
TREATY PARTNERSHIP - DRAFT OPERATING BUDGET 9 YEAR PLAN 2025-34

Department: Corporate Policy

EXECUTIVE SUMMARY

- 1 This report provides:
 - a summary of the services provided by Treaty Partnership
 - an overview of the draft operating (opex) budget for year one of the 9 year plan for Treaty Partnership
 - an overview of the variations from the year one budget for years two to nine for Treaty Partnership.
- 2 This report includes three attachments:
 - i) Operating budget for 2025/26 (year one) – this details the movements from the 2024/25 year
 - ii) Operating budget for 2025/26 to 2033/34 (nine years) – this details the projected operating budget throughout the nine year period
 - iii) Funding Impact Statement for 2025/26 to 2033/34 (nine years) – this summarises the source and application of funding throughout the nine year period
- 3 The report asks the Council to adopt the draft operating budget for the purposes of developing the 9 year plan 2025-34 and consulting with the community.

RECOMMENDATIONS

That the Council:

- a) **Adopts** for the purposes of developing the 9 year plan 2025-34 and consulting with the community
 - i) The draft operating budgets and funding impact statement for Treaty Partnership as shown/amended at Attachments A, B and C.

BACKGROUND

Treaty Partnership – summary of services

- 4 The Treaty Partnership team is dedicated to fulfilling legislative responsibilities and building strong partnerships with mana whenua and the Māori community. Through the implementation of Te Taki Haruru (Council's Māori Strategic Framework) and enhanced cultural capability within Council, the team drives outcomes that benefit both Māori and the wider community.
- 5 Treaty Partnership operated through three key workstreams:
 - a) **Tū Kotahi** –This programme helps DCC staff to understand the Treaty's application in applies in Ōtepoti Dunedin and local government context. It is primarily delivered by staff with contractors facilitating the two introductory workshops.
 - b) **Tū Ake** –This workstream supports staff in integrating Te Taki Haruru into daily operations. It ensures that strategies, policies, and plans—whether new or under review—are guided by Te Taki Haruru and include measurable success indicators.
 - c) **Tū Hono** – This supplementary programme provides DCC staff with resources and guidance for engaging effectively with mana whenua. It enhances staff confidence in knowing when and how to engage directly with mana whenua.

OPERATING BUDGETS – 2025/26

- 6 The 2025/26 draft operating budget for Treaty Partnership is \$910k. This is a decrease of \$83k from the 2024/25 year. The following sections explain the revenue and expenditure changes from the previous year.

Revenue

Rates

- 7 Rates revenue is \$910k. This is an increase of \$338k from the 2024/25 year due to removal of Better Off Funding in 2025/26.

Internal revenue

- 8 Total internal revenue is \$nil, a reduction of \$421k due to removal of Better Off Funding.

Expenditure

Personnel costs

- 9 Personnel costs are \$475K. This is an increase of \$67k from the 2024/25 year. An explanation of changes to personnel costs are discussed in detail in the Chief Executive Overview Report that is on the agenda.

Operations and maintenance

- 10 Operations and maintenance expenditure is \$250k for the Service Level Agreement (SLA) with Aukaha recategorised from grants and subsidies cost.

Consumables and general

- 11 Consumables and general costs are \$101k. This is a decrease of \$141k from the 2024/25 year for Better Off funded consultants' costs.

Grants and subsidies

- 12 Grants and subsidy costs are \$79k. This is a decrease of the \$250k because the Aukaha SLA has been recategorised to operations and maintenance costs. The \$79k budget is for three annual grants of \$26.3k to support the local marae capacity to engage with the community:

- Kati Huirapa Runanga
- Te Runanga o Otakou
- Araiteuru Marae Council Inc

BUDGET TRADEOFFS

- 13 There have been no identified significant budget tradeoffs for the Treaty Partnerships activity. Any cost escalations have been managed through finding savings elsewhere within the activity budget, which has not materially changed the operating level of service.

FEES AND CHARGES – 2025/26

- 14 There are no fees and charges for this activity.

OPERATING BUDGETS – YEARS 2-9

- 15 The 2025/26 operating budget has been inflation adjusted for years two to nine.

ZERO CARBON

- 16 The draft operating budget for this group is unlikely to materially affect city or DCC emissions.

Signatories

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Attachments

	Title	Page
A	Draft Operating Budget 2025/26 (year 1)	
B	Operating budget for year 2 - 9	
C	Funding Impact Statement 2025-34	

SUMMARY OF CONSIDERATIONS

Fit with purpose of Local Government

This decision enables democratic local decision making and action by, and on behalf of communities and promotes the social, economic, environmental and cultural well-being of communities in the present and for the future.

Fit with strategic framework

	Contributes	Detracts	Not applicable
Social Wellbeing Strategy	✓	<input type="checkbox"/>	<input type="checkbox"/>
Economic Development Strategy	✓	<input type="checkbox"/>	<input type="checkbox"/>
Environment Strategy	✓	<input type="checkbox"/>	<input type="checkbox"/>
Arts and Culture Strategy	✓	<input type="checkbox"/>	<input type="checkbox"/>
3 Waters Strategy	✓	<input type="checkbox"/>	<input type="checkbox"/>
Future Development Strategy	✓	<input type="checkbox"/>	<input type="checkbox"/>
Integrated Transport Strategy	✓	<input type="checkbox"/>	<input type="checkbox"/>
Parks and Recreation Strategy	✓	<input type="checkbox"/>	<input type="checkbox"/>
Other strategic projects/policies/plans	✓	<input type="checkbox"/>	<input type="checkbox"/>

Treaty Partnership activities contribute to the objectives and priorities of the above strategies.

Māori Impact Statement

Council budgets impact broadly across all Dunedin communities including Māori. The adoption of Te Taki Haruru – Māori Strategic Framework signals Council's commitment to mana whenua and to its obligations under the Treaty of Waitangi. Mana whenua and Mataawaka will have the opportunity to engage in the 9 year plan consultation process.

Sustainability

Treaty Partnership activities take into account the Council's approach to sustainability.

Zero carbon

The draft operating budget for this group is unlikely to materially affect city or DCC emissions.

LTP/Annual Plan / Financial Strategy /Infrastructure Strategy

This report provides draft budgets for Treaty Partnership to include in the 9 year plan.

Financial considerations

Financial considerations are detailed in this report.

Significance

The draft budgets are included in the development of the 9 year plan 2025-34, which is consulted on using the special consultative procedure.

Engagement – external

There has been no external engagement in developing the draft budgets for Treaty Partnership.

Engagement - internal

Councillors and staff from across council have been involved in development of the draft budgets.

SUMMARY OF CONSIDERATIONS

Risks: Legal / Health and Safety etc.

There are no identified risks.

Conflict of Interest

There are no known conflicts of interest.

Community Boards

Project identified in Community Board plans have been considered in the development of the draft budgets. Community Boards will be consulted on the 9 year plan 2025-34.

Treaty Partnerships

Income Statement

for the Year Ended 30 June 2026

Actual	Approved	Draft	Budget	Budget
2024	Budget	Budget	Inc (Dec)	Inc (Dec)
\$000	2025	2026	\$000	%
\$000	\$000	\$000		
Revenue				
560 Rates revenue	572	910	338	59%
- External revenue	-	-	-	-
- Grants and subsidies revenue	-	-	-	-
- Development contributions revenue	-	-	-	-
- Vested assets	-	-	-	-
199 Internal revenue	421	-	(421)	-100%
759 Total revenue	993	910	(83)	-8%
Expenditure				
423 Personnel costs	408	475	67	16%
- Operations and maintenance	15	250	235	1567%
- Occupancy costs	-	5	5	-
30 Consumables and general	241	101	(140)	-58%
329 Grants and subsidies	329	79	(250)	-76%
1 Internal charges	-	-	-	-
- Depreciation and amortisation	-	-	-	-
- Interest	-	-	-	-
783 Total expenditure	993	910	(83)	-8%
(24) Net surplus/(deficit)	-	-	-	-
Expenditure by Activity				
783 Maori Partnerships	993	910	(83)	-8%
783 Total expenditure	993	910	(83)	-8%

Treaty Partnerships

Income Statement

for the Years Ended 30 June 2025 - 2034

Actual 2024 \$000	Approved Budget 2025 \$000	Draft Budget 2026 \$000	Draft Budget 2027 \$000	Draft Budget 2028 \$000	Draft Budget 2029 \$000	Draft Budget 2030 \$000	Draft Budget 2031 \$000	Draft Budget 2032 \$000	Draft Budget 2033 \$000	Draft Budget 2034 \$000
Revenue										
560 Rates revenue	572	910	937	961	984	1,009	1,031	1,054	1,075	1,098
- External revenue	-	-	-	-	-	-	-	-	-	-
- Grants and subsidies revenue	-	-	-	-	-	-	-	-	-	-
- Development contributions revenue	-	-	-	-	-	-	-	-	-	-
- Vested assets	-	-	-	-	-	-	-	-	-	-
199 Internal revenue	421	-	-	-	-	-	-	-	-	-
759 Total revenue	993	910	937	961	984	1,009	1,031	1,054	1,075	1,098
Expenditure										
423 Personnel costs	408	475	490	503	515	528	540	552	563	575
- Operations and maintenance	15	250	258	264	271	278	284	290	296	303
- Occupancy costs	-	5	5	5	5	6	6	6	6	6
30 Consumables and general	241	101	104	107	109	112	114	117	119	122
329 Grants and subsidies	329	79	80	82	84	85	87	89	91	92
1 Internal charges	-	-	-	-	-	-	-	-	-	-
- Depreciation and amortisation	-	-	-	-	-	-	-	-	-	-
- Interest	-	-	-	-	-	-	-	-	-	-
783 Total expenditure	993	910	937	961	984	1,009	1,031	1,054	1,075	1,098
(24) Net surplus/(deficit)	-	-	-	-	-	-	-	-	-	-
Expenditure by Activity										
783 Maori Partnerships	993	910	937	961	984	1,009	1,031	1,054	1,075	1,098
783 Total expenditure	993	910	937	961	984	1,009	1,031	1,054	1,075	1,098

Dunedin City Council

Funding Impact Statement
for the Years Ended 30 June 2025 - 2034 for Treaty Partnerships

2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Actual	Annual Plan	Draft Budget	Draft Budget	Draft Budget	Draft Budget	Draft Budget	Draft Budget	Draft Budget	Draft Budget	Draft Budget
\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Sources of operating funding										
560 General rates, uniform annual general charges, rates penalties	572	910	937	961	984	1,009	1,031	1,054	1,075	1,098
- Targeted rates	-	-	-	-	-	-	-	-	-	-
- Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-
- Fees and charges	-	-	-	-	-	-	-	-	-	-
199 Internal charges and overheads recovered	421	-	-	-	-	-	-	-	-	-
- Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-	-	-	-	-	-
759 Total operating funding	993	910	937	961	984	1,009	1,031	1,054	1,075	1,098
Application of operating funding										
783 Payments to staff and suppliers	993	910	937	961	984	1,009	1,031	1,054	1,075	1,098
- Finance costs	-	-	-	-	-	-	-	-	-	-
1 Internal charges and overheads applied	-	-	-	-	-	-	-	-	-	-
- Other operating funding applications	-	-	-	-	-	-	-	-	-	-
784 Total application of operating funding	993	910	937	961	984	1,009	1,031	1,054	1,075	1,098
(25) Surplus/(deficit) of operating funding	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
- to replace existing assets	-	-	-	-	-	-	-	-	-	-
- Increase/(decrease) in reserves	-	-	-	-	-	-	-	-	-	-
(25) Increase/(decrease) of investments	-	-	-	-	-	-	-	-	-	-
(25) Total application of capital funding	-	-	-	-	-	-	-	-	-	-
25 Surplus/(deficit) of capital funding	-	-	-	-	-	-	-	-	-	-
- Funding balance	-	-	-	-	-	-	-	-	-	-