

Section 3

kā mahi tahua finances

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DUNEDIN CITY COUNCIL

**Statement of Comprehensive Revenue and Expense
for the Year Ended 30 June 2023**

	Annual Plan Budget 2021/22 \$000	10 Year Plan Budget 2022/23 \$000	Annual Plan Budget 2022/23 \$000
Revenue from continuing operations			
Rates revenue	179,124	191,664	190,767
Development and financial contributions	3,467	3,544	3,784
Subsidies and grants	33,292	27,260	43,771
Financial revenue	9,645	9,454	15,170
Other revenue	68,408	71,555	71,275
Total operating revenue	293,936	303,477	324,767
Expenses			
Other expenses	129,599	135,135	140,219
Personnel expenses	69,965	71,111	76,816
Audit fees	243	206	218
Financial expenses	9,943	10,836	13,697
Depreciation and amortisation	76,519	78,498	85,595
Total operating expenses	286,269	295,786	316,545
Operating surplus/(deficit) from continuing operations	7,667	7,691	8,222
Surplus/(deficit) for the year from discontinued operations	-	-	-
Share of associate surplus/(deficit)	-	-	-
Surplus/(deficit) before taxation	7,667	7,691	8,222
Less taxation	(450)	(450)	(450)
Surplus/(deficit) after taxation	8,117	8,141	8,672
Attributable to:			
Dunedin City Council and Group	8,117	8,141	8,672
Non-controlling interest	-	-	-

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



DUNEDIN CITY COUNCIL

Statement of Other Comprehensive Revenue and Expense for the Year Ended 30 June 2023

	Annual Plan Budget 2021/22 \$000	10 Year Plan Budget 2022/23 \$000	Annual Plan Budget 2022/23 \$000
Other comprehensive revenue and expense			
Gain/(loss) on property plant and equipment revaluations	63,000	63,000	80,000
Gain/(loss) on property plant and equipment disposals	-	-	-
Gain/(loss) of cash flow hedges at fair value through other comprehensive revenue and expense	480	-	21
Total other comprehensive revenue and expense	63,480	63,000	80,021
Net surplus/(deficit) for the year	8,117	8,141	8,672
Total comprehensive revenue and expense for the year	71,597	71,141	88,693
Attributable to:			
Dunedin City Council and Group	71,597	71,141	88,693
Non-controlling interest	-	-	-

DUNEDIN CITY COUNCIL

Statement of Changes in Equity for the Year Ended 30 June 2023

	Annual Plan Budget 2021/22 \$000	10 Year Plan Budget 2022/23 \$000	Annual Plan Budget 2022/23 \$000
Movements in equity			
Opening equity	3,211,117	3,282,714	3,588,491
Total comprehensive revenue and expense	71,597	71,141	88,693
Closing equity	3,282,714	3,353,855	3,677,184

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



DUNEDIN CITY COUNCIL

Statement of Financial Position for the Year Ended 30 June 2023

	Annual Plan Budget 2021/22 \$000	10 Year Plan Budget 2022/23 \$000	Annual Plan Budget 2022/23 \$000
Current assets			
Cash and cash equivalents	6,071	6,426	8,330
Other current financial assets	5,928	5,964	10,539
Trade and other receivables	12,289	11,755	24,280
Taxation refund receivable	450	450	450
Inventories	392	392	472
Non current assets held for sale	-	-	-
Prepayments	500	500	500
Total current assets	25,630	25,487	44,571
Non-current assets			
Other non-current financial assets	205,503	206,066	196,220
Shares in subsidiary companies	131,239	133,789	133,789
Intangible assets	4,923	4,923	4,321
Investment property	95,740	96,771	104,976
Property, plant and equipment	3,212,052	3,357,292	3,693,820
Total non-current assets	3,649,457	3,798,841	4,133,126
Total assets	3,675,087	3,824,328	4,177,697
Current liabilities			
Trade and other payables	28,753	29,849	32,132
Revenue received in advance	5,394	6,444	5,370
Employee entitlements	9,495	9,638	7,506
Derivative financial instruments	-	-	-
Current portion of term loans	-	-	-
Total current liabilities	43,642	45,931	45,008
Non-current liabilities			
Term loans	335,948	411,769	440,273
Employee entitlements	1,314	1,304	1,228
Provisions	11,169	11,169	13,684
Derivative financial instruments	-	-	-
Other non-current liabilities	300	300	320
Total non-current liabilities	348,731	424,542	455,505
Equity			
Accumulated funds	1,703,242	1,711,545	1,723,702
Revaluation reserves	1,568,815	1,631,815	1,943,211
Restricted reserves	10,657	10,495	10,271
Cash flow hedge reserves	-	-	-
Total equity	3,282,714	3,353,855	3,677,184
Total liabilities and equity	3,675,087	3,824,328	4,177,697

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 2023

	Annual Plan Budget 2021/22 \$000	10 Year Plan Budget 2022/23 \$000	Annual Plan Budget 2022/23 \$000
Cashflow from Operating Activities			
<i>Cash was provided from operating activities:</i>			
Rates received	178,929	192,503	190,481
Other revenue	105,295	100,453	113,121
Interest received	7,389	7,251	7,353
Dividend received	1,229	1,254	6,754
Taxation refund received	864	450	450
<i>Cash was applied to:</i>			
Supplies and employees	(204,190)	(205,222)	(218,873)
Interest paid	(9,943)	(10,836)	(14,349)
Net cash inflow (outflow) from operations	79,573	85,853	84,937
Cashflow from Investing Activities			
<i>Cash was provided from investing activities:</i>			
Sale of assets	3,120	120	120
Reduction in loans and advances	-	-	-
Reduction in investments	-	-	-
<i>Cash was applied to:</i>			
Increases in loans and advances	-	-	-
Increase in investments	(2,550)	(2,550)	(2,550)
Capital expenditure	(145,528)	(158,889)	(190,022)
Net cash inflow (outflow) from investing activity	(144,958)	(161,319)	(192,452)
Cashflow from Financing Activities			
<i>Cash was provided from financing activities:</i>			
Loans raised	63,975	75,821	106,000
<i>Cash was applied to:</i>			
Loans repaid	-	-	-
Net cash inflow (outflow) from financing activity	63,975	75,821	106,000
Net increase/(decrease) in cash held	(1,410)	355	(1,515)
Opening cash balance	7,481	6,071	9,845
Closing cash balance	6,071	6,426	8,330

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



DUNEDIN CITY COUNCIL

Notes to the Financial Statements**1 Statement of accounting policies****REPORTING ENTITY**

Dunedin City Council (the Council) is a territorial local authority established under the Local Government Act 2002 (LGA) and is domiciled and operates in New Zealand. The relevant legislation governing the Council's operations includes the LGA and the Local Government (Rating) Act 2002.

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

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 Council has designated itself a public benefit entity (PBE) for the purposes of complying with generally accepted accounting practice.

The forecast financial statements of the Council are for the year ended 30 June 2023. The financial statements were authorised for issue by the Council on 30 June 2022.

BASIS OF PREPARATION

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.

The financial statements have been prepared on the going concern basis, and the accounting policies have been applied consistently throughout the year.

Statement of compliance

The financial statements of the Council have been prepared in accordance with the requirements of the LGA and the Local Government (Financial Reporting and Prudence) Regulations 2014 (LG(FRP)R), which include the requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP).

The financial statements have been prepared in accordance with and comply with PBE Standards.

Presentation currency and rounding

The financial statements are presented in New Zealand dollars because that is the currency of the primary economic environment in which the Council operates. All values are rounded to the nearest thousand dollars (\$000), other than other than certain remuneration and severance payment disclosures. The remuneration and severance payments are rounded to the nearest dollar.

Changes in accounting policies

There have been no changes in accounting policy. All policies for the current year and comparative year have been applied on a consistent basis.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies are included in the notes to which they relate. Significant accounting policies that do not relate to a specific note are outlined below.

Prospective financial statements

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

Foreign currency transactions

The individual financial statements of Council are presented in the currency of the primary economic environment in which the entity operates (its functional currency). For the purpose of the financial statements the results and financial position are expressed in New Zealand dollars, which is the functional currency of the Council.

Transactions in currencies other than New Zealand dollars are recorded at the rates of exchange prevailing on the dates of the transactions. At each balance sheet date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the balance sheet date. The Council does not hold non-monetary assets and liabilities denominated in foreign currencies.

In order to hedge its exposure to certain foreign exchange risks, the Council may enter into forward contracts and options (see below for details of the Council's accounting policies in respect of such derivative financial instruments).

Goods and services tax

Items in the financial statements are stated exclusive of GST, except for receivables and payables which are presented on a GST-inclusive basis. Where GST is not recoverable as input tax, it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the IRD is included as part of receivables or payables in the statement of financial position.

The net GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

Critical accounting estimates and assumptions

The Council makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year include:

- landfill provision
- valuation of forestry assets
- valuation of property, plant and equipment
- valuation of derivative financial instruments
- carrying value of the deferred tax liability



2 Rates revenue

	Annual Plan Budget	10 Year Plan Budget	Annual Plan Budget
	2021/22	2022/23	2022/23
	\$000	\$000	\$000
Rates revenue by type			
General rates	102,163	108,989	109,444
Community services rate	5,070	5,212	5,177
Kerbside recycling rate	4,650	7,774	4,684
Citywide water rate	24,915	25,466	26,536
Citywide drainage rate	41,262	43,152	43,945
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	32	29
Tourism/economic development rate	500	500	500
Warm Dunedin rate	513	518	431
	179,124	191,664	190,767

	Annual Plan Budget	10 Year Plan Budget	Annual Plan Budget
	2021/22	2022/23	2022/23
	\$000	\$000	\$000
Rates revenue by activity			
Roading and Footpaths	17,905	21,421	20,081
Sewerage and Sewage	32,190	32,436	34,282
Stormwater	9,092	10,736	9,683
Water Supply	24,915	25,466	26,536
Waste Management	4,650	7,785	6,007
Reserves and Recreational Facilities	31,831	33,832	34,527
Property	9,155	9,661	12,749
Galleries, Libraries and Museums	24,672	24,454	26,394
Regulatory Services	-	-	-
Community and Planning	12,669	12,660	13,582
Economic Development	5,402	5,537	5,347
Governance and Support Services	6,643	7,676	1,579
	179,124	191,664	190,767

Rating base information

(as at May 2022)

The number of rating units	57,559
The total capital value of the rating units	31,676,267,530
The total land value of the rating units	14,094,372,780

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

Relevant significant accounting policies

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

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

Revenue from rates penalties is recognised when the penalty is imposed.

Rates remissions are recognised as a reduction of rates revenue when the Council has received an application that satisfies its rates remission policy.

3 Development and financial contributions

	Annual Plan Budget	10 Year Plan Budget	Annual Plan Budget
	2021/22	2022/23	2022/23
	\$000	\$000	\$000
Development and financial contributions	3,467	3,544	3,784
	3,467	3,544	3,784

Relevant significant accounting policies

Development and financial contributions are recognised as revenue when the Council provides, or is able to provide, the services for which the contribution was charged. Otherwise, development and financial contributions are recognised as liabilities until such time as the Council provides, or is able to provide, the service.

4 Subsidies and grants

	Annual Plan Budget	10 Year Plan Budget	Annual Plan Budget
	2021/22	2022/23	2022/23
	\$000	\$000	\$000
Subsidies and grants			
Waka Kotahi NZ Transport Agency new capital roading subsidies	9,846	8,293	12,832
Waka Kotahi NZ Transport Agency renewal roading subsidies	7,010	6,878	8,140
Waka Kotahi NZ Transport Agency operational roading subsidies	10,033	10,253	10,094
Government and government agency grants	1,399	1,380	9,715
Other grants	5,004	456	2,990
	33,292	27,260	43,771



Relevant significant accounting policies

The Council receives funding assistance from Waka Kotahi NZ Transport Agency, which subsidises part of the costs of maintenance and capital expenditure on the local roading infrastructure. The subsidies are recognised as revenue upon entitlement, as conditions pertaining to eligible expenditure have been fulfilled.

Other grants received are recognised as revenue when they become receivable unless there is an obligation in substance to return funds if conditions of the grant are not met. If there is such an obligation, the grants are initially recorded as grants received in advance and recognised as revenue when conditions of the grant are satisfied.

5 Financial revenue

	Annual Plan Budget	10 Year Plan Budget	Annual Plan Budget
	2021/22	2022/23	2022/23
	\$000	\$000	\$000
Gain on fair value of investments	1,026	1,063	1,063
Dividends received - Dunedin City Holdings Limited	-	-	5,500
Dividends received - Waipori Fund	1,229	1,254	1,254
Interest received - Dunedin City Holdings Limited	5,902	5,902	5,902
Interest received - Waipori Fund	1,252	997	1,316
Other interest received	236	238	135
	9,645	9,454	15,170

Relevant significant accounting policies

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

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

6 Other revenue

	Annual Plan Budget	10 Year Plan Budget	Annual Plan Budget
	2021/22	2022/23	2022/23
	\$000	\$000	\$000
Profit on sale of property, plant and equipment	45	-	-
Rental from investment properties	8,223	8,453	8,599
Gain on fair value of investment property	-	-	-
Regulatory services rendered	4,649	4,779	5,800
Vested assets	3,000	3,000	3,000
Other fees and charges	52,491	55,323	53,876
	68,408	71,555	71,275

Relevant significant accounting policies

Revenue is measured at fair value. The specific policies for significant revenue items included in other revenue are explained below:

Rental from investment properties

Lease rentals (net of any incentives given) are recognised on a straight line basis over the term of the lease.

Regulatory services rendered

Fees and charges for building and resource consent services are recognised on a percentage completion basis with reference to the recoverable costs incurred at balance date.

Gain on fair value of investment property

Investment properties are held primarily to earn lease revenue and/or for capital growth. All investment properties are measured at fair value, determined annually by an independent registered valuer. Any gain or loss arising is recognised in the surplus or deficit for the period in which the gain or loss arises. Investment properties are not depreciated.

Vested assets

For assets received for no or nominal consideration, the asset is recognised at its fair value when the Council obtains control of the asset. The fair value of the asset is recognised as revenue, unless there is a use or return condition attached to the asset.

Other fees and charges

Entrance fees are charged to users of the Council's local facilities, such as pools, museum exhibitions and Dunedin Chinese Garden. Revenue from entrance fees is recognised upon entry to such facilities.

Infringement fees and fines which mostly relate to traffic and parking infringements, and library overdue book fines, are recognised when the infringement notice is issued or when the fines/penalties are otherwise imposed.

Rental income from other operating leases is recognised on a straight line basis over the term of the relevant lease.



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

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

7 Other expenses

	Annual Plan Budget	10 Year Plan Budget	Annual Plan Budget
	2021/22	2022/23	2022/23
	\$000	\$000	\$000
Operations and maintenance	67,667	70,470	76,624
Occupancy costs	27,875	29,315	30,059
Consumables and general	23,814	24,906	22,826
Grants and subsidies	10,243	10,444	10,710
	129,599	135,135	140,219

Relevant significant accounting policies

General grants

Non-discretionary grants are grants that are awarded if the grant application meets the specified criteria and are recognised as expenditure when an application that meets the specified criteria for the grant has been received.

Discretionary grants are grants where the Council has no obligation to award on receipt of the grant application and are recognised as expenditure when approved by the Council and the approval has been communicated to the applicant.

Operating lease expenses

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term. Lease incentives received are recognised in the surplus or deficit as a reduction of rental expense over the lease term.

Finance leases

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.

Assets held under finance leases are recognised as assets of the Council at their fair value or, if lower, at the present value of the minimum lease payments, each determined at the inception of the lease. The corresponding liability to the lessor is included in the balance sheet as a finance lease obligation. Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability.

Research and development

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

Impairment losses

At each balance sheet date, the carrying amounts of assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where the asset does not generate cash flows that are independent from other assets, the recoverable amount of the cash-generating unit to which the assets belongs is estimated.

The recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is immediately recognised as an expense, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease to the extent of any previous revaluation increase for that asset (or cash-generating unit) that remains in the revaluation reserve. Any additional impairment is immediately recognised as an expense.

Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is immediately recognised as revenue.

8 Audit fees

	Annual Plan Budget	10 Year Plan Budget	Annual Plan Budget
	2021/22	2022/23	2022/23
	\$000	\$000	\$000
Fees paid to Audit New Zealand for;			
Financial statements	200	206	218
Long-term plan audit	43	-	-
	243	206	218



9 Financial expenses

	Annual Plan Budget	10 Year Plan Budget	Annual Plan Budget
	2021/22	2022/23	2022/23
	\$000	\$000	\$000
Interest paid to subsidiaries	9,943	10,836	13,697
	9,943	10,836	13,697

Relevant significant accounting policies

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

All other borrowing costs are recognised as an expense in the financial year in which they are incurred.

10 Depreciation and amortisation

	Annual Plan Budget	10 Year Plan Budget	Annual Plan Budget
	2021/22	2022/23	2022/23
	\$000	\$000	\$000
Depreciation and amortisation expense by group of activity			
Roading and Footpaths	24,957	24,145	25,297
Sewerage and Sewage	13,058	13,766	14,310
Stormwater	4,693	5,525	5,724
Water Supply	15,024	14,888	15,740
Waste Management	582	978	904
Reserves and Recreational Facilities	4,956	5,784	6,266
Property	10,372	10,744	13,390
Galleries, Libraries and Museums	1,095	1,045	1,382
Regulatory Services	280	98	177
Community and Planning	8	8	30
Economic Development	24	41	32
Governance and Support Services	1,470	1,476	2,343
	76,519	78,498	85,595

11 Total group expenditure

	Annual Plan Budget	10 Year Plan Budget	Annual Plan Budget
	2021/22	2022/23	2022/23
	\$000	\$000	\$000
Roading and Footpaths	53,234	53,053	54,648
Sewerage and Sewage	33,087	33,363	35,988
Stormwater	9,215	10,862	11,537
Water Supply	30,830	31,588	36,928
Waste Management	16,424	18,342	19,423
Reserves and Recreational Facilities	37,410	40,074	40,311
Property	33,965	35,180	40,478
Galleries, Libraries and Museums	26,177	26,750	27,971
Regulatory Services	17,104	17,295	18,687
Community and Planning	15,034	14,595	15,589
Economic Development	5,824	5,971	5,680
Governance and Support Services	43,262	44,998	44,939
Total expenditure per activity	321,566	332,071	352,179
Less: Internal expenditure	(35,297)	(36,285)	(35,634)
Total expenditure per financial statements	286,269	295,786	316,545

12 Taxation

Relevant significant accounting policies

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 Revenue and Expense 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.



Deferred tax liabilities are recognised for taxable temporary differences arising on investments in subsidiaries and associates, and interests in joint ventures, except where the Council is able to control the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future.

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.

13 Equity

	Annual Plan Budget 2021/22 \$000	10 Year Plan Budget 2022/23 \$000	Annual Plan Budget 2022/23 \$000
Accumulated Funds			
Opening balance	1,695,305	1,703,242	1,715,102
Surplus/(deficit)	8,117	8,141	8,672
Net transfers from/(to) restricted reserves	(180)	162	(72)
Closing balance	1,703,242	1,711,545	1,723,702
Revaluation reserves			
Opening balance	1,505,815	1,568,815	1,863,211
Property plant and equipment revaluations	63,000	63,000	80,000
Closing balance	1,568,815	1,631,815	1,943,211
Restricted reserves			
Opening balance	10,477	10,657	10,199
Net transfers from/(to) accumulated funds	180	(162)	72
Closing balance	10,657	10,495	10,271
Cash flow hedge reserves			
Opening balance	(480)	-	-
Gains/(losses) on interest rate swaps	480	-	-
Closing balance	-	-	-
	3,282,714	3,353,855	3,677,184



Activity and output group	Purpose	Opening Balance 2022/23 \$000	Transfers Inwards 2022/23 \$000	Transfers Outwards 2022/23 \$000	Closing Balance 2022/23 \$000
Roading and Footpaths					
Transport	Roading property reserve for property purchases	158	722	(721)	159
Three Waters					
Wastewater, Water, and Stormwater	3 Waters development and operational reserves	45	2,505	(2,505)	45
Waste Management					
Landfills	Waste minimisation projects	385	837	(837)	385
Reserves and Recreational Facilities					
Cemeteries and Crematorium	To maintain cemeteries and specific burial plots and mausoleums	2,187	-	-	2,187
Dunedin Botanic Garden	Aviary Bird Fund operations reserve	28	-	-	28
	Clive R. B. Lister Capital to maintain the Clive Lister Garden	247	2	-	249
	Mediterranean Garden development reserve	15	-	-	15
Parks and Recreation	Reserve of development contributions for playgrounds, specific Parks and Subdivision reserves	(132)	262	(264)	(134)
	To maintain specific reserve areas	1,486	14	-	1,500
Property					
Housing	Operational housing reserve	2,144	22	-	2,166
Investment Property	Endowment property investment reserve	1,117	11	-	1,128
Miscellaneous Property	Air Development to develop the Taieri aerodrome	387	4	-	391
Libraries and Museums					
Dunedin Public Art Gallery	Art Gallery funded operations reserves	1,009	10	-	1,019
Dunedin Public Libraries	To extend the Reed and other library collections	755	7	-	762
Regulatory Services					
Animal Services	Dog Control operations reserve	13	-	-	13
Governance and Support Services					
Finance	Insurance reserve	321	3	-	324
Other	Hillary Commission General Subsidies Reserve	34	-	-	34
		10,199	4,399	(4,327)	10,271

Equity is the community's interest in the Council and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into components. The components are accumulated funds, revaluation reserves, restricted reserves, and cash flow hedge reserves.

Relevant significant accounting policies

Restricted reserves are a component of equity generally representing a particular use to which various parts of equity have been assigned. Reserves may be legally restricted or created by the Council.

Restricted reserves include those subject to specific conditions accepted as binding by the Council and which may not be revised by the Council without reference to the Courts or a third party. Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met.

Also included in restricted reserves are reserves restricted by Council decision. The Council may alter them without reference to any third party or the Courts. Transfers to and from these reserves are at the discretion of the Council.

The hedging reserve comprises the effective portion of the cumulative net change in the fair value of the cash flow hedging instruments relating to interest payments and foreign exchange transactions that have not yet occurred.



14 Cash and cash equivalents

Relevant significant accounting policies

Cash and cash equivalents are comprised 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 overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the statement of financial position.

15 Trade and other receivables and term receivables

Relevant significant accounting policies

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

The carrying amount of trade and other receivables approximates their fair value.

Normally no interest is charged on the accounts receivable although in specific instances interest may be charged.

All past due balances are considered collectable (except those specific debtors identified as requiring an impaired credit loss), however, in line with NZ PBE IFRS 9 the Council applies a simplified approach to measuring expected credit losses using a lifetime expected credit loss provision for trade receivables. To measure credit losses, trade receivables are grouped based on similar credit risk and aging. The expected loss rates factor in the credit losses experienced over the three year period prior to the period end. The historical loss rates are then adjusted for where necessary based on current and forward-looking macroeconomic factors affecting customers.

The Dunedin City Council does not provide for any impairment on rates receivable as it has various powers under the Local Government (Rating) Act 2002 to recover any outstanding debts. These powers allow the Council to commence legal proceedings to recover any rates that remain unpaid four months after the due date for payment. If payment has not been made within three months of the Court's judgement, then the Council can apply to the Registrar of the High Court to have the judgement enforced by sale or lease of the rating unit.

16 Inventories

Relevant significant accounting policies

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.

17 Non-current assets held for sale

Relevant significant accounting policies

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. They are measured at the lower of their carrying amount and fair value less costs to sell.

Any impairment losses for write-downs are recognised in the surplus or deficit.

Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have been previously recognised.

Non-current assets are not depreciated or amortised while they are classified as held for sale (including those that are part of a disposal group).

18 Other financial assets

	Annual Plan Budget	10 Year Plan Budget	Annual Plan Budget
	2021/22	2022/23	2022/23
	\$000	\$000	\$000
Other current financial assets			
Waipori Fund interest bearing securities	5,928	5,964	10,539
	5,928	5,964	10,539
Other non-current financial assets			
Waipori Fund interest bearing securities	38,979	39,215	33,108
Waipori Fund equity investments	54,043	54,370	50,631
Other shares	481	481	481
Advances to subsidiaries	112,000	112,000	112,000
	205,503	206,066	196,220
	211,431	212,030	206,759

Relevant significant accounting policies

Investments are recognised and derecognised on a trade date where a purchase or sale of an investment is under a contract whose terms require delivery of the investment within the timeframe established by the market concerned, and are initially measured at cost, including transaction costs.

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

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

19 Trade and other payables, and revenue in advance

Relevant significant accounting policies

Trade and other payables are stated at cost.



20 Employee entitlements

Relevant significant accounting policies

Current portion employee entitlements

Employee benefits that are expected to be settled wholly before twelve months after the reporting period in which the employees render the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned to but not yet taken at balance date.

The Council recognises a liability for sick leave to the extent that absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year.

The current portion of the retirement gratuities provision has been calculated on an actuarial basis and is based on the reasonable likelihood that it will be earned by employees and paid by the Council.

Non-current portion employee entitlements

Employee benefits that are not expected to be settled wholly before twelve months after the end of the reporting period in which the employees render the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

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

21 Term loans

Relevant significant accounting policies

Borrowings are initially recorded net of directly attributable transaction costs. Finance charges, premiums payable on settlement or redemption and direct costs are accounted for on an accrual basis to the surplus or deficit using the effective interest method.

22 Provisions

Relevant significant accounting policies

A provision is recognised in the balance sheet when the Council has a present legal or constructive obligation as a result of a past event, and it is probable that an outflow of economic benefits will be required to settle the obligation.

Provisions for restructuring costs are recognised when the Council has a detailed formal plan for the restructuring that has been communicated to affected parties.

23 Property, plant and equipment

Relevant significant accounting policies

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

Operational assets

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

Land and buildings

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

The Council owns a number of properties held to provide housing to qualifying residents. The receipt of rental from these properties is incidental to holding them. The properties are held for service delivery objectives as part of the Council's community housing policy. The properties are therefore accounted for as property, plant and equipment rather than as investment property.

Fixed plant and equipment

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

Vehicles, mobile plant

Motor vehicles and other mobile plant and equipment are stated at cost less any subsequent accumulated depreciation and any accumulated impairment losses.

Office equipment

Office equipment and fittings are stated at cost less any subsequent accumulated depreciation less any accumulated impairment losses.

Library collection

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

Infrastructural assets

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

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

Landfill assets being earthworks, plant and machinery and the estimate of site restoration, are stated at cost less any accumulated depreciation and any accumulated impairment losses. The useful life of the Green Island Landfill is considered to be the period of time to the expiring of the associated consents in 2023.

Roadways and bridges have been stated at their revalued amounts being fair value based on depreciated replacement cost as at the date of valuation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Roadways and bridges are valued annually by an independent valuer.

Plant and facilities have been stated at their revalued amounts being fair value based on depreciated replacement cost as at the date of valuation less any subsequent accumulated depreciation and subsequent accumulated



impairment losses. Plant and facilities are valued annually 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.

Restricted assets

Restricted assets are parks and reserves owned by the Council which cannot be disposed of because of legal or other restrictions, and provide a benefit or service to the community.

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

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

Road reserve was last revalued based on fair value at 30 June 2012 by Quotable Value Limited. The Council has since 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 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.

Additions are recorded at cost and depreciated.

Heritage assets

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

Heritage assets included are the Art Gallery Collection at the Dunedin Public Art Gallery, the Theomin Collection at Olveston, the Toitū Otago Settlers Museum and the monuments, statues and outdoor art as well as land and buildings of the railway station and Olveston.

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.

Except land and buildings, all other heritage assets are stated at cost less any subsequent accumulated depreciation and accumulated impairment losses.

Vested assets

Vested assets are fixed assets given to the Council by a third party and could typically include water, drainage and roading assets created in the event of a subdivision. Vested assets also occur in the event of the donation of heritage or art assets by third parties. The value of assets vested are recorded at fair value which could include as sale or acquisition the cost price to the third party to create or purchase that asset and equates to its fair value at the date of acquisition. Vested assets, other than those pertaining to collections, are subsequently depreciated.

Revaluations

Revaluations are performed with sufficient regularity such that the carrying amount does not differ materially from that which would be determined using fair values at the balance sheet date.

Revaluation increases and decreases relating to individual assets within a class of assets are offset. Revaluation increases and decreases in respect of assets in different classes are not offset.

Where the carrying amount of a class of assets is increased as a result of a revaluation, the net revaluation increase is credited to the revaluation reserve. The net revaluation increase shall be recognised in the surplus or deficit to the extent that it reverses a net revaluation decrease of the same class of assets previously recognised in the surplus or deficit. A net revaluation decrease for a class of assets is recognised in the surplus or deficit, except to the extent it reverses a revaluation increase previously recognised in the revaluation reserve to the extent of any credit balance existing in the revaluation reserve in respect of the same class of asset.

Derecognition

Items of property, plant and equipment are derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset.

Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the item) is included in the surplus or deficit in the year the item is derecognised.

Depreciation

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

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



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

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

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

24 Investment property

	Annual Plan Budget	10 Year Plan Budget	Annual Plan Budget
	2021/22	2022/23	2022/23
	\$000	\$000	\$000
Rental from investment properties	8,223	8,453	8,599
Investment property operating expenses	(3,522)	(3,645)	(4,173)
	4,701	4,808	4,426
Plus internal rental for car-park buildings	1,007	1,036	1,036
Less internal management fees and salaries	(531)	(546)	(532)
	476	490	504
Net income	5,177	5,298	4,930

Relevant significant accounting policies

Properties leased to third parties under operating leases are classified as investment property unless the property is held to meet service delivery objectives, rather than to earn rentals and/or for capital appreciation.

Investment property is measured initially at its cost, including transaction costs.

After initial recognition, all investment property is measured at fair value at each reporting date.

Gains or losses arising from a change in the fair value of investment property are recognised in the surplus or deficit.

25 Intangible assets

Relevant significant accounting policies

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.

26 Derivative financial instruments

Relevant significant accounting policies

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

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

Under PBE IFRS 9, all the financial assets and liabilities are measured at amortised cost, fair value through profit or loss, or fair value through other comprehensive income on the basis of the Council's business model for managing the financial instrument and the contractual cash flow characteristics of the financial instrument.

The Council enters into derivative financial instruments to manage its exposure to interest rate risks. There was no change of classification in relation to derivatives, these continue to be measured at fair value through profit or loss.

The Council's other financial assets and liabilities including cash and cash equivalents, trade and other receivables, term receivables, trade and other payables, accrued expenditure, short term borrowings, and term loans are measured at amortised cost as they meet the conditions under PBE IFRS 9.

Under PBE IFRS 9, the impairment model requires the recognition of impairment provisions based on expected credit losses. It applies to financial assets classified at amortised cost. The introduction of the impairment model has had no impact on the Council's financial assets classified at amortised cost. For trade and other receivables, the Council applies a simplified model of recognising lifetime expected credit losses as these items do not have a significant financing component.



DUNEDIN CITY COUNCIL

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.

The Local Government Act 2002 requires a council to, at all times, have an annual plan under section 95 which includes the information required by Part 2 of Schedule 10.

Under Section 95 of the Local Government Act 2002, the purpose of an annual plan is to:

- (a) contain the proposed annual budget and funding impact statement for the year to which the annual plan relates; and
- (b) identify any variation from the financial statements and funding impact statement included in the local authority's long-term plan in respect of the year; and
- (c) 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 2022/23 annual plan on 30 June 2022.

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 2022.

Cautionary Note

The forecast financial statements are prospective financial information. Actual results are likely to vary from the information presented, and the variations may be material.

The following assumptions, which have a level of uncertainty of high, could lead to a material difference to the prospective financial statements. The uncertainties could lead to additional rates revenue and/or debt to the extent that budgets cannot be reprioritised.

- COVID-19 - Impacts of COVID-19 on DCC population,

dwelling and rating projections - impacts of higher or lower growth than projected are an increase or decrease in demand for services and infrastructure creating potential for under or overspend of the annual plan budget.

- COVID-19 - Impacts of COVID-19 on projected visitor numbers on a peak day - the potential impact of lower or higher than anticipated visitor growth are impacts on the timing/demand for infrastructure and on the composition of the Dunedin economy.
- COVID-19 - Impacts of COVID-19 on the Dunedin economy - potential impacts of slower than anticipated economic growth could lead to financial pressure on DCC.
- CLIMATE CHANGE - Carbon Zero 2030 target
- RESILIENCE AND CIVIL DEFENCE - Resilience to emergencies - if a significant disaster occurs that exceeds the DCC's ability to respond.

The following assumption, which has a level of uncertainty of high, could lead to a material difference to the prospective financial statements. The uncertainty could lead to assets being transferred to a new entity. This would impact on operating revenues, operating costs, assets, debt, the Financial Strategy and the Infrastructure Strategy.

- FUTURE LEGISLATIVE CHANGES - Proposed 3 Waters reform

Extent to which Prospective Information Incorporates Actual Results

The period covered by the annual plan contains no actual operating results, but the forecast balance sheet is extrapolated from the audited Statement of Financial Position included in the Dunedin City Council Annual Report as at 30 June 2021.

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 groups of activities have prepared Group Management Plans. These plans have been prepared using standard templates and business assumptions. The most significant business assumption is the provision of the same level of service, which implies there will be no termination of service for any activity.



DUNEDIN CITY COUNCIL

Annual Plan Disclosure Statement for the year ending 30 June 2023**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	Limit	Planned	Met
Rates affordability benchmark			Yes
income	\$191m	\$191m	
increases	6.5%	6.5%	
Debt affordability benchmark	\$760m	\$440m	Yes
Balanced budget benchmark	100%	101%	Yes
Essential services benchmark	100%	181%	Yes
Debt servicing benchmark	10%	4.3%	Yes

Notes**1 Rates Affordability Benchmark****1.1** For this benchmark —

- a) 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
- b) 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 —

- a) its planned rates income for the year equals or is less than each quantified limit on rates; and
- b) 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.



te hōtaka haupū rawa capital expenditure programme

Capital expenditure programme

Community and planning

Economic development

Galleries, libraries and museums

Governance and support

Property

Regulatory services

Reserves and recreational facilities

Roading and footpaths

Three waters

Waste management



DUNEDIN CITY COUNCIL

Capital Expenditure 2021-2024

Activity Group	2021/22			2022/23			2023/24			Three Year Total		
	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Annual Plan 2022/23	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)
New Capital												
Community and Planning	105	350	(245)	250	970	(720)	1,365	400	965	1,720	1,720	-
Economic Development	-	250	(250)	250	-	250	-	-	-	250	250	-
Galleries, Libraries and Museums	376	401	(25)	386	361	25	971	971	-	1,733	1,733	-
Governance and Support Services	750	1,100	(350)	2,100	2,009	91	2,317	2,058	259	5,167	5,167	-
Property	455	5,250	(4,795)	3,050	9,260	(6,210)	7,326	8,700	(1,374)	10,831	23,210	(12,379)
Reserves and Recreational Facilities	8,438	15,370	(6,932)	18,257	9,101	9,156	2,199	1,931	268	28,894	26,402	2,492
Regulatory Services	-	-	-	-	-	-	-	-	-	-	-	-
Roading and Footpaths	16,961	20,386	(3,425)	30,121	21,233	8,888	38,161	27,497	10,664	85,243	69,116	16,127
Three Waters	7,237	8,742	(1,505)	9,144	9,144	-	13,542	12,037	1,505	29,923	29,923	-
Waste Management	3,530	7,973	(4,443)	15,735	18,744	(3,009)	13,751	7,285	6,466	33,016	34,002	(986)
Timing adjustment	-	-	-	(3,300)	-	(3,300)	3,300	-	3,300	-	-	-
Total New Capital	37,852	59,822	(21,970)	75,993	70,822	5,171	82,932	60,879	22,053	196,777	191,523	5,254
Renewals												
Community and Planning	5	5	-	1	1	-	5	5	-	11	11	-
Economic Development	-	15	(15)	15	5	10	500	16	484	515	36	479
Galleries, Libraries and Museums	1,377	1,962	(585)	2,043	1,891	152	1,537	1,104	433	4,957	4,957	-
Governance and Support Services	3,429	3,552	(123)	3,757	3,143	614	4,011	2,856	1,155	11,197	9,551	1,646
Property	16,711	16,550	161	25,032	14,421	10,611	21,646	18,023	3,623	63,389	48,994	14,395
Reserves and Recreational Facilities	4,796	10,359	(5,563)	13,811	10,524	3,287	21,876	9,389	12,487	40,483	30,272	10,211
Regulatory Services	300	300	-	354	366	(12)	355	343	12	1,009	1,009	-
Roading and Footpaths	21,174	19,614	1,560	21,719	21,719	-	22,083	22,349	(266)	64,976	63,682	1,294
Three Waters	54,447	33,049	21,398	49,703	35,703	14,000	45,817	29,605	16,212	149,967	98,357	51,610
Waste Management	720	300	420	344	294	50	481	481	-	1,545	1,075	470
Timing adjustment	-	-	-	(3,300)	-	(3,300)	3,300	-	3,300	-	-	-
Total Renewals	102,959	85,706	17,253	113,479	88,067	25,412	121,611	84,171	37,440	338,049	257,944	80,105





DUNEDIN CITY COUNCIL

Capital Expenditure 2021-2024 continued

Activity Group	2021/22			2022/23			2023/24			Three Year Total		
	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Annual Plan 2022/23	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)
Total Capital												
Community and Planning	110	355	(245)	251	971	(720)	1,370	405	965	1,731	1,731	-
Economic Development	-	265	(265)	265	5	260	500	16	484	765	286	479
Galleries, Libraries and Museums	1,753	2,363	(610)	2,429	2,252	177	2,508	2,075	433	6,690	6,690	-
Governance and Support Services	4,179	4,652	(473)	5,857	5,152	705	6,328	4,914	1,414	16,364	14,718	1,646
Property	17,166	21,800	(4,634)	28,082	23,681	4,401	28,972	26,723	2,249	74,220	72,204	2,016
Reserves and Recreational Facilities	13,234	25,729	(12,495)	32,068	19,625	12,443	24,075	11,320	12,755	69,377	56,674	12,703
Regulatory Services	300	300	-	354	366	(12)	355	343	12	1,009	1,009	-
Roading and Footpaths	38,135	40,000	(1,865)	51,840	42,952	8,888	60,244	49,846	10,398	150,219	132,798	17,421
Three Waters	61,684	41,791	19,893	58,847	44,847	14,000	59,359	41,642	17,717	179,890	128,280	51,610
Waste Management	4,250	8,273	(4,023)	16,079	19,038	(2,959)	14,232	7,766	6,466	34,561	35,077	(516)
Timing adjustment	-	-	-	(6,600)	-	(6,600)	6,600	-	6,600	-	-	-
Total Capital Expenditure	140,811	145,528	(4,717)	189,472	158,889	30,583	204,543	145,050	59,493	534,826	449,467	85,359

Community and Planning – Capital Expenditure 2021-2024

Activity Group	2021/22			2022/23			2023/24			Three Year Total		
	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Annual Plan 2022/23	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)
New Capital												
CITY DEVELOPMENT												
Minor Amenity Centres Upgrades	-	-	-	100	100	-	300	300	-	400	400	-
Street Trees and Furniture	100	100	-	100	100	-	100	100	-	300	300	-
Warehouse Precinct Upgrades	5	250	(245)	50	770	(720)	965	-	965	1,020	1,020	-
Total New Capital	105	350	(245)	250	970	(720)	1,365	400	965	1,720	1,720	-
Renewals												
COMMUNITY DEVELOPMENT & EVENTS												
Task Force Green	5	5	-	1	1	-	5	5	-	11	11	-
Total Renewals	5	5	-	1	1	-	5	5	-	11	11	-
Total Capital	110	355	(245)	251	971	(720)	1,370	405	965	1,731	1,731	-





Economic Development – Capital Expenditure 2021-2024

Activity Group	2021/22			2022/23			2023/24			Three Year Total		
	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Annual Plan 2022/23	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)
New Capital												
ECONOMIC DEVELOPMENT												
Virtual Production Studio	-	250	(250)	250	-	250	-	-	-	250	250	-
Total New Capital	-	250	(250)	250	-	250	-	-	-	250	250	-
Renewals												
DESTINATION MARKETING												
Digital Content - Camera and Video gear	-	15	(15)	15	5	10	-	16	(16)	15	36	(21)
Sub-Total	-	15	(15)	15	5	10	-	16	(16)	15	36	(21)
ISITE VISITOR CENTRE												
iSITE Octagon Premises Refresh	-	-	-	-	-	-	500	-	500	500	-	500
Sub-Total	-	-	-	-	-	-	500	-	500	500	-	500
Total Renewals	-	15	(15)	15	5	10	500	16	484	515	36	479
Total Capital	-	265	(265)	265	5	260	500	16	484	765	286	479

Galleries, Libraries and Museums – Capital Expenditure 2021-2024

Activity Group	2021/22			2022/23			2023/24			Three Year Total		
	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Annual Plan 2022/23	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)
New Capital												
DUNEDIN PUBLIC ART GALLERY												
Acquisitions - Donation Funded	-	35	(35)	35	35	-	35	35	-	70	105	(35)
Acquisitions - DPAG Society Funded	35	30	5	30	30	-	30	30	-	95	90	5
Acquisitions - Rates Funded	90	90	-	100	100	-	110	110	-	300	300	-
Art in Public Places	65	-	65	-	-	-	100	100	-	165	100	65
Collection Store Painting Racks	25	50	(25)	25	-	25	-	-	-	50	50	-
Minor Capital Works	40	40	-	40	40	-	40	40	-	120	120	-
Sub-Total	255	245	10	230	205	25	315	315	-	800	765	35
TOITŪ OTAGO SETTLERS MUSEUM												
Acquisitions - Rates Funded	20	50	(30)	50	50	-	50	50	-	120	150	(30)
Minor Capital Works	40	40	-	40	40	-	40	40	-	120	120	-
Sub-Total	60	90	(30)	90	90	-	90	90	-	240	270	(30)
DUNEDIN PUBLIC LIBRARIES												
Heritage Collection Purchases - Rates Funded	56	56	-	56	56	-	56	56	-	168	168	-
Heritage Collection Purchases - Trust Funded	5	10	(5)	10	10	-	10	10	-	25	30	(5)
South Dunedin Library Opening Collection	-	-	-	-	-	-	500	500	-	500	500	-
Sub-Total	61	66	(5)	66	66	-	566	566	-	693	698	(5)
Total New Capital	376	401	(25)	386	361	25	971	971	-	1,733	1,733	-





Galleries, Libraries and Museums – Capital Expenditure 2021-2024 continued

Activity Group	2021/22			2022/23			2023/24			Three Year Total		
	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Annual Plan 2022/23	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)
Renewals												
DUNEDIN PUBLIC ART GALLERY												
Exhibition Lighting	-	25	(25)	26	26	-	49	26	23	75	77	(2)
Heating and Ventilation System	-	30	(30)	31	31	-	62	32	30	93	93	-
Sub-Total	-	55	(55)	57	57	-	111	58	53	168	170	(2)
DUNEDIN PUBLIC LIBRARIES												
Acquisitions - Operational Collection	915	915	-	942	942	-	967	967	-	2,824	2,824	-
Minor Capital Equipment	55	55	-	57	57	-	58	58	-	170	170	-
RFID Replacement	282	717	(435)	322	-	322	115	-	115	719	717	2
Sub-Total	1,252	1,687	(435)	1,321	999	322	1,140	1,025	115	3,713	3,711	2
TOITŪ OTAGO SETTLERS MUSEUM												
Gallery Furniture and Office/Gallery Renewal	-	-	-	250	515	(265)	265	-	265	515	515	-
Minor Equipment Renewals	-	-	-	196	196	-	-	-	-	196	196	-
Plant Renewal	90	150	(60)	163	103	60	-	-	-	253	253	-
Sub-Total	90	150	(60)	609	814	(205)	265	-	265	964	964	-
OLVESTON HOUSE												
Minor Capital Works	35	70	(35)	56	21	35	21	21	-	112	112	-
Sub-Total	35	70	(35)	56	21	35	21	21	-	112	112	-
Total Renewals	1,377	1,962	(585)	2,043	1,891	152	1,537	1,104	433	4,957	4,957	-
Total Capital	1,753	2,363	(610)	2,429	2,252	177	2,508	2,075	433	6,690	6,690	-

Governance and Support Services – Capital Expenditure 2021-2024

Activity Group	2021/22			2022/23			2023/24			Three Year Total		
	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Annual Plan 2022/23	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)
New Capital												
BIS												
Value Added External Services Workstream:	650	750	(100)	1,250	1,250	-	1,350	1,250	100	3,250	3,250	-
Internal Legacy Corrections	100	-	100	200	175	25	350	175	175	650	350	300
Internal Services Workstream	-	300	(300)	600	584	16	567	583	(16)	1,167	1,467	(300)
Sub-Total	750	1,050	(300)	2,050	2,009	41	2,267	2,008	259	5,067	5,067	-
FLEET OPERATIONS												
EV Charging Infrastructure	-	50	(50)	50	-	50	50	50	-	100	100	-
Sub-Total	-	50	(50)	50	-	50	50	50	-	100	100	-
Total New Capital	750	1,100	(350)	2,100	2,009	91	2,317	2,058	259	5,167	5,167	-





Governance and Support Services – Capital Expenditure 2021-2024 continued

Activity Group	2021/22			2022/23			2023/24			Three Year Total		
	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Annual Plan 2022/23	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)
Renewals												
CUSTOMER SERVICES AGENCY												
Self Service Kiosks	-	-	-	52	52	-	-	-	-	52	52	-
Sub-Total	-	-	-	52	52	-	-	-	-	52	52	-
BIS												
Internal Legacy Corrections	1,400	1,100	300	1,053	979	74	1,106	1,004	102	3,559	3,083	476
Internal Services Workstream	500	1,700	(1,200)	1,438	1,545	(107)	2,205	1,374	831	4,143	4,619	(476)
Sub-Total	1,900	2,800	(900)	2,491	2,524	(33)	3,311	2,378	933	7,702	7,702	-
FLEET OPERATIONS												
Fleet Replacement	1,036	450	586	810	464	346	594	476	118	2,440	1,390	1,050
Mobile Library Replacement	491	200	291	402	-	402	-	-	-	893	200	693
Heavy Vehicle Replacement	-	100	(100)	-	103	(103)	106	-	106	106	203	(97)
Sub-Total	1,527	750	777	1,212	567	645	700	476	224	3,439	1,793	1,646
CCM												
Replacement of Webcams	2	2	-	2	-	2	-	2	(2)	4	4	-
Sub-Total	2	2	-	2	-	2	-	2	(2)	4	4	-
Total Renewals	3,429	3,552	(123)	3,757	3,143	614	4,011	2,856	1,155	11,197	9,551	1,646
Total Capital	4,179	4,652	(473)	5,857	5,152	705	6,328	4,914	1,414	16,364	14,718	1,646

Property – Capital Expenditure 2021-2024

Activity Group	2021/22			2022/23			2023/24			Three Year Total		
	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Annual Plan 2022/23	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)
New Capital												
COMMUNITY												
New Public Toilets (Changing Places)	73	250	(177)	377	200	177	200	200	-	650	650	-
Sub-Total	73	250	(177)	377	200	177	200	200	-	650	650	-
OPERATIONAL												
District Energy Scheme	27	1,000	(973)	973	2,000	(1,027)	2,500	2,000	500	3,500	5,000	(1,500)
South Dunedin Library and Community Complex	181	2,000	(1,819)	200	5,060	(4,860)	300	4,500	(4,200)	681	11,560	(10,879)
Sub-Total	208	3,000	(2,792)	1,173	7,060	(5,887)	2,800	6,500	(3,700)	4,181	16,560	(12,379)
HOUSING												
Housing Growth	174	2,000	(1,826)	1,500	2,000	(500)	4,326	2,000	2,326	6,000	6,000	-
Sub-Total	174	2,000	(1,826)	1,500	2,000	(500)	4,326	2,000	2,326	6,000	6,000	-
Total New Capital	455	5,250	(4,795)	3,050	9,260	(6,210)	7,326	8,700	(1,374)	10,831	23,210	(12,379)
Renewals												
COMMUNITY												
Asset Renewals	410	780	(370)	755	587	168	372	159	213	1,537	1,526	11
Edgar Centre Refurbishment	230	600	(370)	110	-	110	264	264	-	604	864	(260)
Public Toilet Renewals	-	100	(100)	103	103	-	109	106	3	212	309	(97)
Railway Station Exterior and Lift	2,569	1,020	1,549	2,383	1,370	1,013	110	-	110	5,062	2,390	2,672
Community Hall Renewals	244	500	(256)	515	515	-	529	529	-	1,288	1,544	(256)
Tarpits	86	-	86	542	-	542	1,028	2,114	(1,086)	1,656	2,114	(458)
Sub-Total	3,539	3,000	539	4,408	2,575	1,833	2,412	3,172	(760)	10,359	8,747	1,612





Property – Capital Expenditure 2021-2024 continued

Activity Group	2021/22			2022/23			2023/24			Three Year Total		
	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Annual Plan 2022/23	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)
HOUSING												
Asset Renewals	2,244	2,000	244	2,201	2,060	141	2,114	2,114	-	6,559	6,174	385
Palmyra (refurbishment)	2,574	2,000	574	-	2,060	(2,060)	-	-	-	2,574	4,060	(1,486)
Healthy Homes Upgrades	653	1,000	(347)	2,277	1,030	1,247	1,057	1,057	-	3,987	3,087	900
Sub-Total	5,471	5,000	471	4,478	5,150	(672)	3,171	3,171	-	13,120	13,321	(201)
INVESTMENT												
Asset Renewals	1,265	646	619	3,450	979	2,471	1,900	2,452	(552)	6,615	4,077	2,538
Lift Renewals	684	354	330	52	52	-	719	719	-	1,455	1,125	330
Sub-Total	1,949	1,000	949	3,502	1,031	2,471	2,619	3,171	(552)	8,070	5,202	2,868
OPERATIONAL												
Asset Renewals	665	3,220	(2,555)	1,615	3,018	(1,403)	2,314	3,203	(889)	4,594	9,441	(4,847)
Asbestos Remediation	-	-	-	-	-	-	250	-	250	250	-	250
Civic Centre	3,190	3,000	190	9,499	-	9,499	5,861	-	5,861	18,550	3,000	15,550
Furniture	134	-	134	100	-	100	100	-	100	334	-	334
Dunedin Library Refurbishment	7	-	7	27	-	27	-	1,691	(1,691)	34	1,691	(1,657)
Dunedin Public Art Gallery Refurbishment	1,028	30	998	15	484	(469)	505	21	484	1,548	535	1,013
Olveston House Renewal	42	-	42	232	103	129	423	423	-	697	526	171
Town Hall/Municipal Chamber Exterior and Lift	625	300	325	156	-	156	2,991	1,057	1,934	3,772	1,357	2,415
Sub-Total	5,691	6,550	(859)	11,644	3,605	8,039	12,444	6,395	6,049	29,779	16,550	13,229
COMMERCIAL												
Asset Renewals	61	1,000	(939)	1,000	2,060	(1,060)	1,000	2,114	(1,114)	2,061	5,174	(3,113)
Sub-Total	61	1,000	(939)	1,000	2,060	(1,060)	1,000	2,114	(1,114)	2,061	5,174	(3,113)
Total Renewals	16,711	16,550	161	25,032	14,421	10,611	21,646	18,023	3,623	63,389	48,994	14,395
Total Capital	17,166	21,800	(4,634)	28,082	23,681	4,401	28,972	26,723	2,249	74,220	72,204	2,016

Reserves and Recreational Facilities – Capital Expenditure 2021-2024

Activity Group	2021/22			2022/23			2023/24			Three Year Total		
	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Annual Plan 2022/23	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)
New Capital												
AQUATIC SERVICES												
Mosgiel Pool	5,535	10,605	(5,070)	10,189	5,119	5,070	-	-	-	15,724	15,724	-
Mosgiel Pool Consequential	1,720	1,720	-	1,720	1,720	-	-	-	-	3,440	3,440	-
Moana Pool Improvements	9	873	(864)	430	378	52	1,332	20	1,312	1,771	1,271	500
Sub-Total	7,264	13,198	(5,934)	12,339	7,217	5,122	1,332	20	1,312	20,935	20,435	500
BOTANIC GARDEN												
Botanic Garden Improvements	71	60	11	114	125	(11)	125	125	-	310	310	-
Sub-Total	71	60	11	114	125	(11)	125	125	-	310	310	-
CEMETERIES & CREMATORIUM												
Cemetery Strategic Development Plan	-	-	-	575	475	100	500	500	-	1,075	975	100
City Wide Beam Expansion	36	40	(4)	40	40	-	40	40	-	116	120	(4)
Cem & Crem Improvements	17	-	17	15	-	15	-	-	-	32	-	32
Sub-Total	53	40	13	630	515	115	540	540	-	1,223	1,095	128
PARKS AND RECREATION												
Playground Improvements	715	500	215	1,104	774	330	-	744	(744)	1,819	2,018	(199)
Recreation Facilities Improvements	295	1,520	(1,225)	4,020	420	3,600	150	450	(300)	4,465	2,390	2,075
Track Network Development	40	50	(10)	50	50	-	50	50	-	140	150	(10)
Sub-Total	1,050	2,070	(1,020)	5,174	1,244	3,930	200	1,244	(1,044)	6,424	4,558	1,866
ST CLAIR - ST KILDA COASTAL PLAN												
St Kilda Transition Plan	-	2	(2)	-	-	-	2	2	-	2	4	(2)
Sub-Total	-	2	(2)	-	-	-	2	2	-	2	4	(2)
Total New Capital	8,438	15,370	(6,932)	18,257	9,101	9,156	2,199	1,931	268	28,894	26,402	2,492





Reserves and Recreational Facilities – Capital Expenditure 2021-2024 continued

Activity Group	2021/22			2022/23			2023/24			Three Year Total		
	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Annual Plan 2022/23	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)
Renewals												
AQUATIC SERVICES												
Hydroslide Renewal	60	3,790	(3,730)	1,336	-	1,336	4,552	-	4,552	5,948	3,790	2,158
Moana Pool Renewals	1,438	1,532	(94)	4,645	4,645	-	9,600	3,975	5,625	15,683	10,152	5,531
Mosgiel Pool Renewals	-	-	-	-	-	-	-	21	(21)	-	21	(21)
Port Chalmers Pool Renewals	58	50	8	74	82	(8)	53	53	-	185	185	-
St Clair Pool Renewals	139	540	(401)	14	723	(709)	1,097	53	1,044	1,250	1,316	(66)
Sub-Total	1,695	5,912	(4,217)	6,069	5,450	619	15,302	4,102	11,200	23,066	15,464	7,602
BOTANIC GARDEN												
Botanic Garden Renewals	218	302	(84)	380	380	-	292	292	-	890	974	(84)
Sub-Total	218	302	(84)	380	380	-	292	292	-	890	974	(84)
CEMETERIES & CREMATORIUM												
Structures Renewals	13	84	(71)	287	112	175	22	156	(134)	322	352	(30)
Sub-Total	13	84	(71)	287	112	175	22	156	(134)	322	352	(30)
PARKS AND RECREATION												
Greenspace Renewals	572	386	186	440	547	(107)	480	568	(88)	1,492	1,501	(9)
Playground Renewals	527	1,359	(832)	2,360	1,360	1,000	2,230	1,132	1,098	5,117	3,851	1,266
Recreation Facilities Renewals	1,695	2,108	(413)	3,925	2,325	1,600	3,392	2,981	411	9,012	7,414	1,598
Sub-Total	2,794	3,853	(1,059)	6,725	4,232	2,493	6,102	4,681	1,421	15,621	12,766	2,855
ST CLAIR - ST KILDA COASTAL PLAN												
St Clair Beach Transition Plan	-	50	(50)	129	129	-	-	-	-	129	179	(50)
Kettle Park Transition Plan	76	158	(82)	221	221	-	158	158	-	455	537	(82)
Sub-Total	76	208	(132)	350	350	-	158	158	-	584	716	(132)
Total Renewals	4,796	10,359	(5,563)	13,811	10,524	3,287	21,876	9,389	12,487	40,483	30,272	10,211
Total Capital	13,234	25,729	(12,495)	32,068	19,625	12,443	24,075	11,320	12,755	69,377	56,674	12,703

Regulatory Services – Capital Expenditure 2021-2024

Activity Group	2021/22			2022/23			2023/24			Three Year Total		
	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Annual Plan 2022/23	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)
Renewals												
COMPLIANCE SOLUTIONS												
Animal Services Body Worn Cameras	-	-	-	-	12	(12)	12	-	12	12	12	-
Noise Meter Renewals	-	-	-	19	19	-	-	-	-	19	19	-
Sub-Total	-	-	-	19	31	(12)	12	-	12	31	31	-
PARKING OPERATIONS												
Parking Meter Renewals	300	300	-	309	309	-	317	317	-	926	926	-
Sub-Total	300	300	-	309	309	-	317	317	-	926	926	-
PARKING SERVICES												
Electronic Ticket Writers Renewals	-	-	-	26	26	-	-	-	-	26	26	-
Body Worn Camera Renewals	-	-	-	-	-	-	26	26	-	26	26	-
Sub-Total	-	-	-	26	26	-	26	26	-	52	52	-
Total Renewals	300	300	-	354	366	(12)	355	343	12	1,009	1,009	-
Total Capital	300	300	-	354	366	(12)	355	343	12	1,009	1,009	-





Roading and Footpaths – Capital Expenditure 2021-2024

Activity Group	2021/22			2022/23			2023/24			Three Year Total		
	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Annual Plan 2022/23	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)
New Capital												
TRANSPORT												
Central City Upgrade	4,239	1,000	3,239	9,869	7,775	2,094	12,421	14,745	(2,324)	26,529	23,520	3,009
Dunedin Urban Cycleways	1,935	1,000	935	4,200	1,005	3,195	10,588	2,100	8,488	16,723	4,105	12,618
Mosgiel East Plan Change Areas	608	608	-	-	-	-	-	-	-	608	608	-
Peninsula Connection	4,679	9,728	(5,049)	5,049	-	5,049	-	-	-	9,728	9,728	-
Low Cost, Low Risk Improvements	2,000	2,000	-	2,000	2,000	-	2,000	2,000	-	6,000	6,000	-
Sub-Total	13,461	14,336	(875)	21,118	10,780	10,338	25,009	18,845	6,164	59,588	43,961	15,627
SHAPING FUTURE DUNEDIN												
Harbour Arterial Efficiency Improvements	1,650	1,650	-	660	660	-	3,202	3,202	-	5,512	5,512	-
Princes St Bus Priority & Corridor Safety Plan	-	450	(450)	2,143	3,143	(1,000)	4,250	2,800	1,450	6,393	6,393	-
Central City Parking Management	-	700	(700)	1,800	1,800	-	700	-	700	2,500	2,500	-
Mosgiel and Burnside Park and Ride	1,600	2,750	(1,150)	1,500	2,200	(700)	2,350	-	2,350	5,450	4,950	500
Central City Bike Hubs - Parking and Facilities	100	200	(100)	850	750	100	750	750	-	1,700	1,700	-
Central City Cycle & Pedestrian Improvements	150	300	(150)	2,050	1,900	150	1,900	1,900	-	4,100	4,100	-
Sub-Total	3,500	6,050	(2,550)	9,003	10,453	(1,450)	13,152	8,652	4,500	25,655	25,155	500
Total New Capital	16,961	20,386	(3,425)	30,121	21,233	8,888	38,161	27,497	10,664	85,243	69,116	16,127

Roading and Footpaths – Capital Expenditure 2021-2024

Activity Group	2021/22			2022/23			2023/24			Three Year Total		
	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Annual Plan 2022/23	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)
Renewals												
TRANSPORT												
Footpath Renewals	2,000	2,000	-	4,386	4,386	-	4,514	4,514	-	10,900	10,900	-
Gravel Road Re-Metaling	850	1,250	(400)	1,290	1,290	-	1,326	1,326	-	3,466	3,866	(400)
Major Drainage Control	3,714	3,714	-	3,833	3,833	-	3,944	3,944	-	11,491	11,491	-
Pavement Rehabilitations	1,500	1,500	-	1,548	1,548	-	1,593	1,593	-	4,641	4,641	-
Pavement Renewals	9,850	7,400	2,450	7,637	7,637	-	7,859	7,859	-	25,346	22,896	2,450
Structure Component Replacement	2,180	1,930	250	2,250	2,250	-	2,050	2,316	(266)	6,480	6,496	(16)
Traffic Services Renewal	1,080	1,820	(740)	775	775	-	797	797	-	2,652	3,392	(740)
Total Renewals	21,174	19,614	1,560	21,719	21,719	-	22,083	22,349	(266)	64,976	63,682	1,294
Total Capital	38,135	40,000	(1,865)	51,840	42,952	8,888	60,244	49,846	10,398	150,219	132,798	17,421





Three Waters – Capital Expenditure 2021-2024

Activity Group	2021/22			2022/23			2023/24			Three Year Total		
	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Annual Plan 2022/23	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)
New Capital												
STORMWATER												
New Capital Supporting Growth	34	502	(468)	915	915	-	1,373	905	468	2,322	2,322	-
New Resource Consents	-	250	(250)	-	-	-	250	-	250	250	250	-
South Dunedin Flood Alleviation	51	500	(449)	2,500	2,500	-	3,250	3,250	-	5,801	6,250	(449)
Stormwater New Capital Other	2,957	1,000	1,957	1,000	1,000	-	1,000	1,000	-	4,957	3,000	1,957
Sub-Total	3,042	2,252	790	4,415	4,415	-	5,873	5,155	718	13,330	11,822	1,508
WASTEWATER												
New Capital Supporting Growth	-	546	(546)	1,046	1,046	-	2,232	1,686	546	3,278	3,278	-
Wastewater New Capital Other	1,853	650	1,203	50	50	-	-	-	-	1,903	700	1,203
Metro Wastewater Treatment Plant Resilience	938	1,550	(612)	2,046	2,046	-	3,407	3,407	-	6,391	7,003	(612)
Sub-Total	2,791	2,746	45	3,142	3,142	-	5,639	5,093	546	11,572	10,981	591
WATER SUPPLY												
New Capital Supporting Growth	-	241	(241)	797	797	-	1,240	999	241	2,037	2,037	-
Water New Capital Other	434	517	(83)	40	40	-	40	40	-	514	597	(83)
Water Supply Resilience	970	2,986	(2,016)	750	750	-	750	750	-	2,470	4,486	(2,016)
Sub-Total	1,404	3,744	(2,340)	1,587	1,587	-	2,030	1,789	241	5,021	7,120	(2,099)
Total New Capital	7,237	8,742	(1,505)	9,144	9,144	-	13,542	12,037	1,505	29,923	29,923	-

Three Waters – Capital Expenditure 2021-2024 continued

Activity Group	2021/22			2022/23			2023/24			Three Year Total		
	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Annual Plan 2022/23	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)
Renewals												
STORMWATER												
Central City Renewals	2,402	731	1,671	8,844	8,844	-	8,111	8,111	-	19,357	17,686	1,671
Mosgiel Stormwater Pumpstations and Network	106	1,000	(894)	2,575	2,575	-	2,643	2,643	-	5,324	6,218	(894)
South Dunedin Flood Alleviation	-	500	(500)	2,101	2,101	-	655	655	-	2,756	3,256	(500)
Stormwater Pumpstation Renewals	31	75	(44)	386	386	-	233	233	-	650	694	(44)
Stormwater System Planning	-	300	(300)	567	567	-	159	159	-	726	1,026	(300)
Tertiary Precinct Renewals	6	-	6	-	-	-	-	-	-	6	-	6
Other Stormwater Renewals	3,987	1,464	2,523	457	457	-	423	423	-	4,867	2,344	2,523
Renewals Supporting Growth	-	998	(998)	1,818	1,818	-	2,797	1,799	998	4,615	4,615	-
Sub-Total	6,532	5,068	1,464	16,748	16,748	-	15,021	14,023	998	38,301	35,839	2,462
WASTEWATER												
Biofilter Media Replacement	1,937	-	1,937	-	-	-	-	-	-	1,937	-	1,937
Central City Renewals	2,032	728	1,304	1,958	1,958	-	1,722	1,722	-	5,712	4,408	1,304
Other Wastewater Renewals	11,383	4,788	6,595	4,244	4,244	-	1,823	1,823	-	17,450	10,855	6,595
Rural Wastewater Schemes	338	1,200	(862)	1,545	1,545	-	2,114	2,114	-	3,997	4,859	(862)
Tertiary Precinct Renewals	6	-	6	-	-	-	-	-	-	6	-	6
Wastewater Pumpstation Renewals	1,605	555	1,050	618	618	-	634	634	-	2,857	1,807	1,050
Metro Wastewater Treatment Plant Resilience	2,939	3,450	(511)	3,022	3,022	-	939	939	-	6,900	7,411	(511)
Renewals Supporting Growth	-	454	(454)	871	871	-	1,858	1,404	454	2,729	2,729	-
Sub-Total	20,240	11,175	9,065	12,258	12,258	-	9,090	8,636	454	41,588	32,069	9,519





Three Waters – Capital Expenditure 2021-2024 continued

Activity Group	2021/22			2022/23			2023/24			Three Year Total		
	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Annual Plan 2022/23	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)
WATER SUPPLY												
Careys Bay Renewals	429	546	(117)	464	464	-	396	396	-	1,289	1,406	(117)
Central City Renewals	2,486	581	1,905	2,603	2,603	-	2,632	2,632	-	7,721	5,816	1,905
Dam Safety Action Plan	23	2,063	(2,040)	-	-	-	-	-	-	23	2,063	(2,040)
Other Water Renewals	23,495	9,677	13,818	773	773	-	793	793	-	25,061	11,243	13,818
Tertiary Precinct Renewals	6	-	6	-	-	-	-	-	-	6	-	6
Water Supply Resilience	1,236	3,680	(2,444)	1,998	1,998	-	2,051	2,051	-	5,285	7,729	(2,444)
Renewals Supporting Growth	-	259	(259)	859	859	-	1,333	1,074	259	2,192	2,192	-
Sub-Total	27,675	16,806	10,869	6,697	6,697	-	7,205	6,946	259	41,577	30,449	11,128
THREE WATERS												
Renewals Uplift - Three Waters	-	-	-	14,000	-	14,000	14,501	-	14,501	28,501	-	28,501
Total Renewals	54,447	33,049	21,398	49,703	35,703	14,000	45,817	29,605	16,212	149,967	98,357	51,610
Total Capital	61,684	41,791	19,893	58,847	44,847	14,000	59,359	41,642	17,717	179,890	128,280	51,610

Waste Management – Capital Expenditure 2021-2024

Activity Group	2021/22			2022/23			2023/24			Three Year Total		
	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Annual Plan 2022/23	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)
New Capital												
WASTE & ENVIRONMENTAL SOLUTIONS												
Community Recycling Hubs	-	90	(90)	90	-	90	90	90	-	180	180	-
Green Island Landfill Aftercare	2,200	455	1,745	200	455	(255)	500	320	180	2,900	1,230	1,670
Green Island Landfill Educational Facility	80	50	30	-	-	-	-	-	-	80	50	30
Green Island Landfill Gas Collection System	1,000	-	1,000	2,040	3,040	(1,000)	400	210	190	3,440	3,250	190
Green Island Landfill Leachate System	250	500	(250)	500	250	250	250	200	50	1,000	950	50
Middlemarch Transfer Station Entrance Booth	-	50	(50)	-	-	-	-	-	-	-	50	(50)
Sub-Total	3,530	1,145	2,385	2,830	3,745	(915)	1,240	820	420	7,600	5,710	1,890
WASTE FUTURES												
New Collection System (Waste, Recycling, Organics & Glass)	-	3,620	(3,620)	4,400	3,620	780	-	-	-	4,400	7,240	(2,840)
Organics Facility	-	1,000	(1,000)	4,000	6,100	(2,100)	3,100	-	3,100	7,100	7,100	-
Construction and Demolition Facility	-	451	(451)	1,805	1,805	-	2,256	-	2,256	4,061	2,256	1,805
2nd Rummage Store	-	500	(500)	500	-	500	500	-	500	1,000	500	500
Material Recovery Facility	-	1,257	(1,257)	2,000	3,000	(1,000)	4,285	2,028	2,257	6,285	6,285	-
Granulation Facility	-	-	-	-	474	(474)	2,370	1,896	474	2,370	2,370	-
Bulk Waste System	-	-	-	-	-	-	-	2,541	(2,541)	-	2,541	(2,541)
Smooth Hill Landfill	-	-	-	200	-	200	-	-	-	200	-	200
Sub-Total	-	6,828	(6,828)	12,905	14,999	(2,094)	12,511	6,465	6,046	25,416	28,292	(2,876)
Total New Capital	3,530	7,973	(4,443)	15,735	18,744	(3,009)	13,751	7,285	6,466	33,016	34,002	(986)





Waste Management – Capital Expenditure 2021-2024 continued

Activity Group	2021/22			2022/23			2023/24			Three Year Total		
	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Annual Plan 2022/23	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)	Forecast	Budget 10 Yr Plan	Increase/ (Decrease)
Renewals												
WASTE & ENVIRONMENTAL SOLUTIONS												
Green Island Landfill and Transfer Station	150	150	-	155	155	-	159	159	-	464	464	-
Public Place Recycling and Rubbish Bins	30	60	(30)	92	62	30	63	63	-	185	185	-
Kerbside Bin Replacements	75	75	-	52	52	-	211	211	-	338	338	-
Green Island Transfer Station	150	-	150	-	-	-	-	-	-	150	-	150
Green Island Leachate System Pump and Pumpstation	15	15	-	15	15	-	16	16	-	46	46	-
Waikouaiti Transfer Station	250	-	250	-	-	-	21	21	-	271	21	250
Middlemarch Closed Landfill	20	-	20	-	-	-	-	-	-	20	-	20
North Taieri Closed Landfill	30	-	30	-	-	-	11	11	-	41	11	30
Sawyers Bay Closed Landfill	-	-	-	30	10	20	-	-	-	30	10	20
Total Renewals	720	300	420	344	294	50	481	481	-	1,545	1,075	470
Total Capital	4,250	8,273	(4,023)	16,079	19,038	(2,959)	14,232	7,766	6,466	34,561	35,077	(516)

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Funding impact statement

Rating method



DUNEDIN CITY COUNCIL

Funding Impact Statement for the Year Ended 30 June 2023 (whole of council)

	2021/22 Annual Plan \$000	2022/23 10 Year Plan \$000	2022/23 Annual Plan \$000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	103,014	109,864	110,294
Targeted rates	76,960	82,673	81,323
Subsidies and grants for operating purposes	11,001	11,187	15,455
Fees and charges	62,402	65,314	65,155
Interest and dividends from investments	8,619	8,391	14,107
Local authorities fuel tax, fines, infringement fees, and other receipts	3,003	3,239	3,225
Total operating funding (A)	264,999	280,668	289,559
Applications of operating funding			
Payments to staff and suppliers	199,810	206,451	217,252
Finance costs	9,943	10,836	13,697
Other operating funding applications	-	-	-
Total application of operating funding (B)	209,753	217,287	230,949
Surplus/(deficit) of operating funding (A-B)	55,246	63,381	58,610
Sources of capital funding			
Subsidies and grants for capital expenditure	21,445	15,202	27,361
Development and financial contributions	3,468	3,545	3,784
Increase/(decrease) in debt	63,975	75,821	106,000
Gross proceeds from sale of assets	3,165	120	120
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	92,053	94,688	137,265
Application of capital funding			
Capital expenditure			
- to meet additional demand	6,712	8,535	10,662
- to improve the level of service	61,791	65,534	73,466
- to replace existing assets	77,024	84,820	105,344
Increase/(decrease) in reserves	-	-	-
Increase/(decrease) of investments	1,771	(820)	6,403
Total application of capital funding (D)	147,299	158,069	195,875
Surplus/(deficit) of capital funding (C-D)	(55,246)	(63,381)	(58,610)
Funding balance ((A-B)+(C-D))	-	-	-



Rating method

The rating method refers to the ways that the Council uses the rating system to allocate rates among groups of ratepayers, and how the liability for rates will be distributed within each group.

When considering the rating method, the Council takes into consideration the funding principles provided at the end of this section. It should be read in conjunction with the Revenue and Financing Policy and the Funding Principles. Figures in this policy are GST inclusive.

The following rates will be set by the Council for the financial year commencing 1 July 2022 and ending 30 June 2023.

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 2022/23 year are:

Table 1: General Rates

Categories	Rates, Cents in \$ per Capital Value	Factor	Revenue Sought \$	General Rate Share
Residential	0.3284	1.00	74,459,000	59.16%
Lifestyle	0.3120	0.95	6,186,000	4.92%
Commercial	0.8079	2.46	40,418,000	32.11%
Farmland	0.2627	0.80	4,660,000	3.70%
Residential Heritage Bed and Breakfasts	0.5747	1.75	20,000	0.02%
Stadium: 10,000+ Seat Capacity	0.0630	0.19	118,000	0.09%

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 December 2020, the Council reviewed the six general rate differential categories, specifically how the general rate is allocated across ratepayers. Due to the integrated nature of two targeted rates, Community Services and Tourism/ Economic Development, these were also considered. The review also considered the rating of short term visitor accommodation. 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 \$103.50. 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	\$103.50 per separately used or inhabited part of a rating unit	5,667,000
Commercial and Stadium: 10,000+ Seat Capacity	\$103.50 per rating unit	287,000

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 2022/23 year is:



Table 3: Targeted Rate – Kerbside Recycling Collection

Categories	Rate/Liability Calculated	Revenue Sought \$
Residential, Residential Heritage Bed and Breakfasts, Lifestyle and Farmland	\$106.10 per separately used or inhabited part of a rating unit	5,356,000
Commercial	\$106.10 per rating unit	30,000

Drainage

A targeted rate for drainage. Drainage is a combined targeted rate for sewage disposal and stormwater. Sewage disposal makes up 78% of the drainage rate, and stormwater makes up 22%. This rate will be set on a differential basis based on the provision of service (with the categories being “connected” and “serviceable”) and on land use (with the categories being “residential, residential heritage bed and breakfasts, lifestyle and farmland”, “commercial, residential institutions, schools and stadium: 10,000+ seat capacity” and “churches”). The rate will be charged on the following basis:

Table 4: Targeted Rate – Drainage Categories

Categories	Liability Calculated	Revenue Sought \$
Residential, Residential Heritage Bed and Breakfasts, Lifestyle and Farmland	Per separately used or inhabited part of a rating unit	31,784,000
Commercial, Residential Institutions, Schools and Stadium: 10,000+ Seat Capacity	Per rating unit	1,854,000
Churches	Per rating unit	12,000

The rates for the 2022/23 year are:

Table 5: Targeted Rate – Drainage Rates

Residential, Residential Heritage Bed and Breakfasts, Lifestyle and Farmland		Rates \$
Connected		654.00
Serviceable		327.00
Commercial, Residential Institutions, Schools and Stadium: 10,000+ Seat Capacity		Rates \$
Connected		654.00
Serviceable		327.00
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 78%.

Rating units which are not connected to the scheme, and which are not serviceable, will not be liable for this rate.

Commercial Drainage – Capital Value

In addition, a capital value–based targeted rate for drainage on a differential basis based on land use (the categories are “commercial and residential institutions”, “schools” and “stadium: 10,000+ seat capacity”) and the provision of services (the categories being “connected” and “serviceable”). This rate shall not apply to properties in Karitane, Middlemarch, Seacliff, Waikouaiti and Warrington.

This rate shall not apply to churches.

The rates for the 2022/23 year are:

Table 6: Targeted Rate – Commercial Drainage Rates

Categories	Rates, Cents in \$ per Capital Value		Revenue Sought \$	
	Connected	Serviceable	Connected	Serviceable
Commercial and Residential Institutions	0.3055	0.1528	15,792,000	311,000
Schools	0.2291	0.1146	734,000	6,000
Stadium: 10,000+ Seat Capacity	0.0236	N/A	44,000	N/A

Non–rateable land will not be liable for the stormwater component of the drainage targeted rate. Rates demands for the drainage targeted rate for non–rateable land will therefore be charged at 78%.

Water

A targeted rate for water supply per separately used or inhabited part of a rating unit on all property either connected, or for which connection is available, to receive an ordinary supply of water within the meaning of the Dunedin City bylaws, excepting properties in Karitane, Merton, Rocklands/Pukerangi, Seacliff, Waitati, Warrington, East Taieri, West Taieri and North Taieri. This rate will be set on a differential basis based on the availability of service (the categories are “connected” and “serviceable”).

Rating units which are not connected to the scheme, and which are not serviceable, will not be liable for this rate.

The rates for the 2022/23 year are:

Table 7: Targeted Rate – Water (Ordinary)

Categories	Rate/Liability Calculated	Revenue Sought \$
Connected	\$496.00 per separately used or inhabited part of a rating unit	23,918,000
Serviceable	\$248.00 per separately used or inhabited part of a rating unit	251,000

A targeted rate for water supply that is based on the volume of water made available to all separately used or inhabited parts of a rating unit in Karitane, Merton, Seacliff, Waitati, Warrington, East Taieri, West Taieri and North Taieri. This rate will be set on a differential basis based on the availability of service (the categories are “connected” and “serviceable”).

The rates for the 2022/23 year are:

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

Categories	Rate/Liability Calculated	Revenue Sought \$
Connected	\$496.00 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	953,000
Serviceable	\$248.00 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)	25,000

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 2022/23 year are:

Table 9: Targeted Rate – Fire Protection Capital Value

Categories	Rates, Cents in \$ per Capital Value	Revenue Sought \$
Commercial	0.0873	4,986,000
Residential Institutions	0.0655	339,000
Stadium: 10,000+ Seat Capacity	0.0095	18,000

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 2022/23 year is:

Table 10: Targeted Rate – Fire Protection

Categories	Rate/Liability Calculated	Revenue Sought \$
Residential, Residential Heritage Bed and Breakfasts, Lifestyle and Farmland	\$148.80 per separately used or inhabited part of a rating unit	26,000

Water – Quantity of Water

A targeted rate for the quantity of water provided, reconnection fee and special reading fee, to any rating unit fitted with a water meter, being an extraordinary supply of water within the meaning of the Dunedin City bylaws, according to the following scale of charges:

Table 11: Targeted Rate – Quantity of Water

	Annual Meter Rental Charge \$
20mm nominal diameter	161.72
25mm nominal diameter	207.62
30mm nominal diameter	230.57
40mm nominal diameter	261.16
50mm nominal diameter	528.88
80mm nominal diameter	653.45
100mm nominal diameter	689.51
150mm nominal diameter	991.10
300mm nominal diameter	1,286.14
Hydrant Standpipe 70mm	640.34
Reconnection Fee – includes the removal of water restrictors installed due to non-compliance of the water bylaw.	450.73
Special Reading Fee	61.25

	Backflow Prevention Charge \$
Backflow Preventer Test Fee	111.69
Rescheduled Backflow Preventer Test Fee	63.46
Backflow Programme – incomplete application fee (hourly rate)	44.85

	Water Charge \$
Merton, Hindon and individual farm supplied Bulk Water	0.11 per cubic metre
All other treated water per cubic metre	1.84 per cubic metre

	Net work Contributions \$
Disconnection of Water Supply (AWSCI to excavate)	251.00
Disconnection of Water Supply (DCC contractor to excavate)	983.45

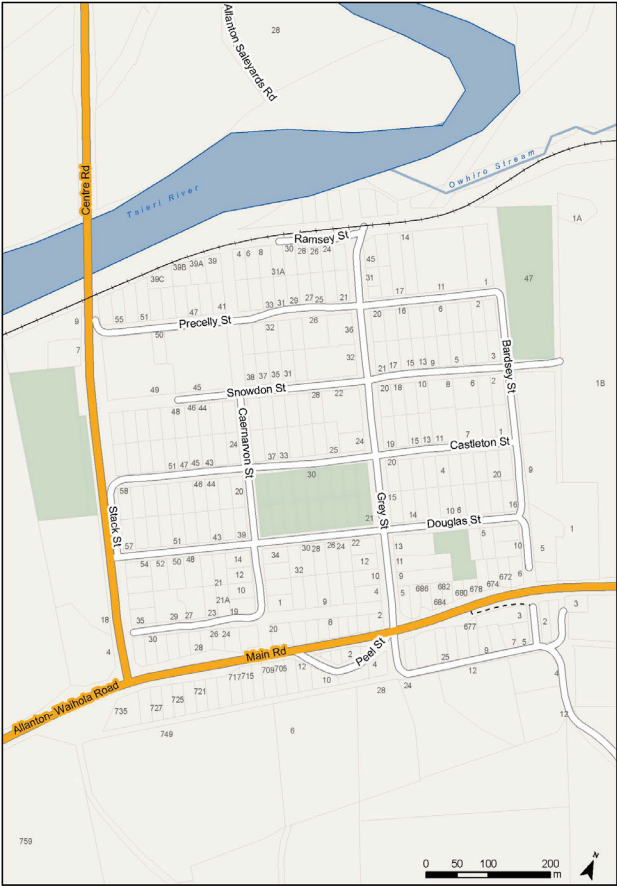
Allanton Drainage

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 2022/23 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 2022/23 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 2022/23 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 2022/23 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	0.0116	572,000
Stadium: 10,000+ Seat Capacity	0.0013	3,000

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 \$496,000. The targeted rate scheme provides a way for homeowners to install insulation and/or clean heating. The targeted rate covers the cost and an annual interest rate. The interest rates have been and will be:

- Rates commencing 1 July 2013 and 1 July 2014 8%;
- Rates commencing 1 July 2015 and 1 July 2016 8.3%;
- Rates commencing 1 July 2017 7.8%;
- Rates commencing 1 July 2018 7.2%;
- Rates commencing 1 July 2019 6.8%.
- Rates commencing 1 July 2020 5.7%.
- Rates commencing 1 July 2021 4.4%.

Table 13: Targeted Rate – Warm Dunedin Targeted Rate Scheme

Liability Calculated	Revenue Sought \$
Per rating unit	496,000

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 2022/23 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	28,000
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	7,000

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
3	Cornea Place, Mosgiel
4	Cornea Place, Mosgiel
5	Cornea Place, Mosgiel
6	Cornea Place, Mosgiel

7	Cornea Place, Mosgiel
8	Cornea Place, Mosgiel
10	Cornea Place, Mosgiel
12	Cornea Place, Mosgiel
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
13 – 31	Eastbourne Street
14 – 31	Eastbourne Street
15 – 31	Eastbourne Street
16 – 31	Eastbourne Street
17 – 31	Eastbourne Street
18 – 31	Eastbourne Street
19 – 31	Eastbourne Street



20 – 31	Eastbourne Street
21 – 31	Eastbourne Street
22 – 31	Eastbourne Street
23 – 31	Eastbourne Street
24 – 31	Eastbourne Street
25 – 31	Eastbourne Street
26 – 31	Eastbourne Street
27 – 31	Eastbourne Street
28 – 31	Eastbourne Street
29 – 31	Eastbourne Street
30 – 31	Eastbourne Street
31 – 31	Eastbourne Street
32 – 31	Eastbourne Street
33 – 31	Eastbourne Street
34 – 31	Eastbourne Street
35 – 31	Eastbourne Street
36 – 31	Eastbourne Street
37 – 31	Eastbourne Street
38 – 31	Eastbourne Street
39 – 31	Eastbourne Street
40 – 31	Eastbourne Street
41 – 31	Eastbourne Street
42 – 31	Eastbourne Street
43 – 31	Eastbourne Street
46 – 31	Eastbourne Street
47 – 31	Eastbourne Street
50 – 31	Eastbourne Street
51 – 31	Eastbourne Street
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
43	Forfar Street
45	Forfar Street
47	Forfar Street
47a	Forfar Street
49	Forfar Street
51	Forfar Street
53	Forfar Street
53a	Forfar Street
2 – 80	Formby Street
3 – 80	Formby Street
4 – 80	Formby Street
5 – 80	Formby Street
6 – 80	Formby Street
7 – 80	Formby Street
8 – 80	Formby Street
10 – 80	Formby Street
12 – 80	Formby Street
13 – 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
559	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
51	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, Mosgiel
2	Hampton Grove, Mosgiel
3	Hampton Grove, Mosgiel
4	Hampton Grove, Mosgiel
5	Hampton Grove, Mosgiel
6	Hampton Grove, Mosgiel
7	Hampton Grove, Mosgiel
8	Hampton Grove, Mosgiel
9	Hampton Grove, Mosgiel
10	Hampton Grove, Mosgiel
11	Hampton Grove, Mosgiel
12	Hampton Grove, Mosgiel

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

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



13	McAllister Lane, Mosgiel
15	McAllister Lane, Mosgiel
17	McAllister Lane, Mosgiel
19	McAllister Lane, Mosgiel
210	Main South Road, Green Island
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
266A	Pine Hill Road
266B	Pine Hill Road
268A	Pine Hill Road
268B	Pine Hill Road
270	Pine Hill Road
272	Pine Hill Road
274	Pine Hill Road
278A	Pine Hill Road
278B	Pine Hill Road
390	Pine Hill Road
409	Pine Hill Road
411	Pine Hill Road
5	Pinfold Place, Mosgiel
6	Pinfold Place, Mosgiel
8	Pinfold Place, Mosgiel
9	Pinfold Place, Mosgiel
10	Pinfold Place, Mosgiel
11	Pinfold Place, Mosgiel
12	Pinfold Place, Mosgiel
13	Pinfold Place, Mosgiel
14	Pinfold Place, Mosgiel
15	Pinfold Place, Mosgiel
19	Queen Street
19A	Queen Street
223	Ravensbourne Road
87	Riselaw Road
89	Riselaw Road
89A	Riselaw Road

91	Riselaw Road
91A	Riselaw Road
93	Riselaw Road
93A	Riselaw Road
21	Rosebery Street
16	Selkirk Street
11	Shand Street, Green Island
14	Sheen Street
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



Land Use Code	Land Use Description	Differential Category
15	Rural: Market Gardens and Orchards	Farmland
16	Rural: Specialist Livestock	Farmland
17	Rural: Forestry	Farmland
18	Rural: Mineral Extraction	Commercial
19	Rural: Vacant	Farmland
20	Lifestyle: Multi-use within Lifestyle	Lifestyle
21	Lifestyle: Single Unit	Lifestyle
22	Lifestyle: Multi-unit	Lifestyle
29	Lifestyle: Vacant	Lifestyle
30	Transport: Multi-use within Transport	Commercial
31	Transport: Road Transport	Commercial
32	Transport: Parking	Commercial
33	Transport: Rail Transport	Commercial
34	Transport: Water Transport	Commercial
35	Transport: Air Transport	Commercial
39	Transport: Vacant	Commercial
40	Community Services: Multi-use within Community Services	Commercial
41	Community Services: Educational	Commercial
42	Community Services: Medical and Allied	Commercial
43	Community Services: Personal and Property Protection	Commercial
44	Community Services: Religious	Commercial
45	Community Services: Defence	Commercial
46	Community Services: Halls	Commercial
47	Community Services: Cemeteries and Crematoria	Commercial
49	Community Services: Vacant	Commercial
50	Recreational: Multi-use within Recreational	Commercial
51	Recreational: Entertainment	Commercial
52	Recreational: Active Indoor	Commercial
53	Recreational: Active Outdoor	Commercial
54	Recreational: Passive Indoor	Commercial
55	Recreational: Passive Outdoor	Commercial
59	Recreational: Vacant	Commercial
60	Utility Services: Multi-use within Utility Services	Commercial
61	Utility Services: Communications	Commercial
62	Utility Services: Electricity	Commercial
63	Utility Services: Gas	Commercial
64	Utility Services: Water Supply	Commercial
65	Utility Services: Sanitary	Commercial
66	Utility Services: Other	Commercial

Land Use Code	Land Use Description	Differential Category
67	Utility Services: Post Boxes	Commercial
69	Utility Services: Vacant	Commercial
70	Industrial: Multi-use within Industrial	Commercial
71	Industrial: Food, Drink and Tobacco	Commercial
72	Industrial: Textiles, Leather and Fur	Commercial
73	Industrial: Timber Products and Furniture	Commercial
74	Industrial: Building Materials Other than Timber	Commercial
75	Industrial: Engineering, Metalworking, Appliances and Machinery	Commercial
76	Industrial: Chemicals, Plastics, Rubber and Paper	Commercial
77	Industrial: Other Industries – including Storage	Commercial
78	Industrial: Depots, Yards	Commercial
79	Industrial: Vacant	Commercial
80	Commercial: Multi-use within Commercial	Commercial
81	Commercial: Retail	Commercial
82	Commercial: Services	Commercial
83	Commercial: Wholesale	Commercial
84	Commercial: Offices	Commercial
85	Commercial: Carparking	Commercial
89	Commercial: Vacant	Commercial
90	Residential: Multi-use within Residential	Residential
91	Residential: Single Unit excluding Bach/Crib	Residential
92	Residential: Multi-unit	Residential
93	Residential: Public Communal – Unlicensed	Commercial
94	Residential: Public Communal – Licensed	Commercial
95	Residential: Special Accommodation	Residential
96	Residential: Communal Residence Dependent on Other Use	Residential
97	Residential: Bach/Crib	Residential
98	Residential: Carparking	Residential
99	Residential: Vacant	Residential



In addition to the categories set out above, the Council has established categories for residential institutions, residential heritage bed and breakfasts, the stadium: 10,000+ seat capacity, churches, and schools.

1 Differentials Based on Land Use

The Council uses this matter to:

- differentiate the General Rate
- differentiate the Community Services Rate
- differentiate the Kerbside 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 \$6,000 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

Valuation Roll Numbers:			
Area 1	Area 2	Area 3	Area 3 continued
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	26/08/22	02/09/22	16/09/22
Instalment 2	18/11/22	25/11/22	09/12/22
Instalment 3	17/02/23	24/02/23	10/03/23
Instalment 4	05/05/23	19/05/23	02/06/23



Water meter invoices are sent separately from other rates. Where water rates are charged based on metered consumption using a meter other than a Smart Water Meter, invoices are sent on a quarterly or monthly basis and the due date for payment shall be on the 20th of the month following the date of the invoice as set out in table 17 on the right:

Where water rates are charged based on consumption calculated using a Smart Water Meter, invoices will be sent out on a monthly basis, with the due date for payment being on the 20th of the month.

Table 17

Date of Invoice	Date for Payment
July 2022	20 August 2022
August 2022	20 September 2022
September 2022	20 October 2022
October 2022	20 November 2022
November 2022	20 December 2022
December 2022	20 January 2023
January 2023	20 February 2023
February 2023	20 March 2023
March 2023	20 April 2023
April 2023	20 May 2023
May 2023	20 June 2023
June 2023	20 July 2023

Example Rate Accounts

	Capital Value	2021/22 Rates	2022/23 Rates	Increase	Increase %
Residential					
Example	345,000	2,362	2,493	131	5.5%
Mode Value	385,000	2,486	2,624	138	5.6%
Median Value	420,000	2,594	2,739	145	5.6%
Average Value	464,400	2,731	2,885	154	5.6%
Example	530,000	2,934	3,100	166	5.7%
Example	600,000	3,150	3,330	180	5.7%
Example	750,000	3,614	3,823	209	5.8%
Commercial					
Example	245,000	3,519	3,728	209	5.9%
Median Value	495,000	6,375	6,758	383	6.0%
Example	1,150,000	13,858	14,699	841	6.1%
Average Value	1,605,000	19,056	20,214	1,158	6.1%
Example	2,345,000	27,510	29,185	1,675	6.1%
Example	5,500,000	63,554	67,432	3,878	6.1%
Example	10,800,000	124,102	131,683	7,581	6.1%
Farmland (General and Community Services Rates only)					
Median Value	550,000	1,462	1,548	86	5.9%
Average Value	1,265,000	3,230	3,427	197	6.1%
Example	1,430,000	3,638	3,860	222	6.1%
Example	2,060,000	5,196	5,515	319	6.1%
Example	4,230,000	10,563	11,216	653	6.2%
Example	7,250,000	18,031	19,149	1,118	6.2%
Example	10,300,000	25,574	27,162	1,588	6.2%
Lifestyle (General and Community Service Rates only)					
Example	510,000	1,600	1,695	95	5.9%
Median Value	725,000	2,231	2,366	135	6.0%
Average Value	746,000	2,293	2,431	138	6.0%
Example	930,000	2,833	3,005	172	6.1%

Definitions

Mode – this is the most frequently occurring capital value.

Median – this capital value is the one in the middle of the list of individual capital values. Half of the values are above this amount, and half below.

Average – this is the capital value calculated if the whole value in each category was divided by the number of properties in each category.

Example – these properties provide additional example rate accounts.



Mix of Funding Mechanisms by Group Activity

The following funding mechanisms are applied to the Council's group activities. All mechanisms that have been used are in accordance with the Revenue and Financing Policy.

	Reserves and recreational facilities	Community and planning	Galleries, 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												
Waka Kotahi NZ Transport Agency 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.

