

DUNEDIN'S ANNUAL PLAN 2019-20

TE MAHERE PAE TATA KI ŌTEPOTI 2019/20



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Dunedin is on a roll



Dunedin is on a roll and the future looks ever brighter for our great small city.

We're seeing sustained population growth and positive economic indicators. That's set to continue with major projects, including the Dunedin Hospital rebuild, about to begin. The spending and projects the Council has planned this year will help to cater for that growth, while keeping the city vibrant, interesting and an attractive place to live, work, study and do business. We're also making sure our services are well maintained and we're addressing major challenges such as climate change.

During our consultation, the Council was asked for more investment in addressing climate change (both reducing emissions and adapting to a changing environment), marketing our city as a destination, our Treaty relationship with Kāi Tahu, to investigate a central city bus loop service and to use rates or parking charges to make city bus fares cheaper.

The Council weighed up community feedback and took into account the financial limits set in last year's 10 year plan, which limits rate increases to 5% on average annually over years 2-10 of the plan. The end result is that this year's rates have been increased by 5.3%.

We'll be spending about \$125 million on capital projects this year, up from the \$89 million we included in the 10 year plan. Currently, we're doing work more quickly than expected, including replacing old pipes, sewers and water mains. Some of the major projects we'll be working on include the Peninsula Connection, LED streetlights, Mosgiel Pool and transport improvements. Nevertheless, current DCC debt levels are within the 10 year plan limit of \$350 million.

It is costing us a bit more than previously to do the 'business as usual' work that keeps our city safe, well maintained and ticking over. But on top of that, we are doing a lot of new work, so that Dunedin continues to be a great place to live, now and in the future. That means we're investing more into maintenance, as well as staff and specialist advice to make sure all the work gets done, and, most importantly, gets done well.

Of course, there is a constant tension between maintaining the existing range of services, managing increased costs, investing in new initiatives to take the city forward while staying within our limits for rate increases and debt. It's pleasing to see the feedback showing support for the direction we are taking and a big thank you to everyone who contributed to the development of this plan – members of the community, Councillors, Community Board members and staff.

Dave Cull
Mayor of Dunedin

Parahutihuti ana te haere

Parahutihuti ana te haere a tō tātou nei tino tāone, a Ōtepoti.

Kua nui haere te taupori, ā, kua whai hua tātou ki te taha ōhaka. Kātahi anō ka tīmata kā kaupapa matua, pērā i te whakahoutaka o te hōhipera.

I tēnei mahere pae tata, ka whakatakoto te Kaunihera i kā kaupapa mō tēnei tau ki te hāpai i te whakatipuraka o tō tātou tāone, kia mau tonu anō ki tōhona āhua tino rawe hai wāhi mahi, hai wāhi ako, hai wāhi pakihi hoki. Ka pupuri i kā ratoka pai, ā, ka hikina tonu te mānuka o kā take whakahirahira o ēnei wā, pērā i te panonitaka āhuaraki.

I ruka i te kōrerorero whānui, i tonoa te Kaunihera e koutou ki te tautoko ā-pūtea ki te whai ara e pā ana ki te panonitaka āhuaraki (ki te whakaiti i tō tātou tapuae waro, kia takatū ai tātou i te ao hurihuri), ki te hapahāpai i tō tātou tāone hai wāhi haere, ki te whakamana i tō tātou honoka Tiriti ki a Kāi Tahu, ā, ki te tūhura i kā kōwhirika pai mō te pūnaha pahi.

I whakaroko te Kaunihera ki ō koutou whakaaro, i titiro hoki ki kā tepe ahumoni i whakatau ai i te mahere pae tawhiti i tērā tau, arā, kia kauraka e hipa ake i te 5% te whakapikinga rēti toharite i ia tau i kā tau 2-10 o te mahere. Nō reira, ā tēnei tau kua whakapiki te rēti nā te 5.3%.

Ka utua te \$125 miriona ki kā kaupapa hakaka ā tēnei tau, he nui ake tērā i te \$89 miriona i whakatau ai i te mahere pae tawhiti. He āhua tere haere te mahi, ka whakahou i kā paipa, i kā pinika parakaikaki me kā pū wai matua. Ko ētahi atu kaupapa matua e mahia ana e tātou, ko te Peninsula Connection, ko kā rama LED ki kā huarahi, ko te puna kaukau ki Mosgiel, me te whakapaipai kaweka tākata. Ka tū tonu te taumata nama o te DCC ki raro i te tepe, ko te \$350 miriona.

He nui ake te moni e tohatoha atu kia noho haumarua ai tātou, kia tiaki ai i kā ratoka me kā mahi whakahirahira ki te tāone nei. Heoi, he maha kā kaupapa hou e whakahaeretia ana e tātou, kia pai ai te waiorataka o Ōtepoti ināianei, ā muri ake hoki. Ka whakapiki i te pūtea ki te tauwhiroataka, ki kā kaimahi, ki kā kaikirimana hoki: mā pako, mā whero, ka oti ai te mahi. Ko te amoraki ki mua, ko te hāpai ō ki muri.

He kukumetaka tonu i waekanui i kā whakaaro ki te tauwhiro i kā ratoka o ēnei wā, me kā utu nui ake, ki te tautoko rānei i kā kaupapa hou kia neke whakamua tō tātou tāone. Me pūmau tonu ki kā kī tauraki e hākai ana ki kā rēti me kā nama.

Ka koa te manawa ki te roko i tā koutou tautoko i te ara e whakatakotoria nei. He mihi nui ki a koutou katoa i takoha mai ki te mahere nei – kā mema hapori, kā Kaikaunihera, kā mema poari hapori me kā kaimahi o te DCC.

Dave Cull

Kahika o Ōtepoti

Mayor and Councillors | Ko te Kahika me kā Kaikaunihera



Dave Cull (Mayor)
Office: 03 474 3855
Mobile: 027 434 6917



Doug Hall
Mobile: 027 432 0023



Jim O'Malley
Mobile: 021 525 547



Chris Staynes (Deputy Mayor)
Home: 03 453 6855
Mobile: 021 523 682



Aaron Hawkins
Mobile: 022 100 6634



Conrad Stedman
Office: 03 4701370
Mobile: 021 311551



David Benson-Pope
Home: 03 454 4136



Marie Laufiso
Mobile: 021 532 396



Lee Vandervis
Home: 03 467 5272
Mobile: 021 612 340



Rachel Elder
Mobile: 022 397 4604



Mike Lord
Home: 03 486 2730
Mobile: 027 438 2097



Andrew Whiley
Mobile 027 465 3222



Christine Garey
Mobile: 0274 478 876



Damian Newell
Mobile: 021 397 976

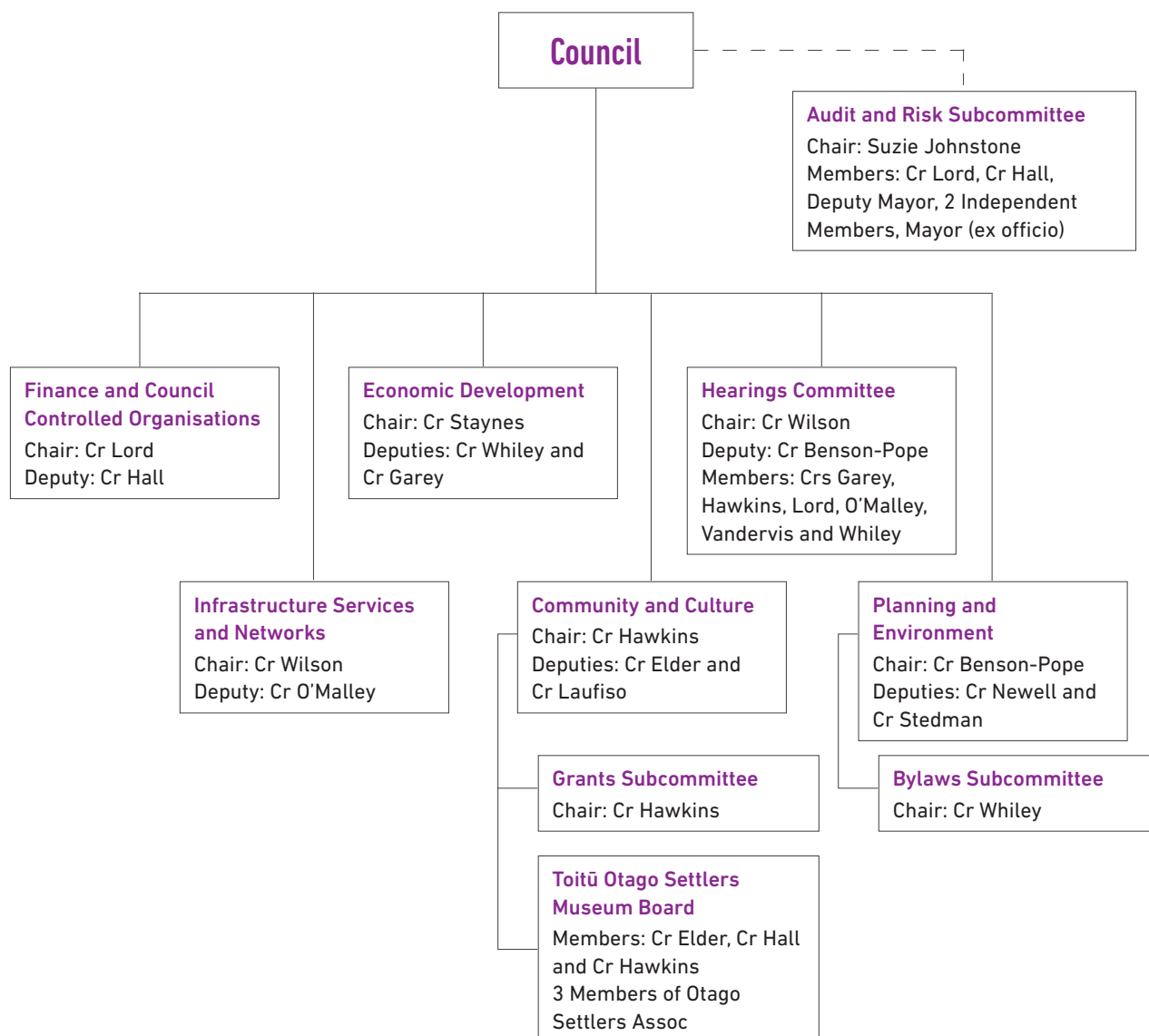


Kate Wilson
Home: 03 464 3797
Mobile: 027 443 8134

Community Boards | Kā poari hapori

West Harbour	Mosgiel- Taieri	Otago Peninsula	Saddle Hill	Strath Taieri	Waikouaiti Coast
Steve Walker (Chair) M: 027 850 5603	Sarah Nitis (Chair) M: 027 5433 903	Paul Pope (Chair) M: 027 466 8446	Scott Weatherall (Chair) M: 027 440 4700	Barry Williams (Chair) M: 027 486 6433	Alasdair Morrison (Chair) M: 027 435 4384
Trevor Johnson (Deputy Chair) M: 027 284 8611	Joy Davis (Deputy Chair) M: 027 476 6047	Hoani Langsbury (Deputy Chair) M: 027 252 2876	Leanne Stenhouse (Deputy Chair) M: 021 117 5195	Joan Wilson M: 027 454 3620	Geraldine Tait M: 021 217 5492
Ange McErlane M: 0274 380 601	Martin Dillon M: 027 433 7800	Lox Kellas M: 021 191 5703	Christina McBratney M: 021 269 6170	David (Jock) Frew M: 027 820 1923	Mark Brown W: 482 2011
Jan Tucker M: 021 140 8890	Philippa Bain M: 027 545 3193	Christine Neill M: 027 223 4824	Keith McFadyen M: 027 444 8913	Jacinta Stevenson M: 027 322 1152	Richard Russell M: 021 444 421
Ryan Jones M: 022 432 1346	Maurice Prendergast M: 027 434 5545	Graham McArthur M: 021 477 7009	Paul Weir M: 021 039 4260	Norma Emerson M: 021 064 9355	Rose Stringer- Wright M: 021 0274 5922
Francisca Griffin M: 027 483 4707	Dean McAlwee M: 027 272 6132	Edna Stevenson M: 027 478 0543	Peter Gouverneur M: 027 683 8853	Mark O'Neill M: 027 699 4730	Mandy Mayhem- Bullock M: 021 919 555
Cr Aaron Hawkins M: 022 100 6634	Cr Mike Lord M: 027 438 2097	Cr Andrew Whiley M: 027 465 3222	Cr Conrad Stedman M: 021 311 551	Cr Mike Lord M: 027 438 2097	Cr Jim O'Malley M: 021 525 547

Council Committee structure | Te Kōmiti Kaunihera



Joint Committees

Otago Civil Defence Emergency Management Group

Dunedin Heritage Fund Committee

Other Bodies Reporting to Council

District Licensing Committee

Chair: Colin Weatherall
Deputy: Andrew Noone
Members: David Benson-Pope, Aaron Hawkins, Mike Lord, Lee Vandervis, Peter Burrows, Colin Lind, Tanya Surrey and Wayne Idour

Chief Executive Appraisal Committee

Chair: Mayor
Deputy: Deputy Mayor

Dunedin District Plan Hearings Panel

Chair: David Collins
Members: 7 Hearings Commissioners

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Summary of community consultation | He rūnaka hapori

Community engagement on the draft Annual Plan 2019/20 budgets occurred over four weeks between Monday, 18 March and Monday, 15 April 2019. A document titled 'Dunedin's annual plan information document / Te mahere pae tata ki Ōtepoti he puka pānui' was delivered to almost every home in Dunedin. This was done to support community engagement and participation in the Council's decision making processes relating to the draft 2019/20 budgets and plan for the year ahead.

The community provided feedback online and in person at a variety of events. Specific feedback was sought on the proposed trial of a free central city bus loop, and on using money from rates or parking to offset bus fares.

A total of 470 feedback items were received during the engagement period. This included 361 responses completed via the online feedback form and 109 feedback items via hardcopy feedback forms, letters and emails.

The community feedback was categorised into 47 topics. This table shows the 10 most popular comments.

Topic	Number of comments
Transport – general	89
Central city bus loop	86
Public transport improvements (forwarded to Otago Regional Council)	75
Bus fares (subsidised)	70
Rates increase	56
Tracks and trails	54
Parks and recreation – general	48
General comments	46
Waterfront	42
Parks and recreation – funding requests	40

Council decision making

The Council considered the community feedback at the Council deliberations meeting held between Wednesday, 29 May and Friday, 31 May 2019. The following is a summary of the Council's decisions. A complete record of the decisions can be found in the meeting minutes on the DCC website at www.dunedin.govt.nz.

Central city bus loop and offsetting bus fares in Dunedin

The Council sought specific feedback from the community on the level of support for a free central city bus loop service and the level of support for using rates or parking charges to make city bus fares cheaper. There was strong community support for both initiatives.

As a result, the Council included \$150,000 in the 2019/20 budget to progress both pieces of work. The DCC will continue to work with the New Zealand Transport Agency, the Energy Efficiency and Conservation Authority and the Otago Regional Council (ORC) on funding options to achieve the two objectives and both will feed into the ORC review of its Regional Public Transport Plan.

Additional funding provided

As a result of community feedback, the Council increased funding for some DCC activities. The Council also provided funding for some organisations that support community, recreational and creative projects.

Araiteuru Marae	A one-off grant of \$5,000 for signage and completing the adornment of the wharenui, tukutuku and whakairo.
Archibald Baxter Memorial Trust	A grant of up to \$30,000 from the existing public art budget towards the Archibald Baxter Memorial.
DCC Kāi Tahu partnership	Annual increase of \$250,000 towards supporting the core partnership activities and projects across the annual plan work, with the structure of the work programme to be reported to Council.
DCC climate resilience	Establishing and commencing the delivery of a detailed work programme for climate mitigation and adaption at a cost of \$525,000 for 2019/20 and \$572,000 in 2020/21, with progress reported back to Council.
DCC Enterprise Dunedin	An annual increase of \$200,000 for city marketing from 2019/20.
DCC Green Island Landfill	Approved the installation of a second weighbridge at the Green Island Landfill for \$200,000 to \$250,000.

DCC transport	Increase of \$40,000 to undertake a travel management plan for DCC staff to decrease dependency on single use vehicles and to minimise the number of car parks used by Council on a daily basis.
Dunedin Shanghai Association	Increase of \$3,500 to assist with the increase of costs relating to the relationship.
Otago Museum	Confirmed, for the 2019/20 year, total local authority funding for the Otago Museum of \$4,525,150, DCC contribution to this Levy of \$4,239,613, a DCC grant of \$75,000 towards the Otago Museum's Tangata Whenua Gallery redevelopment and DCC rates relief of \$8,000.

Things the Council will investigate

The Council agreed to look into a number of matters as a result of community feedback and staff reports. Some of this work will be included in the development of the Annual Plan 2020/21.

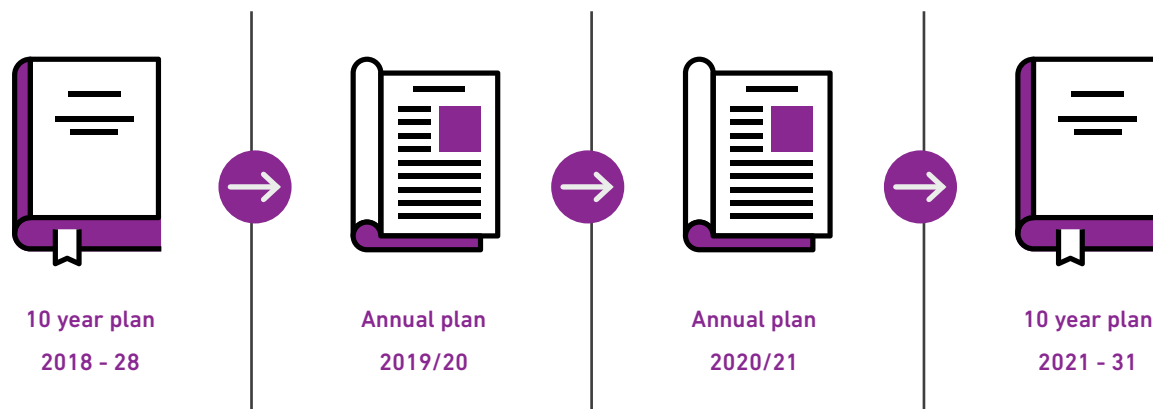
Broad Bay Boating Club	Staff will work with the Broad Bay Boating Club to investigate options for the DCC to support the Broad Bay Boating Club rebuild project.
Central city bus loop	Options for trialling a free, low carbon central city bus loop service will be provided before the Annual Plan 2020/21.
Climate resilience	Progress reports on the delivery of the work programme for climate mitigation and adaption will be provided.
Integrated transport strategy	The Council will begin the review of the integrated transport strategy in 2020/21 to align with other significant transport projects.
Kāi Tahu / DCC	The structure of the work programme of the core partnership activities and projects will be provided.
Living wage	The Council committed to becoming a living wage employer. To achieve this, the Council will develop a plan for requiring DCC contractors to pay staff undertaking services for the DCC a living wage and a plan to work with Council Controlled Organisations (CCOs) to commit to paying their staff a living wage.
Offsetting bus fares in Dunedin	A progress report on the ORC Regional Public Transport Plan review, particularly as it relates to using DCC revenue to offset bus fares on the wider public transport network will be provided before the Annual Plan 2020/21.
Otago Hockey	Staff will work with Otago Hockey to investigate options for the DCC to support the artificial turf on the Kings High School grounds and a report will be provided before the Annual Plan 2020/21.
Tracks	Updated budgets for tracks in Dunedin will be prepared for the Annual Plan 2020/21 after the tracks audit and tracks levels of provision project are complete.

10 year plan update | He whakatikatika pae tawhiti

The 10 year plan 2018-28 outlined the services and activities the DCC will provide, the projects which will be carried out and the level of service the community can expect. The 10 year plan also included how much things would cost, how it would be paid for and what it meant for rates and debt.

A 10 year plan looks a decade ahead, but is reviewed and consulted on every three years. An annual plan is prepared for the years in between and provides an overview of the Council's plans for a single year.

The 2019/20 budget is 'year 2' of the 10 year plan. Due to the nature of budgets, things have changed since the 10 year plan was developed.



Budget changes for 2019/20

The 2019/20 budget included in the 10 year plan has been compared to this budget:

1. Rates revenue is higher than forecast in the 2019/20 year of the 10 year plan. The 2019/20 budget increases rates by 5.3%. The 10 year plan forecast 4.9%.
2. Grants and subsidies revenue is higher than forecast in the 2019/20 year of the 10 year plan. This is a result of New Zealand Transport Agency subsidies on the capital expenditure programme being higher than forecast for the Roding and Footpaths group.
3. External revenue is higher than forecast in the 2019/20 year of the 10 year plan. This is mainly due to additional revenue now forecast in Building Services and Resource Consents due to increased development across Dunedin as well as increased revenue from parking meters.
4. Operating expenses are higher than forecast in the 2019/20 year of the 10 year plan. The additional costs reflect increased budgets for maintenance contracts, water quality testing, inspection of pipes, software services, planning for major transport projects and improving road safety, project management and project support for future waste management and minimisation projects.
5. Personnel costs are higher than forecast in the 2019/20 year of the 10 year plan. They reflect additional resources allowing for delivery of operational and capital projects, risk and compliance functions, correcting the Aquatic Services budget, and replacing consultants and operating budgets with staff.
6. Depreciation is higher than forecast in the 2019/20 year of the 10 year plan due to the increase in valuation for infrastructure assets.
7. The Statement of Financial Position has been updated to reflect the 2017/18 Annual Report results and a forecast for the 2018/19 year.
8. Fixed assets are higher than forecast in the 2019/20 year of the 10 year plan due to the valuation for infrastructure assets and the accelerated capital expenditure programme.
9. Term loans are higher than forecast in the 10 year plan due to the updated capital expenditure programme. The Financial Strategy limits Council debt to \$350 million. Forecast debt levels are within the limit set in the 10 year plan however there are timing differences in the 2019/20 Annual Plan, as capital expenditure has been brought forward due to increased capacity for delivery. The challenge going forward will be the competing pressure to maintain delivery of the capital renewal and development programme, alongside the resultant pressure on the level of debt. It is anticipated that the level of spend and debt limit will be reviewed as part of the next 10 year plan process.
10. Changes to the capital expenditure programme are detailed in Section 3 of the Annual Plan 2019/20.

Service performance information for 2019/20











No changes have been made to the service performance information for the Council's services and activity groups for the 2019/20 year. Service performance information for the Council's services and activities can be found in Section 3 of the 10 year plan.

Significant forecasting assumptions for 2019/20

The costs for the proposed new waste disposal facility at Smooth Hill are currently in development as part of the detailed business case phase of the Waste Futures project. These costs will depend on the final procurement model chosen and will be included in the next annual or 10 year plan following Council consideration and community consultation.

There are no other changes to the significant forecasting assumptions for the 2019/20 year. Significant forecasting assumptions can be found in Section 4.3 of the 10 year plan.

Annual budget | Te tahua ā-tau

Activities and services		Capital costs \$125m	Operating costs \$277m	Where rates go (every \$100)
	3 Waters	\$29m	\$66m	\$37
	Roading and footpaths	\$56m	\$45m	\$9
	Reserves and recreational facilities	\$11m	\$34m	\$20
	Property	\$17m	\$31m	\$3
	Libraries and museums	\$2m	\$21m	\$16
	Waste management	\$2m	\$15m	\$2
	Regulatory services	\$0m	\$11m	\$0
	Community and planning	\$2m	\$12m	\$8
	Economic development	\$0m	\$6m	\$4
	Governance and support services	\$6m	\$36m	\$1

SECTION 3:

Finances

Kā mahi tahua

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Dunedin City Council

Statement of Comprehensive Revenue and Expense for the Year Ended 30 June 2020

	Annual Plan Budget 2018/19 \$000	10 Year Plan Budget 2019/20 \$000	Annual Plan Budget 2019/20 \$000
Revenue from continuing operations			
Rates revenue	148,848	156,163	156,711
Development and financial contributions	672	672	831
Subsidies and grants	28,040	31,314	43,359
Financial revenue	11,379	11,454	11,489
Other revenue	68,833	69,613	74,016
Total operating revenue	257,772	269,216	286,406
Expenses			
Other expenses	117,498	121,565	130,149
Personnel expenses	60,010	62,080	64,973
Audit fees	177	180	184
Financial expenses	12,937	13,174	12,833
Depreciation and amortisation	63,388	64,683	68,984
Total operating expenses	254,010	261,682	277,123
Operating surplus/(deficit) from continuing operations	3,762	7,534	9,283
Surplus/(deficit) for the year from discontinued operations	-	-	-
Share of associate surplus/(deficit)	-	-	-
Surplus/(deficit) before taxation	3,762	7,534	9,283
Less taxation	(450)	(450)	(564)
Surplus/(deficit) after taxation	4,212	7,984	9,847
Attributable to:			
Dunedin City Council and Group	4,212	7,984	9,847
Non-controlling interest	-	-	-
Other comprehensive revenue and expense			
Gain/(loss) on property plant and equipment revaluations	37,500	38,438	37,500
Gain/(loss) on property plant and equipment disposals	-	-	(667)
Gain/(loss) of cash flow hedges at fair value through other comprehensive revenue and expense	3,053	2,031	2,370
Total other comprehensive revenue and expense	40,553	40,469	39,203
Net surplus/(deficit) for the year	4,212	7,984	9,847
Total comprehensive revenue and expense for the year	44,765	48,453	49,050
Attributable to:			
Dunedin City Council and Group	44,765	48,453	49,050
Non-controlling interest	-	-	-
Movements in equity			
Opening equity	2,970,761	3,015,526	3,111,216
Total comprehensive revenue and expense	44,765	48,453	49,050
Closing equity	3,015,526	3,063,979	3,160,266

Dunedin City Council

Statement of Financial Position

as at 30 June 2020

	Annual Plan Budget 2018/19 \$000	10 Year Plan Budget 2019/20 \$000	Annual Plan Budget 2019/20 \$000
Current assets			
Cash and cash equivalents	1,220	1,220	6,417
Other current financial assets	5,226	5,326	6,114
Trade and other receivables	13,945	14,878	15,528
Taxation refund receivable	450	450	564
Inventories	260	260	260
Non current assets held for sale	-	-	-
Prepayments	511	511	572
Total current assets	21,612	22,645	29,455
Non-current assets			
Other non-current financial assets	193,384	195,008	195,835
Shares in subsidiary companies	123,589	126,139	126,139
Intangible assets	1,882	1,882	1,468
Investment property	91,448	91,448	91,660
Property, plant and equipment	2,835,133	2,900,488	3,035,043
Total non-current assets	3,245,436	3,314,965	3,450,145
Total assets	3,267,048	3,337,610	3,479,600
Current liabilities			
Trade and other payables	24,333	25,184	30,228
Revenue received in advance	3,256	3,299	3,676
Employee entitlements	5,282	5,441	5,958
Current portion of term loans	-	-	-
Total current liabilities	32,871	33,924	39,862
Non-current liabilities			
Term loans	206,955	230,047	268,473
Provisions	8,309	8,304	9,454
Derivative financial instruments	3,158	1,127	1,316
Other non-current liabilities	229	229	229
Total non-current liabilities	218,651	239,707	279,472
Equity			
Accumulated funds	1,677,424	1,685,247	1,696,398
Revaluation reserves	1,331,512	1,369,950	1,454,954
Restricted reserves	9,748	9,909	10,230
Cash flow hedge reserves	(3,158)	(1,127)	(1,316)
Total equity	3,015,526	3,063,979	3,160,266
Total liabilities and equity	3,267,048	3,337,610	3,479,600

The accompanying notes and accounting policies form an integral part of these financial statements.

Dunedin City Council

Statement of Cash Flows

for the Year Ended 30 June 2020

	Annual Plan Budget 2018/19 \$000	10 Year Plan Budget 2019/20 \$000	Annual Plan Budget 2019/20 \$000
Cashflow from Operating Activities			
<i>Cash was provided from operating activities:</i>			
Rates received	148,658	156,061	156,555
Other revenue	98,255	98,310	121,530
Interest received	8,192	8,220	8,041
Dividend received	1,487	1,509	1,509
Taxation refund received	527	450	450
Cash was applied to:			
Supplies and employees	(181,579)	(182,818)	(193,913)
Interest paid	(12,937)	(13,174)	(13,088)
Net cash inflow (outflow) from operations	62,603	68,558	81,084
Cashflow from Investing Activities			
<i>Cash was provided from investing activities:</i>			
Sale of assets	60	60	120
Reduction in loans and advances	221	-	-
Reduction in investments	-	-	-
Cash was applied to:			
Increases in loans and advances	-	-	-
Increase in investments	(2,550)	(2,550)	(2,550)
Capital expenditure	(68,286)	(89,160)	(121,901)
Net cash inflow (outflow) from investing activity	(70,555)	(91,650)	(124,331)
Cashflow from Financing Activities			
<i>Cash was provided from financing activities:</i>			
Loans raised	17,424	23,092	43,000
Cash was applied to:			
Loans repaid	(9,260)	-	-
Net cash inflow (outflow) from financing activity	8,164	23,092	43,000
Net increase/(decrease) in cash held	212	-	(247)
Opening cash balance	1,008	1,220	6,664
Closing cash balance	1,220	1,220	6,417

The accompanying notes and accounting policies form an integral part of these financial statements.

Dunedin City Council

Statement of Accounting Policies

1 Reporting Entity

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

The Dunedin City Council is a Territorial Local Authority governed by the Local Government Act 2002 (LGA) and these statements are produced under sections 98, 99 and 111 of the LGA.

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

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.

The financial statements have been prepared in accordance with the requirements of the Local Government Act 2002.

The Council has designated itself as a public benefit entity (PBE) for financial reporting purposes.

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

The forecast financial statements are for the year ended 30 June 2020. They were approved by Council on 25 June 2019.

2 Significant Accounting Policies

Basis of accounting

The financial statements of the Council have been prepared in accordance with the requirements of the LGA, which includes the requirement to comply with NZ GAAP.

The financial statements have been prepared in accordance with Tier 1 PBE accounting standards. These financial statements comply with PBE Standards.

The financial statements have been prepared on the historical cost basis, except for the revaluation of certain property, plant and equipment, investment properties, biological assets, derivative financial instruments, financial instruments classified as available for sale and financial instruments held for trading. There is also a presumption of going concern in the preparation of financial statements.

Prospective financial statements

The financial statements are forecast using the best information available at the time they were prepared.

Non-current assets held for sale

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

Non-current assets and disposal groups are classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the

sale is highly probable and the asset (or disposal group) is available for immediate sale in its present condition. Management must be committed to the sale which should be expected to qualify for recognition as a completed sale within one year from the date of classification.

Revenue recognition

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

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

Government grants are received from the New Zealand Transport Agency, which subsidises part of the costs of maintaining the local roading infrastructure. The subsidies are recognised as revenue upon entitlement, as conditions pertaining to eligible expenditure have been fulfilled.

Other grants are recognised as revenue when they become receivable unless there is an obligation in substance to return the 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.

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

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

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

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

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

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

Construction contracts

Where the outcome of a construction contract can be estimated reliably, revenue and costs are recognised by reference to the stage of completion of the contract activity at the balance sheet date. This is normally measured by the

proportion that contract costs incurred for work performed to date bear to the estimated total contract costs, except where this would not be representative of the stage of completion.

Variations in contract work, claims and incentive payments are included to the extent that they have been agreed with the customer.

Where the outcome of a construction contract cannot be estimated reliably, contract revenue is recognised to the extent of contract costs incurred that it is probable will be recoverable. Contract costs are recognised as expenses in the period in which they are incurred.

When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

Leasing

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee whether or not title is eventually transferred. All other leases are classified as operating leases.

Borrowing costs

Borrowing costs are usually recognised as an expense in the period in which they are incurred.

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.

Employee entitlements

Entitlements to salary and wages and annual leave are recognised when they accrue to employees. This includes the estimated liability for salaries and wages and annual leave as a result of services rendered by employees up to balance date at current rates of pay.

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

The Council recognises a liability for sick leave to the extent that absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year. The calculation is based on the value of excess sick leave taken within the previous twelve months.

Goods and services tax (GST)

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

Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net surplus as reported in the statement of comprehensive income because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The Council's liability for

current tax is calculated using tax rates that have been enacted by the balance sheet date.

Deferred tax is the tax expected to be payable or recoverable on differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit, and is accounted for using the balance sheet liability method.

Deferred tax liabilities are generally recognised for all taxable temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profits will be available against which deductible temporary differences can be utilised. Such assets and liabilities are not recognised if the temporary difference arises from goodwill or from the initial recognition (other than in a business combination) of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the surplus or deficit, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

Property, plant and equipment

Property plant and equipment are those assets held by the Council for the purpose of carrying on its business activities on an ongoing basis.

The Council assets

Operational Assets

These include land, buildings, improvements, library books, plant and equipment, and motor vehicles.

Infrastructure Assets

Infrastructure assets are the fixed utility systems owned by the Council. Each asset type includes all items that are required for the network to function; for example, sewer reticulation includes reticulation piping and sewer pump stations.

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.

Heritage Assets

These include, but are not limited to, assets held by the Council subject to deeds of agreement, terms and conditions of bequests, donations, trusts or other restrictive legal covenants. The Council's control of these assets is restricted to a management/custodial role.

Operational assets

Land and Buildings

Land and buildings are stated at revalued amounts being fair value at date of valuation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. The revaluations are performed by an independent valuer on a three-yearly cycle.

Fixed Plant and Equipment

Fixed plant and equipment is stated at cost, less any subsequent accumulated depreciation and any accumulated impairment losses.

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 and any accumulated impairment losses.

Library Collection

Library collections are stated at cost less any subsequent accumulated depreciation and any impairment losses.

Infrastructural assets

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. The useful life of the landfill is considered to be the period of time to the expiring of the resource consent in 2023.

Buildings and structures are valued on a yearly cycle by an independent valuer. Additions are recorded at cost and depreciated.

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 has been stated at its 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 in-house and peer reviewed 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 in-house and peer reviewed by an independent valuer.

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.

Restricted assets

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 was last revalued based on fair value at 30 June 2012 by Quotable Value Limited. The Council has now elected to use this value as deemed cost and road reserve will no longer be revalued. Subsequent additions are recorded at cost.

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

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.

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.

Depreciation

Depreciation has been charged so as to write off the cost or valuation of assets, other than land, properties under construction and capital work in progress, on the straight line basis (SL). Rates used have been calculated to allocate the asset's cost or valuation less estimated residual value over their estimated remaining useful lives.

Where parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items of property, plant and equipment.

Depreciation commences when the assets are ready for their intended use.

Depreciation on revalued assets, excluding land, is charged to the Statement of Comprehensive Income. On the subsequent sale or retirement of a revalued asset, the attributable revaluation surplus remaining in the appropriate property revaluation reserve is transferred directly to retained earnings.

Assets held under finance leases are depreciated over their expected useful lives on the same basis as owned assets, or where shorter, over the term of the relevant lease.

Depreciation rates and methods used are as follows:

	Rate	Method
Council operational assets		
Buildings	1% to 10%	SL
Fixed plant and equipment	10% to 15%	SL
Motor vehicles	20%	SL
Office equipment and fittings	7.5% to 20%	SL
Library collections	10% to 50%	SL
Infrastructure assets		
Roadways and bridges	0.5% to 10%	SL
Life cycle used:		
Kerb and channel	80 years	
Shape corrections	80 years	
Reseals	11 years	
Footpaths	13.5 years	
Water treatment plants and facilities	1% to 15%	SL
Sewerage treatment plants and facilities	1% to 15%	SL
Stormwater treatment plants and facilities	1% to 15%	SL
Water reticulation	0.5% to 3%	SL
Sewerage reticulation	0.5% to 3%	SL
Stormwater reticulation	0.5% to 3%	SL
Landfill	15 years	
Heritage assets	0.2%	
Restricted assets		
Buildings	1% to 4%	SL
Fixed plant and equipment	10% to 15%	SL

	Rate	Method
Hard surfaces	0.5% to 10%	SL
Playground and soft-fall areas	2% to 10%	SL

Derecognition

Forestry assets and 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.

Investment property

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.

Intangible assets

Goodwill represents the excess of the purchase consideration over the fair value of the net tangible and identifiable intangible assets, acquired at the time of acquisition of a business or an equity interest in a subsidiary or associate company. Goodwill is tested annually for impairment.

Software is recognised at cost and amortised to the surplus or deficit on a straight line basis over the estimated useful life – which is a maximum period of five years.

Carbon credits purchased are recognised at cost on acquisition. Free carbon credits received from the Crown are recognised at fair value on receipt. They are not amortised, but are instead tested for impairment annually. They are derecognised when they are used to satisfy carbon emission obligations.

Research and development expenditure

Expenditure on research activities is recognised as an expense in the period in which it is incurred.

Patents and trademarks

Patents and trademarks are measured initially at purchase cost and are amortised on a straight line basis over their estimated useful lives.

Impairment of assets excluding goodwill

Intangible assets subsequently measured at cost that have an indefinite useful life, or are not yet available for use, and goodwill, are not subject to amortisation and are tested annually for impairment.

Property, plant and equipment and intangible assets subsequently measured at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable

amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

If an asset's carrying amount exceeds its recoverable amount, the asset is regarded as impaired and the carrying amount is written-down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit. The reversal of an impairment loss is recognised in the surplus or deficit.

Value in use for non-cash-generating assets

Non-cash-generating assets are those assets that are not held with the primary objective of generating a commercial return.

For non-cash generating assets, value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

Value in use for cash-generating assets

Cash-generating assets are those assets that are held with the primary objective of generating a commercial return.

The value in use for cash-generating assets and cash-generating units is the present value of expected future cash flows.

Inventories

Inventories are stated at the lower of cost and net realisable value. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Cost is calculated using the weighted average method. Net realisable value represents the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

Cash and cash equivalents

Cash and cash equivalents comprise of cash in hand, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less and bank overdraft. Bank overdrafts are shown within borrowings in current liabilities in the balance sheet.

Financial instruments

Financial assets and financial liabilities are recognised on the Council's Statement of Financial Position when the Council becomes a party to the contractual provisions of the instrument.

Trade and other receivables

Trade and other receivables are stated at cost less any allowances for estimated irrecoverable amounts.

Loans and other receivables

Loans and other receivables are financial instruments that are measured at amortised cost using the effective interest method. This type of financial instrument includes deposits, term deposits, inter company loans, community loans and mortgages.

Investments

Investments are recognised and derecognised on a trade date where a purchase or sale of an investment is under a contract

whose terms require delivery of the investment within the timeframe established by the market concerned, and are initially measured at cost, including transaction costs.

Investments in debt and equity securities

Investments in debt and equity securities are financial instruments classified as held for trading and are measured at fair value in the surplus or deficit at balance date. Any resultant gains or losses are recognised in the surplus or deficit for the period.

Trade and other payables

Trade and other payables are stated at cost.

Borrowings

Borrowings are initially recorded net of directly attributable transaction costs and are measured at subsequent reporting dates at amortised cost. Finance charges, premiums payable on settlement or redemption and direct costs are accounted for on an accrual basis to the surplus or deficit using the effective interest method and are added to the carrying amount of the instrument to the extent that they are not settled in the period in which they arise.

Financial liabilities and equity

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Council after deducting all of its liabilities.

Derivative financial instruments and hedge accounting

The Council's activities expose it primarily to the financial risks of changes in interest rates. The Council uses interest rate swap contracts to hedge these exposures.

The Council does not use derivative financial instruments for speculative purposes. However, derivatives that do not qualify for hedge accounting, under the specific IFRS rules, are accounted for as trading instruments with fair value gains/losses being taken directly to the surplus or deficit.

The use of financial derivatives is governed by Council's policies which provide written principles on the use of financial derivatives.

Derivative financial instruments are recognised initially at fair value. Subsequent to initial recognition derivative financial instruments are re-measured at fair value.

Changes in the fair value of derivative financial instruments that are designated and effective as hedges of future cash flows are recognised directly in equity and the ineffective portion is recognised immediately in the surplus or deficit. If the cash flow hedge of a firm commitment or forecasted transaction results in the recognition of an asset or a liability, then, at the time the asset or liability is recognised, the associated gains or losses on the derivative that had previously been recognised in equity are included in the initial measurement of the asset or liability. For hedges that do not result in the recognition of an asset or a liability, amounts deferred in equity are recognised in the surplus or deficit in the same period in which the hedged item affects net surplus or deficit.

For an effective hedge of an exposure to changes in the fair value, the hedged item is adjusted for changes in fair value attributable to the risk being hedged with the corresponding

entry in the surplus or deficit. Gains or losses from re-measuring the derivative, or for non-derivatives the foreign currency component of its carrying amount, are recognised in the surplus or deficit.

Changes in the fair value of derivative financial instruments that do not qualify for hedge accounting are recognised in the surplus or deficit as they arise. Derivatives not designated into an effective hedge relationship are classified as current assets or liabilities.

Hedge accounting is discontinued when the hedging instrument expires or is sold, terminated, or exercised, or no longer qualifies for hedge accounting. At that time, any cumulative gain or loss on the hedging instrument recognised in equity is retained in equity until the forecasted transaction occurs. If a hedged transaction is no longer expected to occur, the net cumulative gain or loss recognised in equity is transferred to the surplus or deficit for the period.

Derivatives embedded in other financial instruments or other host contracts are treated as separate derivatives when their risks and characteristics are not closely related to those of host contracts and the host contracts are not carried at fair value with unrealised gains or losses reported in the surplus or deficit.

Provisions

A provision is recognised in the Statement of Financial Position 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.

Carbon credits

Emission units held by the Council are treated as intangible assets and initially recorded at fair value:

- Fair value is cost in the case of purchased units
- Fair value is initial market value in the case of government granted units
- Emissions unit fair value is marked to market (revalued) at 30 June subsequent to initial recognition
- The difference between initial fair value or previous revaluation and marked to market is recognised in other comprehensive revenue and expense.

Standards issued but not yet effective

The following standards and amendments, issued but not yet effective and not early adopted, are relevant to the Council. In all instances, the Council have not yet assessed the effects of the new standard.

Interests in other entities

In January 2017, the XRB issued new standards for interests in other entities (PBE IPSAS 34 - 38). These new standards replace the existing standards for interests in other entities (PBE IPSAS 6 - 8) and are effective for annual periods beginning on or after 1 January 2019, with early adoption permitted.

The new standards amend the definition of control, introduce a new classification of joint arrangements, and require additional disclosures on interests in other entities.

The Council plans to apply this standard in preparing its 30 June 2020 financial statements.

Impairment of revalued assets (amendments to PBE IPSASs 21 and 26)

In April 2017, the XRB issued Impairment of Revalued Assets, which clearly scopes revalued property, plant and equipment into the impairment accounting standards. Previously, only property, plant and equipment measured at cost were scoped into the impairment accounting standards.

Under the amendment, a revalued asset can be impaired without having to revalue the entire class-of-asset to which the asset belongs. This amendment is effective for the 30 June 2020 financial statements, with early adoption permitted.

The Council plans to apply this standard in preparing its 30 June 2020 financial statements.

Financial instruments

In January 2017, the XRB issued PBE IFRS 9 Financial Instruments. This replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. PBE IFRS 9 is effective for annual periods beginning on or after 1 January 2021, with earlier adoption permitted. The main changes under the standard relevant to the Council are:

- New financial asset classification requirements for determining whether an asset is measured at fair value or amortised cost.
- A new impairment model for financial assets based on expected losses, which might result in the earlier recognition of impairment losses.

The Council may early adopt this standard to ensure consistency of treatment with its non-PBE subsidiaries when they adopt IFRS 9.

Service Performance Reporting

In November 2017, the XRB issued PBE FRS 48 Service Performance Reporting. There has been no PBE Standard dealing solely with service performance reporting. This standard establishes new requirements for public benefit entities (PBEs) to select and present service performance information. PBE FRS 48 is effective for annual periods beginning on or after 1 January 2021, with early adoption permitted.

The Council plans to apply this standard in preparing its 30 June 2022 financial statements.

Changes in accounting policy

The Council changed its accounting policy with respect to valuing road reserve (land under roads). Road reserve is no longer revalued. The last valuation was performed as at 30 June 2012 by Quotable Value Limited. The Council has elected to use this value as the deemed cost. Any future additions or disposals will be recorded at cost.

The Council believes the new policy is preferable as there is no reliable basis of determining the fair value of land under roads and the continued revaluation of this asset would provide no additional or meaningful information to readers of the financial statements.

There have been no other changes in accounting policy in the current year.

Dunedin City Council

Notes to the Financial Statements for the Year Ended 30 June 2020

1. Separately Disclosed Revenue

	Annual Plan Budget 2018/19 \$000	10 Year Plan Budget 2019/20 \$000	Annual Plan Budget 2019/20 \$000
Rates revenue by type			
General rates	78,157	81,973	82,744
Community services rate	11,367	11,924	11,789
Kerbside recycling rate	2,841	2,981	2,863
Citywide water rate	20,206	21,196	21,217
Citywide drainage rate	35,202	36,927	36,962
Allanton drainage rate	19	19	19
Blanket Bay drainage rate	1	1	1
Curles Point drainage rate	1	1	1
Private street lighting rate	30	31	30
Tourism/economic development rate	500	525	500
Warm Dunedin rate	524	585	585
	148,848	156,163	156,711
% increase	7.8%	4.9%	5.3%
Rates revenue by activity			
Roading and Footpaths	13,960	14,644	14,817
Sewerage and Sewage	29,550	31,026	31,026
Stormwater	5,673	5,957	5,957
Water Supply	20,206	21,161	21,217
Waste Management	3,417	3,585	3,371
Reserves and Recreational Facilities	30,792	32,301	31,391
Property	4,148	4,351	5,454
Libraries and Museums	24,734	25,945	25,367
Regulatory Services	-	-	-
Community and Planning	10,699	11,223	11,770
Economic Development	5,145	5,397	5,749
Governance and Support Services	524	573	592
	148,848	156,163	156,711
Subsidies and grants			
New Zealand Transport Agency roading subsidies	26,025	29,263	41,809
Government and government agency grants	1,883	1,917	1,423
Other grants	132	134	127
	28,040	31,314	43,359
Financial revenue			
Dividend received - Dunedin City Holdings Limited	-	-	-
Other dividends received	1,487	1,509	1,509
Interest received - Dunedin City Holdings Limited	5,902	5,902	5,902
Other interest received	3,990	4,043	4,078
	11,379	11,454	11,489
Other revenue			
Profit on sale of property, plant and equipment	80	-	-
Rental from investment properties	8,232	8,405	8,273
Regulatory services rendered	3,506	3,580	4,546
Vested assets	2,500	2,500	2,500
Other fees and charges	54,515	55,128	58,697
	68,833	69,613	74,016

2. Separately Disclosed Expenditure

	Annual Plan Budget 2018/19 \$000	10 Year Plan Budget 2019/20 \$000	Annual Plan Budget 2019/20 \$000
Fees paid to Audit New Zealand for;			
Financial statements	177	180	184
Long Term Plan audit	-	-	-
	177	180	184
Financial expenses			
Overdraft interest	190	190	190
Interest paid to subsidiaries	12,747	12,984	12,643
	12,937	13,174	12,833
Depreciation/amortisation			
Roading and Footpaths	20,320	21,332	21,289
Sewerage and Sewage	10,126	10,035	11,518
Stormwater	3,639	3,606	4,139
Water Supply	11,650	11,545	13,250
Waste Management	516	511	596
Reserves and Recreational Facilities	4,240	4,146	4,259
Property	9,253	9,228	9,883
Libraries and Museums	1,764	1,896	1,518
Regulatory Services	466	472	449
Community and Planning	1	366	1
Economic Development	21	44	37
Governance and Support Services	1,392	1,502	2,045
	63,388	64,683	68,984
Total group expenditure			
Roading and Footpaths	42,521	44,283	46,826
Sewerage and Sewage	29,933	30,423	32,506
Stormwater	7,422	7,498	8,012
Water Supply	27,717	28,014	29,932
Waste Management	14,058	14,892	15,744
Reserves and Recreational Facilities	36,763	37,130	37,384
Property	32,868	33,303	34,168
Libraries and Museums	26,951	27,635	27,734
Regulatory Services	15,734	16,186	16,974
Community and Planning	12,356	12,966	13,802
Economic Development	6,367	6,418	6,885
Governance and Support Services	35,764	38,101	42,461
Total expenditure per activity	288,454	296,849	312,428
Less: Internal expenditure	(34,444)	(35,167)	(35,305)
Total expenditure per financial statements	254,010	261,682	277,123

3. Rating Base Information

(as at May 2019)

The number of rating units	56,552
The total capital value of the rating units	23,148,997,000
The total land value of the rating units	9,207,942,150

Note: all rates revenue is shown gross of rates remissions.

4. Movement in Reserves

Activity and output Group	Purpose	Opening Balance 2019/20 \$000	Inward Transfers 2019/20 \$000	Outward Transfers 2019/20 \$000	Closing Balance 2019/20 \$000
Roading and Footpaths					
Transport	Roading property reserve for property purchases	149	2	-	151
Sewerage and Sewage					
Wastewater	Water development and operational reserves	42	1	-	43
Waste Management					
Landfills	Waste minimisation projects	550	393	(372)	571
Reserves and Recreational Facilities					
Cemeteries and Crematorium	To maintain cemeteries and specific burial plots and mausoleums	2,219	33	-	2,252
Dunedin Botanic Garden	Aviary Bird Fund operations reserve	26	-	-	26
	Clive R. B. Lister Capital to maintain the Clive Lister Garden	236	4	-	240
	Mediterranean Garden development reserve	15	-	-	15
Parks and Recreation	Reserve of development contributions for playgrounds, specific Parks and Subdivision reserves	(124)	(4)	-	(128)
	To maintain specific reserve areas	1,355	16	9	1,380
Property					
Housing	Operational housing reserve	2,034	29	-	2,063
Investment Property	Endowment property investment reserve	1,060	15	-	1,075
Miscellaneous Property	Air Development to develop the Taieri aerodrome	366	5	-	371
Libraries and Museums					
Dunedin Public Art Gallery	Art Gallery funded operations reserves	1,075	16	-	1,091
Dunedin Public Libraries	To extend the Reed and other library collections	715	10	-	725
Regulatory Services					
Animal Services	Dog Control operations reserve	13	-	-	13
Governance and Support Services					
Finance	Insurance reserve	305	4	-	309
Other	Hillary Commission General Subsidies Reserve	32	1	-	33
Total		10,068	525	(363)	10,230

Prospective Information

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 Annual Plan is to provide users with information about the core services that the Council intends to provide ratepayers, the expected cost of those services and, as a consequence, how much the Council requires by way of rates to fund the intended levels of service. The level of rates funding required is not affected by subsidiaries except to the extent that the Council obtains distributions from, or further invests in, those subsidiaries. Such effects are included in the prospective financial statements of the Council.

The forecast financial statements have been prepared in accordance with the Local Government Act 2002 (LGA).

The LGA requires a council to, at all times, have a Annual Plan under section 95 and includes the information required by Part 2 of Schedule 10.

Under section 95 of the LGA, the purpose of an Annual Plan is to:

- (a) contain the proposed annual budget and funding impact statement for the year to which the annual plan relates; and
- (b) identify any variation from the financial statements and funding impact statement included in the local authority's long-term plan in respect of the year; and
- (c) provide integrated decision making and co-ordination of the resources of the local authority; and
- (d) contribute to the accountability of the local authority to the community.

The Council adopted the 2019/20 Annual Plan on 25 June 2019.

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 2019.

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 assumption, which has a level of uncertainty of high, could lead to a material difference to the prospective financial statements.

Natural disasters or catastrophic events – natural disasters may affect levels of service or require uninsured or unbudgeted capital and/ or operating expenditure. This could lead to additional rates revenue and/or debt to the extent that budgets cannot be reprioritised.

Extent to which Prospective Information Incorporates Actual Results

The period covered by the 2019/20 Annual Plan contains no actual operating results, but the forecast balance sheet is extrapolated from the audited Statement of Financial Position included in the Dunedin City Council Annual Report as at 30 June 2018.

Basis of Underlying Assumptions

The Annual Plan brings together summary information from several vastly detailed and comprehensive strategic planning processes. There are a number of Council strategies, plans and policies that guide the Council's decision-making and influence the content of this plan.

All Council departments or activities have prepared 10-year 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.

Annual Plan Disclosure Statement

Annual Plan Disclosure Statement for the year ending 30 June 2020

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 annual 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.

Benchmark		Planned	Met
Rates affordability benchmark			No
income	\$157m	\$157m	
increases	5.0%	5.3%	
Debt affordability benchmark	\$350m	\$268m	Yes
Balanced budget benchmark	100%	102%	Yes
Essential services benchmark	100%	169%	Yes
Debt servicing benchmark	10%	4.5%	Yes

Notes

1 Rates Affordability Benchmark

1.1 For this benchmark —

- the Council's planned rates income for the year is compared with a quantified limit on rates contained in the financial strategy included in the Council's long-term plan; and
- the Council's planned rates increases for the year are compared with a quantified limit on rates increases for the year contained in the financial strategy included in the Council's long-term plan.

1.2 The Council meets the rates affordability benchmark if —

- its planned rates income for the year equals or is less than each quantified limit on rates; and
- its planned rates increases for the year equal or are less than each quantified limit on rates increases.

2 Debt Affordability Benchmark

2.1 For this benchmark, the Council's planned borrowing is compared with a quantified limit on borrowing contained in the financial strategy included in the Council's long-term plan.

2.2 The Council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

3 Balanced Budget Benchmark

3.1 For this benchmark, the Council's planned revenue (excluding development contributions, vested assets, financial contributions, gains on derivative financial instruments, and revaluations of property, plant, or equipment) is presented as a proportion of its planned operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment).

3.2 The Council meets the balanced budget benchmark if its revenue equals or is greater than its operating expenses.

4 Essential Services Benchmark

4.1 For this benchmark, the Council's planned capital expenditure on network services is presented as a proportion of expected depreciation on network services.

4.2 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.

5 Debt Servicing Benchmark

5.1 For this benchmark, the Council's planned borrowing costs are presented 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).

5.2 Because Statistics New Zealand projects that the Council's population will grow slower than the national population growth rate, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 10% of its planned revenue.

Additional information or comment

This years' rates have increased by 5.3%. The Financial Strategy limits rate increases to 5% on average annually over years 2-10 (2019/20 – 2027/28) of the 10 year plan.

Capital expenditure programme | Te hōtaka haupū rawa

Changes from the 10 year plan 2018-28

The total capital expenditure programme for the 2019/20 budget is \$124.958 million. This compares with \$89.160 million in the 2019/20 year of the 10 year plan 2018-28.

The total capital expenditure programme for the 10 years of the 10 year plan 2018-28 has been increased by \$31.900 million from \$878.267 million to \$910.167 million. The increase comprises \$11.400 million for new projects, \$20.000 million for the peninsula connection project and \$500k for the South Dunedin library and community complex. These changes are explained in more detail below.

The programme has been updated on two occasions, a report to Council on 30 October 2018 and during the Council deliberations on the 2019/20 Annual Plan budget on 29-31 May 2019. Timing changes have been incorporated into the overall programme with a number of projects being accelerated into earlier years and some being reprofiled into later years. Some projects have also been recategorised.

New projects

Additional budget of \$11.400 million for previously unbudgeted projects for an artificial turf at Logan Park of \$3.900 million, compliance work on the property at 54 Moray Place of \$800k and transportation related emergency works of \$6.700 million. These projects attracted capital revenue of \$8.000 million.

Peninsula connection

The updated capital expenditure programme includes an increase of \$20.000 million for the peninsula connection project, of which \$11.200 million is funded by New Zealand Transport Agency. The overall costs for delivering the total project have increased and a value engineering exercise was undertaken to identify potential savings. This include removing sections of the project past Portobello township, due to the relatively low benefit these sections delivered when assessed as part of the business case.

The revised project budget will deliver the peninsula connection project from the city to Portobello township. Sections still to be completed past this point will need to be funded separately using other budget lines, for example the minor improvements budget.

South Dunedin library and community complex

The updated capital expenditure programme includes an increase of \$500k for the South Dunedin library and community complex. Funding for the South Dunedin library and community complex has been reprofiled to reflect the building purchase in the 2018/19 year. The remaining budget of \$500k has been increased to \$1.000 million for the 2019/20 year to enable remedial work to be undertaken on the site as well as co-design/consulting work. A more accurate costing of future expenditure can then be considered as part of the 2020/21 Annual Plan process.

Dunedin City Council revised 10 year plan 2018-28 capital expenditure budget for the years ending 30 June 2019 – 2028

Group of activity	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$00	2024/25 \$000	2025/26 \$000	2026/27 \$000	2027/28 \$000	10 year total	10 year plan	Change
Community and planning	434	1,789	205	500	100	100	100	100	100	92	3,520	3,520	
Governance and support services	3,480	6,334	3,378	3,380	3,408	3,435	2,910	2,938	2,965	2,432	34,660	34,660	
Libraries and museums	1,592	2,242	2,529	1,591	2,141	1,461	1,391	1,371	1,471	1,791	17,580	17,580	
Property	12,265	17,030	9,538	4,638	3,738	3,738	3,738	3,739	3,739	3,689	65,852	64,552	1,300
Regulatory services	260	385	225	310	395	325	335	500	585	330	3,650	3,650	
Reserves and recreational facilities	8,766	10,957	15,651	7,211	4,500	4,605	5,035	5,053	5,015	4,564	71,357	67,457	3,900
Roading and footpaths	51,935	55,766	69,326	50,603	35,000	26,076	27,994	28,428	28,141	26,066	399,335	372,635	26,700
Three waters	15,759	28,930	26,669	36,033	39,207	35,670	34,621	32,356	27,522	28,374	305,141	305,141	
Waste management	1,432	1,525	912	760	2,898	822	376	217	80	50	9,072	9,072	
Total	95,923	124,958	128,433	105,026	91,387	76,232	76,500	74,702	69,618	67,388	910,167	878,267	31,900
10 year plan 2018-28	68,286	89,160	104,224	86,034	77,588	80,234	92,829	94,420	90,532	94,960	878,267		
Changes	27,637	35,798	24,209	18,992	13,799	(4,002)	(16,329)	(19,718)	(20,914)	(27,572)	31,900		
Annual Plan 2019/20	95,923	124,958	128,433	105,026	91,387	76,232	76,500	74,702	69,618	67,388	910,167		

Community and planning group revised 10 year plan 2018-28 capital expenditure budget for the years ending 30 June 2019 – 2028

Activity	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$000	2024/25 \$000	2025/26 \$000	2026/27 \$000	2027/28 \$000	10 year total	10 year plan	Change
City development (urban design)													
New capital													
Caversham BBQ / picnic hub	30	20									50	50	
Minor amenity centres upgrades		500	100	400							1,000	1,000	
Street trees and furniture	24	176	100	100	100	100	100	100	100	92	992	1,000	(8)
Warehouse Precinct upgrades	380	1,020									1,400	1,400	
Total new capital	434	1,716	200	500	100	100	100	100	100	92	3,442	3,450	(8)
Total city development (urban design)	434	1,716	200	500	100	100	100	100	100	92	3,442	3,450	(8)
Community development and events													
New capital													
Christmas tree		70									70	70	
Minor equipment		3	5								8		8
Total new capital		73	5								78	70	8
Total community development and events		73	5								78	70	8
Total community and planning group	434	1,789	205	500	100	100	100	100	100	92	3,520	3,520	
10 year plan 2018-28	1,650	500	270	500	100	100	100	100	100	100	3,520		
Changes	(1,216)	1,289	(65)							(8)			
Annual Plan 2019/20	434	1,789	205	500	100	100	100	100	100	92	3,520		

Governance and support services group revised 10 year plan 2018-28 capital expenditure budget for the years ending 30 June 2019 – 2028

Activity	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$000	2024/25 \$000	2025/26 \$000	2026/27 \$000	2027/28 \$000	10 year total	10 year plan	Change
Business information services													
New capital													
ICT systems and services	550	2,600	650	650	650	650	650	650	650	650	8,350	6,500	1,850
Total new capital	550	2,600	650	650	650	650	650	650	650	650	8,350	6,500	1,850
Renewal													
ICT renewals	2,580	2,755	2,346	2,370	2,394	2,417	1,942	1,966	1,990	1,453	22,213	24,063	(1,850)
Total renewal	2,580	2,755	2,346	2,370	2,394	2,417	1,942	1,966	1,990	1,453	22,213	24,063	(1,850)
Total business information services	3,130	5,355	2,996	3,020	3,044	3,067	2,592	2,616	2,640	2,103	30,563	30,563	
Customer services agency													
New capital													
CSA self service kiosk		25	25								50	50	
Total new capital		25	25								50	50	
Total customer services agency		25	25								50	50	
Fleet operations													
New capital													
Book bus replacement		600									600	600	
Total new capital		600									600	600	
Renewal													
Fleet replacement	350	354	357	360	364	368	318	322	325	329	3,447	3,447	
Total renewal	350	354	357	360	364	368	318	322	325	329	3,447	3,447	
Total fleet operations	350	954	357	360	364	368	318	322	325	329	4,047	4,047	
Total governance and support services group	3,480	6,334	3,378	3,380	3,408	3,435	2,910	2,938	2,965	2,432	34,660	34,660	
10 year plan 2018-28 Changes													
Annual Plan 2019/20	3,900	3,352	3,378	3,380	3,408	3,435	3,410	3,438	3,465	3,494	34,660		
	(420)	2,982					(500)	(500)	(500)	(1,062)			
Annual Plan 2019/20	3,480	6,334	3,378	3,380	3,408	3,435	2,910	2,938	2,965	2,432	34,660		

Libraries and museums group revised 10 year plan 2018-28 capital expenditure budget for the years ending 30 June 2019 2028

Activity	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$00	2024/25 \$000	2025/26 \$000	2026/27 \$000	2027/28 \$000	10 year total	10 year plan	Change
Dunedin Public Art Gallery													
New capital													
Acquisitions donation funded	35	35	35	35	35	35	35	35	35	35	350	350	
Acquisitions DPAG Society funded	30	30	30	30	30	30	30	30	30	30	300	300	
Acquisitions rates funded	60	70	80	90	100	110	120	130	140	150	1,050	1,050	
Art in public places		100				100					200	200	
Basement store			204								204	204	
Collection store painting racks				50							50	50	
Minor capital works	20	20	20	20	20	20	20	20	20	20	200	200	
Total new capital	145	255	369	225	185	295	205	215	225	235	2,354	2,354	
Renewal													
Chilled water pipe replacement		140									140	140	
Exhibition lighting		10	10	10	10	10	10	10	10	10	90	90	
Goods lift renewal		400									400	400	
Heating and ventilation system	17	177	313	30	30	30	30	30	30	30	717	717	
Security cameras	30	30									60	60	
Total renewal	47	757	323	40	40	40	40	40	40	40	1,407	1,407	
Total Dunedin Public Art Gallery	192	1,012	692	265	225	335	245	255	265	275	3,761	3,761	
Dunedin Public Libraries													
New capital													
Heritage collection purchases rates funded	56	56	56	56	56	56	56	56	56	56	560	560	
Heritage collection purchases Trust funded	10	10	10	10	10	10	10	10	10	10	100	100	
Total new capital	66	66	66	66	66	66	66	66	66	66	660	660	
Renewal													
Acquisitions operational collection	898	898	915	915	915	915	915	915	915	915	9,116	9,116	
Minor capital equipment	55	85	55	55	55	55	55	45	45	45	550	550	
Total renewal	953	983	970	970	970	970	970	960	960	960	9,666	9,666	
Total Dunedin Public Libraries	1,019	1,049	1,036	1,036	1,036	1,036	1,036	1,026	1,026	1,026	10,326	10,326	

Libraries and museums group revised 10 year plan 2018-28 capital expenditure budget for the years ending 30 June 2019 – 2028 continued

Activity	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$000	2024/25 \$000	2025/26 \$000	2026/27 \$000	2027/28 \$000	10 year total	10 year plan	Change
Olveston													
Renewal													
Minor capital works	31	61	51	70	20	20	40	20	20	20	353	353	
Total renewal	31	61	51	70	20	20	40	20	20	20	353	353	
Total Olveston Historic Home	31	61	51	70	20	20	40	20	20	20	353	353	
Toitū Otago Settlers Museum													
New capital													
Acquisitions rates funded	50	50	50	50	50	50	50	50	50	50	500	500	
Minor capital works	20	20	20	20	20	20	20	20	20	20	200	200	
Total new capital	70	70	70	70	70	70	70	70	70	70	700	700	
Renewal													
Gallery furniture and office					500						500	500	
HVAC and building management	50	50	80								180	180	
LED lighting replacement										300	300	300	
Minor equipment renewals	170				190				90		450	450	
Plant renewal	60		100	150	100					100	510	510	
Total renewal	280	50	180	150	790			90	90	400	1,940	1,940	
Total Toitū Otago Settlers Museum	350	120	250	220	860	70	70	70	160	470	2,640	2,640	
Lan Yuan Chinese Garden													
Renewal													
Plant and rurniture renewal			500								500	500	
Total renewal			500								500	500	
Total Lan Yuan Dunedin Chinese Garden			500								500	500	
Total libraries and museums group													
	1,592	2,242	2,529	1,591	2,141	1,461	1,391	1,371	1,471	1,791	17,580	17,580	
10 year plan 2018-28	1,610	2,093	2,629	1,591	2,141	1,361	1,491	1,381	1,481	1,802	17,580	17,580	
Changes	(18)	149	(100)			100	(100)	(10)	(10)	(11)			
Annual Plan 2019/20	1,592	2,242	2,529	1,591	2,141	1,461	1,391	1,371	1,471	1,791	17,580	17,580	

Property group revised 10 year plan 2018-28 capital expenditure budget for the years ending 30 June 2019 - 2028

Activity	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$00	2024/25 \$000	2025/26 \$000	2026/27 \$000	2027/28 \$000	10 year total	10 year plan	Change
Property													
New capital													
Sammy's building	100	100	4,800								5,000	5,000	
South Dunedin Library and Community Complex	4,750	1,000									5,750	5,250	500
Other property upgrades												230	(230)
Central Library refurbishment												3,850	(3,850)
Commercial	1,000	1,500									2,500		2,500
Housing	130	2,650									2,780		2,780
Total New Capital	5,980	5,250	4,800								16,030	14,330	1,700
Renewal													
Commercial and operational renewals	2,380	1,060	3,238	3,238	3,238	3,238	3,238	3,239	3,239	3,189	29,297	43,579	(14,282)
Community	945	2,725									3,670		3,670
Civic	1,560	5,440									7,000		7,000
Central Library refurbishment	1,100	400	1,000	900							3,400		3,400
Housing renewals	300	2,155	500	500	500	500	500	500	500	500	6,455	6,643	(188)
Total renewal	6,285	11,780	4,738	4,638	3,738	3,738	3,738	3,739	3,739	3,689	49,822	50,222	(400)
Total property	12,265	17,030	9,538	4,638	3,738	3,738	3,738	3,739	3,739	3,689	65,852	64,552	1,300
Total property group	12,265	17,030	9,538	4,638	3,738	3,738	3,738	3,739	3,739	3,689	65,852	64,552	1,300
10 year plan 2018-28	5,000	10,700	8,750	5,555	5,611	5,667	5,733	5,791	5,848	5,897	64,552		
Changes	7,265	6,330	788	(917)	(1,873)	(1,929)	(1,995)	(2,052)	(2,109)	(2,208)	1,300		
Annual Plan 2019/20	12,265	17,030	9,538	4,638	3,738	3,738	3,738	3,739	3,739	3,689	65,852		

Regulatory services group revised 10 year plan 2018-28 capital expenditure budget for the years ending 30 June 2019 - 2028

Activity	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$00	2024/25 \$000	2025/26 \$000	2026/27 \$000	2027/28 \$000	10 year total	10 year plan	Change
Compliance solutions													
New capital													
Animal services body worn cameras	10			10			10			10	40	40	
Radio telephone system		25					25				50	50	
Total new capital	10	25		10			35			10	90	90	
Renewal													
Noise meter renewals					20					20	40	40	
Total Renewal					20					20	40	40	
Total compliance solutions	10	25		10	20		35			30	130	130	
Parking operations													
Renewal													
Parking buildings parking meter renewals	200	260						200	260		920	920	
Parking meter renewals	50	100	200	300	300	300	300	300	300	300	2,450	2,450	
Total renewal	250	360	200	300	300	300	300	500	560	300	3,370	3,370	
Total parking operations	250	360	200	300	300	300	300	500	560	300	3,370	3,370	
Parking services													
Renewal													
Body worn camera renewals			25			25			25		75	75	
Electronic ticket writers renewals					75						75	75	
Total renewal			25		75	25			25		150	150	
Total parking services			25		75	25			25		150	150	
Total regulatory services group	260	385	225	310	395	325	335	500	585	330	3,650	3,650	
10 year plan 2018-28	260	385	225	310	395	325	335	500	585	330	3,650	3,650	
Changes													
Annual Plan 2019/20	260	385	225	310	395	325	335	500	585	330	3,650	3,650	

Reserves and recreational facilities group revised 10 year plan 2018-28 capital expenditure budget for the years ending 30 June 2019 – 2028

Activity	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$000	2024/25 \$000	2025/26 \$000	2026/27 \$000	2027/28 \$000	10 year total	10 year plan	Change
Aquatic services													
New capital													
Moana Pool improvements	278	20	20	20	20	20	20	20	20	20	458	200	258
Mosgiel Pool (DCC contribution only)	150	4,150	6,500								10,800	10,800	
Total new capital	428	4,170	6,520	20	20	20	20	20	20	20	11,258	11,000	258
Renewal													
Hydroslide renewal		300	3,740								4,040	4,040	
Moana Pool renewals	300	1,912	1,094	619	625	631	1,118	1,074	1,085	1,095	9,553	9,821	(268)
Mosgiel Pool renewals		20	404	21	104	105	106	107	217	219	1,303	1,303	
Port Chalmers Pool renewals	25	66	224	52	53	54	52	54	54	54	688	688	
St Clair Pool renewal	95	51	52	53	52	53	53	54	54	54	571	561	10
Total renewal	420	2,349	5,514	745	834	843	1,329	1,289	1,410	1,422	16,155	16,413	(258)
Total aquatic services	848	6,519	12,034	765	854	863	1,349	1,309	1,430	1,442	27,413	27,413	
Cemeteries and crematorium													
New capital													
City wide beam expansion	45	40	40	40	40	40		40	40	40	365	400	(35)
Mosgiel Cemetery expansion	10			2,800							2,810	2,820	(10)
Total new capital	55	40	40	2,840	40	40		40	40	40	3,175	3,220	(45)
Renewal													
Structures renewals	126	20	20	21	21	11		11	12	12	254	209	45
Total renewal	126	20	20	21	21	11		11	12	12	254	209	45
Total cemeteries and crematorium	181	60	60	2,861	61	51	52	51	52	52	3,429	3,429	

Reserves and recreational facilities group revised 10 year plan 2018-28 capital expenditure budget for the years ending 30 June 2019 – 2028 continued

Activity	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$000	2024/25 \$000	2025/26 \$000	2026/27 \$000	2027/28 \$000	10 year total	10 year plan	Change
Parks and recreation													
New capital													
Track network development	55	50	50	50	50	50	50	50	50	45	500	500	
Logan Park	3,900										3,900	3,900	3,900
Public toilets	320	180									500	500	500
Total new capital	4,275	230	50	50	50	50	50	50	50	45	4,900	500	4,400
Renewal													
Greenspace renewals	300	472	475	479	482	485	488	492	495	501	4,669	4,669	4,669
Playground renewals	640	1,326	568	574	581	588	594	601	608	615	6,695	6,695	6,695
Sports field lighting	500	300									800	800	800
Second Beach restoration	400										400	400	400
Recreation facilities renewals	1,622	2,050	2,464	2,482	2,472	2,568	2,554	2,550	2,380	1,909	23,051	24,751	(1,700)
Total renewal	3,462	4,148	3,507	3,535	3,535	3,641	3,636	3,643	3,483	3,025	35,615	36,115	(500)
Total parks and recreation	7,737	4,378	3,557	3,585	3,585	3,691	3,686	3,693	3,533	3,070	40,515	36,615	3,900
Total reserves and recreational facilities group													
10 year plan 2018-28	6,790	12,341	9,638	7,219	4,544	4,589	5,112	5,108	5,267	6,849	67,457		
Changes	1,976	(1,384)	6,013	(8)	(44)	16	(77)	(55)	(252)	(2,285)	3,900		
Annual Plan 2019/20	8,766	10,957	15,651	7,211	4,500	4,605	5,035	5,053	5,015	4,564	71,357		

Roading and footpaths group revised 10 year plan 2018-28 capital expenditure budget for the years ending 30 June 2019 – 2028

Activity	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$00	2024/25 \$000	2025/26 \$000	2026/27 \$000	2027/28 \$000	10 year total	10 year plan	Change
Transport													
New capital													
Central city upgrade		750	3,000	13,000	13,000	6,250	6,000	6,000	6,000	6,000	60,000	60,000	
City to waterfront connection		500	10,000	9,500							20,000	20,000	
Dunedin urban cycleways	5,000	2,100	2,400	2,300	1,800	1,800	1,900	1,900	1,900	1,900	23,000	23,000	
LED street lights	4,000	6,000	2,500								12,500	12,000	500
Major centres upgrade						500	2,000	2,000	2,000	2,000	8,500	8,500	
Minor improvements	2,000	3,500	3,500	2,000	1,500	1,500	1,500	1,500	1,500	1,500	20,000	20,000	
Mosgiel East plan change areas		110	490	608							1,208	1,208	
Mosgiel West plan change areas		1,400	1,400								2,800	2,800	
Peninsula connection	20,000	22,000	22,000								64,000	44,000	20,000
Tertiary precinct upgrade		750	8,000	8,000	3,250						20,000	20,000	
Total new capital	31,000	37,110	53,290	35,408	19,550	10,050	11,400	11,400	11,400	11,400	232,008	211,508	20,500
Renewal													
Footpath renewals	2,500	3,100	2,610	2,670	2,623	2,688	2,755	2,827	2,904	2,438	27,115	27,115	
Gravel road re-metaling	1,125	1,150	1,175	1,202	1,230	1,260	1,292	1,325	1,361	1,398	12,518	12,518	
Major drainage control	1,500	3,500	2,004	2,051	2,099	2,150	2,204	2,262	2,323	849	20,942	20,942	
Pavement rehabilitations	2,200	1,500	1,533	2,000	2,055	2,301	2,526	2,592	1,912	1,860	20,479	24,479	(4,000)
Pavement renewals	4,800	5,250	5,011	5,126	5,246	5,376	5,510	5,654	5,808	5,622	53,403	53,403	
Structure component replacement	1,550	1,584	1,618	1,655	1,694	1,736	1,779	1,826	1,876	1,927	17,245	17,245	
Traffic services renewal	560	572	585	491	503	515	528	542	557	572	5,425	5,425	
Column replacement (street lights)		2,000	1,500								3,500		3,500
Flood reinstatement											6,700		6,700
Total renewal	20,935	18,656	16,036	15,195	15,450	16,026	16,594	17,028	16,741	14,666	167,327	161,127	6,200
Total transport	51,935	55,766	69,326	50,603	35,000	26,076	27,994	28,428	28,141	26,066	399,335	372,635	26,700
Total roading and footpaths group													
	51,935	55,766	69,326	50,603	35,000	26,076	27,994	28,428	28,141	26,066	399,335	372,635	26,700
10 year plan 2018-28													
Changes	34,735	46,487	56,690	51,653	31,800	28,189	30,094	30,528	30,991	31,468	372,635		
	17,200	9,279	12,636	(1,050)	3,200	(2,113)	(2,100)	(2,100)	(2,850)	(5,402)	26,700		
Annual Plan 2019/20	51,935	55,766	69,326	50,603	35,000	26,076	27,994	28,428	28,141	26,066	399,335		

Three waters group revised 10 year plan 2018-28 capital expenditure budget for the years ending 30 June 2019 - 2028

Activity	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$00	2024/25 \$000	2025/26 \$000	2026/27 \$000	2027/28 \$000	10 year total	10 year plan	Change
Water supply													
New capital													
Gladstone Road watermain stage 2	733	300									1,033	733	300
Port Chalmers water supply			1,290	1,290							2,580	2,580	
Ross Creek to Mount Grand transfer line			1,480	2,960							4,440	4,440	
Water new capital other		602		500							1,102		1,102
Total new capital	733	902	2,770	4,750							9,155	7,753	1,402
Renewal													
Water Treatment Plants membrane replacement	1,200	2,350	1,231								4,781	1,200	3,581
Ross Creek Dam renewal		1,900									1,900		1,900
Karitane water main renewals			1,200								1,200	1,200	
Mount Grand mid life upgrade							4,162	4,204			8,366	8,366	
Central city renewals			1,175	2,351	1,175						4,701		4,701
Careys Bay renewals			320	1,732	1,732						3,784		3,784
Tertiary precinct renewals				1,733	2,599						4,332		4,332
Other water renewals	4,003	4,120	602	886	857	1,469	4,112	3,385	8,207	8,147	35,788	55,488	(19,700)
Total renewal	5,203	8,370	4,528	6,702	6,363	1,469	8,274	7,589	8,207	8,147	64,852	66,254	(1,402)
Total water supply	5,936	9,272	7,298	11,452	6,363	1,469	8,274	7,589	8,207	8,147	74,007	74,007	

Three waters group revised 10 year plan 2018-28 capital expenditure budget for the years ending 30 June 2019 – 2028 continued

Activity	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$00	2024/25 \$000	2025/26 \$000	2026/27 \$000	2027/28 \$000	10 year total	10 year plan	Change
Wastewater													
New capital													
Green Island pressure main					3,300	4,000					7,300	7,300	
Green Island Wastewater Treatment Plant		680	1,900		6,500	12,000		8,600			41,680	42,000	(320)
Northern Wastewater Treatment Plants	350	1,000		200	1,200			400	2,500		5,650	4,900	750
Kaikorai Valley overflow		570	500								1,070		1,070
Burns Street Pumpstation			520								520	520	
Wastewater new capital other		272		500							772		772
Total new capital	350	2,522	2,920	700	11,000	16,000	12,000	9,000	2,500		56,992	54,720	2,272
Renewal													
Green Island Wastewater Treatment Plant				2,020							2,020	2,020	
Mosgiel Wastewater Treatment Plant	525		1,250	1,263							3,038	3,038	
Other wastewater renewals	3,422	4,363	4,895	914	2,178	9,644	7,984	10,132	10,688	13,303	67,523	88,314	(20,791)
Central city renewals			700	1,398	700						2,798		2,798
Careys Bay renewals			640	3,465	3,465						7,570		7,570
Tertiary precinct renewals				1,281	1,923						3,204		3,204
North East Valley	3,000	2,172									5,172		5,172
Musselburgh Pumpstation			1,500	1,500							3,000	3,000	
Wastewater Pumpstation renewals		500									500	725	(225)
Total renewal	6,947	7,035	8,985	11,841	8,266	9,644	7,984	10,132	10,688	13,303	94,825	97,097	(2,272)
Total wastewater	7,297	9,557	11,905	12,541	19,266	25,644	19,984	19,132	13,188	13,303	151,817	151,817	

Three waters group revised 10 year plan 2018-28 capital expenditure budget for the years ending 30 June 2019 – 2028 continued

Activity	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$00	2024/25 \$000	2025/26 \$000	2026/27 \$000	2027/28 \$000	10 year total	10 year plan	Change
Stormwater													
New Capital													
South Dunedin flood alleviation		500	3,500	4,000	6,000	8,000	4,000	3,000	2,000	2,000	33,000	33,000	
Portobello Road stormwater improvements		100	900								1,000	1,000	
Forbury Road stormwater improvements		150									150		150
Stormwater new capital other		198		500							698		698
Total new capital		948	4,400	4,500	6,000	8,000	4,000	3,000	2,000	2,000	34,848	34,000	848
Renewal													
South Dunedin flood alleviation					2,040						2,040	2,040	
Mosgiel Stormwater Pumpstations and network	1,960	5,200									7,160	2,960	4,200
Private stormwater renewals		3,500									3,500		3,500
Central city renewals			2,701	5,402	2,701						10,804		10,804
Tertiary precinct renewals				1,481	2,221						3,702		3,702
Other stormwater renewals	566	453	365	657	616	557	2,363	2,635	4,127	4,924	17,263	40,317	(23,054)
Total renewal	2,526	9,153	3,066	7,540	7,578	557	2,363	2,635	4,127	4,924	44,469	45,317	(848)
Total stormwater	2,526	10,101	7,466	12,040	13,578	8,557	6,363	5,635	6,127	6,924	79,317	79,317	
Total three waters group													
	15,759	28,930	26,669	36,033	39,207	35,670	34,621	32,356	27,522	28,374	305,141	305,141	
10 year plan 2018-28													
Changes	12,759	11,970	21,732	15,066	26,691	35,745	46,178	47,314	42,715	44,971	305,141		
	3,000	16,960	4,937	20,967	12,516	(75)	(11,557)	(14,958)	(15,193)	(16,597)			
Annual Plan 2019/20	15,759	28,930	26,669	36,033	39,207	35,670	34,621	32,356	27,522	28,374	305,141		

Waste management group revised 10 year plan 2018-28 capital expenditure budget for the years ending 30 June 2019 - 2028

Activity	2018/19 \$000	2019/20 \$000	2020/21 \$000	2021/22 \$000	2022/23 \$000	2023/24 \$00	2024/25 \$000	2025/26 \$000	2026/27 \$000	2027/28 \$000	10 year total	10 year plan	Change
Waste and environmental solutions													
New capital													
City recycling facilities	180	180									360	360	
Forrester park leachate system												90	(90)
Green Island Landfill aftercare					2,088						2,088	2,088	
Green Island Landfill and Transfer Station	484	730	216	360	234	392		167			2,583	2,538	45
Landfill gas collection system	380	170	230		150						930	760	170
Middlemarch Landfill and Transfer Station		30	90								120	110	10
Sawyers Bay cap						30			30		60	60	
Waikouaiti Transfer Station		230			50						280	200	80
Total new capital	1,044	1,340	536	360	2,522	422		167	30		6,421	6,206	215
Renewal													
Bin replacements	50	75	50	75	50	75	50	50	50	50	575	575	
Green Island Landfill renewals	338	110	326	325	326	325	326				2,076	2,291	(215)
Total renewal	388	185	376	400	376	400	376	50	50	50	2,651	2,866	(215)
Total waste and environmental solutions	1,432	1,525	912	760	2,898	822	376	217	80	50	9,072	9,072	
Total waste management group													
10 year plan 2018-28	1,582	1,332	912	760	2,898	822	376	260	80	50	9,072		
Changes	(150)	193						(43)					
Annual Plan 2019/20	1,432	1,525	912	760	2,898	822	376	217	80	50	9,072		

Rating information | He pūroko rēti

Summary of Changes to the Rating Method

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.

Rating Changes

The rating method for 2019/20 incorporates the following changes:

Community Services Targeted Rate

An increase of \$7.00 in the community services targeted rate from \$233.50 to \$240.50 for the 2019/20 year.

Stadium: 10,000+ Seat Capacity Differentiated Rates

The differential rating category previously known as “Forsyth Barr Stadium” has been renamed “Stadium: 10,000+ Seat Capacity”.

Since the 2013/14 year, the differentiated stadium: 10,000+ seat capacity rates have been inflation adjusted annually. For the 2019/20 year, these rates have been increased by the June 2018 LGCI of 1.8%.

Rating Review

The Council established the Rates and Funding Advisory Panel (the Panel) to review and provide advice on matters relating to the rating method. The work of the panel during the 2018 year was focused on residential properties being used for short term visitor accommodation (STVA). The Panel also discussed central city targeted rates.

The following resolutions relating to these matters were approved by the Council in January 2019.

Short term visitor accommodation

“That the Council:

- a) Supports the implementation of a new rating method for non-owner-occupied residential properties (or a separately used or inhabited part) being used for short term visitor accommodation to apply from 1 July 2020, and
- b) Requests a full proposal be developed for inclusion in the 2020/21 Annual Plan, and as part of the development of the proposal, that officers investigate targeted rate options as an alternative approach to a differentiated general rate, and
- c) Requests staff commence engagement with the community, in advance of full consultation with the 2020/21 Annual Plan, and
- d) Notes that further work be done on the definitions to refine relevant definitions as part of this process.”

Central city targeted rates

“That the Council:

- a) Notes that it intends to consult on special rating areas in those parts of the central city identified for urban design improvements. Such a rate to recover not more than 10% of the budgeted cost (or actual if that is lower) of street works (not including underground services) in each area.
- b) Notes that this rate to be levied once only, on completion of the improvements in each area. This consultation will occur outside of the 2019-20 Annual Plan process.”

Dunedin City Council: Funding Impact Statement for the Year Ending 30 June 2020 (whole of council)

	2018/19 Annual Plan \$000	2019/20 Long-term plan \$000	2019/20 Annual Plan \$000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	78,877	82,709	83,605
Targeted rates	70,691	74,189	73,967
Subsidies and grants for operating purposes	9,898	10,021	11,346
Fees and charges	63,253	64,014	68,106
Interest and dividends from investments	11,379	11,454	9,764
Local authorities fuel tax, fines, infringement fees, and other receipts	3,200	3,223	3,441
Total operating funding (A)	237,298	245,610	250,229
Applications of operating funding			
Payments to staff and suppliers	177,686	183,825	195,307
Finance costs	12,937	13,174	12,833
Other operating funding applications	-	-	-
Total application of operating funding (B)	190,623	196,999	208,140
Surplus/(deficit) of operating funding (A-B)	46,675	48,611	42,089
Sources of capital funding			
Subsidies and grants for capital expenditure	17,302	20,434	31,121
Development and financial contributions	672	672	832
Increase/(decrease) in debt	8,164	23,092	43,000
Gross proceeds from sale of assets	60	60	120
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	26,198	44,258	75,073
Application of capital funding			
Capital expenditure			
- to meet additional demand	2,008	3,880	4,675
- to improve the level of service	11,065	24,997	22,336
- to replace existing assets	55,213	60,283	97,947
Increase/(decrease) in reserves	-	-	-
Increase/(decrease) of investments	4,587	3,709	(7,796)
Total application of capital funding (D)	72,873	92,869	117,162
Surplus/(deficit) of capital funding (C-D)	(46,675)	(48,611)	(42,089)
Funding balance ((A-B)+(C-D))	-	-	-

Rating Policy

This rating policy 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 2019 and ending 30 June 2020.

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 2019/20 year are:

Table 1: General Rates

Categories	Rates, Cents in \$ per Capital Value	Factor	Revenue Sought \$	General Rate Share
Residential	0.3335	1.00	52,433,000	55.1%
Lifestyle	0.3169	0.95	4,566,000	4.8%
Commercial	0.8182	2.45	33,585,000	35.3%
Farmland	0.2671	0.80	4,433,000	4.7%
Residential Heritage Bed and Breakfasts	0.5830	1.75	29,000	0.0%
Stadium: 10,000+ Seat Capacity	0.0611	0.18	111,000	0.1%

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 October 2017, the Rate and Funding Advisory Panel reviewed the six general rate differential categories. The review considered the changes to these differential categories over time, submissions that have been received during prior year Annual Plans, a comparison to other Councils and the community services targeted rate. No changes to the general rate differentials were made because the status quo was felt to be appropriate.

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 \$240.50. 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	\$240.50 per separately used or inhabited part of a rating unit	12,886,000
Commercial and Stadium: 10,000+ Seat Capacity	\$240.50 per rating unit	671,000

The community services targeted rate will be used to fund part of the Parks and Reserves activity and the Botanic Garden.

Kerbside Recycling Collection

A targeted rate for a kerbside recycling collection service. This rate will be set on a differential basis based on land use (the categories are "residential, residential heritage 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 recycling collection service. The rate for the 2019/20 year is:

Table 3: Targeted Rate – Kerbside Recycling Collection

Liability Calculated	Rate/Liability Calculated	Revenue Sought \$
Residential, Residential Heritage Bed and Breakfasts, Lifestyle and Farmland	\$66.30 per separately used or inhabited part of a rating unit	3,277,000
Commercial	\$66.30 per rating unit	15,000

Drainage

A targeted rate for drainage. Drainage is a combined targeted rate for sewage disposal and stormwater. Sewage disposal makes up 83.9% of the drainage rate, and stormwater makes up 16.1%. 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	26,609,000
Commercial, Residential Institutions, Schools and Stadium: 10,000+ Seat Capacity	Per rating unit	1,623,000
Churches	Per rating unit	12,000

The rates for the 2019/20 year are:

Table 5: Targeted Rate – Drainage Rates

Residential, Residential Heritage Bed and Breakfasts, Lifestyle and Farmland	Rates \$
Connected	559.00
Serviceable	279.50
Commercial, Residential Institutions, Schools and Stadium: 10,000+ Seat Capacity	Rates \$
Connected	559.00
Serviceable	279.50
Churches	Rate \$
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 83.9%.

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 2019/20 year are:

Table 6: Targeted Rate – Commercial Drainage Rates

Categories	Rates, Cents in \$ per Capital Value		Revenue Sought \$	
	<i>Connected</i>	<i>Serviceable</i>	<i>Connected</i>	<i>Serviceable</i>
Commercial and Residential Institutions	0.2976	0.1488	13,379,000	183,000
Schools	0.2232	0.1116	655,000	4,000
Stadium: 10,000+ Seat Capacity	0.0229	N/A	42,000	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 83.9%.

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 2019/20 year are:

Table 7: Targeted Rate – Water (Ordinary)

Categories	Rate/Liability Calculated	Revenue Sought \$
Connected	\$404.00 per separately used or inhabited part of a rating unit	18,890,000
Serviceable	\$202.00 per separately used or inhabited part of a rating unit	212,000

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 2019/20 year are:

Table 8: Targeted Rate – Water (Volume of Water)

Categories	Rate/Liability Calculated	Revenue Sought \$
Connected	\$404.00 per unit of water being one cubic metre (viz 1,000 litres) per day made available at a constant rate of flow during a full 24-hour period	996,000
Serviceable	\$202.00 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)	11,000

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 2019/20 year are:

Table 9: Targeted Rate – Fire Protection Capital Value

Categories	Rates, Cents in \$ per Capital Value	Revenue Sought \$
Commercial	0.0829	3,965,000
Residential Institutions	0.0622	288,000
Stadium: 10,000+ Seat Capacity	0.0092	17,000

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 2019/20 year is:

Table 10: Targeted Rate – Fire Protection

Categories	Rate/Liability Calculated	Revenue Sought \$
Residential, Residential Heritage Bed and Breakfasts, Lifestyle and Farmland	\$121.20 per separately used or inhabited part of a rating unit	20,000

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 \$		Backflow Prevention Charge \$	
20mm nominal diameter	148.00	Backflow Preventer Test Fee	102.21
25mm nominal diameter	190.00	Rescheduled Backflow Preventer Test Fee	58.07
30mm nominal diameter	211.00	Backflow Programme – incomplete application fee (hourly rate)	41.04
40mm nominal diameter	239.00		
50mm nominal diameter	484.00		
80mm nominal diameter	598.00		
100mm nominal diameter	631.00		
150mm nominal diameter	907.00		
300mm nominal diameter	1,177.00		
Hydrant Standpipe	586.00		
Reconnection Fee	412.48		
Special Reading Fee	56.05		

Water Charge \$	
Merton, Hindon and individual farm supplied Bulk Water	0.11 per cubic metre
All other treated water per cubic metre	1.64 per cubic metre
Disconnection of Water Supply (AWSI to excavate)	229.70
Disconnection of Water Supply (DCC contractor to excavate)	900.00

Where the supply of a quantity of water is subject to this Quantity of Water Targeted Rate, the rating unit will not be liable for any other targeted rate for the supply of the same water.

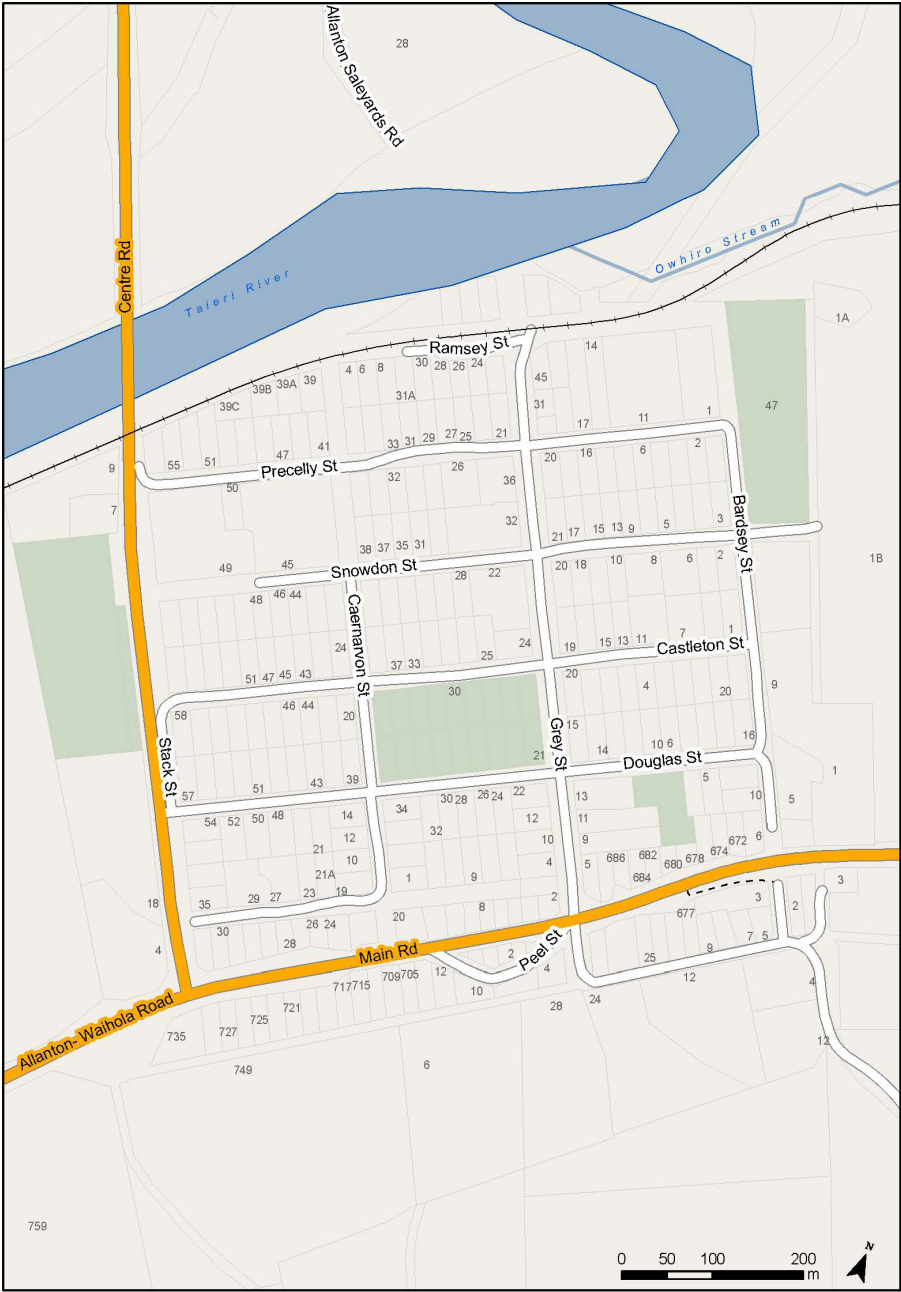
Allanton Drainage

A targeted rate for rating units within the Allanton area that are paying the capital contribution towards the Allanton Wastewater Collection System, as a targeted rate over 20 years. Liability for the rate is on the basis of the provision of service to each rating unit.

The rate for the 2019/20 year is:

Liability Calculated	Rate	Revenue Sought \$
Per rating unit	\$411.00	22,000

The Allanton area is shown in the map below:



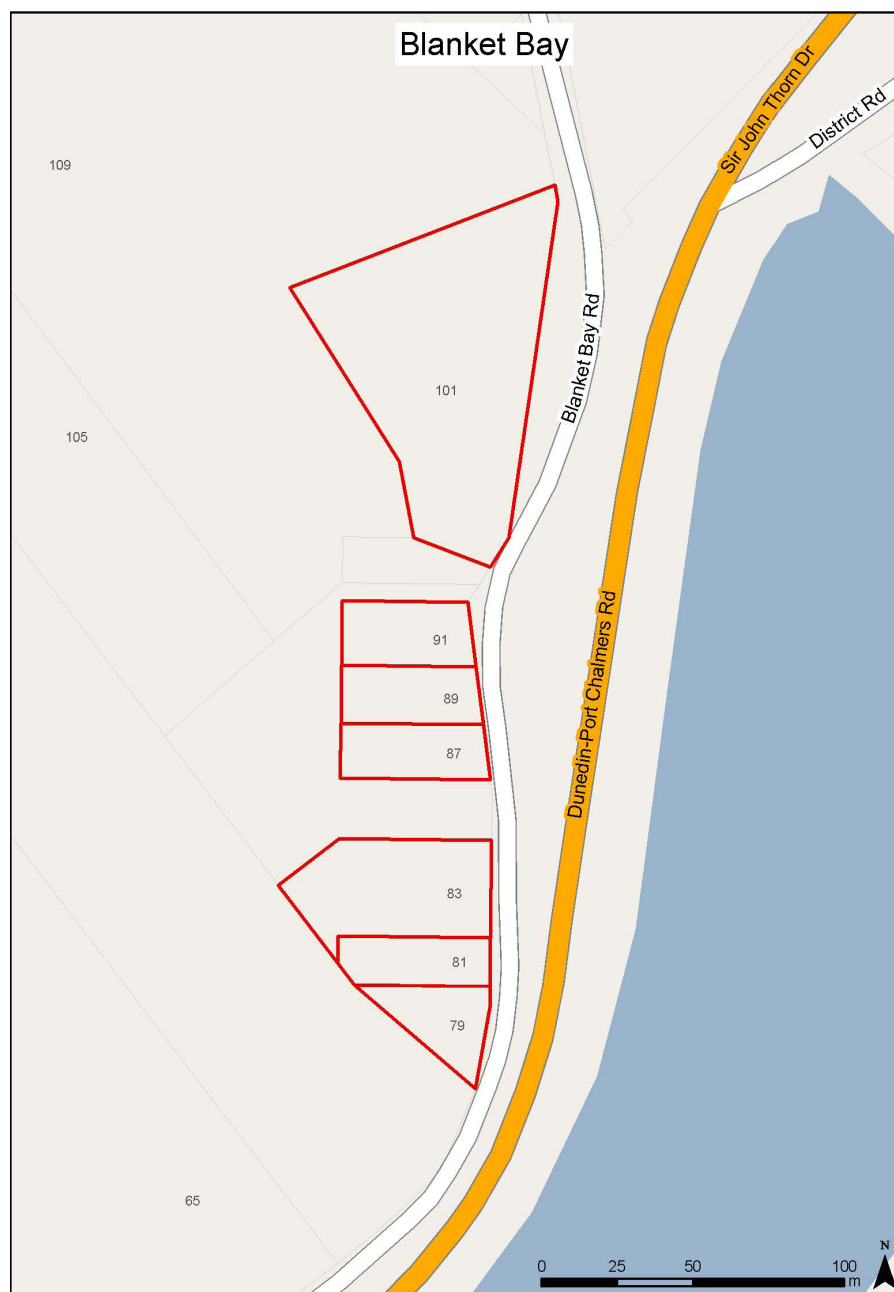
Blanket Bay Drainage

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 2019/20 year is:

Liability Calculated	Rate	Revenue Sought \$
Per rating unit	\$636.00	1,000

The Blanket Bay area is shown in the map below:



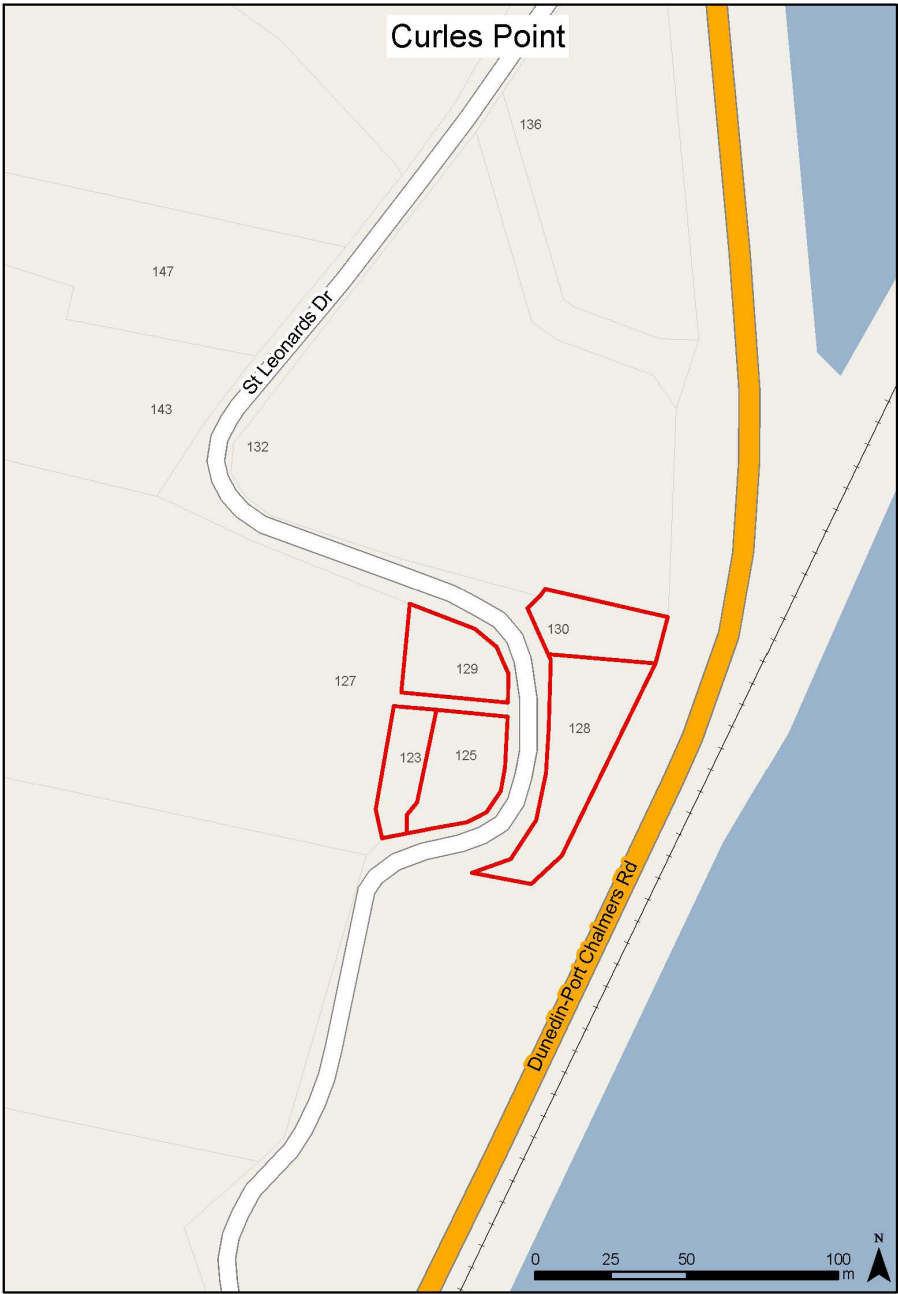
Curles Point Drainage

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 2019/20 year is:

Liability Calculated	Rate	Revenue Sought \$
Per rating unit	\$749.00	1,000

The Curles Point area is shown in the map below:



Tourism/Economic Development

A capital value-based targeted rate for all commercial properties. The rate will be set on a differential basis based on land use (the categories are "commercial" and "stadium: 10,000+ seat capacity").

The rate for the 2019/20 year will be charged on the following basis:

Table 12: Targeted Rate –Tourism/Economic Development

Categories	Rates, cents in \$ per Capital Value	Revenue Sought \$
Commercial	0.0142	573,000
Stadium: 10,000+ Seat Capacity	0.0013	2,000

The Tourism/Economic Development targeted rate will be used to fund part of the Economic Development budget.

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 \$673,000. 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%.

Table 13: Targeted Rate – Warm Dunedin Targeted Rate Scheme

Liability Calculated	Revenue Sought \$
Per rating unit	673,000

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 2019/20 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 \$149.40 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.	149.40 for each street light	31,000
Commercial	For each rating unit in a private street the sum calculated on the formula of \$149.40 per street light in a private street divided by the number of rating units in the private street.	149.40 for each street light	4,000

The private street addresses are as follows:

1–10	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
19	Awa Toru Drive
21	Awa Toru Drive
23	Awa Toru Drive
25	Awa Toru Drive
27	Awa Toru Drive
29	Awa Toru Drive
31	Awa Toru Drive
33	Awa Toru Drive
35	Awa Toru Drive
37	Awa Toru Drive
39	Awa Toru Drive
41	Awa Toru Drive
43	Awa Toru Drive
45	Awa Toru Drive
47	Awa Toru Drive
49	Awa Toru Drive
60A	Balmacewen Road
60B	Balmacewen Road
62	Balmacewen Road
64	Balmacewen Road
1	Balmoral Avenue
2	Balmoral Avenue
3	Balmoral Avenue
4	Balmoral Avenue
5	Balmoral Avenue
6	Balmoral Avenue
7	Balmoral Avenue

8	Balmoral Avenue
9	Balmoral Avenue
10	Balmoral Avenue
11	Balmoral Avenue
12	Balmoral Avenue
16	Balmoral Avenue
17	Balmoral Avenue
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
14	Bell Crescent
24	Bell Crescent
26	Bell Crescent
7	Bishop Verdon Close
9	Bishop Verdon Close
10	Bishop Verdon Close
11	Bishop Verdon Close
12	Bishop Verdon Close
8	Bonnington Street
8a	Bonnington Street
10	Bonnington Street
20K	Brighton Road
20J	Brighton Road
20H	Brighton Road
20G	Brighton Road
20F	Brighton Road
20E	Brighton Road
20D	Brighton Road
20C	Brighton Road
20B	Brighton Road
20A	Brighton Road
20	Brighton Road
34	Burgess Street
36	Burgess Street
38	Burgess Street
40	Burgess Street
42	Burgess Street
44	Burgess Street
46	Burgess Street
48	Burgess Street
50	Burgess Street
181	Burt Street

183	Burt Street
185	Burt Street
7	Bush Road, Mosgiel
80	Caldwell Street
82	Caldwell Street
1	Campbell Lane
4	Campbell Lane
5	Campbell Lane
6	Campbell Lane
7	Campbell Lane
8	Campbell Lane
9	Campbell Lane
10	Campbell Lane
11	Campbell Lane
12	Campbell Lane
13	Campbell Lane
14	Campbell Lane
15	Campbell Lane
30	Cardigan Street, North East Valley
32	Cardigan Street, North East Valley
34	Cardigan Street, North East Valley
36	Cardigan Street, North East Valley
22	Centennial Avenue, Fairfield
24	Centennial Avenue, Fairfield
26	Centennial Avenue, Fairfield
28	Centennial Avenue, Fairfield
150	Chapman Street
150A	Chapman Street
152	Chapman Street
12	Clearwater Street
14	Clearwater Street
16	Clearwater Street
18	Clearwater Street
20	Clearwater Street
22	Clearwater Street
24	Clearwater Street
26	Clearwater Street
28	Clearwater Street
30	Clearwater Street
32	Clearwater Street
34	Clearwater Street

36	Clearwater Street
22	Cole Street
11	Corstorphine Road
11A	Corstorphine Road
13	Corstorphine Road
15	Corstorphine Road
17	Corstorphine Road
21	Corstorphine Road
23	Corstorphine Road
25	Corstorphine Road
11	Craighall Crescent
15	Craighall Crescent
1	Dalkeith Road, Port Chalmers
2	Dalkeith Road, Port Chalmers
4	Dalkeith Road, Port Chalmers
6	Dalkeith Road, Port Chalmers
8	Dalkeith Road, Port Chalmers
10	Dalkeith Road, Port Chalmers
12	Dalkeith Road, Port Chalmers
21	Davies Street
22	Davies Street
1	Devon Place
2	Devon Place
3	Devon Place
4	Devon Place
5	Devon Place
6	Devon Place
7	Devon Place
9	Devon Place
10	Devon Place
11	Devon Place
12	Devon Place
13	Devon Place
14	Devon Place
15	Devon Place
16	Devon Place
17	Devon Place
18	Devon Place
19	Devon Place
20	Devon Place
139b	Doon Street
139a	Doon Street
139	Doon Street

141	Doon Street
143	Doon Street
145	Doon Street
149	Doon Street
151	Doon Street
5	Dorset Street
7	Dorset Street
10	Dorset Street
11	Dorset Street
12	Dorset Street
14	Dorset Street
16	Dorset Street
18	Dorset Street
20	Dorset Street
21	Dorset Street
17	Duckworth Street
19	Duckworth Street
21	Duckworth Street
35	Duckworth Street
37	Duckworth Street
39	Duckworth Street
39a	Duckworth Street
41	Duckworth Street
47	Duckworth Street
49	Duckworth Street
53	Duckworth Street
	Dunedin Airport
1 – 31	Eastbourne Street
2 – 31	Eastbourne Street
3 – 31	Eastbourne Street
4 – 31	Eastbourne Street
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
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14 – 31	Eastbourne Street
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22 – 31	Eastbourne Street
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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
8	Echovale Avenue
10	Echovale Avenue
12	Echovale Avenue
2	Elbe Street
202	Elgin Road
204	Elgin Road
206	Elgin Road
208	Elgin Road
1	Eton Drive
4	Eton Drive
5	Eton Drive
6	Eton Drive
7	Eton Drive
8	Eton Drive
9	Eton Drive
10	Eton Drive
11	Eton Drive
12	Eton Drive
13	Eton Drive
14	Eton Drive
15	Eton Drive
16	Eton Drive

17	Eton Drive
18	Eton Drive
19	Eton Drive
20	Eton Drive
2	Everton Road
3	Everton Road
4	Everton Road
64	Every Street
66	Every Street
68	Every Street
70	Every Street
76	Every Street
7	Fern Road, Ravensbourne
9	Fern Road, Ravensbourne
11	Fern Road, Ravensbourne
13	Fern Road, Ravensbourne
15	Fern Road, Ravensbourne
17	Fern Road, Ravensbourne
19	Fern Road, Ravensbourne
21	Fern Road, Ravensbourne
19	Ferntree Drive
21	Ferntree Drive
23	Ferntree Drive
25	Ferntree Drive
45	Forfar Street
47	Forfar Street
47a	Forfar Street
49	Forfar Street
51	Forfar Street
53	Forfar Street
53a	Forfar Street
1 – 80	Formby Street
5 – 80	Formby Street
6 – 80	Formby Street
7 – 80	Formby Street
8 – 80	Formby Street
10 – 80	Formby Street
14 – 80	Formby Street
15 – 80	Formby Street
16 – 80	Formby Street
17 – 80	Formby Street
18 – 80	Formby Street
19 – 80	Formby Street
20 – 80	Formby Street
239	Fryatt Street
248	George Street
558	George Street
150A	Gladstone Road North

150B	Gladstone Road North
150C	Gladstone Road North
150D	Gladstone Road North
150E	Gladstone Road North
152B	Gladstone Road North
152C	Gladstone Road North
152D	Gladstone Road North
152E	Gladstone Road North
154A	Gladstone Road North
214	Gladstone Road North
216	Gladstone Road North
218	Gladstone Road North
220	Gladstone Road North
222	Gladstone Road North
224	Gladstone Road North
226	Gladstone Road North
228	Gladstone Road North
230	Gladstone Road North
232	Gladstone Road North
234	Gladstone Road North
39	Glenbrook Drive, Mosgiel
41	Glenbrook Drive, Mosgiel
45	Glenbrook Drive, Mosgiel
47	Glenbrook Drive, Mosgiel
49	Glenbrook Drive, Mosgiel
57	Glenbrook Drive, Mosgiel
1	Glenfinnan Place
3	Glenfinnan Place
4	Glenfinnan Place
4A	Glenfinnan Place
5	Glenfinnan Place
6	Glenfinnan Place
7	Glenfinnan Place
8A	Glenfinnan Place
8B	Glenfinnan Place
9A	Glenfinnan Place
9B	Glenfinnan Place
10A	Glenfinnan Place
10B	Glenfinnan Place
1	Glengarry Court
2	Glengarry Court
3	Glengarry Court
4	Glengarry Court
5	Glengarry Court
6	Glengarry Court
7	Glengarry Court
8	Glengarry Court
9	Glengarry Court

10	Glengarry Court
11	Glengarry Court
12	Glengarry Court
13	Glengarry Court
14	Glengarry Court
15	Glengarry Court
16	Glengarry Court
17	Glengarry Court
18	Glengarry Court
19	Glengarry Court
20	Glengarry Court
21	Glengarry Court
22	Glengarry Court
23	Glengarry Court
24	Glengarry Court
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
229	Gordon Road
34	Grandview Crescent
10	Halsey Street
1	Hampton Grove
2	Hampton Grove
3	Hampton Grove
4	Hampton Grove
5	Hampton Grove
6	Hampton Grove
7	Hampton Grove
8	Hampton Grove
9	Hampton Grove
10	Hampton Grove
11	Hampton Grove
12	Hampton Grove
14	Hampton Grove
15	Hampton Grove
16	Hampton Grove
17	Hampton Grove, Mosgiel
18	Hampton Grove, Mosgiel
19	Hampton Grove, Mosgiel
20	Hampton Grove, Mosgiel
21	Hampton Grove, Mosgiel

22	Hampton Grove, Mosgiel
23	Hampton Grove, Mosgiel
24	Hampton Grove, Mosgiel
25	Hampton Grove, Mosgiel
26	Hampton Grove, Mosgiel
4	Harold Street
12	Harold Street
70a	Hazel Avenue
70	Hazel Avenue
72	Hazel Avenue
215a	Helensburgh Road
217a	Helensburgh Road
217b	Helensburgh Road
219	Helensburgh Road
219a	Helensburgh Road
219b	Helensburgh Road
221	Helensburgh Road
223	Helensburgh Road
49	Highcliff Road
49A	Highcliff Road
51	Highcliff Road
57	Highcliff Road
295	Highcliff Road
297	Highcliff Road
313	Highcliff Road
315a	Highcliff Road
315b	Highcliff Road
317	Highcliff Road
16	Highgate
18	Highgate
20	Highgate
34a	Highgate
34	Highgate
216	Highgate
218	Highgate
144A	Highgate
144B	Highgate
146	Highgate
146A	Highgate
148	Highgate
11	Irmo Street
12	Irmo Street
9	Kilgour Street
11	Kilgour Street
15	Kilgour Street
20	Kinvig Street
22	Kinvig Street
2	Koremata Street

4	Koremata Street
12	Koremata Street
3	Lawson Street
4	Leithton Close
6	Leithton Close
9	Leithton Close
10	Leithton Close
11	Leithton Close
14	Leithton Close
15	Leithton Close
18	Leithton Close
19	Leithton Close
21	Leithton Close
22	Leithton Close
23	Leithton Close
26	Leithton Close
27	Leithton Close
28	Leithton Close
29	Leithton Close
32	Leithton Close
33	Leithton Close
36	Leithton Close
5	Leven Street
2	Leyton Terrace
21–67	Lock Street
23a	London Street
25	London Street
1–25	London Street
2–25	London Street
3–25	London Street
8	Lynwood Avenue
10	Lynwood Avenue
12c	Lynwood Avenue
12b	Lynwood Avenue
12a	Lynwood Avenue
12	Lynwood Avenue
14	Lynwood Avenue
3	McAllister Lane, Mosgiel
5	McAllister Lane, Mosgiel
7	McAllister Lane, Mosgiel
9	McAllister Lane, Mosgiel
11	McAllister Lane, Mosgiel
13	McAllister Lane, Mosgiel
15	McAllister Lane, Mosgiel
17	McAllister Lane, Mosgiel
19	McAllister Lane, Mosgiel
210	Main South Road, Green Island

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
415	Moray Place
72	Newington Avenue

37	Norwood Street
41	Norwood Street
39	Pacific Street
1	Pembrey Street
2	Pembrey Street
3	Pembrey Street
4	Pembrey Street
5	Pembrey Street
6	Pembrey Street
7	Pembrey Street
8	Pembrey Street
10	Pembrey Street
11	Pembrey Street
264	Pine Hill Road
264a	Pine Hill Road
266B	Pine Hill Road
266A	Pine Hill Road
268A	Pine Hill Road
268B	Pine Hill Road
270	Pine Hill Road
272	Pine Hill Road
274	Pine Hill Road
278A	Pine Hill Road
278B	Pine Hill Road
390	Pine Hill Road
409	Pine Hill Road
411	Pine Hill Road
5	Pinfold Place, Mosgiel
6	Pinfold Place, Mosgiel
8	Pinfold Place, Mosgiel
9	Pinfold Place, Mosgiel
10	Pinfold Place, Mosgiel
11	Pinfold Place, Mosgiel
12	Pinfold Place, Mosgiel
13	Pinfold Place, Mosgiel
14	Pinfold Place, Mosgiel
15	Pinfold Place, Mosgiel
19	Queen Street
19A	Queen Street
223	Ravensbourne Road
87	Riselow Road
89	Riselow Road
89a	Riselow Road
91	Riselow Road
91a	Riselow Road
93	Riselow Road
93a	Riselow Road
21	Rosebery Street

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
5	Stanley Square
6	Stanley Square
7	Stanley Square
8	Stanley Square
9	Stanley Square
10	Stanley Square
11	Stanley Square
12	Stanley Square
365	Stuart Street
367	Stuart Street
367a	Stuart Street

55	Sunbury Street
57	Sunbury Street
59	Sunbury Street
59a	Sunbury Street
67	Tahuna Road
67A	Tahuna Road
67B	Tahuna Road
69	Tahuna Road
69A	Tahuna Road
69B	Tahuna Road
69C	Tahuna Road
1	Taupo Lane
2	Taupo Street
1	Thomas Square
2	Thomas Square
3	Thomas Square
4	Thomas Square
5	Thomas Square
6	Thomas Square
7	Thomas Square
8	Thomas Square
9	Thomas Square
4A	Totara Street, Ravensbourne
44	Turnbull Street
46	Turnbull Street
85A	Victoria Road
85B	Victoria Road
85C	Victoria Road
85D	Victoria Road
85G	Victoria Road
85H	Victoria Road
85I	Victoria Road
85J	Victoria Road
85K	Victoria Road
85L	Victoria Road
85M	Victoria Road
85N	Victoria Road
85O	Victoria Road
85P	Victoria Road
85Q	Victoria Road
85R	Victoria Road
146	Victoria Road
44	Waimea Avenue
46	Waimea Avenue
48	Waimea Avenue
50	Waimea Avenue
58/60	Waimea Avenue

62/64	Waimea Avenue
16	Warwick Street
18	Warwick Street
23	Warwick Street
1	Wenlock Square
2	Wenlock Square
3	Wenlock Square
4	Wenlock Square
5	Wenlock Square
6	Wenlock Square
7	Wenlock Square

8	Wenlock Square
9	Wenlock Square
10	Wenlock Square
11	Wenlock Square
12	Wenlock Square
14	Wenlock Square
15	Wenlock Square
17	Wenlock Square
18	Wenlock Square
19	Wenlock Square
20	Wenlock Square

21	Wenlock Square
19	Woodside Terrace
20	Woodside Terrace
22	Woodside Terrace
23	Woodside Terrace
24	Woodside Terrace
25	Woodside Terrace
25a	Woodside Terrace
26	Woodside Terrace
27	Woodside Terrace
29	Woodside Terrace

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:

Land Use Code	Land Use Description	Differential Category
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

Land Use Code	Land Use Description	Differential Category
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
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

Land Use Code	Land Use Description	Differential Category
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

Land Use Code	Land Use Description	Differential Category
78	Industrial: Depots, Yards	Commercial
79	Industrial: Vacant	Commercial
80	Commercial: Multi-use within Commercial	Commercial
81	Commercial: Retail	Commercial
82	Commercial: Services	Commercial
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, 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 Recycling Collection Rate
- differentiate the Private Street Lighting Rate
- differentiate the Tourism/Economic Development Rate
- differentiate the Fire Protection Rate.

The differential categories based on land use are:

Residential – includes all rating units used for residential purposes including single residential, multi-unit residential, multi-use residential, residential special accommodation, residential communal residence dependent on other use, residential bach/cribs, residential carparking and residential vacant land.

Lifestyle – includes all rating units with Council 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 \$3,500 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	23/08/19	30/08/19	13/09/19
Instalment 2	15/11/19	29/11/19	13/12/19
Instalment 3	07/02/20	21/02/20	06/03/20
Instalment 4	01/05/20	15/05/20	29/05/20

Water meter invoices are sent separately from other rates at intervals depending on the quantity of water consumed.

Sample Rate Accounts

	Capital Value	2018/19 Rates	2019/20 Rates	Increase	Increase %
Residential					
Lower Quartile	225,000	1,938	2,020	82	4.3%
Mode	245,000	2,001	2,087	86	4.3%
Median Value	285,000	2,128	2,220	92	4.3%
Average	326,800	2,261	2,360	99	4.3%
Upper Quartile	380,000	2,431	2,537	106	4.4%
Sample	450,000	2,653	2,771	118	4.4%
Sample	540,000	2,940	3,071	131	4.5%
Commercial					
Lower Quartile	185,000	2,918	3,043	125	4.3%
Median Value	390,000	5,300	5,530	230	4.3%
Upper Quartile	900,000	11,225	11,715	490	4.4%
Average	1,307,000	15,954	16,652	698	4.4%
Sample	2,000,000	24,005	25,057	1,052	4.4%
Sample	5,000,000	58,860	61,443	2,583	4.4%
Sample	10,200,000	119,275	124,511	5,236	4.4%
Farmland (General and Community Services Rates only)					
Median Value	430,000	1,327	1,389	62	4.7%
Average	1,157,000	3,176	3,331	155	4.9%
Upper Quartile	1,260,000	3,438	3,606	168	4.9%
Sample	1,950,000	5,192	5,449	257	4.9%
Sample	7,500,000	19,306	20,273	967	5.0%
Sample	10,500,000	26,935	28,286	1,351	5.0%
Lifestyle (General and Community Services Rates only)					
Lower Quartile	370,000	1,352	1,413	61	4.5%
Median Value	542,000	1,871	1,958	87	4.6%
Average	561,000	1,929	2,018	89	4.6%
Upper Quartile	710,000	2,379	2,490	111	4.7%
Residential Heritage Bed and Breakfasts					
Sample	650,000	4,569	4,777	208	4.5%

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.

Sample – 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.

	Reserves and recreational facilities	Community and planning	Libraries and museums	Water supply	Waste management	Sewerage and sewage	Stormwater	Property	Regulatory services	Economic development	Roading and footpaths	Governance and support services
General Rate												
Community Services Rate												
Kerbside Recycling Rate												
City-wide Water Rates												
City-wide Drainage Rates												
Allanton Drainage Rate												
Blanket Bay Drainage Rate												
Curles Point Drainage Rate												
Private Street Lighting Rate												
Tourism/Economic Development Rate												
Warm Dunedin Rate												
Revenue ²												
Loans Raised												
Sale of Assets												
Reduction in Loans and Advances												
Dunedin City Holdings Limited Interest and Dividend												
NZTA Income												
Cash												
Development Contributions												

² 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.



SECTION 4:

Appendices

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Appendix 1 – Significance and materiality

Legislative requirements for annual plans

All Councils are required to prepare a 10 year plan (also known as a long term plan or LTP) and an annual plan under the Local Government Act 2002 (LGA). The 10 year plan is prepared and consulted on every three years and an annual plan is prepared in each of the intervening years. The annual report for each year closes the planning loop by reporting back against the appropriate year in the 10 year plan.

The current 10 year plan 2018–28 was adopted by the Dunedin City Council on 26 June 2018 and covers 10 financial years from 2018/19 – 2027/28.

Significance and materiality

The significance and materiality of decisions are the key triggers for consultation. Significance is defined in the Council's Significance and Engagement Policy (SEP) www.dunedin.govt.nz/SEP.

The annual plan is an 'exceptions only' document, showing any changes between the financial statements and funding impact statement forecast in the 2019/20 year of 10 year plan 2018–28 and the financial statements and funding impact statement included in the Annual Plan 2019/20. Consultation is only required if the difference from the 10 year plan is significant or material, or if the Council chooses to consult.

The criteria listed below are the factors that the Council considers when determining whether a change to the 10 year plan is significant or material, or significant enough to trigger a formal audited amendment to the 10 year plan.

Criteria for assessing significance

Factors that are considered in assessing significance:

- Is the project/programme already in the 10 year plan?
- Is there a budget change and what is the value of the change in the 2019/20 year? (Is this an increase or decrease?)
- Does the budget change result in a change to service levels? (Is this an increase or decrease?)
- Importance to Dunedin
- Community interest
- Consistency with strategy, policy and previous decisions
- Impact on Council's finances, capacity and capability

Please refer to the Council's Significance and Engagement Policy for further information on determining significance.

Criteria for assessing whether changes are material

Materiality in this context is not the same as the concept that is commonly used in financial reporting and can't always be reduced to a dollar value.

Factors that are considered in assessing materiality:

1. Would this project/proposal cause a reasonable person to change their view of the affordability of the plan or of the service levels being provided?
2. Would this project/proposal cause a reasonable person to want to/not want to provide feedback on the proposal?

It should be noted that a decision may not be material in its own right but when considered cumulatively with other decisions it may become material.

Appendix 2 – Revenue and financing policy summary

Activity	2018-28 policy		2019/20 budgets	
	Rates revenue %	Other revenue %	Rates revenue %	Other revenue %
Roading and footpaths group				
Transport (Note 1)	62%	38%	52%	48%
Three Waters				
Water supply	80%	20%	77%	23%
Waste water	98%	2%	98%	2%
Stormwater	98%	2%	97%	3%
Waste management group				
Landfills	1%	99%	1%	99%
Refuse/recycling collection and clean up days (Note 2)	62%	38%	68%	32%
Waste minimisation	0%	100%	0%	100%
Reserves and recreational facilities group				
Aquatic services (Note 3)	55%	45%	61%	39%
Cemeteries (parks and burials) (Note 4)	50%	50%	60%	40%
Crematorium	0%	100%	0%	100%
Dunedin Botanic Garden	98%	2%	99%	1%
Parks and reserves	96%	4%	94%	6%
Property group				
Community housing	0%	100%	0%	100%
Libraries and museums group				
Dunedin Public Art Gallery	85%	15%	85%	15%
Dunedin Public Libraries	95%	5%	97%	3%
Olveston Historic Home (Note 5)	33%	67%	44%	56%
Toitū Otago Settlers Museum	92%	8%	91%	9%
Lan Yuan Dunedin Chinese Garden (Note 6)	75%	25%	47%	53%
Otago Museum Levy	100%	0%	100%	0%
Regulatory services group				
Animal services (Note 7)	20%	80%	13%	87%
Building services (Note 8)	33%	67%	26%	74%
Environmental health (Note 7)	65%	35%	71%	29%
Alcohol licensing (Note 7)	35%	65%	11%	89%
Parking operations	0%	100%	0%	100%
Parking services (enforcement)	2%	98%	3%	97%
Economic development group				
Enterprise Dunedin	90%	10%	91%	9%
Visitor centre (i-Site)	55%	45%	57%	43%
Community and planning group				
Community development and events	95%	5%	90%	10%
City development	100%	0%	100%	0%
Resource consents	60%	40%	64%	36%
Governance and support services group				
Civic and governance support services	100%	0%	96%	4%
Corporate support services	77%	23%	79%	21%
Investment Account and Waipori Fund	0%	100%	0%	100%
Warm Dunedin	100%	0%	100%	0%

Notes

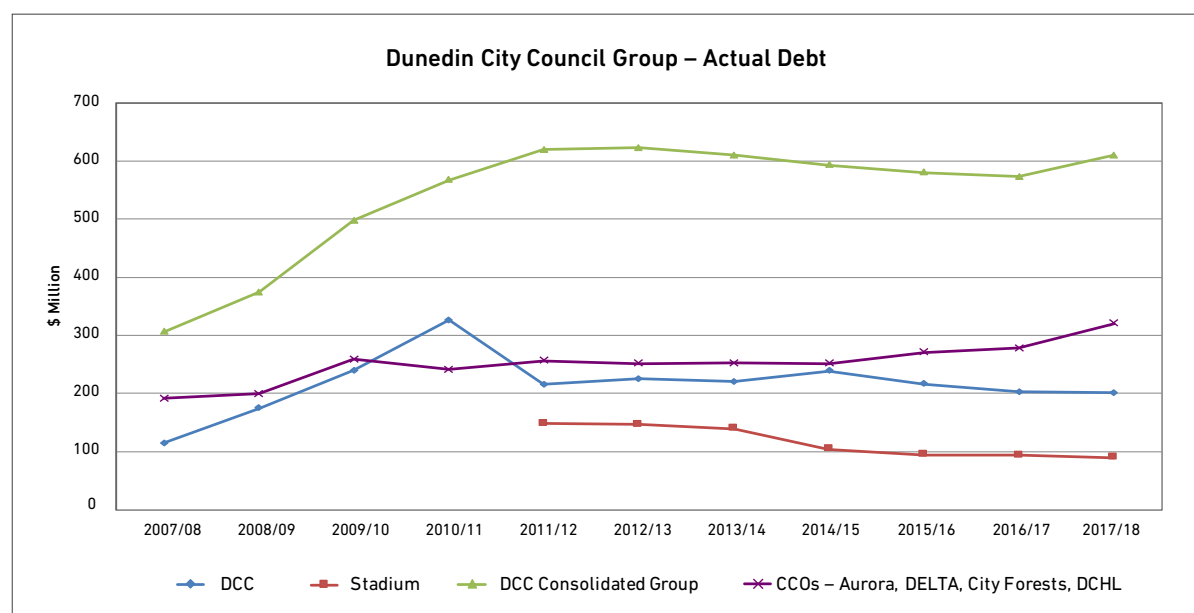
1. External revenue, including subsidy revenue from the New Zealand Transport Agency, is higher than anticipated.
2. External revenue for refuse bag sales is less than anticipated.
3. Fees and charges were not increased for the 2019/20 year however operating expenditure, including depreciation and staff costs, were increased.
4. External revenue is less than anticipated and operational costs have increased.
5. This is the first year Olveston Historic Home has rates funding for depreciation.
6. The budget for the Lan Yuan Dunedin Chinese Garden reflects a higher than anticipated allocation of expenditure to Toitū Otago Settlers Museum.
7. These changes reflect a different allocation of costs within the Regulatory Services group.
8. External revenue is higher than anticipated.

Appendix 3 – Group debt information

This graph illustrates actual debt for the 2007/08-2017/18 years for the Council, the Forsyth Barr Stadium, other Council-owned companies and the combined group.

Council debt increased in 2010/11 due to the construction of the Stadium and declined in 2011/12 due to the sale of the Stadium to a Council-owned company, Dunedin Stadium Property Limited.

In 2014/15, \$30 million of Stadium debt was transferred back to the Council.



Appendix 4 – Dunedin city map

