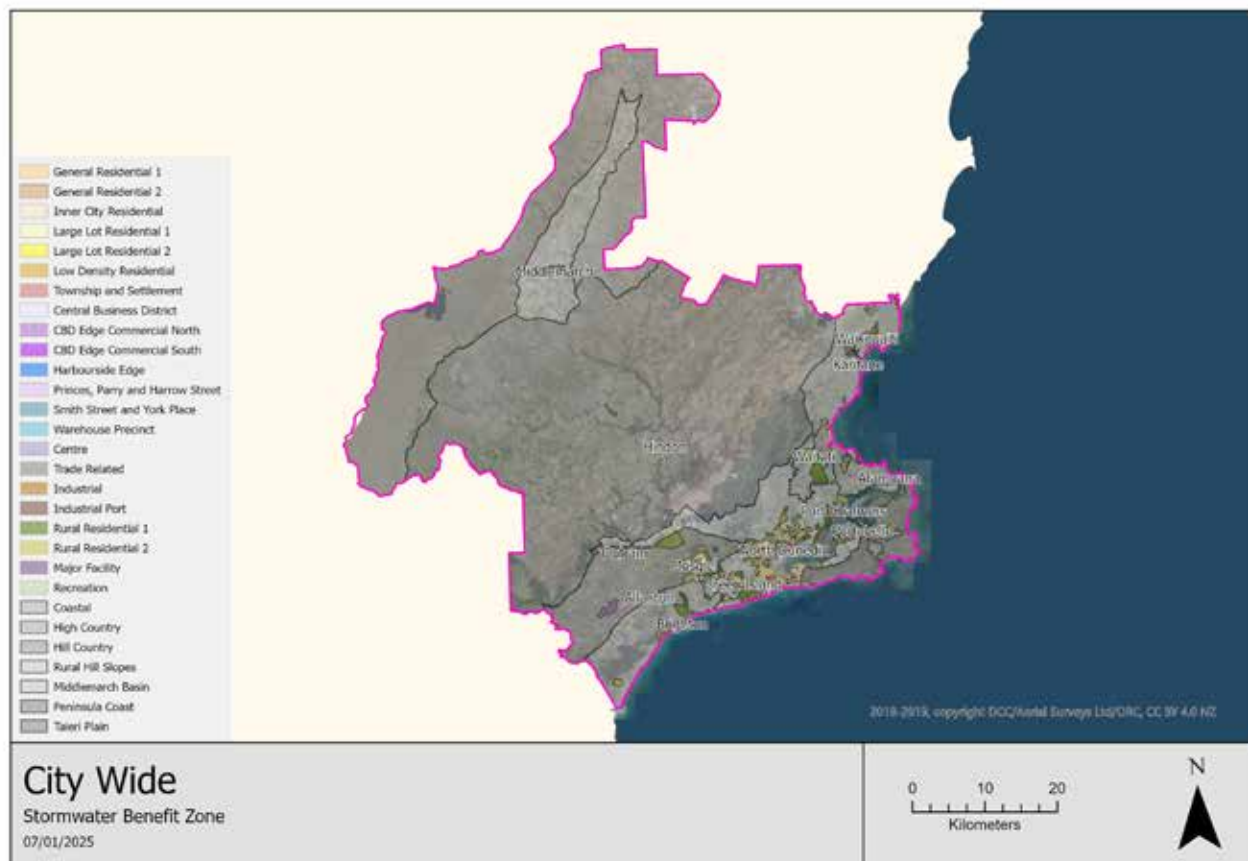
Wastewater Areas of Benefit Maps



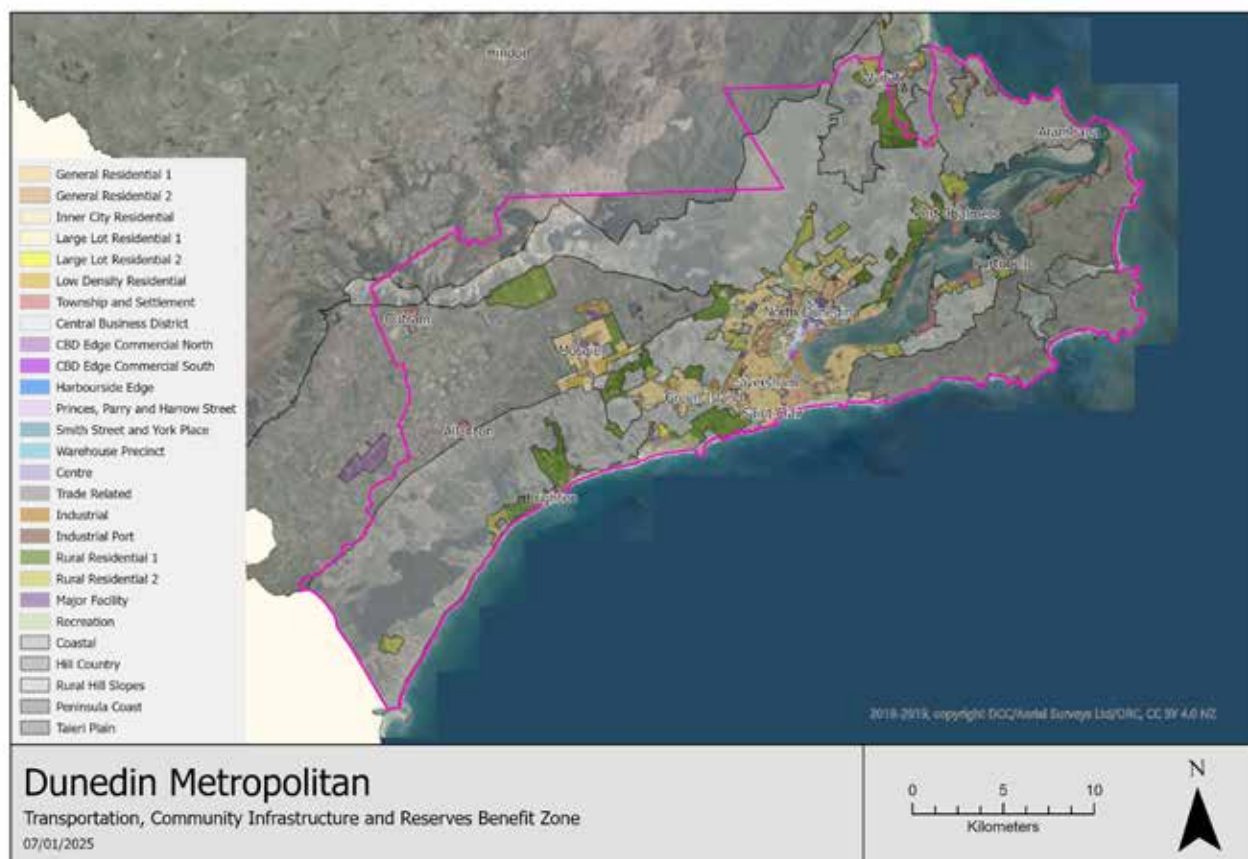
Wastewater Areas of Benefit Maps



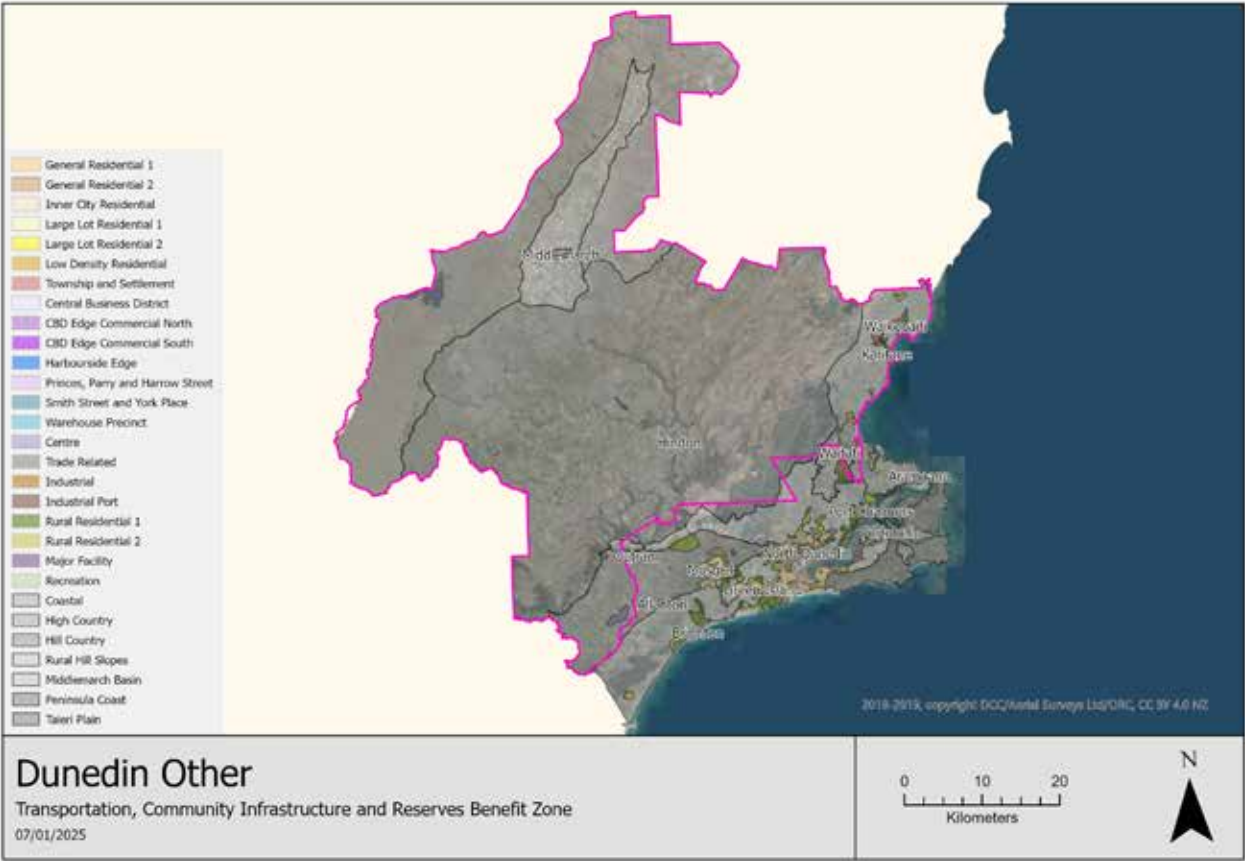
Stormwater Areas of Benefit Map



Transportation, Community Infrastructure and Reserves Areas of Benefit Maps



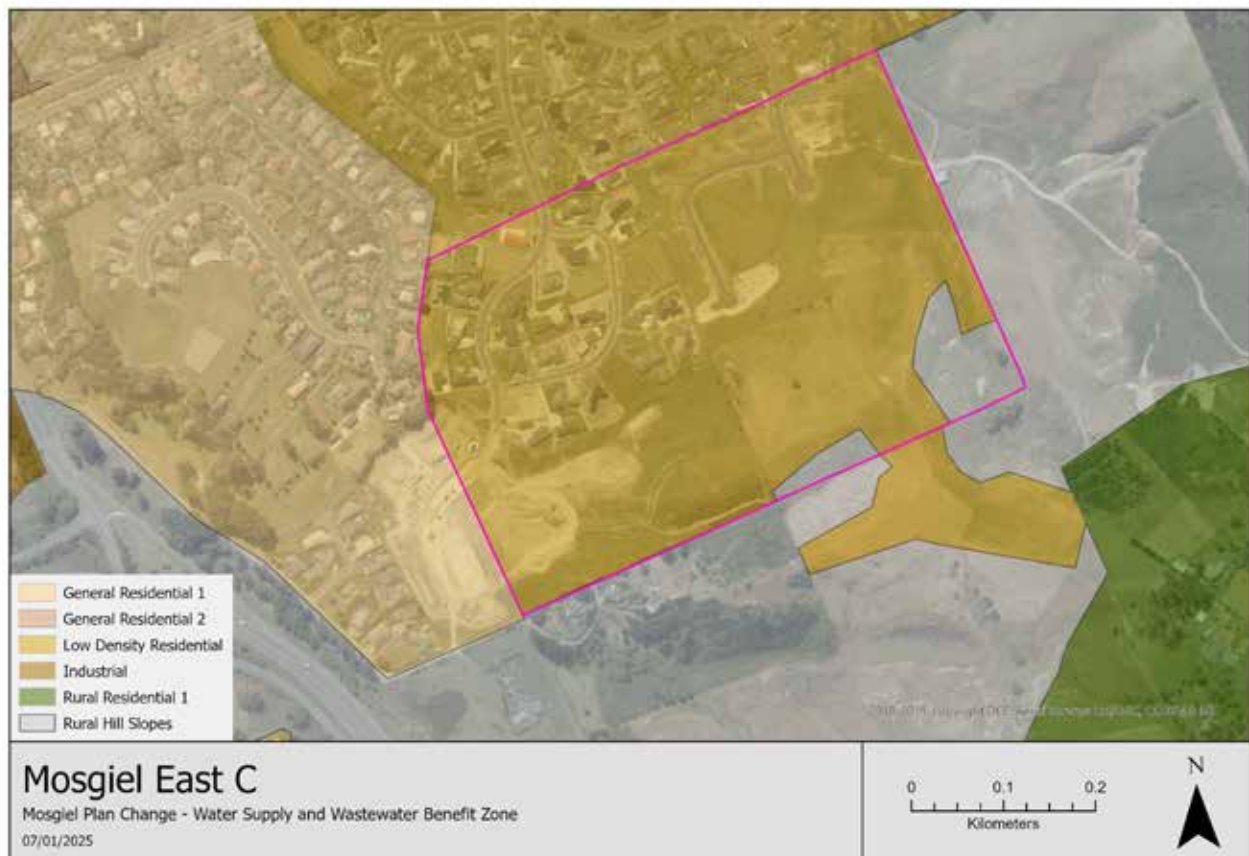
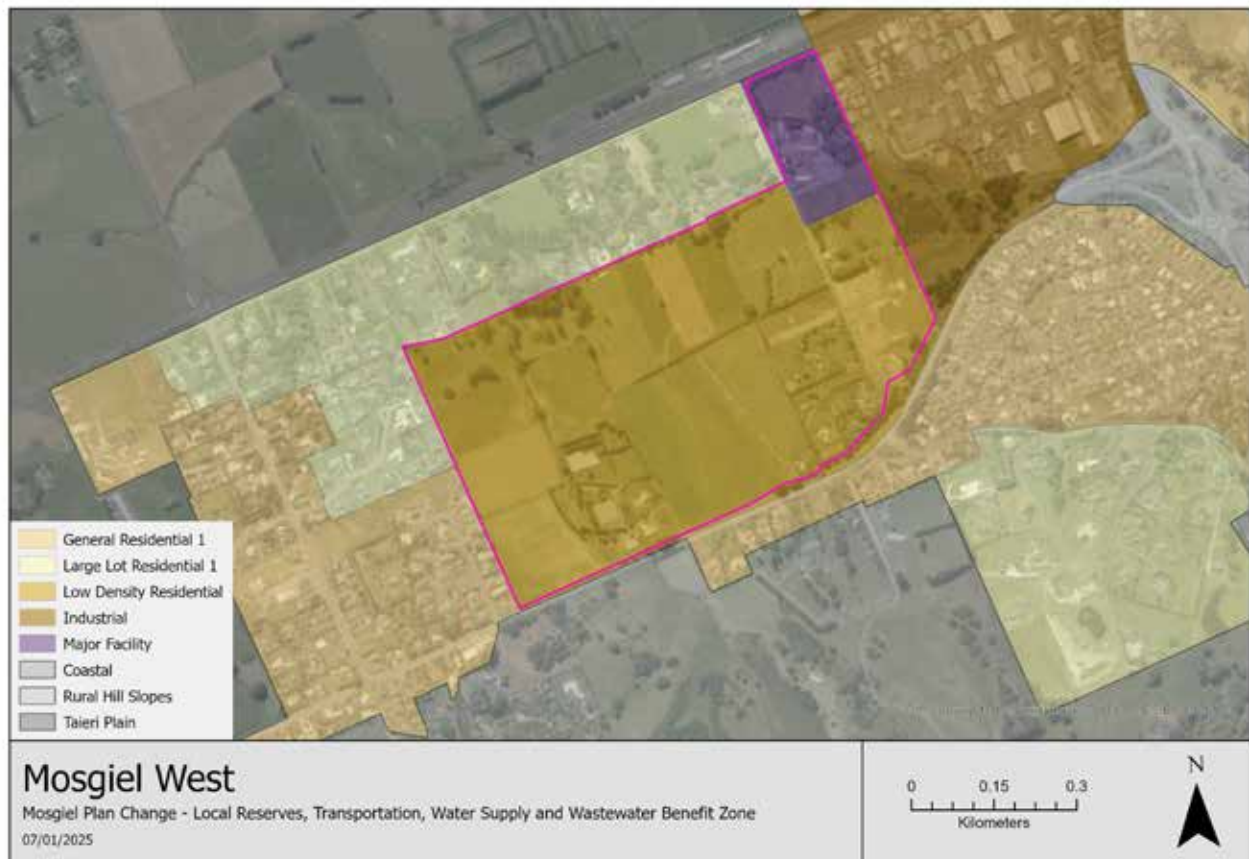
Transportation, Community Infrastructure and Reserves Areas of Benefit Maps



Mosgiel Plan Change Area of Benefit Maps



Mosgiel Plan Change Area of Benefit Maps



Mosgiel Plan Change Area of Benefit Maps



Appendix 2 – Capital Expenditure Disclosure Tables

Water Supply	Total Cost (\$)	Portion of Total Cost funded by DCs (%)	Portion of Total Cost funded by DCs (\$)	2025/26 – Year 1 (\$)	2026/27 – Year 2 (\$)	2027/28 – Year 3 (\$)	2028/29 – Year 4 (\$)	2029/30 – Year 5 (\$)	2030/31 – Year 6 (\$)	2031/32 – Year 7 (\$)	2032/33 – Year 8 (\$)	2033/34 – Year 9 (\$)	2034/35 – Year 10 (\$)	Sum of DCs in Years 11+	Sum of DCs in Years 1–10	Average of Analysis Period EHUs	Charge per EHU
Dunedin Central (Dunedin Metro, Mosgiel, Waitati, Warrington, Merton and Seacliff)																	
Future Expenditure	374,729,710	12%	43,138,749	259,322	502,464	858,008	1,261,874	1,583,836	1,888,374	2,251,815	2,552,488	990,538	1,147,526	29,842,504	13,296,245	4,052	3,281
Growth Related Expenditure																	
Water network renewals	51,090,000	10%	5,186,258	0	13,263	55,720	97,068	97,068	99,137	99,137	106,155	57,068	123,082	4,438,558	747,700	4,052	185
Water PCA – New Capital	39,601,012	10%	3,848,359	34,230	57,987	115,491	232,119	295,869	295,869	295,869	295,869	99,133	99,133	2,026,790	1,821,569	4,052	450
Integrated system planning projects to support water efficiency goals	35,929,907	8%	2,744,728	0	9,779	30,855	53,078	74,574	96,041	138,919	181,740	75,222	89,532	1,994,987	749,741	4,052	185
Water Pump Stations Renewal	28,118,000	5%	1,475,005	18,198	37,127	56,825	78,999	100,591	122,808	145,572	168,842	64,507	72,578	608,957	866,047	4,052	214
Water Minor Network Renewals	25,881,000	11%	2,819,901	3,441	17,611	32,874	50,117	68,147	87,862	109,085	132,963	53,436	62,473	2,201,891	618,010	4,052	153
Renewals Supporting Growth	23,958,000	39%	9,312,144	25,135	36,285	42,057	79,424	130,913	214,377	294,819	382,078	168,681	216,167	7,722,207	1,589,936	4,052	392
Renewals supporting water efficiency goals	21,860,000	4%	800,898	0	0	0	0	0	0	45,527	101,376	53,008	56,237	544,750	256,148	4,052	63
Groundwater supply	19,137,476	7%	1,308,870	0	0	0	0	0	7,195	35,750	81,798	45,214	47,612	1,091,301	217,569	4,052	54
Port Chalmers Water Supply	15,308,000	39%	5,950,008	27,043	27,043	112,073	207,083	306,010	412,359	498,207	498,207	166,928	166,928	3,528,126	2,421,882	4,052	598
Mosgiel Alternative Water Supply	14,000,000	12%	1,622,433	0	3,543	10,619	33,443	55,998	78,525	101,022	101,022	33,848	33,848	1,170,565	451,868	4,052	112
Water plant renewals other	10,562,321	10%	1,080,279	0	46,783	63,293	71,721	79,001	79,001	79,001	79,001	26,470	26,470	529,539	550,739	4,052	136
Rotary Park Water Main	10,210,000	13%	1,348,311	0	35,426	72,292	73,928	73,928	73,928	73,928	73,928	24,770	24,770	821,412	526,899	4,052	130
Water Plant Minor New Capital	9,040,000	10%	884,616	34,804	37,644	41,212	45,788	49,427	53,060	56,690	60,314	21,421	22,633	461,623	422,992	4,052	104
Wingatui to Mosgiel WM Renewal	8,900,000	14%	1,252,649	59,592	63,135	63,135	64,563	64,563	64,563	64,563	64,563	21,632	21,632	700,705	551,943	4,052	136
Water plant minor renewals	6,994,778	8%	550,509	0	3,961	8,225	13,018	18,098	23,658	29,689	36,548	14,820	17,439	385,054	165,455	4,052	41
Waikouaiti WTP Upgrade	5,437,000	11%	611,785	39,854	39,854	39,854	40,756	40,756	40,756	40,756	40,756	13,656	13,656	261,130	350,655	4,052	87
NEV Park Area WM	4,871,000	14%	664,914	17,026	25,599	34,522	35,303	35,303	35,303	35,303	35,303	11,829	11,829	387,591	277,323	4,052	68
Water network minor new capital	4,500,000	11%	501,932	0	3,543	7,081	10,854	14,463	18,067	21,667	25,262	9,667	10,869	380,459	121,473	4,052	30
Pine Hill Renewal	3,247,000	13%	428,791	0	11,265	22,991	23,511	23,511	23,511	23,511	23,511	7,877	7,877	261,227	167,565	4,052	41
Southern WTP membranes	3,100,000	6%	193,816	0	23,807	23,807	24,346	24,346	24,346	24,346	24,346	8,157	8,157	8,157	185,659	4,052	46
Kaikorai Valley hills	2,005,000	13%	264,777	0	6,958	14,197	14,518	14,518	14,518	14,518	14,518	4,864	4,864	161,306	103,471	4,052	26
Dam Safety Action Plan	1,918,084	9%	169,225	0	0	3,161	3,922	8,006	14,303	14,303	14,303	4,792	4,792	101,642	67,583	4,052	17
Energy Reduction and Emissions Study – Design/Construct/Consent	1,084,864	0%	5,031	0	0	0	0	0	0	0	0	0	1,258	3,773	1,258	4,052	0
Outram WTP process upgrade	700,000	10%	71,404	0	1,464	5,119	5,235	5,235	5,235	5,235	5,235	1,754	1,754	35,136	36,268	4,052	9
SCADA upgrade	509,000	5%	25,437	0	386	787	1,222	1,654	2,093	2,539	2,992	1,157	1,313	11,296	14,141	4,052	3
Backup generators	240,247	7%	16,672	0	0	1,817	1,858	1,858	1,858	1,858	1,858	622	622	4,321	12,350	4,052	3
Other Expenditure (No Growth)	26,527,022	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	4,052	0
Past Expenditure	253,447,671	9%	22,545,456	1,126,252	1,126,252	1,126,252	1,151,734	1,151,227	1,151,120	1,150,739	1,150,739	385,565	385,518	12,640,057	9,905,399	4,052	2,444
Growth Related Expenditure																	
Other water renewals	63,727,274	13%	8,031,737	468,499	468,499	468,499	479,099	479,099	479,099	479,099	479,099	160,526	160,526	3,909,696	4,122,042	4,052	1,017

Water Supply	Total Cost (\$)	Portion of Total Cost funded by DCs (%)	Portion of Total Cost funded by DCs (\$)	2025/26 – Year 1 (\$)	2026/27 – Year 2 (\$)	2027/28 – Year 3 (\$)	2028/29 – Year 4 (\$)	2029/30 – Year 5 (\$)	2030/31 – Year 6 (\$)	2031/32 – Year 7 (\$)	2032/33 – Year 8 (\$)	2033/34 – Year 9 (\$)	2034/35 – Year 10 (\$)	Sum of DCs in Years 11+	Sum of DCs in Years 1-10	Average of Analysis Period EHUs	Charge per EHU
Central city renewals	17,819,000	12%	2,223,285	130,956	130,956	130,956	133,919	133,919	133,919	133,919	133,919	44,871	44,871	1,071,077	1,152,207	4,052	284
Mt Grand Raw Water Storage	11,945,166	19%	2,232,012	89,943	89,943	89,943	91,978	91,978	91,978	91,978	91,978	30,818	30,818	1,440,653	791,359	4,052	195
Southern Upgrade Stage 2-Pl	9,567,570	19%	1,783,095	71,599	71,599	71,599	73,219	73,219	73,219	73,219	73,219	24,533	24,533	1,153,140	629,954	4,052	155
Water Supply Resilience	6,474,000	13%	816,652	47,590	47,590	47,590	48,667	48,667	48,667	48,667	48,667	16,306	16,306	397,937	418,715	4,052	103
Sthn Upgrade – Trmt Plant Co	6,354,176	19%	1,193,439	47,841	47,841	47,841	48,923	48,923	48,923	48,923	48,923	16,392	16,392	772,515	420,924	4,052	104
Nthn – Mt Grand to Pump Stat	5,486,864	18%	987,305	41,114	41,114	41,114	42,044	42,044	42,044	42,044	42,044	14,087	14,087	625,571	361,734	4,052	89
Southern Upgrade-Civil Construction, Buildings-Treatment Tanks & Valvepit Structures	5,223,973	18%	948,335	36,772	36,772	36,772	37,604	37,604	37,604	37,604	37,604	12,600	12,600	624,799	323,536	4,052	80
Edinburgh St water main renewal	3,301,000	13%	444,388	24,326	24,326	24,326	24,877	24,877	24,877	24,877	24,877	8,335	8,335	230,354	214,034	4,052	53
Water new capital other	3,032,295	13%	387,614	22,303	22,303	22,303	22,808	22,808	22,808	22,808	22,808	7,642	7,642	191,383	196,231	4,052	48
Metro Development – Water Facilities	2,369,486	9%	215,985	9,444	9,444	9,444	9,657	9,657	9,657	9,657	9,657	3,236	3,236	132,894	83,091	4,052	21
Security of Supply	2,153,974	16%	335,002	15,987	15,987	15,987	16,349	16,349	16,349	16,349	16,349	5,478	5,478	194,337	140,664	4,052	35
Southern Upgrade-Professional Fees, Engineering Consultants Concepts/Investigation Stage One	2,017,421	7%	148,091	0	0	0	0	0	0	0	0	0	0	148,091	0	4,052	0
Sthn Upgrade – Professional	1,472,343	18%	269,372	10,806	10,806	10,806	11,050	11,050	11,050	11,050	11,050	3,702	3,702	174,299	95,073	4,052	23
Southern Upgrade-Civil Construction, Construction Contractors Magazine Gully	1,461,388	16%	235,359	9,049	9,049	9,049	9,253	9,253	9,253	9,253	9,253	3,100	3,100	155,746	79,613	4,052	20
Southern Upgrade-Civil Construction, Pipelines & Valves On Site Pipes	1,402,191	20%	273,632	10,571	10,571	10,571	10,810	10,810	10,810	10,810	10,810	3,622	3,622	180,625	93,008	4,052	23
Nthn – Professional Fees	1,349,037	2%	26,080	0	0	0	0	0	0	0	0	0	0	26,080	0	4,052	0
Sawyers Bay water main renewal	1,259,000	13%	169,490	9,278	9,278	9,278	9,488	9,488	9,488	9,488	9,488	3,179	3,179	87,857	81,632	4,052	20
Southern Upgrade-Civil Construction, Pipes, Townleys Road Pipes	1,229,230	17%	208,565	8,110	8,110	8,110	8,294	8,294	8,294	8,294	8,294	2,779	2,779	137,209	71,356	4,052	18
Mt Grand UV	1,091,439	19%	206,067	8,227	8,227	8,227	8,413	8,413	8,413	8,413	8,413	2,819	2,819	133,680	72,386	4,052	18
Taieri River Bridge Bypass	906,511	5%	43,659	1,870	1,870	1,870	1,912	1,912	1,912	1,912	1,912	641	641	27,209	16,451	4,052	4
Careys Bay renewals	811,000	13%	107,022	5,970	5,970	5,970	6,105	6,105	6,105	6,105	6,105	2,046	2,046	54,496	52,526	4,052	13
Mt Grand to Corstorphine (To	707,782	19%	133,924	5,336	5,336	5,336	5,457	5,457	5,457	5,457	5,457	1,828	1,828	86,971	46,952	4,052	12
reticulation Development – Zone Metering	571,629	1%	6,159	474	474	474	485	0	0	0	0	0	0	4,252	1,907	4,052	0
Southern Upgrade Stage 1-Pr	486,814	19%	92,240	3,671	3,671	3,671	3,754	3,754	3,754	3,754	3,754	1,258	1,258	59,941	32,299	4,052	8
Water Network – Augmentation and Efficiency	427,867	15%	66,089	3,175	3,175	3,175	3,247	3,247	3,247	3,247	3,247	1,088	1,088	38,153	27,936	4,052	7
Southern Commissioning	408,928	18%	73,273	2,925	2,925	2,925	2,991	2,991	2,991	2,991	2,991	1,002	1,002	47,536	25,737	4,052	6
Southern Upgrade Stage 1-Pl	400,000	19%	75,797	3,016	3,016	3,016	3,085	3,085	3,085	3,085	3,085	1,034	1,034	49,258	26,539	4,052	7
Water Plant Minor New Capital	381,890	14%	52,503	2,820	2,820	2,820	2,883	2,883	2,883	2,883	2,883	966	966	27,695	24,808	4,052	6
Nthn – Gen Works Items	377,111	18%	68,665	2,830	2,830	2,830	2,895	2,895	2,895	2,895	2,895	970	970	43,761	24,904	4,052	6
Asset Management Information System (AMIS)	361,181	15%	55,569	2,680	2,680	2,680	2,741	2,741	2,741	2,741	2,741	918	918	31,990	23,579	4,052	6
Southern Upgrade-Civil Supply Contracts, Pipes, and Pipe Specials	329,087	26%	86,584	3,329	3,329	3,329	3,404	3,404	3,404	3,404	3,404	1,141	1,141	57,296	29,288	4,052	7
Pipe Network	300,855	16%	48,046	2,235	2,235	2,235	2,286	2,286	2,286	2,286	2,286	766	766	28,381	19,665	4,052	5

Water Supply	Total Cost (\$)	Portion of Total Cost funded by DCs (%)	Portion of Total Cost funded by DCs (\$)	2025/26 – Year 1 (\$)	2026/27 – Year 2 (\$)	2027/28 – Year 3 (\$)	2028/29 – Year 4 (\$)	2029/30 – Year 5 (\$)	2030/31 – Year 6 (\$)	2031/32 – Year 7 (\$)	2032/33 – Year 8 (\$)	2033/34 – Year 9 (\$)	2034/35 – Year 10 (\$)	Sum of DCs in Years 11+	Sum of DCs in Years 1–10	Average of Analysis Period EHUs	Charge per EHU
Port Chalmers Water Supply	300,000	39%	116,606	7,004	7,004	7,004	7,163	7,163	7,163	7,163	7,163	2,400	2,400	54,977	61,628	4,052	15
Mt Grand Filter to Waste	285,105	18%	51,713	2,139	2,139	2,139	2,187	2,187	2,187	2,187	2,187	733	733	32,896	18,818	4,052	5
Southern Upgrade Stage 1–Ci	284,023	19%	53,814	2,142	2,142	2,142	2,190	2,190	2,190	2,190	2,190	734	734	34,970	18,844	4,052	5
Ross Creek dam renewal	235,000	13%	31,636	1,732	1,732	1,732	1,771	1,771	1,771	1,771	1,771	593	593	16,399	15,237	4,052	4
Dam Safety Action Plan	223,000	10%	22,939	1,381	1,381	1,381	1,412	1,412	1,412	1,412	1,412	473	473	10,790	12,149	4,052	3
Metro Development – Pipe Network	219,580	14%	30,908	1,357	1,357	1,357	1,388	1,388	1,388	1,388	1,388	465	465	18,964	11,944	4,052	3
Northern Upgrades – Waitati, Design Services	188,452	10%	18,250	0	0	0	0	0	0	0	0	0	0	18,250	0	4,052	0
Sthn Upgrade – Project Overv	186,756	16%	29,940	1,212	1,212	1,212	1,240	1,240	1,240	1,240	1,240	415	415	19,274	10,667	4,052	3
Southern Upgrade Stage 2–Mi	123,439	15%	18,147	735	735	735	751	751	751	751	751	252	252	11,684	6,463	4,052	2
Mt Grand Bldg Fire Protect R	111,501	18%	20,482	838	838	838	857	857	857	857	857	287	287	13,110	7,373	4,052	2
Mt Grand P/Plate Sep Corrosi	109,583	19%	20,494	825	825	825	844	844	844	844	844	283	283	13,234	7,261	4,052	2
Water Network Minor New Capex	97,015	14%	13,290	716	716	716	732	732	732	732	732	245	245	6,989	6,300	4,052	2
Water netwk switchbrd upgrades	61,830	10%	6,134	476	476	476	487	487	487	487	487	163	147	1,960	4,174	4,052	1
Hyd Modelling PC & Software	56,400	14%	7,934	417	417	417	427	427	427	427	427	143	143	4,263	3,672	4,052	1
Water – Zone Metering	47,360	10%	4,850	373	373	373	381	381	381	0	0	0	0	2,589	2,260	4,052	1
Mt Grand UPS Upgrade	47,131	8%	3,610	0	0	0	0	0	0	0	0	0	0	3,610	0	4,052	0
Smart Water Meters	45,753	10%	4,535	352	352	352	360	360	360	360	360	121	121	1,435	3,100	4,052	1
Mt Grand Noise Enclosure	43,885	18%	7,871	329	329	329	336	336	336	336	336	113	113	4,979	2,892	4,052	1
Northern Upgrades – Warrington (Retic), Design Services	32,765	10%	3,322	0	0	0	0	0	0	0	0	0	0	3,322	0	4,052	0
Mt Grand Domestic Water Pump	27,403	18%	5,018	206	206	206	211	211	211	211	211	71	71	3,207	1,811	4,052	0
Southern Upgrade Stage 2–Pr	25,959	19%	4,919	196	196	196	200	200	200	200	200	67	67	3,197	1,722	4,052	0
East Taieri PS Telemetry	23,156	14%	3,258	171	171	171	175	175	175	175	175	59	59	1,750	1,507	4,052	0
Sthn Upgrade – Offsite Work	20,539	19%	3,841	155	155	155	158	158	158	158	158	53	53	2,480	1,361	4,052	0
Cemetery Rd_Mosgiel WM upgrade	14,684	14%	2,006	108	108	108	111	111	111	111	111	37	37	1,053	953	4,052	0
Mt Grand Security System	14,607	18%	2,696	110	110	110	112	112	112	112	112	38	38	1,729	966	4,052	0
Mt Grand Filter Valve Actuat	14,431	18%	2,588	108	108	108	111	111	111	111	111	37	37	1,637	951	4,052	0
Mt Grand Filter Flows Contro	14,136	19%	2,679	107	107	107	109	109	109	109	109	37	37	1,741	938	4,052	0
Water MR Mt Grand Filter Med	12,998	19%	2,463	98	98	98	100	100	100	100	100	34	34	1,601	862	4,052	0
Metered Hydrant Upstands	11,554	10%	1,156	89	89	89	91	91	91	91	91	31	0	402	754	4,052	0
Sthn WTP Swabbing Project	11,479	7%	830	91	91	91	93	93	0	0	0	0	0	371	459	4,052	0
Mt Grand DAF Compressor	10,200	18%	1,829	76	76	76	78	78	78	78	78	26	26	1,157	672	4,052	0
Wt MR Mt Grd Earthquake Sens	7,287	19%	1,381	55	55	55	56	56	56	56	56	19	19	897	483	4,052	0
Outram WTP Turbidimeters etc	6,316	14%	889	47	47	47	48	48	48	48	48	16	16	477	411	4,052	0
Northern Upgrades – Warrington (Supply), Telemetering Reservoir	5,329	7%	398	0	0	0	0	0	0	0	0	0	0	398	0	4,052	0
Mt Grand DAF Valve Actuator	4,691	18%	841	35	35	35	36	36	36	36	36	12	12	532	309	4,052	0

Water Supply	Total Cost (\$)	Portion of Total Cost funded by DCs (%)	Portion of Total Cost funded by DCs (\$)	2025/26 – Year 1 (\$)	2026/27 – Year 2 (\$)	2027/28 – Year 3 (\$)	2028/29 – Year 4 (\$)	2029/30 – Year 5 (\$)	2030/31 – Year 6 (\$)	2031/32 – Year 7 (\$)	2032/33 – Year 8 (\$)	2033/34 – Year 9 (\$)	2034/35 – Year 10 (\$)	Sum of DCs in Years 11+	Sum of DCs in Years 1-10	Average of Analysis Period EHUs	Charge per EHU
Wtr Quality Sampln Stn_Pillars	4,440	7%	309	35	35	35	36	13	0	0	0	0	0	154	156	4,052	0
Mt Grand/Sthn UV Software	4,409	18%	802	33	33	33	34	34	34	34	34	11	11	511	291	4,052	0
Northern Upgrades – Waitati, Telemetering	4,029	7%	301	0	0	0	0	0	0	0	0	0	0	301	0	4,052	0
Nthn Schemes-Magflow Meter T	2,357	8%	196	0	0	0	0	0	0	0	0	0	0	196	0	4,052	0
Mt Grand Storage-Prof Fees	1,709	19%	324	13	13	13	13	13	13	13	13	4	4	210	113	4,052	0
3 Waters fibre network – Water	775	10%	77	6	6	6	6	6	6	6	6	2	2	24	52	4,052	0
Mt Grand WTP Security Gate/F	65	18%	12	0	0	0	0	0	0	0	0	0	0	7	4	4,052	0
Tertiary precinct renewals	0	#DIV/0!	121	1	1	1	1	1	1	1	1	0	0	115	5	4,052	0
Outram WTP-Turbidity	0	#DIV/0!	7	0	0	0	0	0	0	0	0	0	0	7	0	4,052	0
Ross Creek Bridge and Track	0	#DIV/0!	112	1	1	1	1	1	1	1	1	0	0	107	5	4,052	0
Wren Lane Watermain Extension	-644	14%	-91	-5	-5	-5	-5	-5	-5	-5	-5	-2	-2	-49	-42	4,052	0
Southern Upgrade Stage 1-Mi	-3,733	19%	-707	-28	-28	-28	-29	-29	-29	-29	-29	-10	-10	-460	-248	4,052	0
Water treatment plants membrane replacement	-3,845	13%	-518	-28	-28	-28	-29	-29	-29	-29	-29	-10	-10	-268	-249	4,052	0
Ross Ck/Mt Grand Transfer Line	-4,334	14%	-592	-32	-32	-32	-33	-33	-33	-33	-33	-11	-11	-311	-281	4,052	0
Mt Grand Reservoir Landscaping	-23,068	14%	-3,195	-170	-170	-170	-174	-174	-174	-174	-174	-58	-58	-1,696	-1,500	4,052	0
Other Expenditure (No Growth)	95,334,680	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	4,052	0
Greenfields																	
Future Expenditure	21,303,414	48%	10,317,882	27,525	58,647	74,128	169,870	220,994	301,564	377,230	457,421	189,883	231,884	8,208,737	2,109,145	2,026	1,041
Growth Related Expenditure																	
New Capital Supporting Growth	21,303,414	48%	10,317,882	27,525	58,647	74,128	169,870	220,994	301,564	377,230	457,421	189,883	231,884	8,208,737	2,109,145	2,026	1,041
Past Expenditure	928,039	48%	449,135	25,776	25,776	25,776	26,359	26,359	26,359	26,359	26,359	8,832	8,832	222,346	226,789	2,026	112
Growth Related Expenditure																	
New Capital Supporting Growth	928,039	48%	449,135	25,776	25,776	25,776	26,359	26,359	26,359	26,359	26,359	8,832	8,832	222,346	226,789	2,026	112
Waikouaiti and Karitane																	
Future Expenditure	5,817,755	16%	921,134	2,121	6,225	18,479	26,000	31,082	34,769	39,616	45,209	23,493	26,003	668,138	252,996	156	1,624
Growth Related Expenditure																	
Water PCA – New Capital	1,382,159	12%	167,434	1,285	2,177	4,337	8,321	10,607	10,607	10,607	10,607	4,809	4,809	99,269	68,165	156	438
Integrated system planning projects to support water efficiency goals	1,256,367	10%	126,183	0	367	1,159	1,903	2,674	3,444	4,982	6,518	3,650	4,345	97,142	29,041	156	186
Waikouaiti WTP Upgrade	1,000,000	12%	124,267	0	0	7,872	7,681	7,681	7,681	7,681	7,681	3,482	3,482	71,027	53,241	156	342
New Capital Supporting Growth	744,678	48%	360,670	836	1,775	2,239	4,854	6,289	8,522	10,591	12,751	7,093	8,602	297,118	63,552	156	408
Groundwater supply	669,524	9%	62,015	0	0	0	0	0	258	1,282	2,934	2,194	2,311	53,035	8,980	156	58
Water plant renewals other	368,403	13%	46,567	0	1,757	2,377	2,570	2,831	2,831	2,831	2,831	1,284	1,284	25,971	20,596	156	132
Water plant minor renewals	244,537	10%	25,123	0	149	309	467	649	848	1,065	1,311	719	846	18,761	6,362	156	41
Dam Safety Action Plan	67,002	11%	7,516	0	0	119	141	287	513	513	513	233	233	4,966	2,550	156	16
Energy Reduction and Emissions Study – Design/Construct/Consent	38,008	1%	317	0	0	0	0	0	0	0	0	0	62	255	62	156	0

Water Supply	Total Cost (\$)	Portion of Total Cost funded by DCs (%)	Portion of Total Cost funded by DCs (\$)	2025/26 – Year 1 (\$)	2026/27 – Year 2 (\$)	2027/28 – Year 3 (\$)	2028/29 – Year 4 (\$)	2029/30 – Year 5 (\$)	2030/31 – Year 6 (\$)	2031/32 – Year 7 (\$)	2032/33 – Year 8 (\$)	2033/34 – Year 9 (\$)	2034/35 – Year 10 (\$)	Sum of DCs in Years 11+	Sum of DCs in Years 1–10	Average of Analysis Period EHUs	Charge per EHU
Backup generators	8,382	12%	1,042	0	0	66	64	64	64	64	64	29	29	595	446	156	3
Other Expenditure (No Growth)	38,694	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	156	0
Past Expenditure	29,007,532	13%	3,804,772	181,164	181,164	181,164	176,759	176,759	176,759	176,759	176,759	80,138	80,138	2,217,208	1,587,563	156	10,191
Growth Related Expenditure																	
Other water renewals	11,301,586	16%	1,784,138	89,715	89,715	89,715	87,533	87,533	87,533	87,533	87,533	39,685	39,685	997,955	786,183	156	5,047
Karitane water main renewals	4,491,000	16%	725,326	35,722	35,722	35,722	34,854	34,854	34,854	34,854	34,854	15,802	15,802	412,285	313,040	156	2,009
Water Supply Resilience	3,790,000	14%	543,742	29,990	29,990	29,990	29,261	29,261	29,261	29,261	29,261	13,266	13,266	280,933	262,809	156	1,687
Nthn – Waik Treatment Plant	1,926,831	25%	475,623	15,654	15,654	15,654	15,274	15,274	15,274	15,274	15,274	6,925	6,925	338,441	137,182	156	881
Northern pipeline renewals	344,000	16%	55,558	2,736	2,736	2,736	2,670	2,670	2,670	2,670	2,670	1,210	1,210	31,580	23,978	156	154
Northern Upgrades – Waikouaiti, Pipes	311,412	25%	77,467	2,513	2,513	2,513	2,451	2,451	2,451	2,451	2,451	1,111	1,111	55,450	22,018	156	141
Metro Development – Water Facilities	296,186	11%	33,760	1,278	1,278	1,278	1,247	1,247	1,247	1,247	1,247	565	565	22,559	11,202	156	72
Northern Upgrades – Waikouaiti, Design Services	129,825	14%	18,161	0	0	0	0	0	0	0	0	0	0	18,161	0	156	0
Nthn Upgrades-Waikouaiti	105,702	26%	27,212	866	866	866	845	845	845	845	845	383	383	19,626	7,586	156	49
Water new capital other	85,596	15%	13,038	679	679	679	663	663	663	663	663	300	300	7,088	5,950	156	38
Waikouaiti/Karitane network	70,000	16%	11,305	557	557	557	543	543	543	543	543	246	246	6,426	4,879	156	31
Nthn – Seacliff to Karitane	66,380	25%	16,358	539	539	539	526	526	526	526	526	239	239	11,633	4,725	156	30
Northern Upgrades – Waikouaiti, Intakes & Storage Mtc	48,603	20%	9,614	311	311	311	304	304	304	304	304	138	138	6,888	2,726	156	17
Waikouaiti/Karitane plant	34,000	16%	5,491	270	270	270	264	264	264	264	264	120	120	3,121	2,370	156	15
Waik WTP Tube Settlers Access	16,798	17%	2,821	134	134	134	131	131	131	131	131	59	59	1,644	1,177	156	8
Water Network – Augmentation and Efficiency	8,777	19%	1,646	70	70	70	69	69	69	69	69	31	31	1,029	617	156	4
Northern Upgrades – Waikouaiti, Fixed Plant-Mech Plant/Pumps	8,468	25%	2,153	70	70	70	68	68	68	68	68	31	31	1,542	610	156	4
Asset Management Information System (AMIS)	7,409	19%	1,383	59	59	59	58	58	58	58	58	26	26	862	521	156	3
New Capital Supporting Growth	-33	14%	-5	0	0	0	0	0	0	0	0	0	0	-2	-2	156	0
Water treatment plants membrane replacement	-133	16%	-22	-1	-1	-1	-1	-1	-1	-1	-1	0	0	-12	-9	156	0
Other Expenditure (No Growth)	5,965,126	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	156	0
West Taieri																	
Future Expenditure	675,121	17%	116,544	300	873	1,478	2,203	2,809	3,221	3,673	4,135	2,166	2,448	93,237	23,307	19	1,210
Growth Related Expenditure																	
Water PCA – New Capital	225,829	11%	25,468	177	299	596	984	1,253	1,253	1,253	1,253	580	580	17,242	8,226	19	427
Integrated system planning projects to support water efficiency goals	203,726	10%	20,106	0	50	159	225	316	406	586	766	437	520	16,640	3,466	19	180
New Capital Supporting Growth	120,908	48%	58,559	124	262	330	611	788	1,059	1,306	1,560	876	1,053	50,592	7,967	19	414
Water plant renewals other	60,276	12%	7,046	0	241	326	304	335	335	335	335	155	155	4,525	2,521	19	131
Water plant minor renewals	39,685	10%	3,980	0	20	42	55	77	100	125	154	86	101	3,218	762	19	40
Dam Safety Action Plan	10,914	11%	1,161	0	0	16	17	34	60	60	60	28	28	858	304	19	16

[illegible]

Wastewater	Total Cost (\$)	Portion of Total Cost funded by DCs (%)	Portion of Total Cost funded by DCs (\$)	2025/26 – Year 1 (\$)	2026/27 – Year 2 (\$)	2027/28 – Year 3 (\$)	2028/29 – Year 4 (\$)	2029/30 – Year 5 (\$)	2030/31 – Year 6 (\$)	2031/32 – Year 7 (\$)	2032/33 – Year 8 (\$)	2033/34 – Year 9 (\$)	2034/35 – Year 10 (\$)	Sum of DCs in Years 11+	Sum of DCs in Years 1–10	Average of Analysis Period EHUs	Charge per EHU
Dunedin Central (Tahuna, Green Island, Mosgiel)																	
Future Expenditure	447,908,924	10%	42,696,248	209,903	454,134	639,067	839,929	1,215,093	1,700,704	2,182,364	2,632,981	1,020,366	1,193,004	30,608,703	12,087,544	3,908	3,093
Growth Related Expenditure																	
Wet Weather Flow Management	58,474,436	7%	4,290,999	0	0	0	0	86,391	172,823	259,281	345,751	142,594	142,594	3,141,563	1,149,436	3,908	294
Wastewater network renewals	45,276,484	10%	4,363,567	0	12,717	25,146	64,234	64,234	66,220	66,220	72,956	44,390	106,781	3,840,667	522,900	3,908	134
Decommission Mosgiel WWTP and pump to Green Island WWTP	42,679,000	8%	3,227,903	0	0	0	19,055	43,880	139,745	227,260	315,607	104,125	104,125	2,274,107	953,796	3,908	244
Metro Pump Station Renewals	35,566,000	5%	1,733,875	27,247	61,260	96,654	136,556	158,140	180,350	203,106	226,370	82,495	90,440	471,255	1,262,620	3,908	323
Musselburgh tunnel	30,719,000	11%	3,419,510	0	0	0	0	109,949	220,399	220,399	220,399	72,714	72,714	2,502,936	916,573	3,908	235
Bioresources project	26,341,735	6%	1,654,497	0	0	0	0	0	2,143	16,409	52,025	40,634	64,071	1,479,216	175,281	3,908	45
MIS upgrade	20,398,000	9%	1,905,605	0	0	0	0	3,590	10,760	17,921	55,378	33,153	48,091	1,736,713	168,892	3,908	43
Renewals Supporting Growth	19,553,043	46%	9,089,584	14,820	22,386	31,471	78,554	129,929	213,371	293,873	381,349	166,019	212,956	7,544,858	1,544,727	3,908	395
Musselburgh PS upgrade (relocated)	18,203,000	8%	1,368,398	0	0	5,442	11,137	11,137	11,137	134,597	134,597	44,406	44,406	971,538	396,860	3,908	102
Seal infrastructure (limit ingress of surface water into networks)	16,719,351	7%	1,184,173	0	0	0	0	19,597	39,653	60,110	80,939	33,674	40,743	909,457	274,716	3,908	70
Metro Wastewater Treatment Plant Resilience	14,707,000	10%	1,540,348	63,339	81,501	88,757	98,306	109,422	109,422	109,422	109,422	36,100	36,100	698,558	841,790	3,908	215
WW Minor Network Renewals	13,337,303	8%	1,064,464	8,427	15,440	22,955	31,641	40,531	50,260	60,731	72,470	28,199	32,563	701,247	363,217	3,908	93
Wastewater plant minor new capital	10,249,638	8%	776,983	0	2,020	9,850	17,298	24,929	33,350	42,823	53,209	21,281	25,003	547,219	229,764	3,908	59
Wastewater Pipe Relining	8,794,491	10%	921,575	5,779	63,900	63,900	65,432	65,432	65,432	65,432	65,432	21,587	21,587	417,659	503,916	3,908	129
Wastewater plant renewal capital other	8,610,000	10%	838,824	0	22,667	44,122	52,348	63,960	63,960	63,960	63,960	21,102	21,102	421,643	417,181	3,908	107
Pine Hill Renewal	8,442,000	13%	1,091,344	0	29,093	59,372	60,796	60,796	60,796	60,796	60,796	20,058	20,058	658,787	432,557	3,908	111
NEV Parks Area	8,261,105	13%	1,093,996	20,406	38,898	58,138	59,532	59,532	59,532	59,532	59,532	19,641	19,641	639,610	454,386	3,908	116
Waitati, Harrington Point & Brinns Point	5,100,000	8%	404,074	0	0	0	0	5,187	30,351	37,742	37,742	12,452	12,452	268,148	135,926	3,908	35
Improvements to land contact/passage prior to discharge to CMA or freshwater	5,000,000	7%	335,964	0	0	0	0	0	0	0	36,910	12,177	12,177	274,700	61,264	3,908	16
Integrated Catchment Model WW	4,679,000	11%	516,335	34,037	34,037	34,037	34,854	34,854	34,854	34,854	34,854	11,499	11,499	216,958	299,377	3,908	77
Kaikorai Valley hills	4,008,000	13%	518,138	0	13,814	28,188	28,864	28,864	28,864	28,864	28,864	9,523	9,523	312,771	205,367	3,908	53
Green Island WWTP Renewals	3,731,000	11%	411,722	27,141	27,141	27,141	27,792	27,792	27,792	27,792	27,792	9,169	9,169	173,001	238,721	3,908	61
Introduce Sensors and Managed Networks (Smart/ Safe Networks)	2,895,240	5%	141,843	0	0	0	0	7,390	14,770	22,140	22,140	7,304	7,304	60,793	81,050	3,908	21
Tahuna incinerator sand renewal	2,853,000	5%	138,852	0	3,754	3,754	7,992	7,992	12,404	12,404	17,026	5,617	7,196	60,711	78,141	3,908	20
Tahuna UV lamp replacement	1,833,000	5%	88,153	0	0	3,127	3,202	6,632	6,632	10,252	10,252	4,624	4,624	38,809	49,344	3,908	13
Tahuna HRAS renewals	1,502,000	10%	150,211	0	3,342	10,902	11,164	11,164	11,164	11,164	11,164	3,683	3,683	72,781	77,430	3,908	20
Backup generators	965,201	6%	59,595	0	0	1,809	5,553	7,401	7,401	7,401	7,401	2,442	2,442	17,746	41,848	3,908	11
Seacliff WWTP Upgrade	894,000	11%	98,654	6,503	6,503	6,503	6,659	6,659	6,659	6,659	6,659	2,197	2,197	41,453	57,201	3,908	15
Tahuna nitrous oxide solution	800,000	10%	83,390	0	5,812	5,812	5,951	5,951	5,951	5,951	5,951	1,963	1,963	38,082	45,308	3,908	12
Asset Management Information Systems	772,245	6%	47,789	0	5,876	5,876	6,017	6,017	6,017	6,017	6,017	1,985	1,985	1,985	45,804	3,908	12

Wastewater	Total Cost (\$)	Portion of Total Cost funded by DCs (%)	Portion of Total Cost funded by DCs (\$)	2025/26 – Year 1 (\$)	2026/27 – Year 2 (\$)	2027/28 – Year 3 (\$)	2028/29 – Year 4 (\$)	2029/30 – Year 5 (\$)	2030/31 – Year 6 (\$)	2031/32 – Year 7 (\$)	2032/33 – Year 8 (\$)	2033/34 – Year 9 (\$)	2034/35 – Year 10 (\$)	Sum of DCs in Years 11+	Sum of DCs in Years 1-10	Average of Analysis Period EHUs	Charge per EHU
SCADA upgrade	491,220	8%	38,951	0	358	729	1,133	1,534	1,941	2,354	2,775	1,056	1,199	25,873	13,079	3,908	3
Wastewater network minor new capital	434,285	11%	47,259	0	340	679	1,042	1,389	1,735	2,080	2,425	914	1,027	35,629	11,630	3,908	3
New Resource Consent/s – WW overflows	337,847	8%	28,030	0	1,073	2,501	2,561	2,561	2,561	2,561	2,561	845	845	9,960	18,070	3,908	5
Wastewater Pump Stations Rnwl	291,000	7%	21,642	2,202	2,202	2,202	2,255	2,255	2,255	2,255	2,255	744	744	2,270	19,372	3,908	5
Other Expenditure (No Growth)	24,990,300	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	3,908	0
Past Expenditure	301,116,383	10%	31,451,743	1,545,827	1,545,827	1,545,827	1,582,900	1,582,900	1,582,900	1,582,900	1,582,900	522,227	521,783	17,855,754	13,595,989	3,908	3,479
Growth Related Expenditure																	
Tahuna Upgrade Stage 2 – Treatment	60,455,271	17%	10,341,278	447,437	447,437	447,437	458,168	458,168	458,168	458,168	458,168	151,158	151,158	6,405,808	3,935,469	3,908	1,007
Other wastewater renewals	45,185,824	12%	5,611,518	329,663	329,663	329,663	337,569	337,569	337,569	337,569	337,569	111,370	111,370	2,711,942	2,899,576	3,908	742
Tahuna Outfall – Outfall Con	27,039,343	18%	4,837,053	201,368	201,368	201,368	206,198	206,198	206,198	206,198	206,198	68,028	68,028	3,065,902	1,771,151	3,908	453
Metro Wastewater Treatment Plant Resilience	16,290,000	12%	2,005,243	118,809	118,809	118,809	121,659	121,659	121,659	121,659	121,659	40,137	40,137	960,246	1,044,997	3,908	267
Central city renewals	15,515,000	12%	1,906,795	113,158	113,158	113,158	115,871	115,871	115,871	115,871	115,871	38,228	38,228	911,509	995,286	3,908	255
Wastewater pumpstation renewals	9,856,000	11%	1,041,013	73,147	73,147	73,147	74,901	74,901	74,901	74,901	74,901	24,711	24,711	397,642	643,371	3,908	165
Tahuna Outfall – Plant Upgra	7,563,928	18%	1,342,363	56,267	56,267	56,267	57,616	57,616	57,616	57,616	57,616	19,009	19,009	847,466	494,897	3,908	127
Wastewater new capital other	6,960,999	13%	870,437	50,795	50,795	50,795	52,013	52,013	52,013	52,013	52,013	17,160	17,160	423,670	446,767	3,908	114
North East Valley	2,130,000	13%	281,741	15,575	15,575	15,575	15,949	15,949	15,949	15,949	15,949	5,262	5,262	144,747	136,994	3,908	35
Tahuna Stage2Treatment Upgra	2,039,242	18%	358,372	15,148	15,148	15,148	15,512	15,512	15,512	15,512	15,512	5,118	5,118	225,133	133,239	3,908	34
Tahuna Outfall – Odour Contr	1,962,144	18%	348,885	14,600	14,600	14,600	14,950	14,950	14,950	14,950	14,950	4,932	4,932	220,470	128,414	3,908	33
Tahuna Outfall Improvements	1,613,898	18%	293,428	12,042	12,042	12,042	12,331	12,331	12,331	12,331	12,331	4,068	4,068	187,509	105,920	3,908	27
Tahuna Treatment Upgrade	1,252,220	19%	231,694	9,362	9,362	9,362	9,587	9,587	9,587	9,587	9,587	3,163	3,163	149,346	82,348	3,908	21
Mos/GI Pipeline – Laying Stg 2 Cont 1732, Pipes	1,062,742	19%	206,618	7,989	7,989	7,989	8,180	8,180	8,180	8,180	8,180	2,699	2,699	136,353	70,265	3,908	18
Wastewater Treatment	1,013,327	15%	147,525	7,489	7,489	7,489	7,668	7,668	7,668	7,668	7,668	2,530	2,530	81,658	65,867	3,908	17
Mos/GI Pipeline – Stg 1 Cont 1731, Pipes	822,856	19%	160,199	6,186	6,186	6,186	6,335	6,335	6,335	6,335	6,335	2,090	2,090	105,786	54,413	3,908	14
Gas to Energy	731,000	17%	120,620	5,397	5,397	5,397	5,526	5,526	5,526	5,526	5,526	1,823	1,823	73,152	47,468	3,908	12
Tahuna Treatment Upgrade, Engineering Consultants	669,707	10%	63,752	0	0	0	0	0	0	0	0	0	0	63,752	0	3,908	0
Mos/GI Pipeline – Imhoff Tank Cont 1799, Buildings-Treatment	669,155	19%	129,673	5,015	5,015	5,015	5,135	5,135	5,135	5,135	5,135	1,694	1,694	85,564	44,108	3,908	11
Mos/GI Pipeline – Laying St 3 Cont 1733, Pipes	615,900	19%	119,727	4,630	4,630	4,630	4,741	4,741	4,741	4,741	4,741	1,564	1,564	79,007	40,721	3,908	10
Tahuna Upgrade Stage 1 – Outfall	609,315	17%	105,798	4,519	4,519	4,519	4,627	4,627	4,627	4,627	4,627	1,527	1,527	66,054	39,744	3,908	10
Tahuna Biosolids Project	579,538	15%	88,297	4,267	4,267	4,267	4,370	4,370	4,370	4,370	4,370	1,442	1,442	50,765	37,532	3,908	10
Wastewater Facilities	503,846	16%	78,991	3,713	3,713	3,713	3,802	3,802	3,802	3,802	3,802	1,254	1,254	46,331	32,661	3,908	8
Sawyers Bay wastewater renewal	478,000	13%	63,226	3,495	3,495	3,495	3,579	3,579	3,579	3,579	3,579	1,181	1,181	32,483	30,743	3,908	8
Green Island wastewater treatment plant	445,000	13%	58,861	3,254	3,254	3,254	3,332	3,332	3,332	3,332	3,332	1,099	1,099	30,241	28,621	3,908	7
Tahuna – Gas to Energy Project	342,741	16%	53,734	2,526	2,526	2,526	2,587	2,587	2,587	2,587	2,587	853	853	31,516	22,218	3,908	6
Plant improvements	335,000	13%	44,311	2,450	2,450	2,450	2,508	2,508	2,508	2,508	2,508	828	828	22,765	21,546	3,908	6
New Capital Supporting Growth	300,244	55%	164,170	10,266	10,266	10,266	10,512	10,512	10,512	10,512	10,512	3,468	3,468	73,874	90,296	3,908	23

Wastewater	Total Cost (\$)	Portion of Total Cost funded by DCs (%)	Portion of Total Cost funded by DCs (\$)	2025/26 – Year 1 (\$)	2026/27 – Year 2 (\$)	2027/28 – Year 3 (\$)	2028/29 – Year 4 (\$)	2029/30 – Year 5 (\$)	2030/31 – Year 6 (\$)	2031/32 – Year 7 (\$)	2032/33 – Year 8 (\$)	2033/34 – Year 9 (\$)	2034/35 – Year 10 (\$)	Sum of DCs in Years 11+	Sum of DCs in Years 1–10	Average of Analysis Period EHUs	Charge per EHU
Tahuna Treatment Upgrade, Sundry Expd	290,268	19%	54,675	2,174	2,174	2,174	2,227	2,227	2,227	2,227	2,227	735	735	35,550	19,125	3,908	5
Mosgiel/GI Pipeline, Pipes	284,009	19%	54,803	2,121	2,121	2,121	2,172	2,172	2,172	2,172	2,172	716	716	36,151	18,653	3,908	5
Waste Minor Plant New Capital	277,769	13%	37,352	2,034	2,034	2,034	2,083	2,083	2,083	2,083	2,083	687	687	19,461	17,891	3,908	5
Tahuna Outfall–Capitalised I	182,066	18%	32,360	1,355	1,355	1,355	1,387	1,387	1,387	1,387	1,387	458	458	20,445	11,915	3,908	3
Metropolitan Reticulation	167,816	14%	23,275	1,027	1,027	1,027	1,051	1,051	1,051	1,051	1,051	347	347	14,244	9,031	3,908	2
Gas Generator Crank Shaft – FS	137,835	10%	13,645	1,054	1,054	1,054	1,079	1,079	1,079	1,079	1,079	356	0	4,729	8,916	3,908	2
Careys Bay renewals	132,000	13%	17,460	965	965	965	988	988	988	988	988	326	326	8,970	8,490	3,908	2
Biosolids Project	117,877	14%	16,300	865	865	865	886	886	886	886	886	292	292	8,689	7,611	3,908	2
Mosgiel wastewater treatment plant	106,000	13%	14,021	775	775	775	794	794	794	794	794	262	262	7,203	6,818	3,908	2
Cent Drge Unscheduled Trmt Upgrades, Sundry Plant	102,333	19%	19,290	767	767	767	785	785	785	785	785	259	259	12,547	6,743	3,908	2
Mos/GI Pipeline – Imhoff Tank Cont 1799, Fixed Plant–Control Systems	98,113	19%	19,065	737	737	737	755	755	755	755	755	249	249	12,578	6,487	3,908	2
Mos/GI Pipeline – Imhoff Tank Cont 1799, Fixed Plant–Mech Plant/Pumps	78,654	19%	15,309	591	591	591	606	606	606	606	606	200	200	10,108	5,201	3,908	1
Mos/GI Pipeline – Pipe Supply Cont 1705, Pipes	76,938	19%	14,975	578	578	578	592	592	592	592	592	195	195	9,887	5,088	3,908	1
Tahuna,GI,Mosgiel WWTP Montrng	72,693	13%	9,760	532	532	532	545	545	545	545	545	180	180	5,079	4,681	3,908	1
Wastewater – Augmentation and Efficiency	65,379	14%	9,443	481	481	481	492	492	492	492	492	162	162	5,216	4,227	3,908	1
Waste netwk switchbrd upgrades	38,207	10%	3,778	292	292	292	299	299	299	299	299	99	10	1,297	2,481	3,908	1
Mos/GI Pipeline – Laying St 3 Cont 1733, Materials	36,599	19%	7,136	275	275	275	282	282	282	282	282	93	93	4,715	2,421	3,908	1
Pleasant St FS Upgrade	29,028	14%	4,009	213	213	213	218	218	218	218	218	72	72	2,135	1,874	3,908	0
Mos/GI Pipeline – Laying Stg 2 Cont 1732, Materials	28,930	20%	5,729	218	218	218	223	223	223	223	223	74	74	3,812	1,917	3,908	0
Tertiary precinct renewals	19,000	14%	2,750	140	140	140	143	143	143	143	143	47	47	1,518	1,232	3,908	0
Tahuna Trav Bridge Power Tsf	3,782	18%	671	28	28	28	29	29	29	29	29	10	10	423	247	3,908	0
Kaikorai Valley overflow	3,000	13%	397	22	22	22	22	22	22	22	22	7	7	204	193	3,908	0
3 Waters fibre network – Waste	775	10%	76	6	6	6	6	6	6	6	6	2	2	24	52	3,908	0
Wren Lane Foul Sewer Extension	644	14%	89	5	5	5	5	5	5	5	5	2	2	47	42	3,908	0
TahunaBTFvalve access platform	328	13%	44	2	2	2	2	2	2	2	2	1	1	23	21	3,908	0
Tahuna Treatment Upgrade, Laboratory Costs	30	19%	6	0	0	0	0	0	0	0	0	0	0	4	2	3,908	0
Other Expenditure (No Growth)	91,719,344	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	3,908	0
Northern (Seacliff, Warrington and Waikouaiti)																	
Future Expenditure	71,488,416	12%	8,358,706	2,327	4,900	26,032	46,852	119,883	216,878	314,105	412,455	233,885	281,813	6,699,575	1,659,131	154	10,803
Growth Related Expenditure																	
Northern Wastewater network upgrade	37,070,000	11%	4,119,934	0	0	18,330	24,266	72,601	120,844	168,994	217,053	120,192	142,073	3,235,581	884,353	154	5,758
Northern Wastewater Schemes upgrade	26,482,000	11%	2,866,315	0	0	0	8,927	26,001	65,325	104,803	144,424	83,511	101,408	2,331,917	534,398	154	3,480
Wet Weather Flow Management	1,842,739	11%	205,551	0	0	0	0	3,108	6,220	9,336	12,456	7,065	7,065	160,302	45,249	154	295

Wastewater	Total Cost (\$)	Portion of Total Cost funded by DCs (%)	Portion of Total Cost funded by DCs (\$)	2025/26 – Year 1 (\$)	2026/27 – Year 2 (\$)	2027/28 – Year 3 (\$)	2028/29 – Year 4 (\$)	2029/30 – Year 5 (\$)	2030/31 – Year 6 (\$)	2031/32 – Year 7 (\$)	2032/33 – Year 8 (\$)	2033/34 – Year 9 (\$)	2034/35 – Year 10 (\$)	Sum of DCs in Years 11+	Sum of DCs in Years 1–10	Average of Analysis Period EHUs	Charge per EHU
Wastewater network renewals	1,429,928	15%	207,794	0	471	932	2,272	2,272	2,342	2,342	2,581	2,164	5,218	187,199	20,594	154	134
Bioresources project	832,698	10%	83,075	0	0	0	0	0	77	591	1,876	2,016	3,180	75,334	7,741	154	50
New Capital Supporting Growth	708,945	55%	387,644	609	1,158	1,786	4,660	6,250	8,725	11,018	13,414	7,541	9,216	323,267	64,377	154	419
Renewals Supporting Growth	616,266	46%	286,482	394	594	832	1,962	3,223	5,243	7,165	9,219	5,456	6,947	245,447	41,035	154	267
Seal infrastructure (limit ingress of surface water into networks)	527,342	11%	57,282	0	0	0	0	705	1,427	2,165	2,916	1,668	2,020	46,382	10,901	154	71
WW Minor Network Renewals	419,584	12%	49,761	316	580	863	1,135	1,454	1,805	2,182	2,606	1,395	1,611	35,814	13,947	154	91
Wastewater plant minor new capital	322,838	11%	36,839	0	76	371	621	896	1,199	1,540	1,915	1,053	1,238	27,930	8,909	154	58
NEV Parks Area	258,016	15%	37,727	791	1,509	2,257	2,202	2,202	2,202	2,202	2,202	999	999	20,162	17,565	154	114
Introduce Sensors and Managed Networks (Smart/ Safe Networks)	91,099	7%	6,740	0	0	0	0	270	540	810	810	368	368	3,574	3,166	154	21
Backup generators	30,270	9%	2,669	0	0	69	203	270	270	270	270	123	123	1,070	1,599	154	10
Wastewater Pipe Relining	24,762	15%	3,793	217	217	217	212	212	212	212	212	96	96	1,892	1,902	154	12
Asset Management Information Systems	24,120	8%	1,870	0	228	228	222	222	222	222	222	101	101	101	1,769	154	12
SCADA upgrade	15,457	12%	1,824	0	13	27	41	55	70	85	100	52	59	1,321	502	154	3
Wastewater network minor new capital	13,662	16%	2,175	0	13	25	37	49	61	74	86	45	50	1,736	439	154	3
New Resource Consent/s – WW overflows	10,565	12%	1,231	0	41	95	93	93	93	93	93	42	42	547	684	154	4
Other Expenditure (No Growth)	768,124	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	154	0
Past Expenditure	6,413,789	13%	847,732	45,818	45,818	45,818	44,716	44,716	44,716	44,716	44,716	20,280	20,280	446,138	401,595	154	2,615
Growth Related Expenditure																	
Rural Wastewater Schemes	3,950,000	16%	633,313	34,678	34,678	34,678	33,844	33,844	33,844	33,844	33,844	15,349	15,349	329,362	303,951	154	1,979
Other wastewater renewals	832,370	16%	136,431	7,315	7,315	7,315	7,139	7,139	7,139	7,139	7,139	3,238	3,238	72,318	64,113	154	417
Seacliff WWTP Upgrade	285,478	18%	52,628	2,529	2,529	2,529	2,468	2,468	2,468	2,468	2,468	1,119	1,119	30,461	22,167	154	144
Wastewater new capital other	118,015	16%	19,425	1,037	1,037	1,037	1,012	1,012	1,012	1,012	1,012	459	459	10,334	9,092	154	59
Wastewater Treatment	12,433	20%	2,481	111	111	111	109	109	109	109	109	49	49	1,505	975	154	6
New Capital Supporting Growth	9,337	55%	5,106	280	280	280	273	273	273	273	273	124	124	2,655	2,450	154	16
Wastewater – Augmentation and Efficiency	802	20%	159	7	7	7	7	7	7	7	7	3	3	96	63	154	0
Warrington WWTP MonitoringBore	-14,620	12%	-1,810	-139	-139	-139	-135	-135	-135	-135	-135	-61	-61	-594	-1,216	154	-8
Other Expenditure (No Growth)	1,219,973	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	154	0
Greenfields																	
Future Expenditure	22,513,492	55%	12,310,140	22,892	43,695	67,591	186,765	251,567	353,766	449,860	551,848	228,032	280,741	9,873,382	2,436,758	1,954	1,247
Growth Related Expenditure																	
New Capital Supporting Growth	22,513,492	55%	12,310,140	22,892	43,695	67,591	186,765	251,567	353,766	449,860	551,848	228,032	280,741	9,873,382	2,436,758	1,954	1,247
Past Expenditure	67,000	55%	36,635	2,179	2,179	2,179	2,231	2,231	2,231	2,231	2,231	736	736	17,469	19,165	1,954	10
Growth Related Expenditure																	
New Capital Supporting Growth	67,000	55%	36,635	2,179	2,179	2,179	2,231	2,231	2,231	2,231	2,231	736	736	17,469	19,165	1,954	10

Stormwater	Total Cost (\$)	Portion of Total Cost funded by DCs (%)	Portion of Total Cost funded by DCs (\$)	2025/26 – Year 1 (\$)	2026/27 – Year 2 (\$)	2027/28 – Year 3 (\$)	2028/29 – Year 4 (\$)	2029/30 – Year 5 (\$)	2030/31 – Year 6 (\$)	2031/32 – Year 7 (\$)	2032/33 – Year 8 (\$)	2033/34 – Year 9 (\$)	2034/35 – Year 10 (\$)	Sum of DCs in Years 11+	Sum of DCs in Years 1–10	Average of Analysis Period EHUs	Charge per EHU
City-wide																	
Future Expenditure	128,009,000	16%	20,985,203	163,182	223,925	275,726	336,238	452,345	611,725	788,706	936,087	409,824	514,321	16,273,125	4,712,078	5,013	940
Growth Related Expenditure																	
South Dunedin flood alleviation	33,250,000	9%	2,849,697	5,710	7,610	11,406	34,730	80,922	127,048	173,108	211,435	85,057	91,786	2,020,884	828,813	5,013	165
Stormwater renewals other	25,044,000	11%	2,743,744	0	6,860	17,389	45,369	45,369	46,549	46,549	50,390	30,210	66,588	2,388,473	355,271	5,013	71
Renewals Supporting Growth	20,321,000	36%	7,229,723	34,856	34,856	34,856	35,451	76,025	141,663	204,689	272,791	131,904	171,485	6,091,148	1,138,575	5,013	227
New Capital Supporting Growth	9,026,000	36%	3,211,234	15,984	23,853	23,853	24,260	42,488	71,114	97,901	126,181	59,152	74,988	2,651,461	559,773	5,013	112
Mosgiel SW Upgrade – Reid Ave solution	7,971,000	12%	986,168	0	9,171	18,520	18,837	18,837	26,829	59,199	59,199	21,273	21,273	733,029	253,140	5,013	50
Stormwater network minor renewals	5,144,000	12%	615,740	0	3,669	7,486	11,640	15,801	20,083	24,470	28,955	12,046	13,714	477,876	137,864	5,013	27
Bath Street SW Imprvmnts (WC)	5,059,000	12%	609,085	38,515	38,515	38,515	39,173	39,173	39,173	39,173	39,173	14,077	14,077	269,520	339,565	5,013	68
Kaikorai Valley Hills	4,008,000	14%	568,456	0	14,403	29,386	29,888	29,888	29,888	29,888	29,888	10,740	10,740	353,746	214,710	5,013	43
Bath Street Imprvmnts – SW	3,762,000	15%	568,490	27,641	27,641	27,641	28,113	28,113	28,113	28,113	28,113	10,102	10,102	324,800	243,691	5,013	49
Pine Hill Renewals – SW	3,549,000	15%	535,086	25,113	25,583	26,074	26,519	26,519	26,519	26,519	26,519	9,530	9,530	306,662	228,424	5,013	46
Smart Networks – flood and water quality monitoring	3,000,000	5%	137,264	0	0	0	0	3,993	7,980	11,961	15,936	7,153	8,577	81,662	55,601	5,013	11
Mosgiel stormwater pumpstations and network	2,366,000	15%	353,745	12,858	17,377	17,377	17,674	17,674	17,674	17,674	17,674	6,351	6,351	205,058	148,687	5,013	30
NEV Parks area	2,265,000	14%	321,243	0	8,137	16,607	16,890	16,890	16,890	16,890	16,890	6,070	6,070	199,909	121,334	5,013	24
Retrofit of proprietary devices for high traffic subcatchments	1,500,000	7%	103,003	0	0	0	0	0	0	0	0	1,375	4,122	97,506	5,497	5,013	1
New Resource Consents	644,000	9%	56,600	2,506	2,677	2,677	3,314	3,904	5,082	5,082	5,082	1,826	1,826	22,624	33,976	5,013	7
Stormwater network minor new capital	450,000	12%	54,365	0	367	733	1,118	1,489	1,860	2,231	2,601	1,067	1,200	41,698	12,667	5,013	3
Asset Management Information Systems	400,000	7%	26,241	0	3,207	3,207	3,262	3,262	3,262	3,262	3,262	1,172	1,172	1,172	25,069	5,013	5
Backup generators	250,000	6%	15,320	0	0	0	0	1,996	1,996	1,996	1,996	717	717	5,899	9,421	5,013	2
Past Expenditure	77,050,286	11%	8,218,612	459,588	459,159	457,276	464,204	457,949	457,949	457,949	457,949	164,565	164,565	4,217,459	4,001,152	5,013	798
Growth Related Expenditure																	
Central city renewals	22,014,000	13%	2,905,121	168,030	168,030	168,030	170,901	170,901	170,901	170,901	170,901	61,414	61,414	1,423,699	1,481,422	5,013	295
Other stormwater renewals	15,071,000	13%	2,025,250	115,097	115,097	115,097	117,064	117,064	117,064	117,064	117,064	42,067	42,067	1,010,503	1,014,747	5,013	202
Stormwater New Capital Other	10,768,019	13%	1,450,055	82,246	82,246	82,246	83,651	83,651	83,651	83,651	83,651	30,060	30,060	724,941	725,114	5,013	145
KiwiRail Abbotsford (WC)	1,818,275	15%	264,388	13,944	13,944	13,944	14,182	14,182	14,182	14,182	14,182	5,096	5,096	141,454	122,934	5,013	25
New Capital Supporting Growth	1,159,000	36%	412,344	24,116	24,116	24,116	24,528	24,528	24,528	24,528	24,528	8,814	8,814	199,732	212,613	5,013	42
Portobello Road Land Purchase	1,126,801	21%	236,364	8,210	8,210	8,210	8,350	8,350	8,350	8,350	8,350	3,001	3,001	163,980	72,384	5,013	14
S/W Sommerville St Upgrade	1,109,766	13%	148,435	9,333	8,903	7,020	6,255	0	0	0	0	0	0	116,924	31,510	5,013	6
Mosgiel stormwater pumpstations and network	984,000	14%	139,853	7,532	7,532	7,532	7,660	7,660	7,660	7,660	7,660	2,753	2,753	73,450	66,403	5,013	13
Stormwater Reticulation Upgrades	757,389	5%	39,682	1,759	1,759	1,759	1,789	1,789	1,789	1,789	1,789	643	643	24,176	15,506	5,013	3
Portobello Road Property Improvements	562,718	20%	114,319	4,094	4,094	4,094	4,164	4,164	4,164	4,164	4,164	1,496	1,496	78,221	36,098	5,013	7
South Dunedin flood alleviation	408,000	13%	53,050	3,113	3,113	3,113	3,166	3,166	3,166	3,166	3,166	1,138	1,138	25,606	27,444	5,013	5
Glen Rd Stormwater Upgrade	362,108	15%	54,145	2,785	2,785	2,785	2,833	2,833	2,833	2,833	2,833	1,018	1,018	29,592	24,553	5,013	5

Stormwater	Total Cost (\$)	Portion of Total Cost funded by DCs (%)	Portion of Total Cost funded by DCs (\$)	2025/26 – Year 1 (\$)	2026/27 – Year 2 (\$)	2027/28 – Year 3 (\$)	2028/29 – Year 4 (\$)	2029/30 – Year 5 (\$)	2030/31 – Year 6 (\$)	2031/32 – Year 7 (\$)	2032/33 – Year 8 (\$)	2033/34 – Year 9 (\$)	2034/35 – Year 10 (\$)	Sum of DCs in Years 11+	Sum of DCs in Years 1–10	Average of Analysis Period EHUs	Charge per EHU
Motu Street SW Imprvmts (WC)	360,125	15%	52,364	2,762	2,762	2,762	2,809	2,809	2,809	2,809	2,809	1,009	1,009	28,016	24,348	5,013	5
Sawyers Bay stormwater renewal	258,000	14%	36,980	1,976	1,976	1,976	2,009	2,009	2,009	2,009	2,009	722	722	19,562	17,418	5,013	3
Metro Quality Improvement	253,494	10%	25,899	1,170	1,170	1,170	1,190	1,190	1,190	1,190	1,190	428	428	15,582	10,317	5,013	2
Renewals Supporting Growth	204,000	35%	71,049	4,206	4,206	4,206	4,277	4,277	4,277	4,277	4,277	1,537	1,537	33,971	37,079	5,013	7
Stormwater – Augmentation and Efficiency	203,907	20%	41,425	1,484	1,484	1,484	1,509	1,509	1,509	1,509	1,509	542	542	28,344	13,081	5,013	3
Bath Street SW Imprvmts (WC)	184,241	15%	26,790	1,413	1,413	1,413	1,437	1,437	1,437	1,437	1,437	516	516	14,333	12,457	5,013	2
Careys Bay (WC)	183,211	15%	26,640	1,405	1,405	1,405	1,429	1,429	1,429	1,429	1,429	514	514	14,253	12,387	5,013	2
Mobile Flood Dewatering Pumps	153,138	15%	22,734	1,177	1,177	1,177	1,197	1,197	1,197	1,197	1,197	430	430	12,358	10,376	5,013	2
Cannington Rd SW Imprvmts (WC)	124,775	15%	18,143	957	957	957	973	973	973	973	973	350	350	9,707	8,436	5,013	2
Sawyers Bay Pony SW Upgrade	114,636	15%	17,144	882	882	882	897	897	897	897	897	322	322	9,371	7,773	5,013	2
Wills Street SW Imprvmts (WC)	88,732	15%	12,902	680	680	680	692	692	692	692	692	249	249	6,903	5,999	5,013	1
St Leonards (WC)	34,910	15%	5,076	268	268	268	272	272	272	272	272	98	98	2,716	2,360	5,013	0
Company Bay SW Improvements	29,975	15%	4,431	230	230	230	234	234	234	234	234	84	84	2,401	2,030	5,013	0
Holyhead SW Improvements – WC	21,288	15%	3,095	163	163	163	166	166	166	166	166	60	60	1,656	1,439	5,013	0
Cemetery Rd_Mosgiel SW upgrade	15,528	15%	2,258	119	119	119	121	121	121	121	121	44	44	1,208	1,050	5,013	0
Karitane Sand Spit SW	15,131	15%	2,235	116	116	116	118	118	118	118	118	42	42	1,210	1,025	5,013	0
Conway SW Improvements (WC)	13,469	15%	1,958	103	103	103	105	105	105	105	105	38	38	1,048	911	5,013	0
Castlewood SW Imprvmts (WC)	11,980	15%	1,742	92	92	92	93	93	93	93	93	34	34	932	810	5,013	0
Hudson Park SW Imprvmts (WC)	11,486	15%	1,670	88	88	88	90	90	90	90	90	32	32	894	777	5,013	0
Mosgiel Stormwater Pumpstation and Network	6,000	13%	760	46	46	46	47	47	47	47	47	17	17	357	403	5,013	0
Stormwater Pumpstation Renewal	2,000	13%	268	15	15	15	16	16	16	16	16	6	6	133	135	5,013	0
Emerson St Stormwater Improvem	1,822	15%	273	14	14	14	14	14	14	14	14	5	5	149	124	5,013	0
Waikari Rd SW Improvement (WC)	1,149	15%	167	9	9	9	9	9	9	9	9	3	3	89	78	5,013	0
Stormwater Pumpstation Renewals	1,000	13%	133	8	8	8	8	8	8	8	8	3	3	66	67	5,013	0
Ayr Emlen SW Improvements (WC)	344	15%	50	3	3	3	3	3	3	3	3	1	1	27	23	5,013	0
Timaru St Hillside Rd SW Bneck	-3,410	10%	-356	-25	-25	-25	-26	-26	-26	-26	-26	-9	-9	-132	-224	5,013	0
Tertiary precinct renewals	-4,000	6%	-226	-29	-29	-29	-29	-29	-29	-29	-29	-11	-11	28	-254	5,013	0
Other Expenditure (No Growth)	18,622,280	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	5,013	0

Transport	Total Cost (\$)	FAR Funding %	Portion of Total Cost funded by DCs (%)	Portion of Total Cost funded by DCs (\$)	2025/26 – Year 1 (\$)	2026/27 – Year 2 (\$)	2027/28 – Year 3 (\$)	2028/29 – Year 4 (\$)	2029/30 – Year 5 (\$)	2030/31 – Year 6 (\$)	2031/32 – Year 7 (\$)	2032/33 – Year 8 (\$)	2033/34 – Year 9 (\$)	2034/35 – Year 10 (\$)	Sum of DCs in Years 11+	Sum of DCs in Years 1-10	Average of Analysis Period EHU's	Charge per EHU
Dunedin Metropolitan																		
Future Expenditure	445,386,486	44%	7%	17,691,626	129,696	272,437	597,800	1,040,843	1,398,407	1,516,853	1,709,015	2,017,771	845,424	1,024,263	10,552,508	7,139,118	8,228	1,283
Growth Related Expenditure																		
Pavement renewals	124,870,578	51%	5%	2,773,804	32,935	66,776	102,610	158,626	202,424	247,252	292,992	339,679	125,845	141,578	1,710,716	1,063,088	8,228	208
Major Drainage Control	81,208,386	51%	10%	4,117,025	17,412	35,272	54,142	88,485	116,501	145,180	174,446	204,321	76,290	86,358	998,407	3,118,617	8,228	121
Footpath renewals	69,229,101	51%	5%	1,526,887	17,496	35,439	54,399	85,507	110,169	135,414	161,170	187,462	69,626	78,486	935,169	591,719	8,228	114
Pavement rehabilitations	37,277,811	51%	5%	828,527	9,883	20,019	30,728	47,449	60,509	73,878	87,517	101,437	37,574	42,266	511,261	317,267	8,228	62
Structure Component Replacement	24,897,911	44%	10%	1,460,240	6,580	15,485	22,448	33,648	42,148	53,769	62,652	71,721	26,309	30,388	365,147	1,095,093	8,228	44
Future Development Strategy	19,401,936	0%	27%	5,170,595	0	0	198,310	439,449	654,890	646,324	708,877	885,169	433,072	558,178	4,524,270	646,324	8,228	550
Gravel Road Re-metaling	13,665,005	51%	3%	204,466	3,690	7,461	11,448	17,679	22,540	27,511	32,578	33,587	11,247	11,532	179,273	25,193	8,228	22
Low cost, low risk improvements	10,774,500	0%	4%	407,109	12,567	18,836	25,091	35,390	42,438	49,486	56,535	63,583	22,952	25,242	352,120	54,989	8,228	43
Princes Street Bus Priority and Corridor Safety Plan	6,889,803	0%	5%	343,969	0	0	12,465	37,284	49,462	49,462	49,462	49,462	16,073	16,073	279,740	64,228	8,228	34
Mosgiel Park and Ride	4,897,500	51%	6%	144,971	0	15,287	15,287	17,268	17,268	17,268	17,268	17,268	5,611	5,611	128,137	16,834	8,228	16
Harbour Arterial Efficiency Improvements	4,211,850	51%	6%	132,519	0	8,510	13,063	14,756	14,756	14,756	14,756	14,756	4,795	4,795	104,940	27,579	8,228	13
Peninsula connection	3,428,250	51%	6%	105,920	0	4,559	10,630	12,007	12,007	12,007	12,007	12,007	3,902	3,902	83,027	22,892	8,228	10
Central City Cycle and Pedestrian Improvements	2,938,500	51%	6%	86,982	0	9,172	9,172	10,361	10,361	10,361	10,361	10,361	3,367	3,367	76,882	10,100	8,228	9
Dunedin urban cycleways	2,816,063	0%	5%	135,276	11,699	11,699	11,699	13,215	13,215	13,215	13,215	13,215	4,294	6,577	112,045	23,231	8,228	14
Central City Parking Management	2,154,900	0%	3%	75,372	7,745	12,871	14,143	15,975	15,975	7,226	1,437	0	0	0	75,372	0	8,228	9
Central City Upgrade	1,567,200	0%	7%	111,440	9,687	9,935	9,935	11,223	11,223	11,223	11,223	11,223	3,647	3,647	92,966	18,474	8,228	11
Crown Resilience Programme 24-27	1,469,250	76%	6%	22,365	0	1,116	2,231	2,521	2,521	2,521	2,521	2,521	819	819	17,589	4,775	8,228	2
Tertiary precinct upgrade	1,175,400	0%	2%	29,002	0	0	0	0	0	0	0	0	0	2,706	2,706	26,296	8,228	0
City to waterfront connection	1,175,400	0%	1%	15,156	0	0	0	0	0	0	0	0	0	2,739	2,739	12,418	8,228	0
Other Expenditure (No Growth)	31,337,144	26%	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	8,228	0
Past Expenditure	553,383,125	45%	7%	20,016,176	1,255,743	1,250,920	1,242,240	1,373,355	1,349,093	1,301,364	1,193,660	1,174,096	374,049	366,994	10,881,514	9,134,662	8,228	1,323
Growth Related Expenditure																		
Central City Upgrade	53,169,362	51%	8%	2,104,045	166,254	166,254	166,254	187,798	187,784	187,784	187,784	187,784	61,021	61,021	1,559,738	544,307	8,228	190
Pavement renewals	35,357,991	41%	9%	1,788,973	132,674	132,674	132,674	149,866	149,866	149,866	149,866	149,866	48,700	48,700	1,244,754	544,219	8,228	151
Peninsula connection	28,464,270	20%	9%	2,050,991	145,259	145,259	145,259	164,082	164,082	164,082	164,082	164,082	53,319	53,319	1,362,828	688,164	8,228	166
* SH 88 Realignment – NZTA Subsidised	25,270,094	55%	15%	1,685,388	72,867	72,867	72,867	82,309	82,309	82,309	82,309	82,309	26,747	26,747	683,638	1,001,750	8,228	83
Peninsula Wide Sect-2,3	20,538,144	55%	9%	831,102	54,626	54,626	54,626	61,705	61,705	61,705	61,705	61,705	20,051	20,051	512,507	318,595	8,228	62
Major Drainage Control	16,352,650	43%	15%	1,368,296	56,193	56,193	56,193	63,475	63,475	63,475	63,475	63,475	20,627	20,627	527,210	841,087	8,228	64
Low cost, low risk improvements	15,987,399	27%	7%	787,312	75,601	75,601	75,601	85,398	85,398	85,398	30,629	21,938	3,429	0	538,992	248,320	8,228	66
Footpath renewals	14,428,035	41%	8%	721,056	53,955	53,955	53,955	60,946	60,946	60,946	60,946	60,946	19,805	19,805	506,205	214,851	8,228	62

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Peninsula Wide Sect-8,9,10	12,543,756	56%	9%	503,400	32,030	32,030	32,030	36,181	36,181	36,181	36,181	36,181	11,757	11,757	300,510	202,889	8,228	37
Dunedin urban cycleways	11,516,961	42%	8%	538,014	42,407	42,407	42,407	47,902	47,902	47,902	47,902	47,902	15,566	15,566	397,863	140,151	8,228	48
LED Lighting	7,936,292	55%	5%	190,883	19,704	19,704	19,704	21,207	20,558	0	0	0	0	0	100,875	90,008	8,228	12
Kerb and Channel Renewal	7,653,842	56%	16%	534,014	20,925	20,925	20,925	23,637	23,637	23,637	23,637	23,637	7,681	7,681	196,319	337,695	8,228	24
Structure Component Replacement	6,826,054	42%	14%	539,696	22,380	22,380	22,380	25,280	25,280	25,280	25,280	25,280	8,215	8,215	209,968	329,728	8,228	26
Shape Correction Pavement T	6,593,018	55%	14%	429,713	19,372	19,372	19,372	21,882	16,710	14,327	10,086	6,912	889	0	128,922	300,790	8,228	16
Shape Correction Pavement R	6,001,989	55%	14%	390,948	17,638	17,638	17,638	19,924	15,392	12,808	9,085	5,951	870	0	116,945	274,003	8,228	14
* Minor Improvements	5,584,252	65%	4%	73,274	0	0	0	0	0	0	0	0	0	0	0	73,274	8,228	0
Minor Improvements – Safety	5,493,186	57%	5%	115,780	13,223	13,223	13,223	3,957	709	0	0	0	0	0	44,334	71,446	8,228	5
* Peninsula Projects	5,346,041	65%	15%	276,868	11,982	11,982	11,982	13,535	13,535	13,535	13,535	13,535	4,398	4,398	112,415	164,453	8,228	14
Pavement rehabilitations	4,965,086	41%	8%	246,064	18,516	18,516	18,516	20,915	20,915	20,915	20,915	20,915	6,796	6,796	173,716	72,348	8,228	21
LED Street lights	4,937,660	4%	7%	322,972	31,068	31,068	31,068	35,094	35,094	35,094	1,327	-726	-177	0	198,911	124,060	8,228	24
* Shape Correction: Pavement Rehabilitation	4,715,845	55%	15%	312,889	13,570	13,570	13,570	15,329	15,329	15,329	15,329	15,329	4,981	4,981	127,316	185,573	8,228	15
Peninsula Wide Sect-4	3,940,268	55%	9%	160,001	10,664	10,664	10,664	12,046	12,046	12,046	12,046	12,046	3,914	3,914	100,053	59,949	8,228	12
Gravel Road Re-metaling	3,837,289	37%	5%	112,658	15,636	15,636	15,636	9,610	6,424	3,245	0	0	0	0	66,185	46,472	8,228	8
School Safety	3,608,112	55%	5%	86,477	8,951	8,951	8,951	10,111	8,415	0	0	0	0	0	45,378	41,099	8,228	6
Maj Drge Ctrl/Drainage Renewa	3,495,198	55%	20%	319,086	9,544	9,544	9,544	10,780	10,780	10,780	10,780	10,780	3,503	3,503	89,540	229,546	8,228	11
Portobello and Harington Point Road Improvements	3,373,049	66%	13%	146,675	7,257	7,257	7,257	8,197	8,197	8,197	8,197	8,197	2,664	2,664	68,083	78,593	8,228	8
* Major Drainage Control	3,366,443	55%	19%	295,041	9,147	9,147	9,147	10,332	10,332	10,332	10,332	10,332	3,357	3,357	85,814	209,227	8,228	10
Rdg Shape Corr AWPT, Roothing Contractors, AWPT	3,009,822	54%	13%	185,760	9,333	5,319	2,629	0	0	0	0	0	0	0	17,281	168,479	8,228	2
Shape Corr Pavement Rehab	2,829,827	56%	9%	114,013	7,366	7,366	7,366	8,320	8,320	8,320	8,320	8,320	2,704	2,704	69,105	44,908	8,228	8
Cycle Network – Central City	2,609,308	56%	9%	104,879	6,766	6,766	6,766	7,643	7,643	7,643	7,611	7,611	2,473	2,473	63,397	41,482	8,228	8
Harbour Arterial Efficiency Improvements	2,431,119	50%	9%	105,253	7,675	7,675	7,675	8,670	8,670	8,670	8,670	8,670	2,817	2,817	72,010	33,243	8,228	9
Mosgiel and Burnside Park and Ride	2,277,338	51%	8%	94,538	7,108	7,108	7,108	8,030	8,030	8,030	8,030	8,030	2,609	2,609	66,692	27,846	8,228	8
Cycle Network –UC Fund C City	2,044,618	56%	9%	82,022	5,213	5,213	5,213	5,889	5,889	5,889	5,889	5,889	1,914	1,914	48,910	33,112	8,228	6
*Major Drainage Control	1,984,899	58%	17%	136,936	4,948	4,948	4,948	5,589	5,589	5,589	5,589	5,589	1,816	1,816	46,424	90,512	8,228	6
Seal Extension Programme	1,967,203	0%	15%	290,003	12,579	12,579	12,579	14,209	14,209	14,209	14,209	14,209	4,617	4,617	118,014	171,989	8,228	14
Strategic Cycle Network	1,890,632	66%	10%	63,330	4,236	4,236	4,236	4,785	4,785	0	0	0	0	0	22,277	41,052	8,228	3
Central City Cycle & Pedestrian Improvements	1,879,661	51%	7%	68,172	5,867	5,867	5,867	6,627	6,627	6,627	6,627	6,627	2,154	2,154	55,046	13,126	8,228	7
*Shape Correction: Pavement Rehabilitation	1,873,064	58%	11%	88,744	4,975	4,975	4,975	5,620	5,620	5,620	5,620	5,620	1,826	1,826	46,677	42,067	8,228	6
Shape Correction: Pavement Rehabilitation	1,715,297	56%	13%	96,996	4,808	4,808	4,808	5,431	5,431	5,431	5,431	5,431	1,765	1,765	45,107	51,889	8,228	5

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*Weir Road Tidewater	1,516,406	66%	12%	61,838	3,284	3,284	3,284	3,710	3,710	3,710	3,710	3,710	1,206	1,206	30,814	31,024	8,228	4
Peninsula Wide Sect-5,7	1,386,851	55%	9%	56,334	3,759	3,759	3,759	4,246	4,246	4,246	4,246	4,246	1,380	1,380	35,270	21,064	8,228	4
*Strategic Cycle Network	1,363,958	72%	9%	35,858	2,467	2,467	2,467	2,787	2,787	2,787	1,959	0	0	0	17,720	18,137	8,228	2
Three Mile Hill Rd Realignmt	1,359,133	83%	15%	34,673	1,490	1,490	1,490	1,684	1,684	1,684	1,638	1,552	0	0	12,712	21,961	8,228	2
Roading Shape Corrn Rehab, Roothing Contractors, Rehab	1,349,849	54%	14%	84,099	4,166	4,166	2,287	0	0	0	0	0	0	0	10,619	73,479	8,228	1
Minor Improvements	1,299,006	66%	7%	29,219	0	0	0	0	0	0	0	0	0	0	0	29,219	8,228	0
*Minor Improvements	1,250,730	58%	6%	31,742	3,529	3,053	0	0	0	0	0	0	0	0	6,582	25,160	8,228	1
Kettle Park Transition Plan	1,190,093	51%	8%	44,590	3,701	3,701	3,701	4,181	4,181	4,181	4,181	4,181	1,359	1,359	34,727	9,862	8,228	4
* Shape Correction: Pavement Smoothing	1,187,528	65%	15%	61,594	2,663	2,663	2,663	3,008	3,008	3,008	3,008	3,008	978	978	24,986	36,608	8,228	3
SH88 Realignment	1,120,849	55%	15%	74,146	3,280	3,280	3,280	3,705	3,023	2,773	2,516	2,135	-130	0	23,863	50,283	8,228	3
Rdg Major Drainage Control, Roothing Contractors	1,045,153	54%	22%	103,620	2,935	2,935	2,935	3,315	3,315	3,315	3,315	3,315	1,077	1,077	27,535	76,085	8,228	3
*Portobello and Harrington Point Road Improvements	939,916	55%	11%	46,955	2,694	2,694	2,694	3,044	3,044	3,044	3,044	3,044	989	989	25,279	21,676	8,228	3
Other unsubsidised new capital	901,140	7%	9%	76,362	5,316	5,316	5,316	6,005	6,005	6,005	6,005	6,005	1,951	1,951	49,879	26,483	8,228	6
RS-Guardrails	891,507	56%	5%	19,974	2,177	2,177	2,177	2,459	39	0	0	0	0	0	9,029	10,945	8,228	1
Flood reinstatement	881,550	52%	13%	55,761	2,493	2,493	2,493	2,816	2,816	2,816	2,816	2,816	915	915	23,392	32,370	8,228	3
Peninsula Wide Sect-1,2	789,640	56%	9%	31,897	2,082	2,082	2,082	2,351	2,351	2,351	2,351	2,351	764	764	19,529	12,368	8,228	2
Resilience Improvements	786,833	56%	9%	31,686	2,042	2,042	2,042	2,306	2,306	2,306	2,306	2,306	749	749	19,155	12,530	8,228	2
Weir Road Tidewater	720,421	66%	13%	31,479	1,560	1,560	1,560	1,763	1,763	1,763	1,763	1,763	573	573	14,639	16,840	8,228	2
Central City Parking Management	714,056	51%	3%	11,701	2,340	2,340	2,340	0	0	0	0	0	0	0	7,021	4,680	8,228	1
Seal Extensions	700,556	0%	15%	104,750	4,505	4,505	4,505	5,089	5,089	5,089	5,089	5,089	1,654	0	40,611	64,139	8,228	5
RS-Pedestrian Safety	676,766	56%	5%	15,013	1,648	1,648	1,648	1,414	266	0	0	0	0	0	6,625	8,388	8,228	1
Traffic Signals	663,277	56%	5%	14,496	1,572	1,572	1,572	1,182	753	0	0	0	0	0	6,652	7,843	8,228	1
* Bridge Renewals	631,478	65%	9%	20,873	650	650	650	734	734	734	734	734	239	239	6,098	14,776	8,228	1
Seal Pt Rd: Cmpltn 0708 proje	625,764	65%	15%	32,748	1,408	1,408	1,408	1,591	1,591	1,591	1,591	1,591	517	0	12,696	20,052	8,228	2
Column replacement (street lights)	613,167	0%	7%	41,538	4,011	4,011	4,011	4,530	4,530	4,530	0	0	0	0	25,623	15,915	8,228	3
Puddle Alley Intersection	583,772	56%	10%	26,193	1,554	1,554	1,554	1,755	1,755	1,755	1,755	1,755	570	570	14,578	11,615	8,228	2
Intersection Improvements	476,094	55%	9%	19,268	1,267	1,267	1,267	1,431	1,431	1,431	1,431	1,431	465	465	11,888	7,380	8,228	1
Peninsula Wide N/Sub	459,739	0%	9%	42,283	2,693	2,693	2,693	3,042	3,042	3,042	3,042	3,042	988	988	25,264	17,019	8,228	3
Law Road Seal Extension	459,613	65%	0%	401	18	18	18	21	21	21	0	0	0	0	116	284	8,228	0
Roothing Miscellaneous Works	447,300	0%	5%	21,204	926	687	-123	-139	-139	-139	-139	-139	-45	-45	707	20,497	8,228	0
Cycle Trail	422,960	0%	9%	39,243	2,445	2,445	2,445	2,761	2,761	2,761	2,761	2,761	897	897	22,935	16,308	8,228	3
Wickliffe Cycle/Walk Connection	416,078	0%	10%	40,991	2,742	2,742	2,742	3,097	3,097	0	0	0	0	0	14,419	26,572	8,228	2
Cycle Network – Urban Cycle Funded South Dunedin	411,902	73%	10%	10,832	737	737	737	832	832	832	0	0	0	0	4,706	6,127	8,228	1

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Minor Land Acquisitons	383,337	0%	9%	34,814	2,288	2,288	2,288	2,584	2,584	2,584	2,584	2,584	840	840	21,465	13,348	8,228	3
SH 88 Boat Harbour Access	320,029	55%	15%	21,406	924	924	924	1,044	1,044	1,044	1,044	1,044	339	339	8,668	12,739	8,228	1
SH88 – 80 Anzac Ave Access	292,036	56%	13%	16,514	819	819	819	925	925	925	925	925	300	300	7,680	8,834	8,228	1
Blackhead Rd Safety Improvemen	281,478	55%	5%	6,838	701	701	701	791	791	0	0	0	0	0	3,684	3,154	8,228	0
*Central City Project	252,917	58%	11%	11,603	677	677	677	765	765	765	765	765	249	249	6,353	5,249	8,228	1
Unsubsidised Office Equipment	227,983	0%	3%	7,420	810	810	810	914	0	0	0	0	0	0	3,343	4,077	8,228	0
Cycle Network-Cent City N/Sub	224,151	0%	9%	20,649	1,310	1,310	1,310	1,479	1,479	1,479	1,479	1,479	481	481	12,286	8,363	8,228	1
Waikouaiti Seal Extention	201,378	0%	0%	201	9	9	9	10	10	10	10	10	3	0	78	123	8,228	0
Blueskin Road Seal Extension	192,148	0%	13%	25,937	1,180	1,180	1,180	1,333	1,333	1,333	0	0	0	0	7,540	18,397	8,228	1
Roading Miscellaneous Works	190,944	0%	4%	6,821	0	0	0	0	0	0	0	0	0	0	0	6,821	8,228	0
Peninsula Wide Sect-12-15	175,641	57%	9%	7,007	437	437	437	493	493	493	493	493	160	160	4,095	2,912	8,228	0
Driver Street Seal Extension	165,445	0%	0%	39	2	2	2	2	2	2	0	0	0	0	11	28	8,228	0
SH88 Realignment Non NZTA	164,164	0%	12%	19,661	1,046	1,046	1,046	1,181	1,181	1,181	1,181	1,181	384	384	9,811	9,850	8,228	1
Street Lighting Improvements	156,263	21%	5%	6,604	449	357	107	-9	-117	0	0	0	0	0	788	5,816	8,228	0
* Strategic Cycle Network	154,661	65%	10%	5,590	362	362	362	0	0	0	0	0	0	0	1,086	4,504	8,228	0
SH 88 I&R	143,987	55%	15%	9,631	416	416	416	470	470	470	470	470	153	153	3,900	5,731	8,228	0
Peninsula Information Site Relocation	141,448	0%	7%	9,299	0	0	0	0	0	0	0	0	0	0	0	9,299	8,228	0
Central City Bike Hubs – Parking and Facilities	135,171	51%	8%	5,399	421	421	421	475	475	475	475	475	154	154	3,949	1,450	8,228	0
Central City Cycle and Pedestrian Improvements	135,171	51%	9%	5,731	423	423	423	478	478	478	478	478	155	155	3,968	1,763	8,228	0
Snowden Street Seal Extensio	115,819	0%	0%	20	1	1	1	1	1	1	0	0	0	0	6	14	8,228	0
Milford Street Seal Extensio	114,524	0%	0%	141	6	6	6	7	7	7	0	0	0	0	41	100	8,228	0
Bennett Rd Pipe Drainage Dit	101,182	55%	21%	9,501	277	277	277	313	313	313	313	313	102	102	2,600	6,901	8,228	0
Mosgiel/Taieri Arterial Riccarton Road	87,976	4%	13%	10,790	536	536	536	605	605	605	605	605	197	197	5,029	5,761	8,228	1
Shape Corr – AWPT – Assoc Im	83,088	55%	15%	5,624	241	241	241	272	272	272	272	272	0	0	2,084	3,540	8,228	0
St Clair Seawall Steps and Ramp	76,401	51%	15%	5,486	223	223	223	252	252	252	252	252	82	82	2,095	3,391	8,228	0
Scotia Street (East) Seal Ex	74,312	0%	0%	31	1	1	1	2	2	2	0	0	0	0	9	22	8,228	0
Crescent Street	72,093	55%	20%	6,637	197	197	197	223	223	223	223	223	72	72	1,849	4,788	8,228	0
Hay Street Seal Extension	68,659	0%	1%	747	34	34	34	38	38	38	0	0	0	0	217	530	8,228	0
Edna St K&C Ftpth, Roading Contractors	60,310	54%	22%	5,972	169	169	169	191	191	191	191	191	62	62	1,589	4,384	8,228	0
Beach Road	45,075	0%	1%	447	20	20	20	23	23	23	0	0	0	0	130	317	8,228	0
St Clair Seawall Ramp & Stairs	36,788	0%	16%	5,771	229	229	229	258	258	258	258	258	84	84	2,144	3,627	8,228	0
Traffic Calming	36,436	56%	5%	841	90	90	90	101	37	0	0	0	0	0	407	434	8,228	0

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Church-Water Channel, Roothing Contractors	31,309	54%	22%	3,142	88	88	88	99	99	99	99	99	32	32	826	2,316	8,228	0
Caversham Tunnel	30,412	0%	4%	1,209	0	0	0	0	0	0	0	0	0	0	0	1,209	8,228	0
Tewesley St Drain Cover	30,142	55%	21%	2,848	83	83	83	93	93	93	93	93	30	30	775	2,073	8,228	0
St Clair Sewall Steps and Ramp	29,385	0%	15%	4,371	175	175	175	198	198	198	198	198	64	64	1,647	2,725	8,228	0
Cycle Network – Sth Dunedin	26,358	57%	9%	1,052	66	66	66	74	74	74	74	74	24	24	615	437	8,228	0
St Leonards – K&C & Footpath, Roothing Contractors	22,829	54%	22%	2,291	64	64	64	72	72	72	72	72	24	24	602	1,689	8,228	0
Kaka Street – kerb and chann	21,089	55%	21%	1,967	58	58	58	65	65	65	65	65	21	21	542	1,426	8,228	0
Skerries St Channel, Roothing Contractors	20,444	54%	22%	2,026	57	57	57	65	65	65	65	65	21	21	539	1,487	8,228	0
Collins St Pipe Watercourse	14,838	55%	21%	1,402	41	41	41	46	46	46	46	46	15	15	382	1,021	8,228	0
Island Tce K&C, Roothing Contractors	14,499	54%	22%	1,437	41	41	41	46	46	46	46	46	15	15	382	1,055	8,228	0
South Road Seal Extension	12,215	0%	0%	9	0	0	0	0	0	0	0	0	0	0	2	6	8,228	0
Moray Place Kerb, Roothing Contractors	12,208	54%	22%	1,225	34	34	34	39	39	39	39	39	13	13	322	903	8,228	0
Cycle Trail Land	11,861	0%	9%	1,114	77	77	77	87	87	87	87	0	0	0	579	535	8,228	0
Tertiary precinct upgrade	10,775	5%	9%	945	65	65	65	74	74	74	74	74	24	24	614	331	8,228	0
Shape Corr Assoc Improvement	9,939	0%	13%	1,277	63	63	63	72	72	72	72	72	23	23	594	683	8,228	0
Brown Street Seal Extension	7,993	0%	1%	63	3	3	3	3	3	3	0	0	0	0	18	45	8,228	0
SH88â€”Non NZTA Wickliffe St.	7,728	0%	9%	717	45	45	45	50	50	50	50	50	16	16	419	298	8,228	0
Tawe Street Seal Extension	6,121	0%	1%	34	2	2	2	2	2	2	0	0	0	0	10	24	8,228	0
Anne Street Seal Extension	4,871	0%	0%	6	0	0	0	0	0	0	0	0	0	0	2	4	8,228	0
Jones Road Seal Extension	3,604	0%	0%	5	0	0	0	0	0	0	0	0	0	0	2	4	8,228	0
*Caversham Tunnel	869	0%	12%	104	6	6	6	6	6	6	6	6	2	2	52	52	8,228	0
Macintosh Rd Pipe Drainage D	783	55%	21%	73	2	2	2	2	2	2	2	2	1	1	20	53	8,228	0
Glasgow Street Seal Extensio	140	0%	14%	20	1	1	1	1	1	1	0	0	0	0	6	14	8,228	0
City to waterfront connection	0	#DIV/0!	9%	44	3	3	3	4	4	4	4	4	1	1	30	14	8,228	0
Other Expenditure (No Growth)	172,063,542	41%	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	8,228	0
Dunedin Other																		
Future Expenditure	9,321,514	44%	8%	410,050	2,315	4,881	11,451	19,423	26,351	28,394	31,529	36,135	20,979	24,209	205,667	204,382	425	483
Growth Related Expenditure																		
Pavement renewals	2,613,422	51%	5%	68,183	588	1,191	1,831	2,703	3,449	4,213	4,992	5,786	3,201	3,600	31,555	36,628	425	74
Major Drainage Control	1,699,614	51%	12%	100,716	307	622	955	1,491	1,963	2,446	2,939	3,442	1,919	2,172	18,256	82,460	425	43
Footpath renewals	1,448,899	51%	5%	37,627	312	632	970	1,457	1,877	2,307	2,746	3,193	1,771	1,996	17,263	20,364	425	41
Pavement rehabilitations	780,189	51%	5%	20,362	176	357	548	809	1,031	1,259	1,491	1,728	956	1,075	9,430	10,932	425	22
Structure Component Replacement	521,090	44%	12%	35,619	116	273	396	567	710	906	1,056	1,208	662	764	6,658	28,961	425	16

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Future Development Strategy	406,064	0%	27%	108,279	0	0	4,285	9,136	13,648	13,535	14,469	16,827	10,487	12,356	94,744	13,535	425	223
Gravel Road Re-metaling	285,996	51%	3%	4,013	67	135	207	305	388	474	561	578	289	296	3,299	714	425	8
Low cost, low risk improvements	225,500	0%	4%	8,247	227	340	452	609	730	852	972	1,093	589	648	6,512	1,735	425	15
Princes Street Bus Priority and Corridor Safety Plan	144,197	0%	5%	7,819	0	0	223	636	844	844	844	844	409	409	5,052	2,767	425	12
Mosgiel Park and Ride	102,500	51%	6%	3,131	0	273	273	295	295	295	295	295	143	143	2,305	825	425	5
Harbour Arterial Efficiency Improvements	88,150	51%	7%	2,919	0	152	233	251	251	251	251	251	122	122	1,886	1,033	425	4
Peninsula connection	71,750	51%	7%	2,345	0	81	190	205	205	205	205	205	99	99	1,493	852	425	4
Central City Cycle and Pedestrian Improvements	61,500	51%	6%	1,715	0	165	165	178	178	178	178	178	86	86	1,391	324	425	3
Dunedin urban cycleways	58,938	0%	5%	2,853	210	210	210	227	227	227	227	227	110	168	2,044	809	425	5
Central City Parking Management	45,100	0%	3%	1,324	139	232	254	275	275	124	25	0	0	0	1,324	0	425	3
Central City Upgrade	32,800	0%	7%	2,394	173	177	177	191	191	191	191	191	93	93	1,670	724	425	4
Crown Resilience Programme 24-27	30,750	51%	7%	1,009	0	41	81	88	88	88	88	88	43	43	646	364	425	2
Tertiary precinct upgrade	24,600	0%	4%	916	0	0	0	0	0	0	0	0	0	69	69	847	425	0
City to waterfront connection	24,600	0%	2%	578	0	0	0	0	0	0	0	0	0	70	70	508	425	0
Other Expenditure (No Growth)	655,857	26%	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	425	0
Past Expenditure	68,155,265	50%	6%	2,192,151	92,012	88,983	85,202	87,676	79,789	75,051	63,942	58,752	25,485	23,270	680,162	1,511,988	425	1,599
Growth Related Expenditure																		
Shape Correction Pavement T	6,300,265	55%	14%	405,427	15,928	15,928	15,928	17,190	13,138	11,269	7,938	5,442	1,045	0	103,805	301,623	425	244
Shape Correction Pavement R	5,735,479	55%	14%	369,010	14,502	14,502	14,502	15,651	12,101	10,074	7,150	4,685	1,022	0	94,188	274,822	425	221
* Shape Correction: Pavement Rehabilitation	4,464,137	55%	13%	269,112	11,059	11,059	11,059	11,936	11,936	11,936	11,936	11,936	5,791	5,791	104,439	164,673	425	246
Rdg Shape Corr'n AWPT, Roading Contractors, AWPT	2,531,680	54%	13%	151,719	6,719	3,831	1,895	0	0	0	0	0	0	0	12,445	139,274	425	29
*Shape Correction: Pavement Rehabilitation	1,773,090	58%	10%	75,486	4,040	4,040	4,040	4,360	4,360	4,360	4,360	4,360	2,116	2,116	38,154	37,332	425	90
Shape Correction: Pavement Rehabilitation	1,623,744	56%	11%	81,687	3,909	3,909	3,909	4,219	4,219	4,219	4,219	4,219	2,047	2,047	36,916	44,771	425	87
Roading Shape Corr'n Rehab, Roading Contractors, Rehab	1,128,890	54%	13%	68,962	2,984	2,984	1,639	0	0	0	0	0	0	0	7,607	61,355	425	18
Central City Upgrade	1,112,784	51%	8%	44,002	2,971	2,971	2,971	3,206	3,206	3,206	3,206	3,206	1,556	1,556	28,054	15,948	425	66
Maj Drge Ctrl/Drainage Renewa	1,083,734	55%	21%	103,970	2,503	2,503	2,503	2,702	2,702	2,702	2,702	2,702	1,311	1,311	23,641	80,328	425	56
* Major Drainage Control	1,037,832	55%	20%	91,849	2,383	2,383	2,383	2,572	2,572	2,572	2,572	2,572	1,248	1,248	22,509	69,340	425	53
* Bridge Renewals	922,780	65%	9%	30,598	803	803	803	866	866	866	866	866	420	420	7,580	23,018	425	18
Pavement renewals	740,009	41%	8%	36,838	2,369	2,369	2,369	2,557	2,557	2,557	2,557	2,557	1,241	1,241	22,370	14,468	425	53
*Major Drainage Control	611,919	58%	17%	42,785	1,288	1,288	1,288	1,390	1,390	1,390	1,390	1,390	675	675	12,165	30,621	425	29

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Peninsula connection	595,730	20%	9%	41,743	2,594	2,594	2,594	2,800	2,800	2,800	2,800	2,800	1,358	1,358	24,498	17,246	425	58
Waikouaiti Seal Extension	568,173	0%	0%	536	21	21	21	23	23	23	23	23	11	0	187	349	425	0
Blueskin Road Seal Extension	542,648	0%	14%	74,470	2,867	2,867	2,867	3,095	3,095	3,095	0	0	0	0	17,886	56,585	425	42
Major Drainage Control	541,789	48%	16%	45,679	1,435	1,435	1,435	1,549	1,549	1,549	1,549	1,549	752	752	13,553	32,126	425	32
* SH 88 Realignment – NZTA Subsidised	533,637	55%	14%	32,847	1,325	1,325	1,325	1,430	1,430	1,430	1,430	1,430	694	694	12,516	20,331	425	29
Peninsula Wide Sect-2,3	429,844	55%	9%	17,394	1,043	1,043	1,043	1,126	1,126	1,126	1,126	1,126	546	546	9,853	7,541	425	23
Structure Component Replacement	357,664	50%	7%	11,937	395	395	395	426	426	426	426	426	207	207	3,731	8,206	425	9
Gravel Road Re-metaling	349,281	54%	1%	2,000	281	281	281	165	110	56	0	0	0	0	1,174	827	425	3
Low cost, low risk improvements	334,601	27%	6%	13,912	1,362	1,362	1,362	1,470	1,470	1,470	528	378	88	0	9,491	4,421	425	22
Rdg Major Drainage Control, Roothing Contractors	328,434	54%	22%	33,316	781	781	781	843	843	843	843	843	409	409	7,376	25,940	425	17
Footpath renewals	301,965	41%	8%	14,874	963	963	963	1,040	1,040	1,040	1,040	1,040	504	504	9,097	5,777	425	21
Roothing Miscellaneous Works	285,228	0%	4%	12,124	545	420	-2	-3	-3	-3	-3	-3	-1	-1	947	11,177	425	2
Peninsula Wide Sect-8,9,10	262,529	56%	9%	10,536	625	625	625	674	674	674	674	674	327	327	5,900	4,636	425	14
Dunedin urban cycleways	241,039	42%	7%	10,024	764	764	764	824	824	824	824	824	400	400	7,211	2,813	425	17
LED Lighting	166,099	55%	5%	3,995	422	422	422	434	421	0	0	0	0	0	2,122	1,873	425	5
Kerb and Channel Renewal	160,188	56%	16%	11,176	358	358	358	386	386	386	386	386	187	187	3,377	7,799	425	8
Beach Road	127,176	0%	1%	1,283	49	49	49	53	53	53	0	0	0	0	308	975	425	1
* Minor Improvements	118,622	65%	3%	1,389	0	0	0	0	0	0	0	0	0	0	0	1,389	425	0
Roothing Miscellaneous Works	117,359	0%	4%	4,555	0	0	0	0	0	0	0	0	0	0	0	4,555	425	0
Minor Improvements – Safety	114,967	57%	5%	2,423	285	285	285	81	15	0	0	0	0	0	950	1,473	425	2
* Peninsula Projects	113,561	65%	14%	5,402	219	219	219	237	237	237	237	237	115	115	2,070	3,332	425	5
Pavement rehabilitations	103,915	41%	8%	5,082	331	331	331	357	357	357	357	357	173	173	3,122	1,960	425	7
LED Street lights	103,341	4%	6%	5,696	559	559	559	604	604	604	23	-13	-5	0	3,495	2,201	425	8
Peninsula Wide Sect-4	82,466	55%	9%	3,349	202	202	202	218	218	218	218	218	106	106	1,906	1,442	425	4
School Safety	75,514	55%	5%	1,810	192	192	192	207	172	0	0	0	0	0	955	855	425	2
Portobello and Harington Point Road Improvements	70,985	66%	11%	2,746	131	131	131	142	142	142	142	142	69	69	1,239	1,507	425	3
Shape Corrn Pavement Rehab	59,226	56%	9%	2,386	142	142	142	154	154	154	154	154	74	74	1,343	1,043	425	3
Cycle Network – Central City	54,621	56%	9%	2,194	131	131	131	141	141	141	141	141	68	68	1,234	960	425	3
Harbour Arterial Efficiency Improvements	50,881	50%	9%	2,165	137	137	137	148	148	148	148	148	72	72	1,294	871	425	3
Mosgiel and Burnside Park and Ride	47,663	51%	8%	1,843	128	128	128	138	138	138	138	138	67	67	1,204	639	425	3
Cycle Network –UC Fund C City	42,792	56%	9%	1,717	102	102	102	110	110	110	110	110	53	53	961	756	425	2
Seal Extension Programme	41,788	0%	13%	5,595	230	230	230	248	248	248	248	248	120	120	2,172	3,422	425	5
Strategic Cycle Network	40,816	66%	8%	1,161	79	79	79	85	85	0	0	0	0	0	405	756	425	1

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Central City Cycle & Pedestrian Improvements	39,340	51%	7%	1,295	106	106	106	114	114	114	114	114	55	55	997	298	425	2
Puddle Alley Intersection	38,458	56%	10%	1,669	92	92	92	99	99	99	99	99	48	48	870	799	425	2
Shape Corr – AWPT – Assoc Im	36,912	55%	14%	2,406	92	92	92	100	100	100	100	100	0	0	775	1,631	425	2
South Road Seal Extension	34,876	0%	0%	25	1	1	1	1	1	1	0	0	0	0	6	19	425	0
*Weir Road Tidewater	31,912	66%	11%	1,164	59	59	59	64	64	64	64	64	31	31	560	604	425	1
*Strategic Cycle Network	29,446	72%	8%	650	46	46	46	49	49	49	35	0	0	0	321	329	425	1
Peninsula Wide Sect-5,7	29,025	55%	9%	1,179	71	71	71	77	77	77	77	77	37	37	672	508	425	2
Three Mile Hill Rd Realignmt	28,552	83%	14%	703	27	27	27	29	29	29	28	27	0	0	224	480	425	1
Minor Improvements	27,594	66%	6%	526	0	0	0	0	0	0	0	0	0	0	0	526	425	0
*Minor Improvements	26,568	58%	5%	565	64	56	0	0	0	0	0	0	0	0	120	446	425	0
* Shape Correction: Pavement Smoothing	25,226	65%	14%	1,207	49	49	49	53	53	53	53	53	26	26	460	747	425	1
Kettle Park Transition Plan	24,908	51%	8%	942	66	66	66	71	71	71	71	71	35	35	624	318	425	1
SH88 Realignment	23,698	55%	14%	1,536	60	60	60	64	53	48	44	37	-3	0	422	1,114	425	1
Brown Street Seal Extension	22,823	0%	1%	183	7	7	7	8	8	8	0	0	0	0	44	139	425	0
*Portobello and Harrington Point Road Improvements	19,780	55%	10%	890	49	49	49	52	52	52	52	52	25	25	459	430	425	1
Other unsubsidised new capital	18,860	7%	9%	1,548	95	95	95	102	102	102	102	102	50	50	897	651	425	2
RS-Guardrails	18,658	56%	5%	418	47	47	47	50	1	0	0	0	0	0	192	226	425	0
Flood reinstatement	18,450	52%	14%	1,260	44	44	44	47	47	47	47	47	23	23	415	844	425	1
Peninsula Wide Sect-1,2	16,526	56%	9%	668	40	40	40	43	43	43	43	43	21	21	377	290	425	1
Resilience Improvements	16,468	56%	9%	663	40	40	40	43	43	43	43	43	21	21	373	290	425	1
Weir Road Tidewater	15,161	66%	11%	589	28	28	28	30	30	30	30	30	15	15	266	323	425	1
Central City Parking Management	14,945	51%	3%	210	42	42	42	0	0	0	0	0	0	0	126	84	425	0
Seal Extensions	14,743	0%	14%	2,088	82	82	82	88	88	88	88	88	43	0	729	1,359	425	2
Street Lighting Improvements	14,362	23%	5%	517	32	24	2	0	-2	0	0	0	0	0	56	461	425	0
RS-Pedestrian Safety	14,164	56%	5%	314	35	35	35	29	5	0	0	0	0	0	141	173	425	0
Anne Street Seal Extension	13,909	0%	0%	17	1	1	1	1	1	1	0	0	0	0	4	13	425	0
Traffic Signals	13,463	56%	5%	303	34	34	34	24	15	0	0	0	0	0	141	162	425	0
Seal Pt Rd: Cmpltn 0708 proje	13,169	65%	14%	653	26	26	26	28	28	28	28	28	13	0	228	425	425	1
Column replacement (street lights)	12,833	0%	6%	733	72	72	72	78	78	78	0	0	0	0	450	282	425	1
Jones Road Seal Extension	10,290	0%	0%	15	1	1	1	1	1	1	0	0	0	0	4	12	425	0
Intersection Improvements	9,964	55%	9%	403	24	24	24	26	26	26	26	26	13	13	228	175	425	1
Law Road Seal Extension	9,638	65%	0%	9	0	0	0	0	0	0	0	0	0	0	2	6	425	0
Peninsula Wide N/Sub	9,622	0%	9%	885	52	52	52	57	57	57	57	57	27	27	496	389	425	1
Wickliffe Cycle/Walk Connection	8,982	0%	8%	751	51	51	51	55	55	0	0	0	0	0	262	489	425	1

Transport	Total Cost (\$)	FAR Funding %	Portion of Total Cost funded by DCs (%)	Portion of Total Cost funded by DCs (\$)	2025/26 – Year 1 (\$)	2026/27 – Year 2 (\$)	2027/28 – Year 3 (\$)	2028/29 – Year 4 (\$)	2029/30 – Year 5 (\$)	2030/31 – Year 6 (\$)	2031/32 – Year 7 (\$)	2032/33 – Year 8 (\$)	2033/34 – Year 9 (\$)	2034/35 – Year 10 (\$)	Sum of DCs in Years 11+	Sum of DCs in Years 1-10	Average of Analysis Period EHUs	Charge per EHU
Cycle Network – Urban Cycle Funded South Dunedin	8,892	73%	8%	197	14	14	14	15	15	15	0	0	0	0	85	112	425	0
Cycle Trail	8,852	0%	9%	821	48	48	48	52	52	52	52	52	25	25	456	365	425	1
Minor Land Acquisitions	8,023	0%	9%	729	44	44	44	47	47	47	47	47	23	23	413	316	425	1
SH 88 Boat Harbour Access	6,758	55%	14%	421	17	17	17	18	18	18	18	18	9	9	159	262	425	0
SH88 – 80 Anzac Ave Access	6,174	56%	11%	311	15	15	15	16	16	16	16	16	8	8	140	170	425	0
Blackhead Rd Safety Improvemen	5,891	55%	5%	143	15	15	15	16	16	0	0	0	0	0	77	66	425	0
*Central City Project	5,574	58%	10%	222	13	13	13	14	14	14	14	14	7	7	121	101	425	0
Unsubsidised Office Equipment	4,771	0%	3%	155	17	17	17	19	0	0	0	0	0	0	71	84	425	0
Cycle Network-Cent City N/Sub	4,691	0%	9%	432	26	26	26	28	28	28	28	28	13	13	242	190	425	1
Peninsula Wide Sect-12-15	3,676	57%	9%	147	9	9	9	9	9	9	9	9	5	5	81	65	425	0
Driver Street Seal Extension	3,498	0%	0%	1	0	0	0	0	0	0	0	0	0	0	0	1	425	0
SH88 Realignment Non NZTA	3,471	0%	11%	372	19	19	19	20	20	20	20	20	10	10	179	193	425	0
* Strategic Cycle Network	3,339	65%	9%	104	7	7	7	0	0	0	0	0	0	0	20	84	425	0
SH 88 I&R	3,041	55%	14%	189	8	8	8	8	8	8	8	8	4	4	71	118	425	0
Peninsula Information Site Relocation	2,982	0%	6%	189	0	0	0	0	0	0	0	0	0	0	0	189	425	0
Central City Cycle and Pedestrian Improvements	2,829	51%	8%	106	8	8	8	8	8	8	8	8	4	4	72	34	425	0
Central City Bike Hubs – Parking and Facilities	2,829	51%	8%	112	8	8	8	8	8	8	8	8	4	4	71	42	425	0
Snowden Street Seal Extensio	2,449	0%	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	425	0
Milford Street Seal Extensio	2,421	0%	0%	3	0	0	0	0	0	0	0	0	0	0	1	2	425	0
Bennett Rd Pipe Drainage Dit	2,139	55%	22%	212	5	5	5	5	5	5	5	5	3	3	47	165	425	0
Mosgiel/Taieri Arterial Riccarton Road	1,866	4%	11%	204	10	10	10	11	11	11	11	11	5	5	92	111	425	0
St Clair Seawall Steps and Ramp	1,599	51%	15%	121	4	4	4	4	4	4	4	4	2	2	37	84	425	0
Scotia Street (East) Seal Ex	1,571	0%	0%	1	0	0	0	0	0	0	0	0	0	0	0	1	425	0
Crescent Street	1,509	55%	22%	149	3	3	3	4	4	4	4	4	2	2	33	116	425	0
Hay Street Seal Extension	1,452	0%	1%	16	1	1	1	1	1	1	0	0	0	0	4	12	425	0
Edna St K&C Ftpth, Roding Contractors	1,316	54%	22%	133	3	3	3	3	3	3	3	3	2	2	30	104	425	0
*Caversham Tunnel	831	0%	11%	89	5	5	5	5	5	5	5	5	2	2	43	46	425	0
St Clair Seawall Ramp & Stairs	770	0%	16%	121	4	4	4	4	4	4	4	4	2	2	37	84	425	0
Traffic Calming	763	56%	5%	18	2	2	2	2	1	0	0	0	0	0	9	9	425	0
Church-Water Channel, Roding Contractors	691	54%	22%	70	2	2	2	2	2	2	2	2	1	1	16	55	425	0
Tewesley St Drain Cover	644	55%	22%	64	1	1	1	2	2	2	2	2	1	1	14	50	425	0

Transport	Total Cost (\$)	FAR Funding %	Portion of Total Cost funded by DCs (%)	Portion of Total Cost funded by DCs (\$)	2025/26 – Year 1 (\$)	2026/27 – Year 2 (\$)	2027/28 – Year 3 (\$)	2028/29 – Year 4 (\$)	2029/30 – Year 5 (\$)	2030/31 – Year 6 (\$)	2031/32 – Year 7 (\$)	2032/33 – Year 8 (\$)	2033/34 – Year 9 (\$)	2034/35 – Year 10 (\$)	Sum of DCs in Years 11+	Sum of DCs in Years 1-10	Average of Analysis Period EHUs	Charge per EHU
Caversham Tunnel	640	0%	3%	21	0	0	0	0	0	0	0	0	0	0	0	21	425	0
St Clair Sewall Steps and Ramp	615	0%	16%	96	3	3	3	3	3	3	3	3	2	2	29	66	425	0
Cycle Network – Sth Dunedin	552	57%	9%	22	1	1	1	1	1	1	1	1	1	1	12	10	425	0
St Leonards – K&C & Footpath, Roothing Contractors	504	54%	22%	51	1	1	1	1	1	1	1	1	1	1	11	40	425	0
Skerries St Channel, Roothing Contractors	446	54%	22%	45	1	1	1	1	1	1	1	1	1	1	10	35	425	0
Kaka Street – kerb and chann	446	55%	22%	44	1	1	1	1	1	1	1	1	1	1	10	34	425	0
Glasgow Street Seal Extensio	397	0%	15%	58	2	2	2	2	2	2	0	0	0	0	14	44	425	0
Collins St Pipe Watercourse	317	55%	22%	31	1	1	1	1	1	1	1	1	0	0	7	24	425	0
Island Tce K&C, Roothing Contractors	316	54%	22%	32	1	1	1	1	1	1	1	1	0	0	7	25	425	0
Moray Place Kerb, Roothing Contractors	269	54%	22%	27	1	1	1	1	1	1	1	1	0	0	6	21	425	0
Cycle Trail Land	256	0%	8%	20	1	1	1	2	2	2	2	0	0	0	10	10	425	0
Tertiary precinct upgrade	226	5%	9%	19	1	1	1	1	1	1	1	1	1	1	11	8	425	0
Shape Corr Assoc Improvement	211	0%	11%	24	1	1	1	1	1	1	1	1	1	1	11	13	425	0
SH88â€”Non NZTA Wickliffe St.	162	0%	9%	15	1	1	1	1	1	1	1	1	0	0	8	7	425	0
Tawe Street Seal Extension	129	0%	1%	1	0	0	0	0	0	0	0	0	0	0	0	1	425	0
Macintosh Rd Pipe Drainage D	17	55%	22%	2	0	0	0	0	0	0	0	0	0	0	0	1	425	0
City to waterfront connection	0	#DIV/0!	8%	1	0	0	0	0	0	0	0	0	0	0	1	0	425	0
Other Expenditure (No Growth)	30,910,245	49%	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	425	0

Community Infrastructure	Total Cost (\$)	Portion of Total Cost funded by DCs (%)	Portion of Total Cost funded by DCs (\$)	2025/26 – Year 1 (\$)	2026/27 – Year 2 (\$)	2027/28 – Year 3 (\$)	2028/29 – Year 4 (\$)	2029/30 – Year 5 (\$)	2030/31 – Year 6 (\$)	2031/32 – Year 7 (\$)	2032/33 – Year 8 (\$)	2033/34 – Year 9 (\$)	2034/35 – Year 10 (\$)	Sum of DCs in Years 1-10	Average of Analysis Period EHUs	Charge per EHU
Dunedin Metro																
Future Expenditure	221,811,808	2%	4,207,699	193,843	217,184	232,992	232,752	244,792	256,477	267,798	278,369	107,059	110,956	2,142,221	3,829	559
Growth Related Expenditure																
South Dunedin Library and Community Complex	19,494,040	12%	2,386,293	150,704	150,704	150,704	142,276	142,276	142,276	142,276	142,276	52,506	52,506	1,268,504	3,829	331
Acquisitions – Operational Collection	9,756,816	10%	928,680	7,543	15,074	22,594	28,420	35,498	42,566	49,623	56,670	23,511	26,103	307,603	3,829	80
Housing Growth – Oxford Street	2,551,858	12%	306,074	12,117	19,716	19,716	18,614	18,614	18,614	18,614	18,614	6,869	6,869	158,357	3,829	41
Cemetery Development Plan	1,924,914	7%	135,213	3,965	8,122	11,601	13,188	13,932	14,675	14,675	14,675	5,416	5,416	105,663	3,829	28
City wide beam expansion	1,751,525	6%	99,889	2,855	4,676	5,862	6,637	7,753	8,868	9,980	11,091	4,502	4,911	67,136	3,829	18
Minor Capital Works/Equipment	979,600	5%	51,684	793	1,585	2,375	2,988	3,732	4,475	5,216	5,957	2,471	2,744	32,336	3,829	8
New Gallery Space – Theatrette	696,496	8%	56,397	5,639	5,639	5,639	5,323	5,323	5,323	5,323	5,323	1,965	1,965	47,462	3,829	12
Electronic Equipment and Technology Renewal	654,373	5%	30,989	0	0	980	1,164	2,131	2,376	3,385	3,644	1,732	1,830	17,244	3,829	5
Minor capital equipment	590,699	5%	30,530	436	872	1,322	1,681	2,127	2,580	3,040	3,514	1,474	1,654	18,700	3,829	5
Heritage Collection Purchases – Rates Funded	587,760	10%	55,945	454	908	1,361	1,712	2,138	2,564	2,989	3,414	1,416	1,572	18,530	3,829	5
South Dunedin Library Opening Collection	587,760	7%	40,573	4,820	4,820	4,820	4,551	4,551	4,551	4,551	4,551	1,679	1,679	40,573	3,829	11
CCTV George St	489,800	8%	39,660	3,965	3,965	3,965	3,744	3,744	3,744	3,744	3,744	1,382	1,382	33,377	3,829	9
Minor capital works	431,024	5%	20,674	317	634	950	1,195	1,493	1,790	2,087	2,383	989	1,097	12,934	3,829	3
Moana Pool improvements	195,920	5%	10,337	159	317	475	598	746	895	1,043	1,191	494	549	6,467	3,829	2
Collection Store Painting Racks	146,940	4%	5,439	0	0	399	377	377	753	753	753	416	416	4,245	3,829	1
Heritage Collection Purchases – Trust Funded	97,960	10%	9,324	76	151	227	285	356	427	498	569	236	262	3,088	3,829	1
Other Expenditure (No Growth)	180,874,324	0%	0	0	0	0	0	0	0	0	0	0	0	0	3,829	0
Past Expenditure	131,629,354	3%	4,257,928	312,851	312,853	312,853	295,358	291,070	288,262	288,014	287,114	105,915	105,680	2,599,970	3,829	679
Growth Related Expenditure																
Mosgiel Pool	17,567,167	10%	1,718,426	142,683	142,683	142,683	134,704	134,704	134,704	134,704	134,704	49,712	49,712	1,200,993	3,829	314
Commercial Property Purchases	15,779,397	2%	382,061	21,847	21,847	21,847	20,626	20,626	20,626	20,626	20,626	7,612	7,612	183,893	3,829	48
South Dunedin Library and Community Complex	7,702,595	11%	884,180	61,003	61,003	61,003	57,591	57,591	55,096	55,096	55,096	20,333	20,333	504,144	3,829	132
Acquisitions – Operational Collection	2,798,717	4%	122,040	7,334	7,334	7,334	6,924	6,924	6,924	6,924	6,924	2,555	2,555	61,733	3,829	16
Housing	1,907,281	14%	275,605	14,834	14,834	14,834	14,004	14,004	14,004	14,004	14,004	5,168	5,168	124,860	3,829	33
South Dunedin Community Complex	1,815,197	12%	210,786	14,742	14,742	14,742	13,918	13,918	13,918	13,918	13,918	5,136	5,136	124,085	3,829	32
Mosgiel Pool (DCC Contribution only)	1,378,297	10%	134,718	10,946	10,946	10,946	10,334	8,535	8,535	8,535	8,535	3,150	3,150	83,611	3,829	22
Public Toilets	1,221,887	7%	84,967	7,848	7,848	7,848	7,409	7,409	7,409	7,409	7,409	2,734	2,734	66,058	3,829	17
Public Toilet Renewals	1,032,072	1%	8,431	590	590	590	557	557	557	557	557	205	205	4,963	3,829	1
Acquisitions operational collection	905,150	2%	15,571	838	838	838	791	791	791	791	791	292	292	7,054	3,829	2
Housing Growth	856,170	13%	113,348	6,634	6,634	6,634	6,263	6,263	6,263	6,263	6,263	2,311	2,311	55,842	3,829	15
Commercial	561,311	14%	81,110	4,366	4,366	4,366	4,121	4,121	4,121	4,121	4,121	1,521	1,521	36,746	3,829	10
Minor capital works	496,657	6%	31,788	2,657	2,657	2,657	2,508	2,508	2,508	2,508	2,508	926	926	22,360	3,829	6
City wide beam expansion	429,065	9%	38,183	3,471	3,471	3,471	3,277	2,900	2,762	2,762	2,762	1,019	1,019	26,913	3,829	7
Moana Pool improvements	307,594	7%	21,927	2,557	2,557	2,557	2,414	340	165	165	165	61	61	11,044	3,829	3

Community Infrastructure	Total Cost (\$)	Portion of Total Cost funded by DCs (%)	Portion of Total Cost funded by DCs (\$)	2025/26 – Year 1 (\$)	2026/27 – Year 2 (\$)	2027/28 – Year 3 (\$)	2028/29 – Year 4 (\$)	2029/30 – Year 5 (\$)	2030/31 – Year 6 (\$)	2031/32 – Year 7 (\$)	2032/33 – Year 8 (\$)	2033/34 – Year 9 (\$)	2034/35 – Year 10 (\$)	Sum of DCs in Years 1–10	Average of Analysis Period EHUs	Charge per EHU
Baldwin St Toilet	244,463	12%	29,298	1,993	1,993	1,993	1,882	1,882	1,882	1,882	1,882	695	695	16,779	3,829	4
Basement store/Minor capital works	240,982	11%	25,602	1,958	1,958	1,958	1,849	1,849	1,849	1,849	1,849	682	682	16,481	3,829	4
Art in public places	157,716	8%	12,364	1,307	1,307	1,307	1,234	1,234	1,234	986	502	185	0	9,299	3,829	2
Minor capital equipment	152,818	0%	0	0	0	0	0	0	0	0	0	0	0	0	3,829	0
Mosgiel Pool renewals	134,205	9%	11,761	1,088	1,088	1,088	1,027	1,027	1,027	1,027	1,027	379	379	9,160	3,829	2
Heritage Collection Purchases – Rates Funded	122,450	14%	16,667	950	950	950	896	896	896	896	896	331	331	7,993	3,829	2
New Public Toilets (Changing Places)	110,695	9%	10,439	899	899	899	849	849	849	849	849	313	313	7,567	3,829	2
Cemeteries and Crematorium Improvements	99,919	9%	8,756	810	810	810	765	765	765	765	765	282	282	6,820	3,829	2
Public Hall Renewals	86,915	3%	2,341	141	143	143	135	135	135	135	135	50	0	1,154	3,829	0
Heritage collection purchases rates funded	52,898	14%	7,644	411	411	411	388	388	388	388	388	143	143	3,463	3,829	1
Collection Store Painting Racks	39,184	8%	3,198	325	325	325	307	307	307	307	107	0	0	2,308	3,829	1
District Energy Scheme	28,408	8%	2,338	236	236	236	223	223	223	223	8	0	0	1,607	3,829	0
Cemetery Strategic Development Plan	18,612	9%	1,729	151	151	151	143	143	143	143	143	53	53	1,272	3,829	0
Minor Capital	12,735	9%	1,201	103	103	103	98	98	98	98	98	36	36	871	3,829	0
Cem & Crem Improvements	8,816	9%	831	72	72	72	68	68	68	68	68	25	25	603	3,829	0
St Clair Pool improvements	4,898	7%	343	42	42	42	39	0	0	0	0	0	0	164	3,829	0
Heritage Collection Purchases – Trust Funded	1,959	14%	272	15	15	15	14	14	14	14	14	5	5	128	3,829	0
Other Expenditure (No Growth)	75,353,122	0%	0	0	0	0	0	0	0	0	0	0	0	0	3,829	0
Dunedin Other																
Future Expenditure	5,259,192	2%	111,635	4,179	4,683	5,026	5,503	5,788	6,064	6,332	6,581	3,249	3,367	50,770	282	180
Growth Related Expenditure																
South Dunedin Library and Community Complex	405,960	15%	62,376	3,242	3,242	3,242	3,354	3,354	3,354	3,354	3,354	1,589	1,589	29,676	282	105
Acquisitions – Operational Collection	203,184	13%	25,501	162	324	486	670	836	1,002	1,168	1,334	710	788	7,481	282	27
Housing Growth – Oxford Street	53,142	15%	8,036	261	424	424	439	439	439	439	439	208	208	3,718	282	13
Cemetery Development Plan	40,086	9%	3,573	87	177	253	316	333	351	351	351	166	166	2,552	282	9
City wide beam expansion	36,475	7%	2,732	62	102	128	159	185	212	239	265	138	151	1,642	282	6
Minor Capital Works/Equipment	20,400	7%	1,437	17	35	52	71	89	107	125	142	76	84	799	282	3
New Gallery Space – Theatre	14,504	10%	1,448	123	123	123	127	127	127	127	127	60	60	1,128	282	4
Electronic Equipment and Technology Renewal	13,627	6%	883	0	0	21	28	51	57	81	87	53	56	434	282	2
Minor capital equipment	12,301	7%	852	10	19	29	40	51	62	73	84	45	51	463	282	2
Heritage Collection Purchases – Rates Funded	12,240	13%	1,536	10	20	29	40	50	60	70	80	43	47	451	282	2
South Dunedin Library Opening Collection	12,240	8%	973	106	106	106	110	110	110	110	110	52	52	973	282	3
CCTV George St	10,200	10%	1,018	87	87	87	90	90	90	90	90	42	42	793	282	3
Minor capital works	8,976	6%	575	7	14	21	29	36	43	50	57	30	34	319	282	1
Moana Pool improvements	4,080	7%	287	3	7	10	14	18	21	25	28	15	17	160	282	1
Collection Store Painting Racks	3,060	5%	149	0	0	9	9	9	18	18	18	13	13	107	282	0
Heritage Collection Purchases – Trust Funded	2,040	13%	256	2	3	5	7	8	10	12	13	7	8	75	282	0

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Other Expenditure (No Growth)	4,406,676	0%	0	0	0	0	0	0	0	0	0	0	0	0	282	0
Past Expenditure	6,533,637	2%	113,490	7,051	7,051	7,051	7,296	7,393	7,327	7,321	7,299	3,456	3,440	64,684	282	230
Growth Related Expenditure																
Mosgiel Pool	365,833	12%	42,952	3,122	3,122	3,122	3,230	3,230	3,230	3,230	3,230	1,530	1,530	28,576	282	101
Commercial Property Purchases	328,603	3%	9,783	470	470	470	487	487	487	487	487	231	231	4,306	282	15
South Dunedin Community Complex	184,803	14%	26,048	1,576	1,576	1,576	1,631	1,631	1,631	1,631	1,631	773	773	14,429	282	51
South Dunedin Library and Community Complex	160,405	5%	8,254	430	430	430	445	445	386	386	386	183	183	3,703	282	13
Public Toilet Renewals	63,889	2%	1,042	63	63	63	65	65	65	65	65	31	31	577	282	2
Acquisitions – Operational Collection	58,283	5%	3,156	158	158	158	163	163	163	163	163	77	77	1,445	282	5
Public Toilets	46,019	5%	2,149	172	172	172	178	178	178	178	178	84	84	1,570	282	6
Housing	39,719	18%	7,072	320	320	320	331	331	331	331	331	157	157	2,927	282	10
Mosgiel Pool (DCC Contribution only)	28,703	9%	2,616	159	159	159	164	205	205	205	205	97	97	1,654	282	6
Acquisitions operational collection	18,850	2%	400	18	18	18	19	19	19	19	19	9	9	165	282	1
Housing Growth	17,830	16%	2,915	143	143	143	148	148	148	148	148	70	70	1,307	282	5
Commercial	11,689	18%	2,081	94	94	94	97	97	97	97	97	46	46	861	282	3
Public Hall Renewals	11,152	4%	440	22	22	22	23	23	23	23	23	11	0	194	282	1
Minor capital works	10,343	8%	797	58	58	58	60	60	60	60	60	28	28	532	282	2
City wide beam expansion	8,935	9%	801	59	59	59	61	69	66	66	66	31	31	568	282	2
Moana Pool improvements	6,406	-5%	-310	-38	-38	-38	-39	8	4	4	4	2	2	-128	282	0
Baldwin St Toilet	5,081	14%	737	44	44	44	45	45	45	45	45	21	21	401	282	1
Basement store/Minor capital works	5,018	13%	638	43	43	43	44	44	44	44	44	21	21	393	282	1
Art in public places	3,284	9%	291	29	29	29	30	30	30	24	12	6	0	218	282	1
Minor capital equipment	3,182	0%	0	0	0	0	0	0	0	0	0	0	0	0	282	0
Mosgiel Pool renewals	2,795	11%	298	24	24	24	25	25	25	25	25	12	12	218	282	1
Heritage Collection Purchases – Rates Funded	2,550	17%	428	20	20	20	21	21	21	21	21	10	10	187	282	1
New Public Toilets (Changing Places)	2,305	11%	261	20	20	20	20	20	20	20	20	10	10	180	282	1
Cemeteries and Crematorium Improvements	2,081	11%	222	18	18	18	18	18	18	18	18	9	9	162	282	1
Heritage collection purchases rates funded	1,102	18%	196	9	9	9	9	9	9	9	9	4	4	81	282	0
Collection Store Painting Racks	816	9%	75	7	7	7	7	7	7	7	3	0	0	54	282	0
District Energy Scheme	592	9%	55	5	5	5	5	5	5	5	0	0	0	38	282	0
Cemetery Strategic Development Plan	388	11%	43	3	3	3	3	3	3	3	3	2	2	30	282	0
Minor Capital	265	11%	30	2	2	2	2	2	2	2	2	1	1	21	282	0
Cem & Crem Improvements	184	11%	21	2	2	2	2	2	2	2	2	1	1	14	282	0
St Clair Pool improvements	102	-7%	-8	-1	-1	-1	-1	0	0	0	0	0	0	-3	282	0
Heritage Collection Purchases – Trust Funded	41	17%	7	0	0	0	0	0	0	0	0	0	0	3	282	0
Other Expenditure (No Growth)	5,142,391	0%	0	0	0	0	0	0	0	0	0	0	0	0	282	0

Parks and Recreation	Total Cost (\$)	Portion of Total Cost funded by DCs (%)	Portion of Total Cost funded by DCs (\$)	2025/26 – Year 1 (\$)	2026/27 – Year 2 (\$)	2027/28 – Year 3 (\$)	2028/29 – Year 4 (\$)	2029/30 – Year 5 (\$)	2030/31 – Year 6 (\$)	2031/32 – Year 7 (\$)	2032/33 – Year 8 (\$)	2033/34 – Year 9 (\$)	2034/35 – Year 10 (\$)	Sum of DCs in Years 11+	Sum of DCs in Years 1–10	Average of Analysis Period EHUs	Charge per EHU
Dunedin Metro																	
Future Expenditure	45,861,933	1%	529,119	19,817	25,081	28,499	32,307	34,242	36,174	38,104	57,903	28,354	34,595	335,076	194,043	3,721	90
Growth Related Expenditure																	
Destination Playgrounds	6,465,360	3%	164,356	0	0	0	0	0	0	0	17,872	12,739	18,264	48,875	115,481	3,721	13
Recreation Facilities Improvements	2,302,060	6%	131,724	3,598	5,994	7,588	8,575	10,060	11,542	13,022	14,500	5,946	6,494	87,319	44,405	3,721	23
Playground Improvements	1,744,668	7%	119,175	6,560	8,944	10,285	13,355	13,355	13,355	13,355	13,355	4,970	4,970	102,503	16,672	3,721	28
Logan Park Hockey Turf	979,600	8%	79,901	7,997	7,997	7,997	7,470	7,470	7,470	7,470	7,470	2,780	2,780	66,902	12,999	3,721	18
Botanic Garden Improvements	367,350	5%	17,151	851	1,093	1,335	1,472	1,697	1,923	2,147	2,372	967	1,050	14,909	2,243	3,721	4
Track network development	362,452	5%	16,812	810	1,053	1,295	1,435	1,660	1,885	2,110	2,335	953	1,036	14,570	2,243	3,721	4
Other Expenditure (No Growth)	33,640,444	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	3,721	0
Past Expenditure	54,677,685	6%	3,079,057	221,353	221,353	219,149	196,041	165,117	165,070	161,675	132,129	32,603	31,900	1,546,390	1,532,667	3,721	416
Growth Related Expenditure																	
Logan Park Redevelopment	8,834,629	14%	1,215,681	73,785	73,785	73,785	68,928	68,928	68,928	66,124	38,800	54	0	533,116	682,565	3,721	143
Recreation Facilities Improvements	5,455,392	9%	495,139	42,980	42,980	42,980	40,150	40,150	40,150	40,150	40,150	14,943	14,943	359,579	135,560	3,721	97
Logan Park Artificial Turf	3,854,726	7%	271,294	33,104	33,104	33,104	30,924	0	0	0	0	0	0	130,236	141,058	3,721	35
Harbour Cone Land	2,547,932	19%	482,108	20,282	20,282	20,282	18,946	18,946	18,946	18,946	18,946	7,052	7,052	169,680	312,428	3,721	46
Playground Improvements	2,341,965	6%	146,167	12,979	12,979	12,979	12,125	12,125	12,125	12,125	12,125	4,513	4,513	108,589	37,579	3,721	29
Logan Park Artificial Turf	979,607	12%	112,895	8,035	8,035	8,035	7,506	7,506	7,506	7,506	7,506	2,794	2,794	67,222	45,674	3,721	18
Playground Improvement	744,421	11%	79,068	6,384	6,384	4,180	1,380	1,380	1,380	1,380	1,380	514	437	24,802	54,266	3,721	7
Citywide Amenity Upgrades	622,046	7%	41,150	5,385	5,385	5,385	0	0	0	0	0	0	0	16,156	24,995	3,721	4
Street trees and furniture	616,168	4%	21,698	2,233	2,233	2,233	2,086	2,086	2,086	1,978	1,249	0	0	16,184	5,514	3,721	4
Reserve Purchase	517,623	8%	40,858	2,450	2,450	2,450	2,288	2,288	2,288	2,288	2,288	0	0	18,790	22,067	3,721	5
Minor amenity centres upgrades	449,636	9%	41,001	3,678	3,678	3,678	3,435	3,435	3,435	3,435	3,435	1,279	1,279	30,767	10,234	3,721	8
Logan Park Surface Upgrade	397,396	14%	54,655	3,320	3,320	3,320	3,101	3,101	3,101	2,672	1,947	0	0	23,882	30,773	3,721	6
Botanic Garden Improvements	342,860	5%	17,273	1,836	1,836	1,836	1,715	1,715	1,715	1,715	1,216	308	0	13,890	3,383	3,721	4
Recreation facilities new capital	145,960	11%	15,579	1,196	1,196	1,196	1,117	1,117	1,117	1,117	1,117	416	416	10,006	5,573	3,721	3
Logan Park Cricket Nets	139,103	7%	9,202	1,204	1,204	1,204	0	0	0	0	0	0	0	3,613	5,589	3,721	1
Track network development	131,266	8%	10,134	1,093	1,093	1,093	1,021	1,021	1,005	990	721	268	3	8,308	1,827	3,721	2
Purchase Mt Watkins Bush Rsr	80,465	8%	6,340	0	0	0	0	0	0	0	0	0	0	0	6,340	3,721	0
Great King St pop-up park	54,858	11%	6,166	450	450	450	420	420	420	420	420	156	156	3,763	2,403	3,721	1
Water Screen – Matariki	34,286	10%	3,257	281	281	281	262	262	262	262	262	98	98	2,349	908	3,721	1
Freedom Camping Signage	24,189	12%	3,013	200	200	200	186	186	186	186	186	69	69	1,669	1,344	3,721	0
University Oval Embankment Fence	20,274	12%	2,431	167	167	167	156	156	156	156	156	58	58	1,395	1,036	3,721	0
University Oval Grandstand	15,268	12%	1,831	126	126	126	117	117	117	117	117	44	44	1,051	780	3,721	0
Dog Exercise Areas	7,837	11%	859	64	64	64	60	60	60	60	60	22	22	537	321	3,721	0
Minor equipment	4,898	8%	385	41	41	41	39	39	39	0	0	0	0	240	145	3,721	0
Warehouse Precinct Upgrades	3,918	10%	407	32	32	32	30	30	30	30	30	11	11	269	139	3,721	0

Parks and Recreation	Total Cost (\$)	Portion of Total Cost funded by DCs (%)	Portion of Total Cost funded by DCs (\$)	2025/26 – Year 1 (\$)	2026/27 – Year 2 (\$)	2027/28 – Year 3 (\$)	2028/29 – Year 4 (\$)	2029/30 – Year 5 (\$)	2030/31 – Year 6 (\$)	2031/32 – Year 7 (\$)	2032/33 – Year 8 (\$)	2033/34 – Year 9 (\$)	2034/35 – Year 10 (\$)	Sum of DCs in Years 11+	Sum of DCs in Years 1-10	Average of Analysis Period EHUs	Charge per EHU
Logan Park	3,918	7%	292	33	33	33	31	31	0	0	0	0	0	163	130	3,721	0
St Kilda Transition Plan	1,959	9%	173	16	16	16	15	15	15	15	15	6	6	134	39	3,721	0
Other Expenditure (No Growth)	26,305,083	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	3,721	0
Dunedin Other																	
Future Expenditure	955,067	2%	14,594	430	544	619	772	818	864	910	1,381	857	1,046	8,240	6,354	267	31
Growth Related Expenditure																	
Destination Playgrounds	134,640	4%	5,117	0	0	0	0	0	0	0	426	385	551	1,362	3,755	267	5
Recreation Facilities Improvements	47,940	7%	3,548	78	130	164	204	240	275	310	345	179	196	2,122	1,426	267	8
Playground Improvements	36,332	8%	3,034	143	194	223	319	319	319	319	319	151	151	2,458	576	267	9
Logan Park Hockey Turf	20,400	10%	2,025	173	173	173	178	178	178	178	178	84	84	1,579	447	267	6
Botanic Garden Improvements	7,650	6%	439	19	24	29	35	41	46	52	57	29	32	364	75	267	1
Track network development	7,548	6%	431	18	23	28	34	40	45	51	56	29	31	356	75	267	1
Other Expenditure (No Growth)	700,556	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	267	0
Past Expenditure	1,246,944	9%	116,808	5,278	4,814	4,245	4,216	3,466	3,386	2,699	1,675	768	755	31,300	85,508	267	117
Growth Related Expenditure																	
Purchase Mt Watkins Bush Rsr	232,476	12%	28,396	0	0	0	0	0	0	0	0	0	0	0	28,396	267	0
Logan Park Redevelopment	183,919	18%	33,532	1,632	1,632	1,632	1,678	1,678	1,610	944	3	0	0	10,811	22,721	267	40
Playground Improvement	111,634	14%	16,042	1,037	573	5	5	5	5	5	5	0	0	1,640	14,402	267	6
Recreation Facilities Improvements	109,324	11%	12,241	932	932	932	958	958	958	958	958	452	452	8,493	3,748	267	32
Logan Park Artificial Turf	80,274	8%	6,436	729	729	729	750	0	0	0	0	0	0	2,937	3,499	267	11
Harbour Cone Land	52,068	27%	13,895	429	429	429	441	441	441	441	441	208	208	3,910	9,985	267	15
Playground Improvements	15,035	10%	1,506	129	129	129	132	132	132	132	132	62	62	1,173	332	267	4
Citywide Amenity Upgrades	12,954	8%	981	119	119	119	0	0	0	0	0	0	0	356	625	267	1
Street trees and furniture	10,792	5%	503	49	49	49	50	50	50	48	30	0	0	376	127	267	1
Reserve Purchase	10,776	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	267	0
Logan Park Surface Upgrade	8,215	18%	1,498	73	73	73	75	75	65	47	0	0	0	480	1,018	267	2
Botanic Garden Improvements	4,590	9%	402	40	40	40	41	41	41	41	29	9	0	325	78	267	1
Recreation facilities new capital	3,040	13%	385	26	26	26	27	27	27	27	27	13	13	237	148	267	1
Logan Park Cricket Nets	2,897	8%	219	27	27	27	0	0	0	0	0	0	0	80	140	267	0
Track network development	1,714	9%	152	15	15	15	15	15	15	15	8	4	0	118	33	267	0
Minor amenity centres upgrades	1,204	13%	158	10	10	10	11	11	11	11	11	5	5	94	64	267	0
Great King St pop-up park	1,142	13%	152	10	10	10	10	10	10	10	10	5	5	89	62	267	0
Water Screen – Matariki	714	11%	80	6	6	6	6	6	6	6	6	3	3	55	25	267	0
Freedom Camping Signage	503	15%	77	4	4	4	4	4	4	4	4	2	2	40	37	267	0
University Oval Embankment Fence	421	14%	61	4	4	4	4	4	4	4	4	2	2	33	28	267	0
University Oval Grandstand	317	14%	46	3	3	3	3	3	3	3	3	1	1	25	21	267	0
Dog Exercise Areas	163	13%	21	1	1	1	1	1	1	1	1	1	1	13	8	267	0

Parks and Recreation	Total Cost (\$)	Portion of Total Cost funded by DCs (%)	Portion of Total Cost funded by DCs (\$)	2025/26 – Year 1 (\$)	2026/27 – Year 2 (\$)	2027/28 – Year 3 (\$)	2028/29 – Year 4 (\$)	2029/30 – Year 5 (\$)	2030/31 – Year 6 (\$)	2031/32 – Year 7 (\$)	2032/33 – Year 8 (\$)	2033/34 – Year 9 (\$)	2034/35 – Year 10 (\$)	Sum of DCs in Years 11+	Sum of DCs in Years 1–10	Average of Analysis Period EHUs	Charge per EHU
Minor equipment	102	9%	9	1	1	1	1	1	1	0	0	0	0	6	4	267	0
Warehouse Precinct Upgrades	82	12%	10	1	1	1	1	1	1	1	1	0	0	6	4	267	0
Logan Park	82	8%	7	1	1	1	1	1	0	0	0	0	0	4	3	267	0
Other Expenditure (No Growth)	402,508	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	267	0

kaupapa here hirahira whakatūtaka significance and engagement policy

Why do we engage?

The Dunedin City Council (DCC) is responsible for making decisions on behalf of its many communities and aims to achieve a high level of community understanding and support for DCC activities.

Engagement provides an opportunity for the public to discuss their views on a decision or proposal being considered by the DCC. The community views expressed through an engagement process will be considered, along with other information, when decisions are made.

Engagement may not necessarily result in consensus. However, engagement should allow for an exchange and examination of information and points of view between affected and interested people and decision-makers before a decision is made. Engagement ensures that decisions are informed by the community's involvement.

Consultation vs Engagement

Consultation involves obtaining public feedback on proposals; it is one form of engagement. The DCC regularly consults communities through processes such as the long-term plan which determine DCC's strategic direction as well as how it sets budgets and prioritises projects. The DCC can also decide to consult at any time on a decision, where it considers that appropriate. For most decisions, there is no statutory requirement to consult the public.

Engagement is a broader and ongoing process of sharing information with the community and seeking its feedback, with the purpose of involving the community in the process of decision making.

The Significance and Engagement Policy (the policy) is required under the Local Government Act 2002 (LGA). It establishes a general approach for determining the significance of DCC decisions and sets out when and how the DCC will engage the community in its decision-making relative to the significance of the decision.

Strategic Alignment

The DCC aims to engage meaningfully to implement the goals and strategic directions set up in the Strategic Framework.

In particular, the policy aligns with the commitment toward:

- Sustainability, implemented by the Zero Carbon Plan.
- The Treaty of Waitangi, implemented by Te Taki Haruru – The Māori Strategic Framework.

Purpose

The DCC will consider community views when making decisions. This policy establishes a general approach for determining the significance of decisions and sets out when and how the DCC will engage the community in its decision-making relative to the significance of the decision.

The objectives of this policy are:

- To establish a process for determining the significance of a decision.
- To support public involvement in significant decision-making, which will ensure good decision-making.

Figure 1-DCC's Strategic Framework



- c. To promote on-going engagement on the DCC's activities and projects.
- d. To build positive relationships with stakeholders and the wider community, encouraging co-operation, respect and mutual understanding of other points of view.
- e. To ensure that the DCC meets all legislative requirements in terms of consultation and community engagement, including the requirements of section 76AA of the LGA.

Principles of Engagement

The DCC will take a principle-based approach to its community engagement activities, in alignment with the International Association for Public Participation (IAP2) Core Values.

Principle 1: Engage effectively and openly.

- a. Genuine: We will engage honestly, and we will respect and listen to the views provided by the community with an open-mind and will give due consideration to them when making decisions.
- b. Timeliness: We will engage with the community as early as appropriate and ensure that engagement processes are an integral part of project planning. We will allow enough time for participants to contribute and for them to be able to raise unexpected issues.
- c. Purposeful: We will be clear about the purpose of engagement and the ability and scope of the engagement to influence decisions.
- d. Informed: We will provide clear, easy to understand and objective information relating to engagement and ensure it is readily available so that participants can make informed contributions.

Principle 2: Ensure appropriate delivery of engagement.

- a. Recognition of diversity: We will use engagement methods which are appropriate to the issue and those we are seeking to engage, having regard to their culture, age, ability and time availability.
- b. Inclusive and accessible: We will engage in a way which encourages participation of all who are likely to be affected by, or are interested in, a decision.
- c. Cost-effective: We will engage in a cost-effective manner, and resource engagement in proportion to the significance of the decision. We will ensure the least possible cost to all involved in the engagement (including the costs to the communities / affected parties).

Principle 3: Make provision for Māori to contribute to the decision-making processes actively and effectively.

- a. Engagement with Māori: In addition to all other principles, we will engage with Māori in the city in a way that is reflective of tikaka and kawa.

Principle 4: Consider the views, interests, needs and opinions expressed and report on their influence on the final decision.

- a. Responsive: We will be transparent about how we record, consider and respond to participants' contributions, and provide clear information on how the community's feedback has been taken into account in decision-making.

Principle 5: Consider the needs of future generations.

- a. Sustainable: We will consider the needs of the present without compromising the ability of future generations to meet their own needs.

International Association for Public Participation (IAP2) Core Values

1. Public participation is based on the belief that those who are affected by a decision have a right to be involved in the decision-making process.
2. Public participation includes the promise that the public's contribution will influence the decision.
3. Public participation promotes sustainable decisions by recognising and communicating the needs and interests of all participants, including decision-makers.
4. Public participation seeks out and facilitates the involvement of those potentially affected by or interested in a decision.
5. Public participation seeks input from participants in designing how they participate.
6. Public participation provides participants with the information they need to participate in a meaningful way.
7. Public participation communicates to participants how their input affected the decision.

Māori Engagement

In Te Taki Haruru – the Māori Strategic Framework for DCC – the value of Autūroa, referring to the concept and practice of mana and the longevity of ongoing influence and leadership in the community, relates to engagement and how we can effectively engage with Māori in Dunedin. Additionally, the value of Autakata, referring to the concept of whakapapa of mana whenua to the whenua of Ōtepoti, highlights why it is important to engage with mana whenua.

The implementation of Te Taki Haruru will provide avenues for DCC to engage with mana whenua and Māori, one of which is Tū Hono – the Māori Engagement Framework. Enabling DCC teams to assess the level of engagement required with mana whenua and mātāwaka Māori in Ōtepoti Dunedin.

Furthermore, Tū Kotahi - the Cultural Capability Framework will lift the ability and understanding of teams to engage with mana whenua and Māori communities of Ōtepoti Dunedin.

Finally, Te Pae Māori will provide a mana-to-mana forum in which Council, Mana Whenua and Mātāwaka are able to collaborate in decision making.

When do we engage?

- **Statutory Compliance:** The LGA and other legislation require the DCC to consult with the community in a range of circumstances. The LGA has also sets out principles to guide all consultation and prescribes specific consultative procedures, which must be followed in certain circumstances (refer to the 'How Do We Engage' section of this Policy). At a minimum, the Council will adhere to all legislative requirements.
- **Significant proposals or decisions:** The Council will determine the nature and form of the engagement in accordance with the significance of the particular decision. In general, the greater the significance of the decision, the more we will do to engage the community. A 'significant' decision will not automatically require the special consultative procedure but will require some method of engagement unless there are good reasons not to engage.
- **Reasons not to engage:** The Council acknowledges there are times when it is not necessary, appropriate or possible to engage the community on a proposal or decision. The Council may choose not to engage on a proposal or decision, but will only decide this in accordance with the criteria below:
 - a. The proposal or decision is not of a nature or significance that requires engagement.
 - b. The Council already has a sound understanding of the views and preferences of the persons likely to be affected by or interested in, the proposal or decision.
 - c. There is a need for confidentiality or commercial sensitivity.
 - d. The costs of engagement outweigh the benefits of it.
 - e. The proposal or decision has already been addressed by the Council's strategies, policies or plans, which have recently been consulted on.
 - f. An immediate or quick response or decision is needed or it is not reasonably practicable to engage.
- Whenever the Council does not formally engage, community views will still be considered before a decision is made and as much information will be provided to the public as possible. Figure 2 provides a summary of the factors the Council will consider when deciding when to engage.



Figure 2-When to Engage Flowchart

Significance

Significance means the importance of an issue, proposal, decision, or matter, as assessed by the DCC, in terms of its likely impact on, and likely consequences for:

- Dunedin as a whole.
- The parties and communities who are likely to be particularly affected or interested in the issue, proposal, decision or matter.
- The financial and non-financial costs and implications, or the capacity of the DCC to perform its role/functions.

In considering DCC's strategic commitment to sustainability, climate change should be treated as an overarching issue that impacts all areas of work at DCC.

DCC staff and elected members will be responsible for assessing the significance of a potential decision, in accordance with legislation and this Policy. When determining the significance of an issue, proposal, decision or other matter the criteria in the section below will be considered.

Criteria for Significance

The DCC has identified criteria to assess the degree of significance. The significance of an issue, proposal or decision lies somewhere on a continuum from low to high. Where the significance of a proposal or decision is unclear against one criterion, then the DCC will treat that criterion as being more, rather than less significant. If any of the following criteria are met, the proposal or decision may be 'significant'. However, the criteria should be considered collectively to get to this point.

How do we engage?

Level of Engagement

The DCC will determine which engagement tools, activities or processes to use based on the individuals, organisations, businesses, groups, communities and sectors within the community that are affected by, or interested in the proposal; and the extent of that interest/impact.

In the first instance, DCC staff will be responsible for assessing the appropriateness of engagement activities for each proposal or decision at the project planning stage. The DCC will be flexible in its engagement approach and be responsive to new ideas. Reports to the Council and its Committees will outline a proposed engagement plan, to be approved by the Council or Committee.

The DCC recognises that differing levels of engagement tools, activities or processes may be required during the various stages of decision-making on an issue and for different stakeholders.

Figure 3 is based on the International Association of Public Participation (IAP2) spectrum of engagement and sets out some engagement activities. It describes when these activities may be appropriate for particular kinds of decisions and when the community can expect to be involved in the decision-making. However, this does not commit the DCC to using specific tools or activities in any specific circumstance.

Engagement concerning local issues

Some local issues will be considered highly significant for particular communities. In these cases, the DCC will engage with affected communities directly. The DCC will take a flexible approach on how it engages with the community on local issues according to the community's preferences for engagement. This approach will often involve DCC staff, Councillors and, where relevant, Community Boards.

Level	Inform	Consult	Involve	Collaborate	Empower
Goal of engagement	To provide the public with balanced and objective information to assist them in understanding the problem, alternatives, or solutions.	To obtain public feedback on analysis, alternatives or decisions.	To work directly with the public throughout the process to ensure that public concerns are constantly understood and considered.	To partner with the community and stakeholders in each aspect of the decision including the development of alternatives and the identification of the preferred solution.	To place the final decision-making in the hands of the public.
Examples of issues, decisions or matters where this engagement might be appropriate	Temporary road closure District Plan monitoring reports Council reports	Long Term Plan consultation Dog Control Bylaw	Review of the Community Grants Policy Revitalisation of an area (e.g. Warehouse Precinct)	Development of a Strategy (e.g. Economic Development Strategy) Upgrade of playgrounds	Triennial council election
Engagement activities the DCC might use – both in person and/or online	Public notice Letter drop Media release <i>Discussion paper</i> DCC website Multilingual radio FYI story Dynamic Social media Animated videos Augmented reality	Exhibition Expo Public hearing Survey Special consultative procedure People's Panel Roadshow 'Graffiti' suggestion wall Social media	Community Board meeting Hui a iwi/ public meeting Working party Workshops Focus group Drop-in sessions Social media	Multi stakeholder process Advisory group Round table meeting Market pop-ups World cafe	Referendum Citizen juries Participatory budgeting
When the community can expect to be involved in the decision-making	The DCC will advise the community when a decision has been made.	The DCC will advise the community when a draft decision has been made and will provide the community with an opportunity to participate and respond before a final decision is made.	The DCC will provide the community with opportunities to be involved throughout the decision-making process, before a final decision is made.	The DCC will provide the community with opportunities to be involved throughout the decision-making process, including when the options are being considered before a final decision is made.	The DCC will provide the community with the power to make the final decision.

Figure 3: Types of Engagement Activities (IAP2 spectrum of engagement)

Engagement linked to day-to-day DCC business

DCC staff, in consultation with the relevant Councillors and Community Boards, will identify and manage community engagement activities associated with the organisation's usual work and projects. The responsible department will establish the most appropriate engagement activities at the project planning stage. The department will then be responsible for providing information to the community on the issue and facilitating the community involvement.

Ongoing engagement activities:

The DCC recognises that engagement is not a one-off activity, and uses a number of initiatives regularly to engage with the community. Such activities enable early engagement on issues, and include:

- a. Advisory and stakeholder groups – The Council establishes advisory and stakeholder groups to engage with individuals, organisations, businesses, groups, communities and sectors within the community. These advisory and stakeholder groups may be ongoing or established for a particular timeframe. All advisory and stakeholder groups will be established by a Council resolution, have specific terms of reference and regularly report to a relevant Council Committee.
- b. Community Boards – The Council partners with Community Boards, which provide advice on matters affecting their communities and advocate for the interests of their communities. Community Boards may also make submissions to the DCC and other organisations on matters affecting their areas.
- c. Partnerships – The DCC facilitates a range of partnerships and networks between all levels of government, business and community organisations, including informal engagement with staff and key stakeholders.
- d. Place-based approach - The DCC works with a number of specific communities and neighbourhoods to set priorities in their area, improve the co-ordination of services being delivered within their area and enable consideration of all issues relating to their area.
- e. Online engagement – The DCC uses digital tools for engaging with the community, such as the People's Panel, social media and the DCC's website.

Special Consultative Procedure:

The DCC will engage with the community using the special consultative procedure when required by legislation, and when it is the most effective engagement tool for a particular proposal or decision. The special consultative procedure is outlined in section 83 of the LGA, and is summarised below.

- a. The DCC will prepare and the Council will adopt a written statement of proposal, and if relevant, a summary of that proposal, which will: clearly identify what the proposal is and the reasons for it; and provide an analysis of feasible options.
- b. The DCC will provide an opportunity for people to give feedback on the matter and will: ensure the summary and statement of proposal is widely available; enable interaction between the community and the Council, or its representatives; provide an opportunity for people to present their views to the Council; and provide at least one month for feedback.

Review

This Policy will be reviewed at least once every three years, and within 12 months following each triennial election.

Schedule 2: Strategic Council-Owned Assets

Strategic assets are those considered by the DCC to be strategically important to achieve and promote the current or future well-being of the community and the priorities of the Strategic Framework. Currently the DCC's strategic assets are:

Aquatic Facilities

Cemeteries

Community housing

Dunedin Botanic Garden

Dunedin Centre, Town Hall and Municipal Chambers

Dunedin Chinese Garden

Dunedin Public Art Gallery and collections

Dunedin Public Libraries and collections

Dunedin Railway Station

Edgar Centre

Forsyth Barr Stadium

Hereweka Harbour Cone

Logan Park

Olveston House and collections

Parks, recreation and open space network

Regent Theatre

Shares in Dunedin International Airport Limited

Dunedin City Holdings Limited

Stormwater collection and disposal system

The Town Belt

Toitū Otago Settlers Museum and collections

Transportation Network

Waste management facilities

Wastewater collection, treatment and disposal system

Water collection, storage, treatment and distribution system

Notes:

- The DCC may consider any other asset or group of assets as being 'significant' by using the criteria of significance in this Policy.
- Where a strategic asset is a network or has many components, decisions can be made on individual components within the network without it being regarded as significant, unless that component substantially affects the level of service provided to the community.
- Decisions can be made to physically alter strategic assets that are required to prevent an immediate hazardous situation arising, or repair an asset due to damage from an emergency or unforeseen situation.
- As agreed by the Council, in the case of Council Controlled Organisations (CCO), decisions relating to the management, acquisition or divestment of assets are taken by the independent board of the CCOs under the Statement of Intent.

Section 6

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APPENDIX 1 statements of variation

Statement of variation to the assessment of water and sanitary services

In 2007, the Dunedin City Council (DCC) conducted an Assessment of Water and Sanitary Services within its district, as required by the Local Government Act 2002 (LGA). This assessment covered DCC-operated drinking water, wastewater and stormwater services, as well as public toilets, cemeteries and crematoria. It also included communities without DCC drinking water, wastewater or stormwater services that have 25 or more residents for over 60 days per year.

The DCC is legally obligated under the LGA, Schedule 10, Part 1 (6a), to identify and explain significant variations between its assessment of water and sanitary services and the proposals set out in the DCC's Long Term Plan. The following summary outlines the variations since the Statement of Variation in Dunedin's 10 Year Plan 2021-31.

Assumptions

Forecast capital expenditure budgets for water supply, wastewater and stormwater activities (the three waters) are based on asset condition assessments, performance, life, renewals, upgrades and servicing areas zoned for development in the Second-Generation District Plan (2GP) and Variation 2. Current projections indicate the population will continue to grow until 2044, reaching 148,100. Growth-related capital expenditure will be debt financed and funded by development contributions where appropriate.

The DCC is updating the 2007 Assessment of Water and Sanitary Services. Capital expenditure budgets in this 9 year plan include indicative funding for actions recommended by the assessment.

General

In 2024, the DCC completed Stage 4 of system planning for water, wastewater and stormwater systems. This planning assesses the entire system from source to disposal, enabling optimal long-term strategic decision-making. Outputs from system planning have informed development of the 9 year plan budgets.

Water supply

New regulatory requirements under the Water Services Act 2021 require increased capital expenditure to ensure water treatment plants and networks comply. This includes spend on monitoring, storage, and treatment process upgrades. Projects to enhance resilience of Dunedin's water supply are ongoing. The refurbishment of Ross Creek reservoir is complete and upgrades to the Waikouaiti water treatment plant are ongoing. Installing a UV reactor at the West Taieri water treatment plant has enabled compliance with protozoa treatment rules.

A significant work programme under the 'water supply resilience' project in the 9 year plan aims to improve the resilience of the water supply against severe drought, catchment fire, or major pipeline or treatment plant failure. Measures include district zone metering for demand management and leak identification, investigating alternative sources, and increasing raw water storage.

Wastewater

Capital works are planned to renew critical plant assets at all metropolitan wastewater treatment plants. System planning has identified large-scale strategic investments for wastewater systems, including improvements to wet weather flow management, discharges quality, and a bioresources management improvement project. Upgrade work at the Seacliff wastewater treatment plant is complete. Planning continues for improvements to address cultural impacts and improve environmental outcomes at the community wastewater schemes in Middlesmarch, Waikouaiti-Karitane and Warrington.

Stormwater

In 2024, significant work was completed to update and calibrate priority stormwater hydraulic models and assess the environmental impact of key discharges. Capital works in South Dunedin have been delayed pending community feedback and the outcomes of the South Dunedin Futures project. Capital works are proposed for Mosgiel during 2024-2032 to improve the performance of the existing network and pump stations with capacity issues while a long-term solution is confirmed. Watercourse projects are not funded in the 9 year plan, meaning that resolving issues in Bath Street will be the last project delivered under the current watercourse programme, joining Motu Street as a completed watercourse project.

Public toilets

The DCC intends to maintain its approach of ensuring sufficient public toilet facilities. Included in the 9 year plan is capital budget for the provision of a Changing Places Bathroom in the central city, and provision for replacing and/or the upgrade of existing public toilets.

Appropriate cleaning and maintenance through capital and operating budgets over the next nine years is being provided, in accordance with the findings of the DCC's last assessment of water and sanitary services.

Cemeteries and crematoria

The DCC manages 20 cemeteries throughout the Dunedin area, although several cemeteries are closed to new burials (Andersons Bay Cemetery, East Taieri Cemetery, Northern Cemetery, Port Chalmers old cemetery, West Taieri and the Southern Cemetery).

Pandemic planning has been undertaken to ensure that the DCC can manage its burial services during an outbreak, and this planning is periodically reviewed.

A cemetery capacity analysis has been undertaken to identify potential sites suitable for an urupā within DCC's existing cemeteries. DCC will be engaging with Te Rūnaka o Ōtākou to identify a location and design for a proposed urupā.

Geotechnical investigations have been carried out at Green Park, Dunedin, Allanton and Waikouaiti cemeteries to identify optimum ground conditions for different burial types at each cemetery. From these reports, specific burial zones have been identified. Based on these reports, indicative locations of road and pathway infrastructure has been identified to show access to future burial areas.

DCC intends to maintain its approach of ensuring sufficient and appropriately managed cemeteries and crematoria through its capital and operating budgets over the next nine years, in accordance with its last assessment of water and sanitary services.

Statement of variation against adopted Waste Management and Minimisation Plans

The Dunedin City Council has a statutory obligation under the Local Government Act 2002, Schedule 10, Part 1, Clause 6 to identify and explain significant variations between its waste management and minimisation plans adopted under section 43 of the Waste Minimisation Act 2008 and the proposals set out in the Council's 9 year plan.

The Council had a statutory obligation under the Waste Minimisation Act 2008, Part 4 section 43, to review the Council's Waste Management and Minimisation Plan. The review requires a full waste assessment to be completed for the district. This review covers both Council and non-Council activities.

On 15 August 2023 Council noted completion of the Otago Regional Waste Assessment 2023, as per section 51 of the Waste Minimisation Act, and resolved to proceed with amending the Waste Management and Minimisation Plan 2020. The amended draft Plan was presented to Council on 30 October 2024 and was approved for public consultation. Consultation will be via the special consultative procedure, followed by a hearings process, with the final draft presented for adoption in mid-2025. The next Waste Management and Minimisation Plan review is due by 14 August 2029.

There are no significant variations between the proposals outlined in the 9 year plan and the Council's Waste Minimisation and Management Plan.



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