

Section 1

he kupu whakataki introduction

Contents

He kupu whakataki nā te kahika introduction from the mayor	2
ko tō koromatua me kā kaikaunihera mayor and councillors	4
kā poari hapori community boards	5
te aka o te kōmiti kaunihera council committee structure	6

he kupu whakataki nā te kahika

introduction from the Mayor

Welcome to our 2024/25 Annual Plan.

You may be aware that we were scheduled to complete a 10 year plan for the 2024-34 period. Given the recent repeal of 3 Waters legislation, the Government enabled councils to instead complete an annual plan for the 2024/25 year if they wished, and this would be followed by a 9 year plan for the 2025-34 period.

As 3 Waters is a significant part of our Council budget, we decided to take the option of preparing an Annual Plan, as it gives us an opportunity to develop a 9 year plan with more certainty about the future of 3 Waters. In the meantime, this Annual Plan provides an update of year four of our 10 year plan 2021-31 – the future of us / tō tātou āpōpō.

We understand the financial pressures that everyone is facing, with high inflation rates and interest rates. We are also impacted by cost increases, many beyond our control, such as energy costs to run our pools and other facilities. We have scrutinized our budgets to find all possible savings but have also kept in mind our need to continue to deliver services to you, and so the final overall rates rise for the 2024/25 year will be 17.5%.

Of this rate increase, 4.4% relates to the cost of the new 4-bin kerbside waste collection service that will commence on 1 July 2024. This new service replaces the purchase of black rubbish bags and includes new garden and food waste collection. A further 5.4% of the rates rise pertains to 3 Waters, 4.9% stems from depreciation, and 1.8% from interest.

In this Annual Plan, we have updated our capital programme and budgets to reflect changes in cost and timing of delivery. We have approved a budget of \$207 million for capital works, and \$80 million of this relates to 3 Waters. Advancing our 3 Waters work will reduce the risk of network failures and service interruptions.

Thank you to everyone who contributed to the development of this year's Annual Plan. We are grateful for the feedback we received through our engagement process and the ideas that were presented to us. Some of your ideas will be explored further, as we now work on our next draft 9 year plan 2025-34.

We thank you for your support of the work that we are doing to look after and invest in our city for now and future generations.

Jules Radich
Mayor of Dunedin



he kupu whakataki nā te kahika

introduction from the Mayor

Nau mai ki tā tātau Mahere ā-Tau 2024/25.

Ka mōhio rānei koutou ko whakaritea kētia e mātau ki te whakaoti i tētahi mahere kahuru tau mō kā tau 2024 ki te 2034. Nā te whakakoreka o te ture, Kā e Wai Toru, ko whakaaetia e te Kāwana kia whakaoti kē kā kaunihera, ina e pīraki ana rātau, tētahi mahere ā-tau 2024/25, ā, ka whai ake ko tētahi mahere iwa tau mo kā tau 2025- 34. I te mea he wāhi nui tō Kā Wai e Toru ki te tahua pūtea o te Kaunihera, i whakatauria e mātau te whakarite i te Mahere ā-Tau, i te mea he wā anō ki a mātau ki te whakawhanake i tētahi mahere iwa tau, ka mōhio tou ai te ahuka ki hea o ka take Kā Wai e Toru.

Waihoki, kai tēnei Mahere ā-Tau he whakahoutaka o te tau tuawhā o tā tātau mahere kahuru tau 2021-31 - tō tātou āpōpō. Kai te mōhio mātau ki kā pēhitaka tahua kai te aroaro o te katoa, te pikiutu tukipū o kā take kaunihera, o te huamoni anō hoki. Ka roko hoki mātau i kā pikika utu, ko ētahi o aua pikika tē taea e mātau te aha, pērā i te utu pūkao ki te whakahaere i kā puna kaukau me ētahi atu o ō mātau rauhaka. I te āta whakatātare mātau ā mātau ake tahua pūtea kia penapena pai ai kā mea katoa e taea, ekari, i te whakaaro tou ki te whakahaereka toutaka o kā whakaratoka tūmatawhānui, nā reira ka piki ake te tāke kaunihera i te tau 2024-25 i te 17.5 ōrau. O tēnei pikika ko te 4.4 ōrau ka hā kai ki te utu o te whakaratoka kohika para paeara ipu para e whā ka tīmata hai te 1 o Hūrae 2024. He mea kapi tēnei whakaratoka i te hokoka o kā pēke para pako, ā, ka tāpiri hoki i tētahi kohika para māra, para kai hoki. He 5.4 ōrau pikika anō ka hā kai atu ki Kā Wai e Toru, he 4.9 ōrau e ahu mai i te hekeka wāriu me te 1.8 ōrau he huamoni.

I tēnei Mahere ā-Tau, ko whakahoukia te hōtaka pūrawa, ā, ka kitea ki kā tahua kā panonihaka ki te utu me te wā whakaoti o aua mahi. Ko whakaaetia e mātau he tahua \$207 manomano tāra ki kā mahi moni tōpū, \$80 manomano tāra o tēnei ka hā kai atu ki Kā Wai e Toru. Ko te whakakōkiritaka o te mahi mō Kā Wai e Toru he mea whakapūioio i te whatuka, ā, ka whakamimitihia kā hapa me kā kokotihaka.

Tēnei te reo whakamihi e rere atu nei ki te katoa o koutou ko tuku kōrero mai, ko whai wāhi mai ki te whakawhanakehaka o tēnei Mahere ā-Tau. Mānawanui ana mātau i te whakahokika kōrero i riro mai i a mātau i te tukaka whakapāpā, i te whakatakoto mai hoki o ō koutou whakaaro. I a mātau e tīmata ai te whakarite i te tuhika hukihuki o te mahere iwa tau mō kā tau 2025-34, ka whakatewhatewhatia toutia ētahi o ō koutou whakaaro. Tēnā hoki rā koutou i tā koutou tautoko i te mahi e mahia ana e mātau kia tiakina, kia tāpaetia tō tātau tāone mō te nāiane, ā, mō kā uri whakaheke rānō hoki.

Jules Radich
Mayor of Dunedin



ko tō koromatua me kā kaikaunihera mayor and councillors



Jules Radich (Mayor)



Christine Garey



Jim O'Malley



Cherry Lucas (Deputy Mayor)



Kevin Gilbert



Lee Vandervis



Bill Acklin



Carmen Houlahan



Steve Walker



Sophie Barker



Marie Laufiso



Brent Weatherall



David Benson-Pope



Mandy Mayhem



Andrew Whiley

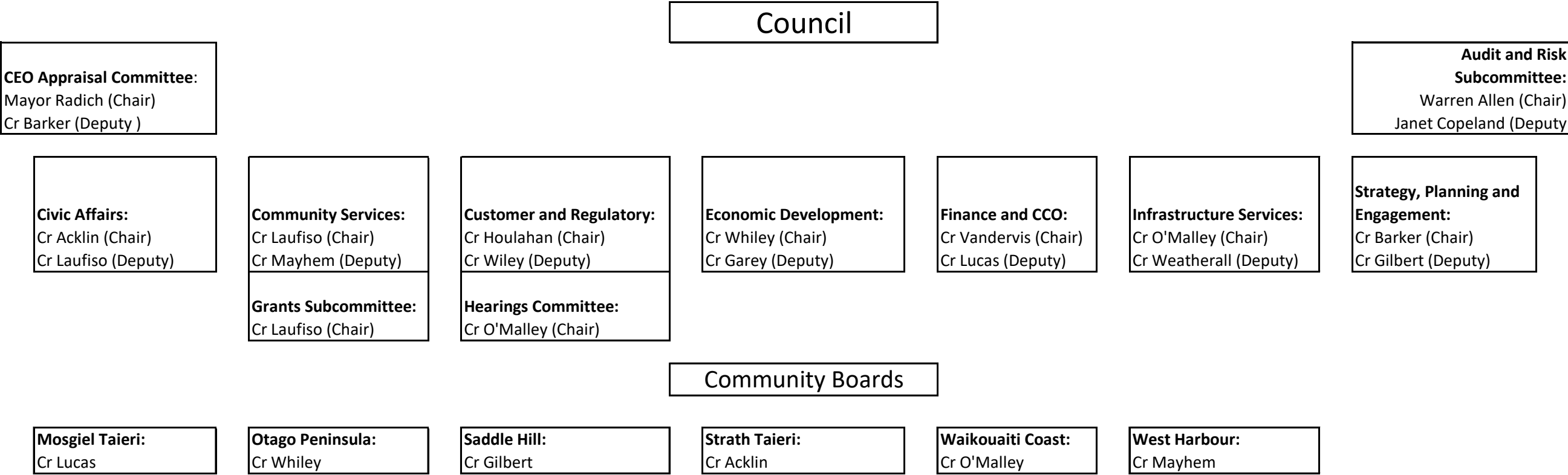


kā poari hāpori communityboards

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



te aka o tekōmiti kaunihera
council committee structure



Section 2

he tirohaka whānui overview

Contents

he rūnaka hāpori summary of community consultation	8
he whakatikatika pae tawhiti 10 year plan update	10
te tahua ā-tau annual budget	12



whakarāpopoto o te akoako hāpori summary of community consultation

Community feedback

Community engagement on the draft 2024/25 Annual Plan took place between 28 March and 24 April 2024, and between 8 May and 15 May 2024. A mixed method approach to engagement was used. A consultation document was prepared, and engagement included in person engagement opportunities such as drop in sessions at the Civic Centre, the Farmers Market and Local Board areas, digital content on the DCC website, and taking a proactive use of social media and advertising in print media and radio.

Specific feedback was sought on two topics – community housing and a possible increase in the rent paid by the tenants, and whether or not Council should take ownership of the Hockey Turfs at Logan Park. The community was also invited to provide any other feedback that they wished to tell us.

Submissions were collected via an online form, emails, and written letters. Around 100 submissions were presented to the Council Annual Plan hearings on 8 and 9 May 2024, and 15 May 2024.

Council received 760 submissions during the feedback period, in addition to social media posts. The community feedback was categorised into topics and the 10 most frequently commented on topics were:

Topic	Number of Comments
Hockey turf	319
Community housing	241
Tūhura Otago Museum	192
Cycleways	80
Peninsula connection	79
Ara Toi – arts and culture	61
Transport	48
Rates	39
Waste Management	33
City development	28



Council decision making

Council considered the community feedback received at its deliberations meeting on 28 May 2024. A complete record of the decisions can be found in the meeting minutes on the DCC website.

The Council made decisions and agreed to look into some matters as a result of the community feedback received. Decisions made at the meeting included:

Community Housing	Council approved an 11% increase in the Community Housing rents for 2024/25.
Hockey Turf	<p>Council agreed to take ownership of the hockey turfs located at Logan Park and fund the replacement of the hockey turfs at a capital cost of \$1 million in the 2024/25 year.</p> <p>Staff are to undertake a review of the ground rental charges for sports fields and facilities, in time to inform the development of the 9 year plan 2025-34.</p> <p>Staff are also to work with the Otago Hockey Association on rental charges for 2024/25.</p>
Tūhura Otago Museum	Council approved a museum levy increase of 4.3% for the 2024/25 year.
Wildlife Hospital Trust	Council approved funding of \$75,000 for the Wildlife Hospital Trust for the 2024/25 year.
Community Development	Staff to develop, in consultation with key Māori and Pasifika agencies, a draft Ōtepoti Rakatahi Taiohi Young People's Action Plan.
Rates	Council approved a rate increase of 17.5% for the 2024/25 year.



he whakatikatika pae tawhiti 10 year plan update

The 10 year plan 2021-31 outlines the services and activities that the DCC will provide, the projects that will be carried out, and the level of service that the community can expect. The 10 year plan also includes how much things will cost, how they will be paid for and what it means for rates and debt.

A 10 year plan looks a decade ahead, but is reviewed and consulted on every three years. An Annual Plan is prepared for the years in between and provides an overview of the Council's plans for a single year. However, given the recent repeal of 3 Waters legislation, the Government have said that Councils can do an enhanced annual plan instead for this coming year. This is due to uncertainty about the future funding and structure of 3 Waters. As 3 Waters is a significant part of our Council budget, Dunedin City Council decided to do an enhanced annual plan this year. Therefore, 2024/25 budget is 'year 4' of the current 10 year plan.

Budget changes for 2024/25

The 2024/25 budget in this document has been compared to the budget for year 4 in the 10 year plan, and differences arising are as follows:

1. Rates revenue is higher than that provided for in year 4 of the 10 year plan. The 2024/25 year provides for a rate increase of 17.5%, which is higher than the 6.0% provided for in year 4 of the 10 year plan. It is also higher than the Financial Strategy rate limit of 6.5%. This rate increase will maintain our current levels of service, and provide our new 4 bin kerbside waste collection service. This decision follows an extensive review of our operations and budgets, while also reflecting our commitment to the city's wellbeing today and into the future.
2. Financial revenue is higher than forecast in year 4 of the 10 year plan due to the inclusion of an \$11.0 million dividend from Dunedin City Holdings Limited.
3. Other expenses are higher than what is provided for in year 4 of the 10 year plan reflecting increases in maintenance, regulation and compliance, monitoring, insurance, energy and rates. This is in part reflecting the fact that actual inflation rates have exceeded the assumed inflation rates in the 10 year plan 2021-31.
4. Personnel costs are higher than what is provided for in year 4 of the 10 year plan. They were increased in the 2022/23 Annual Plan to respond to demand for building and other consents, the 3 Waters reform process, and to reduce our reliance on contractors and consultants, to enable more efficient project delivery. In the 2023/24 Annual Plan, additional staff are required to staff Te Puna o Whakaehu and to increase back-of-house support areas, necessary to support the changes that are being made internally to increase efficiency and support service delivery. In the 2024/25 Annual Plan the increase provides for a union negotiated salary increase for staff.



5. Depreciation costs are higher than provided for in year 4 of the 10 year plan due to the revaluation of assets.
6. Interest expense is also higher than forecast in year 4 of the 10 year plan, reflecting the predicted increase in debt funding required to support the planned capital expenditure programme and an increase in interest rate.
7. In the 2024/25 Annual Plan, there is not sufficient projected revenue to cover the expenses to achieve the predicted levels of service. An operating deficit of \$28.585 million has been projected.
8. The updated capital expenditure programme is detailed in Section 4 of the 2024/25 Annual Plan. The capital expenditure programme for 2024/25 is \$206.883 million, compared to \$157.044 million in year 4 of the 10 year plan. Capital budgets have been reviewed and updated for all activities of Council. The increase reflects an accelerated capital expenditure programme for 3 Waters. In addition, since completing the 10 year plan budgets we have better information on the estimated costs of projects and timing of delivery.
9. The value of the property, plant and equipment is higher than forecast in year 4 of the 10 year plan, reflecting asset revaluation and the accelerated capital expenditure programme.
10. Term loans are higher than provided for in the 10 year plan due to the accelerated 3 Waters capital expenditure programme, with debt projected to reach \$709.473 million by 30 June 2025, which represents 190% of revenue. The debt limit in our Financial Strategy is 250% of revenue. This estimated debt is an increase of \$120.500 million on the 2023/24 Annual Plan and is \$169.894 million higher than provided for in year 4 of the 10 year plan.

Significant forecasting assumptions for 2024/25

The 10 year plan included an assumed interest rate of 2.85% per annum for floating debt. Due to increases in the official cash rate to manage inflationary pressures and the elevated level of economic activity, the interest rate included in the 2024/25 Annual Plan is 5.00%.

There are no other changes to the significant forecasting assumptions for the 2024/25 year. Significant forecasting assumptions can be found in Section 4 of the 10 year plan.



te tahua ā-tau annual budget

Activities and services	Capital cost	Operating costs
Community & planning	\$0m	\$16m
Economic development	\$0m	\$6m
Galleries, libraries & museums	\$4m	\$31m
Governance & support services	\$4m	\$52m
Property	\$37m	\$47m
Reserves & recreational facilities	\$16m	\$45m
Regulatory Services	\$1m	\$20m
Roading & footpaths	\$25m	\$66m
3 Waters	\$80m	\$126m
Waste Management	\$40m	\$33m



Section 3

he ratoka, he mahi

services and activities

Contents

he ratoka, he mahi services and activities	14
te hāpori me te whakamahere Kaupapa community and planning	15
te whakatupu ohaoha economic development	18
kā wharepukapuka, kā whare taoka galleries, libraries and museums	21
ratoka whakahaere, ratoka tautoko governance and support services	25
kā wāhi whenua property	28
ratoka waeture regulatory services	31
taunaha whenua, papa rēhia reserves and recreational facilities	34
kā huanui me kā ara hikoi roading and footpaths	39
he putaka wai water supply	44
pūnaha parakaika me te parawai sewerage and sewage	49
wai marakai stormwater	53
rautaki para waste management	57



Services and activities | He ratoka, he mahi

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

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

The services and activities that the DCC provides are grouped into 12 groups of activity. The community outcomes that they mainly contribute to are described within each activity.

Information on 'significant negative effects' for the services and activities is also provided within each activity.

The activity group structure in this Annual Plan aligns with the 10 year plan 2021-31 is as follows:

Group of activity	Services and activities	
Roading and footpaths	Transport	
Water supply	Water supply	
Sewerage and sewage	Wastewater	
Stormwater	Stormwater	
Reserves and recreational facilities	Aquatic services Botanic Garden	Cemeteries and crematorium Parks and reserves
Property	Commercial property Community housing	Operational property
Ara Toi (Arts and Culture)	Dunedin Public Art Gallery Dunedin Public Libraries Lan Yuan Chinese Garden	Olveston Historic Home Toitū Otago Settlers Museum
Waste management	Waste and environmental solutions	
Regulatory services	Building services Compliance solutions	Parking operations Parking services (enforcement)
Community and planning	City development Resource consents	Community development and events
Economic development	Economic development Marketing Dunedin	Dunedin i-Site Visitor Centre
Governance and support services	Civic and administration Civil defence Customer services agency	



Community and planning | Te hāpori me te whakamahere kaupapa

Services and activities

The community and planning group includes activities and services related to:

- Community development and events
- City development
- Resource consents

The DCC is responsible for promoting the sustainable management of the natural and physical resources within Dunedin. This includes developing, reviewing and administering the District Plan, Spatial Plan and related policies, and processing applications for resource consents under the District Plan. The DCC also provides heritage, biodiversity and urban design advice to the Council and residents, and administers the heritage fund.

The community and planning group provides advice and support to community providers, administers a range of community support and grants, and organises community events. The community and planning group contributes to the vibrancy of the city for Dunedin residents and visitors, and works with community groups to provide a better quality of life, while driving development and delivery of the city's key strategies.

Community outcomes

The community and planning group contributes to the following community outcomes:

- A creative city with a rich and diverse arts and culture scene
- A successful city with a diverse, innovative and productive economy
- A supportive city with caring communities and a great quality of life
- A sustainable city with healthy and treasured natural environments
- A compact city with a vibrant CBD and thriving suburban and rural centres

Significant negative effects

Community development and events:

No significant negative effects have been identified, but examples of potential negative effects on the local community are:

- The Events Team organises large events within the city. At times, these can cause some traffic congestion, in particular around Forsyth Barr Stadium and Octagon areas.

The Events Team is actively promoting ride-share, walking and other options for people to attend major events within the city. The Council works with the Otago Regional Council and other providers to ensure there are buses from the Stadium to the city. More work is planned to explore



further options to reduce traffic volumes in and around the Stadium and Octagon during major events.

City development and resource consents:

No significant negative effects have been identified, but examples of potential negative effects on the local community are:

- District Plan policies and rules, NES and regulation, their administration via permitted activity status and resource consent decisions can have negative effects on the interests of people within the community.

If these policies and rules and their administration is done effectively and appropriately, the effects should maximise the potential benefits to the community as a whole, which may require some negative effects on individual's interests.

Measuring performance

Measure	Data Source	Actual Year 2 2022/23	Target 2024/25
Level of service: Advice and support is provided to the community and key stakeholders, and grants funding and contract support is appropriately administered and monitored			
Percentage of customers satisfied with advice, support, and assistance provided by the Community Development Team	Annual survey	92%	≥95%
Level of service: Council funded events meet the needs of residents			
Percentage of residents satisfied with city festivals and events	ROS	61%	≥70%
Level of service: Residents are satisfied with the look and feel of the city			
Percentage of residents satisfied with the overall look and feel of the city	ROS	58%	≥75%
Level of service: Resource consents are processed efficiently and meet statutory timeframes and customer information needs are met.			
Percentage of resource consents processed within statutory timeframes	Internal data	93%	100%

ROS Residents' Opinion Survey



Dunedin City Council Funding Impact Statement for the Year Ended 30 June 2024 for Community & Planning

(shown in \$000s)	2023/24 Annual Plan	2024/25 Long- term plan	2024/25 Annual Plan
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	14,479	13,027	13,545
Targeted rates	-	-	-
Subsidies and grants for operating purposes	801	151	62
Fees and charges	1,808	1,662	1,878
Internal charges and overheads recovered	278	219	574
Interest and dividends from investments	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	17,366	15,059	16,059
Applications of operating funding			
Payments to staff and suppliers	15,162	12,882	13,778
Finance costs	-	50	-
Internal charges and overheads applied	2,137	2,121	2,204
Other operating funding applications	-	-	-
Total application of operating funding (B)	17,299	15,053	15,982
Surplus/(deficit) of operating funding (A-B)	67	6	77
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	438	202	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	438	202	-
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	500	200	100
- to replace existing assets	5	1	5
Increase/(decrease) of investments	-	-	-
Increase/(decrease) of other investments	-	7	- 28
Total application of capital funding (D)	505	208	77
Surplus/(deficit) of capital funding (C-D)	- 67	- 6	- 77
Funding balance ((A-B)+(C-D))	-	-	-



Economic development | Te whakatupu ohaoha

Services and activities

The economic development group includes activities and services related to:

- Business development
- Destination Dunedin
- Dunedin i-site Visitor Centre

The DCC supports and encourages business vitality, alliances for innovation, a hub of skills and talent, linkages beyond our borders and a compelling destination to make Dunedin a great place to live, work, study, visit and invest in.

The economic development group works in partnership with other agencies to promote the city, attract visitors and migrants, and encourage and support business, job growth and entrepreneurial activity.

Community outcomes

The economic development group contributes to the following community outcomes:

- A creative city with a rich and diverse arts and culture scene
- A successful city with a diverse, innovative and productive economy
- A supportive city with caring communities and a great quality of life

Significant negative effects

There are no significant negative effects identified for this group.

Measuring performance

Measure	Data Source	Actual Year 2 2022/23	Target 2024/25
Level of service: Enterprise Dunedin provides business sector support and coordinates the marketing of the city for tourism and education and attracting investment and skilled migrants			
Percentage of residents satisfied with the Council's support for economic development	ROS	41%	≥50%
Dunedin's share of national visitor spend	MBIE TECTs	3%	Grow 10% year on year
Level of service: The i-Site Visitor Centre provides an accessible, accurate tourism information and booking service			



Measure	Data Source	Actual Year 2 2022/23	Target 2024/25
Percentage of external customers satisfied with the i-Site Visitor Centre experience	Independent external survey	89%	≥90%

ROS Residents’ Opinion Survey



Dunedin City Council Funding Impact Statement for the Year Ended 30 June 2024 for Economic development

(shown in \$000s)	2023/24 Annual Plan	2024/25 Long- term plan	2024/25 Annual Plan
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	4,875	5,259	5,139
Targeted rates	500	500	500
Subsidies and grants for operating purposes	77	-	-
Fees and charges	581	453	511
Internal charges and overheads recovered	3	3	2
Interest and dividends from investments	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	6,036	6,215	6,152
Applications of operating funding			
Payments to staff and suppliers	4,860	4,970	4,930
Finance costs	-	8	-
Internal charges and overheads applied	1,165	1,204	1,200
Other operating funding applications	-	-	-
Total application of operating funding (B)	6,025	6,182	6,130
Surplus/(deficit) of operating funding (A-B)	11	33	22
Sources of capital funding			
Subsidies and grants for capital expenditure	200	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	289	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	489	-	-
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	500	5	60
Increase/(decrease) in reserves	-	-	-
Increase/(decrease) of investments	-	28	(38)
Total application of capital funding (D)	500	33	22
Surplus/(deficit) of capital funding (C-D)	(11)	(33)	(22)
Funding balance ((A-B)+(C-D))	-	-	-



Galleries, Libraries and Museums | Kā wharepukapuka, kā whare taoka

Services and activities

The Galleries, libraries and museums group includes activities and services related to:

- Dunedin Public Libraries (including City of Literature)
- Dunedin Public Art Gallery
- Toitū Otago Settlers Museum
- Lan Yuan Chinese Garden
- Olveston Historic Home

The DCC owns and operates the Dunedin Public Libraries, Dunedin Public Art Gallery, Toitū Otago Settlers Museum, Dunedin Chinese Garden and Olveston Historic Home.

The DCC provides opportunities to access and experience visual arts and culture by viewing art collections held in a safe and quality environment. The DCC maintains and preserves a rich heritage of stories, treasures and knowledge through its cultural institutions.

The Council is one of four local authorities in Otago that contribute to the management and funding of the Otago Museum under the Otago Museum Trust Board Act 1996.

Community outcomes

The Galleries, libraries and museums group contributes to the following community outcomes:

- A creative city with a rich and diverse arts and culture scene
- A supportive city with caring communities and a great quality of life
- A successful city with a diverse, innovative and productive economy

Significant negative effects

There are no significant negative effects identified for this group.



Measuring performance

Measure	Data Source	Actual Year 2 2022/23	Target 2024/25
Level of service: Library facilities are accessible, and collections are maintained and updated to meet the needs of the community			
Percentage of residents who visit Dunedin Public Libraries at least once in a year	ROS	60%	≥60%
Percentage of residents who visited and were satisfied with Dunedin Public Libraries	ROS	89%	≥90%
Total number of visits to Dunedin Public Libraries annually	Internal data	773,841	≥1.1 million
Number of participants in lifelong learning programmes conducted by the library annually	Internal data	27,150	≥35,000
Level of service: The Dunedin Public Art Gallery provides access to a diverse visual art experience which meets the expectations of visitors and the collection is managed according to international best practice			
Percentage of residents who visit Dunedin Public Art Gallery at least once in a year	ROS	47%	≥40%
Percentage of residents who visited and were satisfied with to their visit to the Dunedin Public Art Gallery	ROS	87%	≥90%
Total number of visits to Dunedin Public Art Gallery annually	Internal data	188,943	≥195,000
Level of visitor satisfaction with Dunedin Public Art Gallery	Visitor surveys	93%	≥90%
Percentage of designated exhibition galleries that are committed to displays from the permanent collection (in order to provide access to the city's holding of nationally significant art)	Internal data	58%	≥40%
Level of service: The Toitū Otago Settlers Museum (Toitū) facilities provide a access to a diverse social history experience which meets the expectations of visitors			
Percentage of residents who visit Toitū at least once a year	ROS	61%	≥75%
Percentage of residents who visited and were satisfied with their visit to Toitū	ROS	93%	≥95%
Total number of visits to Toitū annually	Internal data	210,135	≥250,000



Measure	Data Source	Actual Year 2 2022/23	Target 2024/25
Number of special exhibitions, public programs and events staged per year at Toitū and at Lan Yuan Chinese Garden	Annual status analysis	102	≥100
Level of visitor satisfaction with Toitū	Trip Advisor	5.0	≥4.5 out of 5 stars (as at 30 June each year)
Level of service: Visitors enjoy an authentic Chinese architectural and cultural experience			
Percentage of residents who visit Lan Yuan Chinese Garden at least once a year	ROS	26%	≥15%
Percentage of residents who visited and were satisfied with their visit to Lan Yuan Chinese Garden	ROS	89%	≥85%
Total number of visits to Lan Yuan Chinese Garden annually	Internal data	29,308	≥40,000
Level of visitor satisfaction with Lan Yuan Chinese Garden	Trip Advisor	4.5	≥4.0 out of 5 stars (as at 30 June each year)
Level of service: Visitors enjoy an authentic experience at Olveston Historic House			
Percentage of residents who visit Olveston at least once a year	ROS	11%	≥10%
Percentage of residents who visited and were satisfied with their visit to Olveston	ROS	90%	≥90%
Total number of visits to Olveston annually	Internal data	22,886	≥35,000
Level of visitor satisfaction with Olveston	Trip Advisor	4.7	≥4.5 out of 5 stars (as at 30 June each year)

ROS Residents' Opinion Survey



Dunedin City Council Funding Impact Statement for the Year Ended 30 June 2024 for Galleries, libraries and museums

(shown in \$000s)	2023/24 Annual Plan	2024/25 Long- term plan	2024/25 Annual Plan
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	27,062	25,741	28,317
Targeted rates	-	-	-
Subsidies and grants for operating purposes	261	342	424
Fees and charges	1,753	1,997	1,913
Internal charges and overheads recovered	173	22	174
Interest and dividends from investments	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	11	-
Total operating funding (A)	29,249	28,113	30,828
Applications of operating funding			
Payments to staff and suppliers	20,071	19,554	21,694
Finance costs	711	388	707
Internal charges and overheads applied	6,947	7,141	7,131
Other operating funding applications	-	-	-
Total application of operating funding (B)	27,729	27,083	29,532
Surplus/(deficit) of operating funding (A-B)	1,520	1,030	1,296
Sources of capital funding			
Subsidies and grants for capital expenditure	30	32	30
Development and financial contributions	-	-	-
Increase/(decrease) in debt	977	517	2,201
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	1,007	549	2,231
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	521	896	2,254
- to replace existing assets	2,006	678	1,273
Increase/(decrease) in reserves	-	-	-
Increase/(decrease) of investments	-	5	-
Total application of capital funding (D)	2,527	1,579	3,527
Surplus/(deficit) of capital funding (C-D)	(1,520)	(1,030)	(1,296)
Funding balance ((A-B)+(C-D))	-	-	-



Governance and support services | Ratoka whakahaere, ratoka tautoko

Services and activities

The governance and support services group includes activities and services related to:

- Civic and administration
- Customer services agency
- Council communications & marketing
- Warm Dunedin

The governance and support services group provide technical and administrative support for the key delivery activities of the DCC. In some instances, an external service to residents and the public is provided (e.g. the provision of the Council's website). The support activities are largely funded by an internal charge to the other activities in this section. The charge is based on an allocation method that endeavours to reflect the true cost to the key delivery activities.

Community outcomes

The governance and support services group contributes to the following community outcomes:

- A healthy city with reliable and quality water, wastewater and stormwater system
- A compact city with a vibrant CBD and thriving suburban and rural centres
- A successful city with a diverse, innovative and productive economy
- A creative city with a rich and diverse arts and culture scene
- A connected city with a safe, accessible and low-carbon transport system
- A sustainable city with healthy and treasured natural environments
- An active city with quality and accessible recreational spaces and opportunities
- A supportive city with caring communities and a great quality of life

Significant negative effects

There are no significant negative effects identified for this group.



Measuring performance

Measure	Data Source	Actual Year 2 2022/23	Target 2024/25
Level of service: The information required to participate in the democratic process is appropriately available			
Percentage of non-public material that is assessed for proactive release to the public during each Council Committee meeting round	Internal data	100%	100%
Percentage of LGOIMA official information requests that are responded to within 20 working days	Internal data	86%	100%
Percentage of residents satisfied with the amount of public consultation undertaken	ROS	37%	≥50%
Level of service: The information residents require is appropriately available			
Percentage of residents satisfied with the Council's website	ROS	57%	≥65%
Level of service: Staff communicate with residents appropriately			
Percentage of residents satisfied with how staff communicate	ROS	56%	≥80%

ROS Residents' Opinion Survey



Dunedin City Council Funding Impact Statement for the Year Ended 30 June 2024 for Governance and support services

(shown in \$000s)	2023/24 Annual Plan	2024/25 Long- term plan	2024/25 Annual Plan
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	630	9,022	1,027
Targeted rates	370	468	273
Subsidies and grants for operating purposes	100	-	2,659
Fees and charges	1,506	9,246	792
Internal charges and overheads recovered	27,140	27,687	29,152
Interest and dividends from investments	19,722	-	20,931
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	49,468	46,423	54,834
Applications of operating funding			
Payments to staff and suppliers	35,742	36,276	37,337
Finance costs	2,229	1,515	1,902
Internal charges and overheads applied	7,139	7,312	9,997
Other operating funding applications	-	-	-
Total application of operating funding (B)	45,110	45,103	49,236
Surplus/(deficit) of operating funding (A-B)	4,358	1,320	5,598
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	(843)	1,319	942
Gross proceeds from sale of assets	120	120	120
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	(723)	1,439	1,062
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	2,018	2,408	2,080
- to replace existing assets	2,206	2,709	1,815
Increase/(decrease) in reserves	-	-	-
Increase/(decrease) of investments	(589)	(2,358)	2,765
Total application of capital funding (D)	3,635	2,759	6,660
Surplus/(deficit) of capital funding (C-D)	(4,358)	(1,320)	(5,598)
Funding balance ((A-B)+(C-D))	-	-	-



Property | Kā wāhi whenua

Services and activities

The property group includes activities and services related to:

- Community housing
- Property management (including Investment Property, Operational Property and Community Property)
- Land and lease management

The DCC manages property to maintain core services, provide community housing, and provide non-rates revenue.

The property portfolio includes the management of community housing units for qualifying residents; arts and culture facilities like the Regent Theatre; sports facilities like Edgar Centre and the Ice Sports Stadium; and non-rates revenue from the management of investment properties.

Property management is essential to the Council’s influence in economic development, arts and culture, community housing, and libraries and museums, and maintaining the range of services provided to Dunedin’s communities. It supports all of the DCC's activities and services.

Community outcomes

The property group contributes to the following community outcomes:

- A creative community with a rich and diverse arts and culture scene
- A supportive city with caring communities and a great quality of life
- An active city with quality and accessible recreational spaces and opportunities
- A compact city with a vibrant CBD and thriving suburban and rural centres

Significant negative effects

There are no significant negative effects identified for this group.

Measuring performance

Measure	Data Source	Actual Year 2 2022/23	Target 2024/25
Level of service: The housing provided by the Council meets the needs of tenants and rental values will not exceed operating expenses.			
Percentage occupancy of Council provided rental housing	Internal data	99%	≥94%
Percentage of tenants satisfied with Council provided rental housing	Tenant survey	99%	≥95%



Measure		Data Source	Actual Year 2 2022/23	Target 2024/25
Level of service: Council investment properties are appropriately managed				
Percentage overall occupancy of Council investment properties		Internal data	96%	≥95%
Level of service: Council operational properties are appropriately managed				
Percentage of service request response times met		Internal data	78%	≥75%
Level of service: The impact of Council operations on the environment are managed *				
The amount of energy used by DCC properties is reducing year on year *		Internal data	48.8GWh	Reducing year on year
The amount of energy generated from fossil fuels in DCC properties *	Energy from LPG	Internal data	11.7GWh	Reduction on 2018/19 baseline of 9.3GWh
	Energy from diesel		3.7GWh	Reduction on 2018/19 baseline of 3.0kGWh
Level of service: The number of public toilets throughout Dunedin will increase				
Increase in the number of public toilets		Internal data	Not achieved	2 new toilets each year

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

ROS Residents' Opinion Survey



Dunedin City Council Funding Impact Statement for the Year Ended 30 June 2024 for Property

(shown in \$000s)	2023/24 Annual Plan	2024/25 Long- term plan	2024/25 Annual Plan
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	15,874	13,325	18,531
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	17,329	18,700	18,546
Internal charges and overheads recovered	7,654	8,380	7,955
Interest and dividends from investments	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	40,857	40,405	45,032
Applications of operating funding			
Payments to staff and suppliers	22,210	22,295	24,117
Finance costs	3,898	2,223	5,292
Internal charges and overheads applied	2,600	2,764	2,632
Other operating funding applications	-	-	-
Total application of operating funding (B)	28,708	27,282	32,041
Surplus/(deficit) of operating funding (A-B)	12,149	13,123	12,991
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	295	309	295
Increase/(decrease) in debt	14,568	10,990	23,909
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	14,863	11,299	24,204
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	242	1,766
- to improve the level of service	2,955	7,438	21,526
- to replace existing assets	24,057	16,406	13,903
Increase/(decrease) in reserves	-	-	-
Increase/(decrease) of investments	-	336	-
Total application of capital funding (D)	27,012	24,422	37,195
Surplus/(deficit) of capital funding (C-D)	(12,149)	(13,123)	(12,991)
Funding balance ((A-B)+(C-D))	-	-	-



Regulatory services | Ratoka waeture

Services and activities

The regulatory services group includes activities and services related to:

- Animal services
- Building services
- Environmental health and alcohol licensing)
- Parking operations
- Parking services (enforcement)

The DCC provides monitoring services to enforce standards of public safety with the control of dogs; building services that meet customer needs and statutory requirements; protection for the public by monitoring and enforcing standards of public health; and services to reduce alcohol-related harm by monitoring and enforcing standards within licensed premises.

The regulatory services group contributes directly to the safety and health of residents. By monitoring and enforcing standards of public safety, the Council fulfils its role as the authority for a range of regulatory frameworks which help to make Dunedin a great place to live.

Community outcomes

The regulatory services group contributes to the following community outcomes:

- A supportive city with caring communities and a great quality of life
- A sustainable city with healthy and treasured natural environments

Significant negative effects

Building services:

No significant negative effects are currently identified, but examples of potential negative effects on the local community are included here.

- Because the Building Services unit is not able to control the incoming workload sometimes it is not able to issue consents within the statutory time frames.

A short fall in processing capacity can be compensated for by contracting other Building Consent Authorities to assist with the work.



Measuring performance

Measure	Data Source	Actual Year 2 2022/23	Target 2024/25
Level of service: Legislative standards and bylaws are enforced to protect the public			
Percentage of residents satisfied with the control of roaming dogs	ROS	66%	≥60%
Percentage of "A" graded food premises	Internal data	95%	≥70%
Percentage of residents satisfied with the control of noise	ROS	58%	≥60%
Level of service: Statutory timeframes for processing of building consent applications and certifications are met			
Percentage of building consent applications processed in accordance with statutory timeframes	Internal data	92.9%	100%
Percentage of Code Compliance Certificates issued in accordance with statutory timeframes	Internal data	97.9%	100%
Level of service: Monitoring of legislative standards and bylaws is undertaken to protect the public			
Percentage of registered health premises inspected in accordance with statutory timeframes	Internal data	93%	100%
Number of alcohol licensing monitoring visits completed each quarter	Internal data	80	≥50 compliance visits per quarter
Level of service: Car parking is available, meets the needs of users and parking regulations are enforced			
Percentage of residents satisfied with availability of metered on-street parking in the central city	ROS	22%	≥40%

ROS Residents' Opinion Survey



Dunedin City Council Funding Impact Statement for the Year Ended 30 June 2024 for Regulatory Services

(shown in \$000s)	2023/24 Annual Plan	2024/25 Long- term plan	2024/25 Annual Plan
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	17,667	16,905	18,083
Internal charges and overheads recovered	245	110	295
Interest and dividends from investments	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	2,319	2,349	2,401
Total operating funding (A)	20,231	19,364	20,779
Applications of operating funding			
Payments to staff and suppliers	12,620	11,758	13,166
Finance costs	-	22	-
Internal charges and overheads applied	6,019	6,160	6,371
Other operating funding applications	-	-	-
Total application of operating funding (B)	18,639	17,940	19,537
Surplus/(deficit) of operating funding (A-B)	1,592	1,424	1,242
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	-	599	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	-	599	-
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	605	731	600
Increase/(decrease) in reserves	-	-	-
Increase/(decrease) of investments	987	1,292	642
Total application of capital funding (D)	1,592	2,023	1,242
Surplus/(deficit) of capital funding (C-D)	(1,592)	(1,424)	(1,242)
Funding balance ((A-B)+(C-D))	-	-	-



Reserves and recreational facilities | Taunaha whenua, papa rēhia

Services and activities

The reserves and recreational facilities group includes activities and services related to:

- Aquatic services
- Botanic Garden
- Cemeteries and crematorium
- Parks and recreation

The DCC operates four community swimming pools and over 100 playgrounds, sportsgrounds, parks and reserves. They are maintained every day to meet the leisure, fitness and lifestyle needs of Dunedin residents. The DCC also maintains open green spaces and reserves like the Botanic Gardens and other important facilities like cemeteries and crematoriums.

Green spaces, aquatic facilities and the other activities in this group are central to the wellbeing of Dunedin's communities. The maintenance of these activities allows a breadth of leisure opportunities and the pursuit of 'active' lifestyles in parks, pools, gardens and reserves so that Dunedin's communities can be fit, active and connected in natural spaces.

Community outcomes

The reserves and recreational facilities group contributes to the following community outcomes:

- An active city with quality and accessible recreational spaces and opportunities
- A supportive city with caring communities and a great quality of life
- A sustainable city with healthy and treasured natural environments

Significant negative effects

Aquatic services

No significant negative effects are currently identified, but examples of potential negative effects on the local community are:

- The potential exists for negative effects on the environmental interests of the community from the use of chlorine gas as a pool disinfectant, resulting in harm from a leakage in the gas storage or delivery system.

Emergency systems for early leak detection and emergency cylinder shut-downs to minimise adverse effects are in place. Alarms are wired directly to the Fire Service to ensure a quick response. The gas cylinders are stored in an area separate from the primary pool facilities.



- High energy consumption involved in the heating and operation of pools may impact environmental interests.

Energy use has been reduced with heat recovery projects. The 10 year plan included a project to install a second heat recovery heat pump at Moana Pool (cutting 75% of our LPG use at the facility) and then installing either a wood pallet boiler or an air source heat pump (which would mean using no LPG at all). Energy efficiency has been a key consideration in the design of the new Mosgiel Pool.

- The social wellbeing of individuals could be impacted by near-drowning, drowning incidents or perception of a danger of drowning.

This is managed by supervision of all pools by trained lifeguards.

Botanic Garden

No significant negative effects are currently identified, but examples of potential negative effects on the local community are:

- Use of chemicals for pest plant, animal, and disease control.

This is managed through the compulsory adherence by the contractor to: Agrichemical Users Code of Practice – NZS 8409; Regional Plan – Air; and Fertiliser Use Code of Practice – (NZFMRA). The adherences to these standards are monitored by staff supervising the work.

- Biosecurity risk of exotic (and native) plants and captive birds escaping or causing or disease in local native flora and fauna.

This is managed by monitoring of the health status of aviary birds and plants, staff who engage all measure necessary to ensure bird and plant health is maintained at optimum levels at all times. Holding structures for birds and potential of weediness of plants are checked and monitored at all times, with appropriate remedial work carried out before any harm or loss occurs.

Parks and Reserves:

No significant negative effects are currently identified, but examples of potential negative effects on the local community are:

- Conflict between provisions of recreation pursuits (e.g. mountain biking) vs. environmental protection.

This is managed through the adoption of appropriate, consulted policy (Tracks Policy) and Reserves Management Plans.

- Use of chemicals for pest plant, animal, and disease control.

This is managed through the compulsory adherence by the contractor to: Agrichemical Users Code of Practice – NZS 8409; Regional Plan – Air; and Fertiliser Use Code of Practice – (NZFMRA). The adherences to these standards are monitored by staff supervising the work



Measuring performance

Measure		Data Source	Actual Year 2 2022/23	Target 2024/25
Level of service: Aquatic facilities are accessible to everyone				
Percentage of residents who visit a DCC swimming pool at least once in a year		ROS	48%	≥50%
Number of annual attendances at DCC swimming pools:	Moana Pool	Internal data	579,868	≥600,000
	St Clair Hot Saltwater Pool		51,476	≥36,000
	Mosgiel Pool		0	≥ 44,000
	Port Chalmers Pool		12,199	≥14,500
Level of service: Aquatic facilities are well maintained and meet the needs of users				
Percentage of users satisfied with Moana Pool		ROS	80%	≥85%
Percentage of users satisfied with community swimming pools (St Clair Salt Water Pool, Mosgiel Pool and Port Chalmers Pool)		ROS	76%	≥85%
Level of service: The Botanic Garden and its facilities are well maintained and meet the needs of users				
Percentage of residents who visit the Botanic Garden at least once in a year		ROS	77%	≥75%
Percentage of users satisfied with the Botanic Garden		ROS	95%	≥90%
Level of service: Parks and reserves facilities are accessible to everyone				
Percentage of respondents that agree sites and facilities are satisfactorily accessible		ROS	66%	≥80%
Level of service: Parks and reserves facilities are well maintained and meet the needs of users				
Percentage of users satisfied with DCC playgrounds		ROS	67%	≥80%
Percentage of users satisfied with DCC sports fields		ROS	74%	≥80%
Percentage of users satisfied with DCC tracks		ROS	83%	≥80%
Percentage of users satisfied with DCC scenic, bush and coastal reserves		ROS	85%	≥80%



Measure	Data Source	Actual Year 2 2022/23	Target 2024/25
Level of service: Cemetery and crematorium services meet the needs of funeral directors and the bereaved			
Percentage of users satisfied with cemeteries	ROS	77%	≥80%

ROS Residents’ Opinion Survey



Dunedin City Council Funding Impact Statement for the Year Ended 30 June 2024 for Reserves and recreational facilities

(shown in \$000s)	2023/24 Annual Plan	2024/25 Long- term plan	2024/25 Annual Plan
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	31,260	31,970	31,961
Targeted rates	5,618	5,476	5,948
Subsidies and grants for operating purposes	436	308	255
Fees and charges	6,823	6,813	6,981
Internal charges and overheads recovered	-	-	1
Interest and dividends from investments	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	32	-
Total operating funding (A)	44,137	44,599	45,146
Applications of operating funding			
Payments to staff and suppliers	32,004	31,840	32,220
Finance costs	1,931	1,833	1,877
Internal charges and overheads applied	3,155	3,269	3,216
Other operating funding applications	-	-	-
Total application of operating funding (B)	37,090	36,942	37,313
Surplus/(deficit) of operating funding (A-B)	7,047	7,657	7,833
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	269	275	275
Increase/(decrease) in debt	12,763	9,418	7,967
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	13,032	9,693	8,242
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	667	333
- to improve the level of service	2,108	3,834	3,368
- to replace existing assets	17,971	12,697	12,374
Increase/(decrease) in reserves	-	-	-
Increase/(decrease) of investments	-	152	-
Total application of capital funding (D)	20,079	17,350	16,075
Surplus/(deficit) of capital funding (C-D)	(7,047)	(7,657)	(7,833)
Funding balance ((A-B)+(C-D))	-	-	-



Roading and footpaths | Kā huanui me kā ara hīkoi

Services and activities

The roading and footpaths group includes activities and services related to transport.

The DCC provides for the planning, construction, maintenance, and upgrading of Dunedin's roads and footpaths. This includes making sure street lighting is adequate, traffic signals and road marking are functioning and clear, and cycle ways and footpaths are fit for purpose for Dunedin's communities.

The transport network is vital to Dunedin's economy and is an important contributor to the lifestyle of every Dunedin resident as they move about the city. It is DCC's role to maintain and upgrade the transport network to meet all relevant legislative requirements.

Community outcomes

The roading and footpaths group contributes to the following community outcomes:

- A connected city with a safe, accessible and low-carbon transport system
- A supportive city with caring communities and a great quality of life
- A successful city with a diverse, innovative and productive economy
- An active city with quality and accessible recreational spaces and opportunities
- A sustainable city with healthy and treasured natural environments
- A compact city with a vibrant CBD and thriving suburban and rural centres

Significant negative effects

No significant negative effects are currently identified, but examples of potential negative effects on the local community are:


- Air pollution: added emissions due to congestion.
- Water resource pollution: detritus from roads entering drainage systems and waterways.
- Land resource pollution from dust.
- Constricted traffic flow resulting in longer transport time.
- Limits on loading resulting in more trips to move tonnage.
- Road roughness affecting vehicle operating costs.
- Noise, vibration and /or pollution from road works.
- Pedestrian safety (accidents).
- Accessibility during road construction.
- Visual impacts on landscape.
- Effects on archaeological sites, heritage areas, and/or areas of cultural significance.

Efforts are made to mitigate any negative effects through planning and consultation with the community. The Council ensures that contractors follow accepted environmental practices while



undertaking construction and maintenance. Ongoing monitoring of the effects of operation is undertaken and action taken to remedy any issues arising.

Measuring performance

Measure		Data Source	Actual Year 2 2022/23	Target 2024/25
Level of service: The transport network facilitates efficient travel				
Percentage of residents satisfied with overall roading and maintenance		ROS	27%	≥60%
Average travel time by car on five key urban routes at peak time (7.30-9.00am)	Route 1-St Clair to Octagon	Travel Time Survey	11.05 min	<15 minutes
	Route 2-Normanby to Octagon		15.32 min	<15 minutes
	Route 3-Mosgiel to Octagon		20.41 min	<22 minutes
	Route 4-Brockville to Octagon		8.15 min	<15 minutes
	Route 5-Waverley to Octagon		12.32 min	<15 minutes
Average travel time by bus on key urban routes at peak time 	Route 1-St Clair to bus hub	Measured by ORC	19.25 min	29 minutes
	Route 2-Normanby to bus hub		16.75 min	27 minutes
	Route 3-Mosgiel to bus hub (via Fairfield and Green Island)		40.5 min	37 minutes
	Route 4-Brockville to bus hub		18.5 min	20 minutes
	Route 5-Waverley to bus hub		23.15 min	28 minutes
Level of service: The transport network facilitates active travel*				
Percentage of residents satisfied with the suitability of the road network for cyclists throughout the city *		ROS	28%	≥30%
Percentage of residents satisfied with condition of footpaths throughout the city *		ROS	35%	≥60%
Percentage of residents satisfied with the ease of pedestrian access throughout the city *		ROS	56%	≥65%
Percentage of residents satisfied with condition of the streetlights throughout the city		ROS	61%	≥75%
Average cycle count movements in the city where cycling counters are available. *		Cycle counters	118 average daily movements per counter	Grow year on year



Measure		Data Source	Actual Year 2 2022/23	Target 2024/25
Level of service: The transport network facilitates accessibility				
Percentage of residents satisfied with parking availability in the central city		ROS	21%	≥45%
Level of service: The transport network facilitates safe travel				
The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network expressed as number (DIA measure)		Waka Kotahi NZTA	An increase of 17 crashes with fatalities or injuries	Reducing each year
Level of service: The transport network facilitates comfortable travel				
The average quality of ride on local sealed road network measured by smooth travel exposure (DIA measure)		RAMM	75.6%	Smooth travel exposure ≥80%
Level of service: The transport network facilitates sustainable maintenance				
Percentage of sealed road network that is resurfaced (DIA measure)		Internal data	6.0% of the network	Target (m ²) equating to 6% of the network
Percentage of footpaths within the level of service standard adopted by the Council Asset Management Plan (DIA measure)		RAMM	7.3%	<15% of network is rated poor or very poor
Level of service: The network is maintained in a responsive manner				
Percentage of service requests relating to roads and footpaths to which the response is provided within five working days (DIA measure)		Internal data	85%	≥90% each year
Level of service: The use of electric vehicles (EV's) is supported*				
The number of publicly available fast charging stations for EVs in Dunedin is increasing *		Waka Kotahi NZTA	6 EV charging stations	Increase on June 2020 baseline
The number of electric vehicles (plug in hybrids and pure EVs including heavy vehicles, registered in Dunedin is increasing *		Ministry of Transport / Te Manatū Waka	6.127	
	Petrol	Annual Dunedin	53.97 million litres	Decrease year on year



Measure		Data Source	Actual Year 2 2022/23	Target 2024/25
Annual sales volumes of petrol and diesel in Dunedin city. *	Diesel	Energy Study/ Dunedin Green-house Gas Inventory	94.2 million litres	
Level of service: Minimising transport disruption during and after the construction of the new Dunedin Hospital rebuild will be supported through the Shaping Future Dunedin project				
Provide an alternative route (harbour arterial route) that bypasses the central city		Internal data	In progress	By 30 June 2027
Provide a Parking Wayfinding System to direct drivers to selected off street parking facilities		Internal data	In progress	By 30 June 2027
Provide bus priority at the intersections where bus delays are currently experienced in the Princes St (Kensington to Moray Pl) and Andersons Bay Rd (Caversham Motorway to Princes St) areas		Internal data	In progress	By 30 June 2024
Provide a safe route for cyclists and pedestrians from the Anzac Ave and Thomas Burns shared path to the Hospital and central city, and from the Harbour walkway/cycleway to the city centre and tertiary areas		Internal data	In progress	By 30 June 2026
Provide Park and Ride sites at Mosgiel and Burnside		Internal data	In progress	By 30 June 2024
Provide bike hub facilities for secure storage in North Dunedin, the central city and South Dunedin/the Oval		Internal data	In progress	By 30 June 2026

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

ROS Residents' Opinion Survey



Dunedin City Council Funding Impact Statement for the Year Ended 30 June 2024 for Roading and Footpaths

(shown in \$000s)	2023/24 Annual Plan	2024/25 Long- term plan	2024/25 Annual Plan
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	23,882	27,501	33,958
Targeted rates	37	36	40
Subsidies and grants for operating purposes	8,953	10,900	8,984
Fees and charges	1,942	1,231	2,154
Internal charges and overheads recovered	-	-	263
Interest and dividends from investments	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	900	925	900
Total operating funding (A)	35,714	40,593	46,299
Applications of operating funding			
Payments to staff and suppliers	24,745	26,367	25,851
Finance costs	6,142	3,124	7,886
Internal charges and overheads applied	1,919	1,970	1,976
Other operating funding applications	-	-	-
Total application of operating funding (B)	32,806	31,461	35,713
Surplus/(deficit) of operating funding (A-B)	2,908	9,132	10,586
Sources of capital funding			
Subsidies and grants for capital expenditure	19,762	16,641	13,732
Development and financial contributions	720	503	721
Increase/(decrease) in debt	26,954	17,040	15,052
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	47,436	34,184	29,505
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	1,741	1,217
- to improve the level of service	28,261	17,145	5,987
- to replace existing assets	22,083	30,030	32,887
Increase/(decrease) in reserves	-	-	-
Increase/(decrease) of investments	-	(5,600)	-
Total application of capital funding (D)	50,344	43,316	40,091
Surplus/(deficit) of capital funding (C-D)	(2,908)	(9,132)	(10,586)
Funding balance ((A-B)+(C-D))	-	-	-



Water supply | He putaka wai

Services and activities

The water supply group includes activities and services related to water supply.

The DCC collects, stores and treats raw water to make it of a standard that is safe to drink. The water is supplied in adequate quantities for drinking and other uses to Dunedin homes, businesses and fire hydrants, for use by Dunedin's communities and firefighters. It is supplied through a reticulated water system of pipelines that distribute water from treated water reservoirs to property boundaries. Some residents use bore-water, surface water or other sources of water to meet their water needs.

By delivering a reticulated water system, the DCC ensures that every customer connected to the network receives adequate quantities of safe water with a minimal impact on the environment and at an acceptable financial cost.

Community outcomes

The water supply group contributes to the following community outcomes:

- A sustainable city with healthy and treasured natural environments
- A healthy city with reliable and quality water, wastewater and stormwater systems
- A supportive city with caring communities and a great quality of life

Significant negative effects:

The collection, treatment and distribution of water have potential negative effects on the local community. The 3 Waters Strategic Direction Statement and the system planning approach prioritises and plans the resolution of these issues and recognises that some issues can only be resolved pragmatically over longer periods of time.

- Location of treatment plants close to residential properties; poor water treatment could cause noise and/or odour issues.
- Poor drinking water quality can cause sickness in the community and effect the ability to use water for domestic and trade purposes.

Potential negative effects are managed as part of the day-to-day operation of the water supply activity. Preventative maintenance, emergency management and supply specific water safety plans are in place to limit disruption to wellbeing.

- High water supply costs that may affect industries expanding/relocating to Dunedin or treatment upgrades costs being unviable for those ratepayers on low incomes.

Efficiently manage and maintain the water supply services. System planning looks at long term strategic investment objectives and outcomes for the optimal cost/benefit.

- Water take (e.g. taking water from a river for treatment) and discharges of wastewater from the drinking water treatment plants (e.g. backwash water used to clean membranes).



Potential negative effects are managed as part of the day-to-day operation of the water supply activity. Activities are permitted and regulated by conditions of relevant resources, which ensure potential adverse effects are managed at acceptable levels. Chlorine is removed (using a de-chlorination unit) from any discharges from the water treatment plants to control potential contamination from water production.

Measuring performance

Measure		Data Source	Actual Year 2 2022/23	Target 2024/25
Level of service: The water tastes and looks pleasant is supplied at adequate pressure				
Percentage of residents satisfied with water pressure and quality		ROS	72%	≥70%
Level of service: The water is safe to drink				
The extent to which the drinking water supply complies with: (DIA measure)	a) Part 4 of drinking water standards (bacteria compliance criteria)	Internal data	81%	100%
	b) Part 5 of drinking water standards (protozoa compliance criteria)		98.6%	100%
Level of service: Service calls are responded to promptly				
Where the DCC attends a call out in response to a fault or unplanned interruption to its networked reticulation system, the following median response times are measured. (DIA measure)	a) Attendance for urgent call outs: from the time that notification is received, to the time that the service personnel reach the site	Internal data	49 minutes	<60 minutes
	b) Resolution of urgent call outs: from the time that notification is received to the time that service personnel confirm resolution of the fault or interruption		95 minutes	<240 minutes
	c) Attendance for non-urgent callouts: from the time that notification is received, to the time that the service personnel reach the site		0.91 days (1,306 minutes)	<1 day (1,440 minutes)
	d) Resolution of non-urgent callouts: from the time that notification is received to the time that service		1.83 days (2,631 minutes)	<1.67 days (2,400 minutes)



Measure		Data Source	Actual Year 2 2022/23	Target 2024/25
	personnel confirm resolution of the fault or interruption			
The total number of complaints received about any of the following: (DIA measure)	Level of service: The water tastes and looks pleasant			
	Drinking water clarity	Internal data	119 complaints	Not applicable
	Drinking water taste		9 complaints	Not applicable
	Drinking water odour		2 complaints	Not applicable
	Level of service: Water is supplied at adequate pressure			
	The total number of complaints received about drinking water pressure or flow	Internal data	161 complaints	Not applicable
	Level of service: The water supply is reliable			
	The total number of complaints received about continuity of supply	Internal data	531 complaints	Not applicable
	Level of service: The Council is responsive to customer concerns			
	a. Response to any of these issues per 1,000 connections to the networked reticulation system	Internal data	0.24 per 1,000 connections	Not applicable
	b. Total complaints expressed per 1,000 connections to networked reticulation system		18.1 per 1,000 connections	<15 per 1,000 connections
Level of service: Water resources are used efficiently and sustainably *				
The average consumption of drinking water per day per resident within the DCC district. *		Internal data	280 litres per day	<240 litres per day
The percentage of real water loss from the networked reticulation system (including a description of the methodology to calculate this).*				
Calculation method: 1. Treatment plant production minus non-domestic minus domestic minus known unbilled			15%	≤ 20%



Measure	Data Source	Actual Year 2 2022/23	Target 2024/25
<div>= Estimated non-revenue water</div> <div>2. Estimated non-revenue water divided by periods' treatment plan production</div> <div>= Percentage real water loss</div>			

* levels of service statements and measures that will help monitor progress towards Council’s zero carbon 2030 target.

ROS Residents’ Opinion Survey



Dunedin City Council Funding Impact Statement for the Year Ended 30 June 2025 for Water Supply

(shown in \$000s)	2023/24 Annual Plan	2024/25 Long- term plan	2024/25 Annual Plan
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	27,862	26,534	32,045
Subsidies and grants for operating purposes	1,760	-	-
Fees and charges	5,717	6,457	6,632
Internal charges and overheads recovered	-	-	316
Interest and dividends from investments	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	35,339	32,991	38,993
Applications of operating funding			
Payments to staff and suppliers	17,311	14,795	21,728
Finance costs	4,194	1,339	6,407
Internal charges and overheads applied	1,719	1,638	1,916
Other operating funding applications	-	-	-
Total application of operating funding (B)	23,224	17,772	30,051
Surplus/(deficit) of operating funding (A-B)	12,115	15,219	8,942
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	119
Development and financial contributions	818	837	819
Increase/(decrease) in debt	21,403	3,802	23,820
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	22,221	4,639	24,758
Application of capital funding			
Capital expenditure			
- to meet additional demand	2,815	2,060	3,356
- to improve the level of service	14,521	7,160	17,307
- to replace existing assets	17,000	7,548	13,037
Increase/(decrease) in reserves	-	-	-
Increase/(decrease) of investments	-	3,090	-
Total application of capital funding (D)	34,336	19,858	33,700
Surplus/(deficit) of capital funding (C-D)	(12,115)	(15,219)	(8,942)
Funding balance ((A-B)+(C-D))	-	-	-



Sewerage and sewage | Pūnaha parakaika me te parawai

Services and activities

The sewerage and sewage group includes activities and services related to waste water.

Wastewater is the dirty water discharged from toilets, kitchens, bathrooms and laundries in dwellings and commercial premises. It also includes trade waste discharged from industrial premises into public sewers. The DCC collects domestic and trade wastewater via its systems of sewers and pumping stations, and transfers them to the wastewater treatment plants, where it is treated to a standard acceptable for discharge to the environment.

The DCC protects public health and safety by delivering effective wastewater services to every customer connected to the network with a minimal impact on the environment and at an acceptable financial cost.

Community outcomes

The sewerage and sewage group contribute s to the following community outcomes:

- A sustainable city with healthy and treasured natural environments
- A healthy city with reliable and quality water, wastewater and stormwater systems
- A supportive city with caring communities and a great quality of life

Significant Negative effects

The collection treatment and discharge of treated wastewater may have potential negative effects on the interests of the community. The 3 Waters Strategic Direction Statement and the system planning approach prioritises and plans the resolution of these issues and recognises that some issues can only be resolved pragmatically over longer periods of time.

- Locations of treatment plants close to residential properties can give rise to issues with odour or noise.

Potential negative effects are managed as part of day-to-day operation of the treatment plants (including responding to customer complaints). Community liaison has been initiated in known areas of community concern, and complex odour and noise mitigation is programmed at treatment plants.

- High trade waste charges may affect industries expanding/relocating to Dunedin or treatment upgrade costs contributing to rating increases that are unviable for those ratepayers on low incomes. Implementation of Strategic Direction Statement should minimise operational cost increases.

System planning looks at long term strategic investment objectives and outcomes for the optimal cost/benefit ratio.



- Discharge from the wastewater system from treatment plants and overflows from the network can impact the local community. These discharges to the environment can be planned (e.g. the constant discharge of treated wastewater via an ocean outfall) or unplanned (e.g. a heavy rainfall event, blockage or broken pipe in the network causing an overflow). There is also the potential for wastewater to enter the stormwater (e.g. in heavy rainfall events).

Potential negative effects are managed as part of the day-to-day operation of the wastewater activity. Activities are permitted and regulated by conditions of relevant resources, which ensure potential adverse effects are managed at acceptable levels. This includes monitoring of the effluent and sediment/coastal receiving waters and impact assessments. Renewal programmes for the treatment plants and wastewater network are intended to minimise the incidence of asset failures. System planning looks at long term strategic investment objectives and outcomes for the network, treatment plants and sludge treatment and disposal. Mana whenua are engaged as partners in system planning.

Measuring performance

Measure		Data Source	Actual Year 2 2022/23	Target 2024/25
Level of service: Sewage is managed without adversely affecting the quality of the receiving environment				
The number of dry weather sewerage overflows from the sewerage system, expressed per 1000 sewerage connections to that sewerage system. (DIA measure)		Internal data	3.58 overflows per 1,000 connections	0
Compliance with DCC resource consents for discharge from its sewerage system measured by the number of abatement notices, infringement notices, enforcement orders and convictions. (DIA measure).		Internal data	1	0
Level of service: Service calls are responded to promptly				
Where the DCC attends to sewerage overflows resulting from a blockage or other fault in sewerage system, the following median response times are measured: (DIA measure)	a) Attendance time from the time notification is received to the time that service personnel reach the site; and	Internal data	36 minutes	<60 minutes
	b) Resolution time: from the time notification is received to the time that service personnel confirm resolution of the blockage or other fault.		125 minutes	< 240 minutes
Level of service: The wastewater service is reliable, and the Council is responsive to customer concerns				



Measure		Data Source	Actual Year 2 2022/23	Target 2024/25
Percentage of residents satisfied with the sewerage system		ROS	68%	>65
The total number of complaints received about any of the following: (DIA measure)	Sewage odour	Internal data	5	Not applicable
	Sewerage system faults		86	Not applicable
	Sewerage system blockages		158	Not applicable
	Response to issues with the sewage system expressed per 1,000 connections to the sewerage system.		0.02 per 1,000 connections	Not applicable
	All of the above complaints expressed per 1000 connections to the territorial authority's sewerage system.		5.8 per 1,000 connections	<5 per 1,000 connections each year

ROS Residents' Opinion Survey



Dunedin City Council Funding Impact Statement for the Year Ended 30 June 2025 for Wastewater

(shown in \$000)s	2023/24 Annual Plan	2024/25 Long- term plan	2024/25 Annual Plan
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	35,996	34,015	41,392
Subsidies and grants for operating purposes	1,961	43	41
Fees and charges	932	934	896
Internal charges and overheads recovered	-	-	221
Interest and dividends from investments	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	38,889	34,992	42,550
Applications of operating funding			
Payments to staff and suppliers	18,481	16,188	18,528
Finance costs	4,575	1,441	4,493
Internal charges and overheads applied	2,874	3,146	2,603
Other operating funding applications	-	-	-
Total application of operating funding (B)	25,930	20,775	25,624
Surplus/(deficit) of operating funding (A-B)	12,959	14,217	16,926
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	84
Development and financial contributions	1,090	1,114	1,090
Increase/(decrease) in debt	23,820	3,078	10,323
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	24,910	4,192	11,497
Application of capital funding			
Capital expenditure			
- to meet additional demand	1,641	2,301	2,240
- to improve the level of service	2,617	511	12,754
- to replace existing assets	33,611	14,353	13,429
Increase/(decrease) in reserves	-	-	-
Increase/(decrease) of investments	-	1,244	-
Total application of capital funding (D)	37,869	18,409	28,423
Surplus/(deficit) of capital funding (C-D)	(12,959)	(14,217)	(16,926)
Funding balance ((A-B)+(C-D))	-	-	-



Stormwater | Wai marakai

Services and activities

The stormwater group includes activities and services related to managing stormwater.

Stormwater is rainwater that flows across the ground and does not get absorbed into the soil. It flows into stormwater pipes and streams, and from there into the sea. The DCC owns and maintains a large network of pipes, pumping stations and other infrastructure to safely dispose of stormwater.

By ensuring adequate stormwater provision to Dunedin communities, we can protect public safety with a minimal impact on the environment.

Effective management of stormwater is essential to prevent the flooding of properties and businesses. Controls are also necessary to ensure that stormwater does not become excessively contaminated and cause pollution of the watercourses, the harbour and the ocean.

Community outcomes

The stormwater group contributes to the following community outcomes:

- A sustainable city with healthy and treasured natural environments
- A healthy city with reliable and quality water, wastewater and stormwater systems
- A supportive city with caring communities and a great quality of life

Significant negative effects:

The collection and disposal of stormwater may have potential negative effects on the interests of the community. The 3 Waters Strategic Direction Statement and the system planning approach prioritises and plans the resolution of these issues and recognises that some issues can only be resolved pragmatically over longer periods of time. The Otago Regional Council is the controlling authority for the streams. A high proportion of the runoff is from erosion of land in rural catchments.

- The local community can be affected by heavy rain events that result in flooding of properties and land.

Potential negative effects are managed as part of the day-to-day operation of the stormwater system (including planning for upcoming heavy rainfall events as part of the Civil Defence Response). Where flooding is due to the failure of stormwater pipes that are privately owned (watercourses), minor extensions to DCC's network are made to reduce flooding and other hazards such as sinkholes and landslips. Work is in progress to better understand secondary flow paths by reviewing updating and calibrating Stormwater Catchment Models.

- Flooding can impact on property values and could lead to a potential loss of businesses if repeated flooding impacts their ability to operate and/or insure.

Potential negative effects are managed as part of the day-to-day operation of the stormwater system (including planning for upcoming heavy rainfall events as part of the Civil Defence



Response). Modelling of stormwater system to identify mains that are at capacity and may constrain future development.

- Discharge of contaminated stormwater to waterways.

Activities are permitted and regulated by conditions of relevant resource consents which ensure potential adverse effects are managed at acceptable levels. Water quality testing, and harbour sediment contaminant testing monitor contamination as part of resource consent requirements. Additional environmental monitoring project ongoing to sample critical stormwater outlets and assess environmental impacts as part of system planning.

- Discharge of stormwater into waterways or near areas of cultural significance.

Water quality testing and harbour sediment contaminant testing monitor contamination. Mana whenua are engaged as partners in system planning.

Measuring performance

Measure		Data Source	Actual Year 2 2022/23	Target 2024/25
Level of service: Stormwater services perform adequately and reliably.				
Percentage of residents satisfied with the stormwater system		ROS	56%	≥50%
System and adequacy (DIA measure)	The number of flooding events that occur in the DCC district *	Internal data	1	0
	For each flooding event, the number of habitable floors affected (expressed per 1,000 properties connected to the stormwater system) *	Internal data	3	0
Level of service: Stormwater is managed without adversely affecting the quality of the receiving environment				
Compliance with the territorial authority's resource consent for discharge from its stormwater system, measured by the number of: (DIA measure)	Abatement notices	Internal data	0	0
	Infringement notices		0	0
	Enforcement notices		0	0
	Successful prosecutions		0	0
Level of service: Service calls are responded to promptly				



Measure	Data Source	Actual Year 2 2022/23	Target 2024/25
The median response time to attend a flooding event, measured from the time that notification is received to the time that service personnel reach the site (DIA measure)	Internal data	62 minutes	<60 minutes
The number of complaints received about the performance of the stormwater system, expressed per 1000 properties connected to the stormwater system (DIA measure)	Internal data	1.09 complaints per 1,000 connections	<1 per 1,000 connections

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

ROS Residents' Opinion Survey



Dunedin City Council Funding Impact Statement for the Year Ended 30 June 2025 for Stormwater

(shown in \$000s)	2023/24 Annual Plan	2024/25 Long- term plan	2024/25 Annual Plan
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	10,167	12,433	11,692
Subsidies and grants for operating purposes	720	-	-
Fees and charges	133	133	101
Internal charges and overheads recovered	-	-	98
Interest and dividends from investments	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	11,020	12,566	11,891
Applications of operating funding			
Payments to staff and suppliers	4,752	4,481	4,429
Finance costs	1,715	1,352	1,981
Internal charges and overheads applied	493	535	434
Other operating funding applications	-	-	-
Total application of operating funding (B)	6,960	6,368	6,844
Surplus/(deficit) of operating funding (A-B)	4,060	6,198	5,047
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	37
Development and financial contributions	651	665	650
Increase/(decrease) in debt	18,092	8,742	12,266
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	18,743	9,407	12,953
Application of capital funding			
Capital expenditure			
- to meet additional demand	2,757	2,144	2,649
- to improve the level of service	7,953	7,129	7,043
- to replace existing assets	12,093	4,841	8,308
Increase/(decrease) in reserves	-	-	-
Increase/(decrease) of investments	-	1,491	-
Total application of capital funding (D)	22,803	15,605	18,000
Surplus/(deficit) of capital funding (C-D)	(4,060)	(6,198)	(5,047)
Funding balance ((A-B)+(C-D))	-	-	-



Waste management | Rautaki para

Services and activities

The waste management group includes activities and services related to waste and environmental solutions.

The DCC provides a collection, resource recovery and residual disposal service for domestic and some commercial residents in Dunedin in a way that promotes public health and minimises impacts on the environment. It includes diverse facilities from large waste management facilities like the Green Island landfill to the inner-city recycling hub on Vogel Street. It also provides education on e-waste minimisation and public education on Council's sustainability practices. The waste management group also provides advice and support to community projects and administers a range of community support and grants supporting waste minimisation.

The DCC currently manages the kerbside collection of waste and recycling for most urban and city residents and businesses, disposal facilities, recovery stores, and recycling stations to provide effective waste and recycling collection services, in a way that protects public health, minimises impacts on the environment and promotes waste minimisation.

Community outcomes

The waste management group contributes to the following community outcomes:

- A sustainable city with healthy and treasured natural environments
- A supportive city with caring communities and a great quality of life

Significant negative effects

Waste collection and management services may have waste management potential negative effects on the interests of the community.

- Odour and noise for residential customers neighbouring the Green Island Landfill.

Council's current and proposed future approach for management is in accordance with existing resource consents for this activity.

- Recoverable resources which end up at the landfill are a loss of resource efficiency.

Programmes and communications promoting correct recycling practices are continually being developed and improved.

- Litter and illegal dumping negatively impacts on the community from a visual, environmental and financial perspective and it can be difficult to identify offenders.

Council continues to engage and work collaboratively with affected parties in an effort to reduce the frequency of littering and illegal dumping events. A more coordinated approach is being taken across Council.



- Methane emissions from waste disposed to landfill contribute to Dunedin's carbon emissions profile.

Council has developed a long term strategy to develop waste diversion and resource recovery infrastructure in order to significantly reduce waste disposed to landfill by 2030.

Measuring performance

Measure	Data Source	Actual Year 2 2022/23	Target 2024/25
Level of service: Refuse collection and kerbside recycling meet customer expectations			
Overall satisfaction with rubbish disposal services	ROS	62%	≥70%
Level of service: Waste minimisation targets are met*			
The amount of municipal solid waste per person *	Internal data	451	Reduce by ≥15% by 2030 compared to 2015 baseline to less than 638kg per person per annum.
The amount of municipal solid waste disposed to landfill and incineration *	Internal data	60,288	Reduce by ≥50% by 2030 compared to 2015 baseline to less than 47,264 tonnes per annum.
Increase in the amount of diversion of recyclable or reusable materials. *	Internal data	16%	Increase to 70% by 2030.

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

ROS Residents' Opinion Survey



Dunedin City Council Funding Impact Statement for the Year Ended 30 June 2024 for Waste management

(shown in \$000s)	2023/24 Annual Plan	2024/25 Long- term plan	2024/25 Annual Plan
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	978	4	2,346
Targeted rates	4,767	12,980	13,608
Subsidies and grants for operating purposes	-	-	-
Fees and charges	12,487	12,653	15,040
Internal charges and overheads recovered	1,615	1,808	1,876
Interest and dividends from investments	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	19,847	27,445	32,870
Applications of operating funding			
Payments to staff and suppliers	17,225	23,396	28,552
Finance costs	886	1,320	1,879
Internal charges and overheads applied	941	969	1,247
Other operating funding applications	-	-	-
Total application of operating funding (B)	19,052	25,685	31,678
Surplus/(deficit) of operating funding (A-B)	795	1,760	1,192
Sources of capital funding			
Subsidies and grants for capital expenditure	670	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	10,241	10,843	24,020
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	10,911	10,843	24,020
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	11,083	10,697	24,607
- to replace existing assets	623	472	605
Increase/(decrease) in reserves	-	-	-
Increase/(decrease) of investments	-	1,434	-
Total application of capital funding (D)	11,706	12,603	25,212
Surplus/(deficit) of capital funding (C-D)	(795)	(1,760)	(1,192)
Funding balance ((A-B)+(C-D))	-	-	-



Section 4

kā mahi tahua finances

Contents

he pūroko tahua, tūhurataka | financial statements and disclosures

te hōtaka haupū rawa | capital expenditure programme

he pūroko rēti | rating information

he pūroko tahua, tūhurataka

financial statements and disclosures

Dunedin City Council Statement of Comprehensive Revenue and Expense for the Year Ended 30 June 2025

(shown in \$000s)	Annual Plan Budget 2023/24	10 Year Plan Budget 2024/25	Annual Plan Budget 2024/25
Revenue from continuing operations			
Rates revenue	203,358	217,372	239,021
Development and financial contributions	3,844	3,702	3,850
Subsidies and grants	37,507	29,342	27,327
Financial revenue	20,785	9,285	21,847
Other revenue	74,119	75,351	80,229
Total operating revenue	339,613	335,052	372,274
Expenses			
Other expenses	143,607	149,982	161,955
Personnel expenses	81,212	74,556	83,879
Audit fees	366	262	495
Financial expenses	26,281	14,615	32,424
Depreciation and amortisation	117,128	85,787	122,356
Total operating expenses	368,594	325,202	401,109
Operating surplus/(deficit) from operations	- 28,981	9,850	- 28,835
Share of associate surplus/(deficit)	-	-	-
Surplus/(deficit) before taxation	- 28,981	9,850	- 28,835
Less taxation	- 370	- 450	- 250
Surplus/(deficit) after taxation	- 28,611	10,300	- 28,585
Attributable to:			
Dunedin City Council and Group	- 28,611	10,300	- 28,585

Dunedin City Council Statement of Other Comprehensive Revenue and Expense for the Year Ended 30 June 2025

(shown in \$000s)	Annual Plan Budget 2023/24	10 Year Plan Budget 2024/25	Annual Plan Budget 2024/25
Other comprehensive revenue and expense			
Gain/(loss) on property plant and equipment revaluations	120,000	63,000	67,903
Gain/(loss) on property plant and equipment disposals	-	-	-
Gain/(loss) of cash flow hedges at fair value through other comprehensive revenue and expense	-	-	-
Total other comprehensive revenue and expense	120,000	63,000	67,903
Surplus/(deficit) after taxation	- 28,611	10,300	- 28,585
Total comprehensive revenue and expense for the year	91,389	73,300	39,318
Attributable to:			
Dunedin City Council and Group	91,389	73,300	39,318

Dunedin City Council Statement of Changes in Equity for the Year Ended 30 June 2025

(shown in \$000s)	Annual Plan Budget 2023/24	10 Year Plan Budget 2024/25	Annual Plan Budget 2024/25
Movements in equity			
Opening equity	4,399,089	3,437,052	4,538,637
Total comprehensive revenue and expense	91,389	73,300	39,318
Closing equity	4,490,478	3,510,352	4,577,955

Dunedin City Council Statement of Financial Position for the year ended 30 June 2025

	Note	Annual Plan Budget 2023/24	10 Year Plan Budget 2024/25	Annual Plan Budget 2024/25
(shown in \$000s)				
Current assets				
Cash and cash equivalents	14	11,590	6,954	6,052
Other current financial assets	18	4,380	6,074	10,883
Trade and other receivables	15	17,713	12,788	29,228
Current tax asset		370	450	250
Inventories	16	318	392	574
Non-current assets held for sale	17	0	0	0
Prepayments		500	500	1,483
Total current assets		34,871	27,158	48,470
Non-current assets				
Other non-current financial assets	18	201,068	207,799	200,404
Shares in subsidiary companies	19	136,339	138,889	138,889
Intangible assets	27	4,388	4,923	4,553
Investment property	26	118,375	101,026	122,907
Property, plant and equipment	25	4,657,437	3,631,981	4,846,708
Total non-current assets		5,117,607	4,084,618	5,313,461
Total assets		5,152,478	4,111,776	5,361,931
Current liabilities				
Short term borrowings		0	0	0
Trade and other payables	21	43,174	32,423	40,425
Revenue received in advance	21	5,752	6,585	5,446
Employee entitlements	22	7,517	10,073	10,066
Total current liabilities		56,443	49,081	55,937
Non-current liabilities				
Term loans	23	588,973	539,579	709,473
Employee entitlements	21	1,226	0	1,245
Provisions	24	15,038	12,464	17,001
Other non-current liabilities		320	300	320
Total non-current liabilities		605,557	552,343	728,039
Equity				
Accumulated funds	13	1,669,042	1,728,528	1,633,599
Revaluation reserves	13	2,811,165	1,770,815	2,933,277
Restricted reserves	13	10,271	11,009	11,079
Total equity		4,490,478	3,510,352	4,577,955
Total liabilities and equity		5,152,478	4,111,776	5,361,931

Dunedin City Council Statement of Cash Flows for the year ended 30 June 2025

	Annual Plan Budget 2023/24	10 Year Plan Budget 2024/25	Annual Plan Budget 2024/25
(shown in \$000s)			
Cash flow from operating activities			
<i>Cash was provided from operating activities</i>			
Rates received	202,646	217,232	273,912
Other revenue	114,649	105,214	121,692
Interest received	7,548	7,110	7,878
Dividend received	12,254	1,306	12,954
Intra-group tax payment	370	450	370
	337,467	331,312	416,806
<i>Cash was applied to:</i>			
Suppliers and employees	- 228,795	- 223,602	- 265,337
Interest paid	- 24,649	- 14,615	- 32,580
	- 253,444	- 238,217	- 297,917
Net cash inflow (outflow) from operating activities	84,023	93,095	118,889
Cash flow from investing activities			
<i>Cash was provided from investing activities</i>			
Sale of assets	120	120	120
Decrease in investments		-	-
	120	120	120
<i>Cash was applied to:</i>			
Increase in investments	- 2,550	- 2,550	- 5,400
Capital expenditure	- 209,726	- 157,044	- 236,771
Employee entitlements	- 212,276	- 159,594	- 242,171
Net cash inflow (outflow) from investing activities	- 212,156	- 159,474	- 242,051
Cash flow from financing activities			
<i>Cash was provided from financing activities</i>			
Loans raised	128,700	66,551	120,500
	128,700	66,551	120,500
<i>Cash was applied to:</i>			
Loans repaid	-	-	-
	-	-	-
Net cash inflow (outflow) from financing activities	128,700	66,551	120,500
Net increase (decrease) in cash held	567	172	- 2,662
Opening cash and cash equivalents balance	11,023	6,782	8,714
Closing cash and cash equivalents balance	11,590	6,954	6,052

Dunedin City Council Notes to the Financial Statements for the Year Ended 30 June 2025

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 2025. The financial statements were authorised for issue by the Council on 25 June 2024.

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, infrastructure 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 historical cost basis, except for the revaluation of certain property, plant and equipment, investment properties, biological assets, infrastructure 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).

PBE IPSAS 23 Revenue from Non-Exchange Transactions requires entities to disclose the amount of revenue from non-exchange transactions in the financial statements. As the separate labelling of revenue as exchange or non-exchange in most cases would not be considered material, we have decided to not label revenue as exchange or non-exchange. We have, however, separately disclosed the major classes of revenue streams in Note 2 to Note 6.

The financial statements and service performance information have been prepared in accordance with and comply with all other PBE Standards.

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

Presentation currency and rounding

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).

Changes in accounting policies

There have been no changes in accounting policy during the year.

Standards issued and not yet effective that have been early adopted

There were no standards issued and not yet effective that have been early adopted.

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 property, plant and equipment
- valuation of derivative financial instruments
- carrying value of the deferred tax liability
- investment properties

2 Rates revenue

(shown in \$000s)	Annual Plan Budget 2023/24	10 Year Plan Budget 2024/25	Annual Plan Budget 2024/25
Rates revenue by type			
General rates	118,040	124,929	133,523
Community services rate	5,618	5,476	5,948
Kerbside recycling rate	4,768	12,980	13,608
Citywide water rate	27,862	26,534	32,045
Citywide drainage rate	46,142	46,428	53,063
Allanton drainage rate	19	19	19
Blanket Bay drainage rate	1	1	1
Curles Point drainage rate	1	1	1
Private street lighting rate	37	36	40
Tourism/economic development rate	500	500	500
Warm Dunedin rate	370	468	273
	203,358	217,372	239,021
Rates revenue by activity			
Roading and Footpaths	23,919	27,537	33,997
Sewerage and Sewage	35,996	34,015	41,392
Stormwater	10,167	12,433	11,692
Water Supply	27,862	26,534	32,045
Waste Management	5,745	12,984	15,954
Reserves and Recreational Facilities	36,878	37,446	37,909
Property	15,874	13,325	18,531
Galleries, Libraries and Museums	27,062	25,741	28,317
Regulatory Services	0	0	0
Community and Planning	14,479	13,027	13,545
Economic Development	5,376	5,759	5,639
Governance and Support Services	0	8,571	0
	203,358	217,372	239,021
Rating base information			
	As at June 2024		
The number of rating units	58,494		
The total capital value of the rating units	44,365,484,650		
The total land value of the rating units	23,849,593,750		
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 2023/24	10 Year Plan Budget 2024/25	Annual Plan Budget 2024/25
(shown in \$000s)			
Development and financial contributions	3,844	3,702	3,850
	3,844	3,702	3,850

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 2023/24	10 Year Plan Budget 2024/25	Annual Plan Budget 2024/25
(shown in \$000s)			
Subsidies and grants			
NZ Transport Agency Waka Kotahi new capital roading subsidies	11,750	9,635	1,892
NZ Transport Agency Waka Kotahi renewal roading subsidies	8,012	7,006	11,840
NZ Transport Agency Waka Kotahi operational roading subsidies	9,781	10,762	8,719
Government and government agency grants	6,789	1,459	3,080
Other grants	1,175	480	1,796
	37,507	29,342	27,327

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 2023/24	10 Year Plan Budget 2024/25	Annual Plan Budget 2024/25
(shown in \$000s)			
Gain on fair value of investments	1,063	1,142	916
Dividends received - Dunedin City Holdings Limited	11,000	0	11,000
Dividends received - Waipori Fund	1,254	1,306	1,874
Other dividends received	80	0	80
Interest received - Dunedin City Holdings Limited	5,902	5,902	5,902
Interest received - Waipori Fund	1,316	693	1,905
Other interest received	170	242	170
	20,785	9,285	21,847

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 2023/24	10 Year Plan Budget 2024/25	Annual Plan Budget 2024/25
(shown in \$000s)			
Rental from investment properties	8,494	8,881	9,013
Regulatory services rendered	5,610	5,021	5,891
Vested assets	3,000	3,000	3,000
Other fees and charges	57,015	58,449	62,325
	74,119	75,351	80,229

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 and community housing properties

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

Commercial and domestic waste disposal charges

Fees for disposing of waste at the Council's landfill are recognised as waste is disposed by users.

Regulatory services rendered

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

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, charges and revenue

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 are recognised when the infringement notice is issued or when the fines/penalties are otherwise imposed.

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 2023/24	10 Year Plan Budget 2024/25	Annual Plan Budget 2024/25
(shown in \$000s)			
Operations and maintenance	76,925	79,870	89,810
Occupancy costs	32,348	31,653	35,673
Consumables and general	23,666	27,845	25,566
Grants and subsidies	10,668	10,614	10,906
	143,607	149,982	161,955

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 of property, plant and equipment

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 2023/24	10 Year Plan Budget 2024/25	Annual Plan Budget 2024/25
(shown in \$000s)			
Fees paid to Audit New Zealand for;			
Financial statements	221	216	350
Long-term plan audit	145	46	145
	366	262	495

9 Financial expenses

	Annual Plan Budget 2023/24	10 Year Plan Budget 2024/25	Annual Plan Budget 2024/25
(shown in \$000s)			
Interest paid to subsidiaries	26,281	14,615	32,424
	26,281	14,615	32,424

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 2023/24	10 Year Plan Budget 2024/25	Annual Plan Budget 2024/25
(shown in \$000s)			
Depreciation and amortisation expense by group of activity			
Roading and Footpaths	28,109	24,601	30,227
Sewerage and Sewage	21,640	14,218	22,156
Stormwater	9,354	6,197	9,770
Water Supply	31,406	15,218	31,596
Waste Management	794	1,761	1,192
Reserves and Recreational Facilities	7,047	7,658	7,833
Property	13,870	13,122	14,802
Galleries, Libraries and Museums	1,550	1,063	1,326
Regulatory Services	275	139	292
Community and Planning	67	7	78
Economic Development	12	34	23
Governance and Support Services	3,004	1,769	3,061
	117,128	85,787	122,356

11 Total group expenditure

	Annual Plan Budget 2023/24	10 Year Plan Budget 2024/25	Annual Plan Budget 2024/25
(shown in \$000s)			
Roading and Footpaths	60,915	56,062	65,939
Sewerage and Sewage	44,324	34,992	47,780
Stormwater	15,798	12,566	16,613
Water Supply	58,392	32,991	61,648
Waste Management	19,847	27,445	32,870
Reserves and Recreational Facilities	44,138	44,600	45,146
Property	42,579	40,405	46,843
Galleries, Libraries and Museums	29,279	28,145	30,858
Regulatory Services	18,914	18,080	19,829
Community and Planning	17,366	15,059	16,059
Economic Development	6,036	6,215	6,153
Governance and Support Services	48,114	46,871	52,298
Total expenditure per activity	405,702	363,431	442,036
Less: Internal expenditure	(37,108)	(38,229)	(40,927)
Total expenditure per financial statements	368,594	325,202	401,109

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 2023/24	10 Year Plan Budget 2024/25	Annual Plan Budget 2024/25
(shown in \$000s)			
Accumulated Funds			
Opening balance	1,697,653	1,718,490	1,662,284
Surplus/(deficit)	(28,611)	10,300	(28,585)
Net transfers from/(to) restricted reserves	0	(262)	(100)
Closing balance	1,669,042	1,728,528	1,633,599
Revaluation reserves			
Opening balance	2,691,165	1,707,815	2,865,374
Property plant and equipment revaluations	120,000	63,000	67,903
Closing balance	2,811,165	1,770,815	2,933,277
Restricted reserves			
Opening balance	10,271	10,747	10,979
Net transfers from/(to) accumulated funds	0	262	100
Closing balance	10,271	11,009	11,079
	4,490,478	3,510,352	4,577,955

Restricted reserves

	Opening Balance 2024/25	Transfers Inwards 2024/25	Transfers Outwards 2024/25	Closing Balance 2024/25
Activity, output group and purpose				
<i>(shown in \$000s)</i>				
Roading and Footpaths				
Transport				
Roading property reserve for property purchases	166	723	(720)	169
Three Waters				
Wastewater, Water, and Stormwater				
Three Waters development and operational reserves	46	2,560	(2,559)	47
Waste Management				
Landfills				
Waste minimisation projects	1,064	1,921	(1,921)	1,064
Reserves and Recreational Facilities				
Cemeteries and Crematorium				
To maintain cemeteries and specific burial plots and mausoleums	2,187	0	0	2,187
Dunedin Botanic Garden				
Aviary Bird Fund operations reserve	29	0	0	29
Clive R. B. Lister Capital to maintain the Clive Lister Garden	261	3	0	264
Mediterranean Garden development reserve	17	0	0	17
Parks and Recreation				
Reserve of development contributions for playgrounds, specific Parks and Subdivision reserves	136	575	(570)	141
To maintain specific reserve areas	1,011	13	0	1,024
Property				
Housing				
Operational housing reserve	2,248	28	0	2,276
Investment Property				
Endowment property investment reserve	1,171	15	0	1,186
Miscellaneous Property				
Air Development to develop the Taieri aerodrome	404	5	0	409
Libraries and Museums				
Dunedin Public Art Gallery				
Art Gallery funded operations reserves	1,062	14	0	1,076
Dunedin Public Libraries				
To extend the Reed and other library collections	791	9	0	800
Regulatory Services				
Animal Services				
Dog Control operations reserve	14	0	0	14
Governance and Support Services				
Finance				
Insurance reserve	337	4	0	341
Other				
Hillary Commission General Subsidies Reserve	36	0	0	36
	10,979	5,870	(5,770)	11,079

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

The Council manages its capital to ensure that all entities under its control will be able to continue as going concerns. Capital includes Accumulated Funds, Revaluation Reserves and Restricted Reserves. It is the nature of a Local Authority Statement of Financial Position to have the capital structure de-emphasised as a significant measure owing to the fact the local authorities rarely seek an economic return from infrastructure assets. The value of the long-term fixed assets in relation to the public debt is not as significant as the impact of the interest component on the potential rate charge. The measure contained in the Borrowing and Investment Policy provide an indication of the meeting or otherwise of the objectives.

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

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 2023/24	10 Year Plan Budget 2024/25	Annual Plan Budget 2024/25
(shown in \$000s)			
Other current financial assets			
Waipori Fund interest bearing securities	4,380	6,074	10,883
	4,380	6,074	10,883
Other non-current financial assets			
Waipori Fund interest bearing securities	33,711	39,941	33,678
Waipori Fund equity investments	54,876	55,377	54,245
Other shares	481	481	481
Advances to subsidiaries	112,000	112,000	112,000
	201,068	207,799	200,404
	205,448	213,873	211,287

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 Shares in subsidiary companies

	Annual Plan Budget 2023/24	10 Year Plan Budget 2024/25	Annual Plan Budget 2024/25
(shown in \$000s)			
Shares Dunedin City Holdings Limited	136,339	138,889	138,889

On incorporation, Dunedin City Holdings Limited issued 100,000,000 ordinary shares in favour of the Dunedin City Council. Only \$100,000 was called. For the year ended 30 June 2025, a further 2,550,000 ordinary shares will be issued and called.

Since incorporation Dunedin City Holdings Ltd has issued additional shares of \$1 each in favour of the Dunedin City Council. The shares carry equal voting rights and 975,000,000 are uncalled. The amounts and dates of issue are:

Incorporation	100,000,000
May 1996	75,000,000
March 1999	100,000,000
June 2002	75,000,000
September 2008	250,000,000
April 2011	250,000,000
June 2016	115,839,000
June 2017	2,550,000
June 2018	2,550,000
June 2019	2,550,000
April 2020	125,100,000
June 2020	2,550,000
June 2021	2,550,000
June 2022	2,550,000
August 2022	225,000,000
June 2023	2,550,000
June 2024	2,550,000
June 2025	2,550,000
Total number of shares	1,338,889,000
Incorporation call	(100,000)
June 2016 call	(115,839,000)
June 2017 call	(2,550,000)
June 2018 call	(2,550,000)
June 2019 call	(2,550,000)
June 2020 call	(2,550,000)
June 2021 call	(2,550,000)
June 2022 call	(2,550,000)
June 2023 call	(2,550,000)
June 2024 call	(2,550,000)
June 2025 call	(2,550,000)
Total number of uncalled shares	1,200,000,000

20 Non-quantifiable ownership interests

Otago Museum

Dunedin City Council (the Council) is a major contributor of operational funding to the Otago Museum through payment of an annual levy (2024: \$4.957m). This funding is based on a statutory requirement. The Council has limited ability to modify the level of this financial support as in any given year the contribution cannot be less than the previous year. The Council has the power to appoint 4 of the 10 board members on the Otago Museum Trust Board. As each matter before the board requires majority voting the Council is unable to enact decisions unilaterally. There are limited financial benefits to the Council through rent/rates paid. Indirect financial and non-financial benefits are received through the betterment of the city and contributing to the relevant strategies of Council.

21 Trade and other payables, and revenue in advance

Relevant significant accounting policies

Trade and other payables are stated at cost.

22 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.

23 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.

24 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.

25 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.

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 previous years they were valued in-house and peer reviewed by an independent valuer. In the current year they were valued by an independent valuer.

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 previous years they were valued in-house and peer reviewed by an independent valuer. In the current year they were valued 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.

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.

Monuments 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

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.

26 Investment property

	Annual Plan Budget 2023/24	10 Year Plan Budget 2024/25	Annual Plan Budget 2024/25
(shown in \$000s)			
Rental from investment properties	8,494	8,881	9,013
Investment property operating expenses	(3,713)	(3,886)	(4,568)
	4,781	4,995	4,445
Plus internal rental for car-park buildings	915	1,088	1,081
Less internal management fees and salaries	(528)	(573)	(528)
	387	515	553
Net income	5,168	5,510	4,998

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.

27 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.

28 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 IPSAS 41, all the financial assets and liabilities are measured at amortised cost, fair value through profit or loss, or fair value through other comprehensive income on the basis of the Council's business model for managing the financial instrument and the contractual cash flow characteristics of the financial instrument.

The Council enters into derivative financial instruments to manage its exposure to interest rate risks. Interest rate swap contracts are used to hedge these exposures. Interest rate swaps are fair valued using forward interest rates extracted from observable yield curves.

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 IPSAS 41.

Under PBE IPSAS 41, 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 Group applies a simplified model of recognising lifetime expected credit losses as these items do not have a significant financing component.

unbalanced budget statement

At its meeting on 25 June 2024, the Council resolved the following.

That the Council:

- a) **Notes** the matters in section 100(2) of the Local Government Act 2002 being:
 - i) *the estimated expenses of achieving and maintaining the predicted levels of service provision set out in the 10 year plan 2021-31, including the estimated expenses associated with maintaining the service capacity and integrity of assets throughout their useful life; and*
 - ii) *the projected revenue available to fund the estimated expenses associated with maintaining the service capacity and integrity of assets throughout their useful life; and*
 - iii) *the equitable allocation of responsibility for funding the provision and maintenance of assets and facilities throughout their useful life; and*
 - iv) *Council's funding and financial policies including the Revenue and Financing Policy, Treasury Risk Management Policy, and Development Contributions Policy.*
- b) **Agrees** that, having had regards to the matters in paragraph (a) above, it is financially prudent for Council to set, for the 2024/25 financial year, projected operating revenues at a level that will not meet projected operating expenses.
- c) **Notes** in accordance with section 80 of the Local Government Act 2002 that:
 - i) *The decision to not fully fund the increase in depreciation, including 3 Waters, is inconsistent with Council's Revenue and Financing Policy and Financial Strategy, and*
 - ii) *The decision to increase rates by 17.5% is inconsistent with the Financial Strategy; and*
 - iii) *The inconsistency in depreciation arises from the revaluation of assets, and the need to consider affordability of fully funding depreciation; and*
 - iv) *The inconsistency in the rate increase arises from increased costs and increased funding of depreciation; and*
 - v) *The Revenue and Financing Policy and the Financial Strategy will be reviewed as part of the development of the 9 year plan 2025-34.*

Depreciation expense has increased by \$36.569 million compared to year 4 of the 10 year plan 2021-31. This is mainly due to reticulation assets within 3 Waters. Previously the DCC valued its 3 Waters assets based on historical replacement costs indexed annually to reflect the cost/valuation for accounting purposes. Since the June 2022 financial year, it was concluded that this methodology was no longer appropriate, and a methodology based on current replacement cost was applied. This change in methodology has seen an increase in

cost/valuation for accounting purposes and comes with an increased level of depreciation.

The rates increase for 2024/25 is 17.5% which is higher than the 6.0% provided for in year 4 of the 10 year plan. It is also higher than the Financial Strategy rate limit of 6.5%. This increase provides for the new 4 bin kerbside waste collection service and maintains our current level of service, reflecting the rate of inflation is higher than what was forecasted in the 10 year plan 2021-31.

As part of the development of the 9 year plan 2025-34, the review of both the Financial Strategy and the Revenue and Financing Policy will take into consideration the inconsistencies that have arisen through the decision to not fully fund the increase in depreciation.

This provides a pragmatic balance between managing the pressures on current ratepayers and ensuring the Council remains financially sustainable into the future, whereby the actions of today do not impact unfairly on ratepayers in the future. Funding the operating deficit would mean a rates increase of 32%.

annual plan disclosure statement

Annual Plan Disclosure Statement for the year ending 30 June 2025

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	Note	Limit	Planned	Met
Rates affordability benchmark ¹ No	1			No
Income		\$217m	\$239m	
Increases		6.50%	17.50%	
Debt affordability benchmark	2	\$839m	\$709m	Yes
Balanced budget benchmark	3	100%	91%	No
Essential services benchmark	4	100%	128%	Yes
Debt servicing benchmark	5	10%	8.90%	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.

Additional information or comment

The Rates Affordability Benchmark is not met for the 2024/25 budget due to increased costs and increased funding of depreciation. The Balanced Budget Benchmark is not met for the 2024/25 budget due to the increase in depreciation on 3 Waters reticulation assets.

Dunedin City Council Capital Expenditure Summary for the Year Ended 30 June 2025

	(shown in \$000s)	Annual Plan Budget 2023/24	10 Year Plan Budget 2024/25	Annual Plan Budget 2024/25
Activity Group				
New Capital				
Community and Planning		500	200	100
Economic Development		-	-	-
Galleries, Libraries and Museums		521	381	1,756
Governance and Support Services		2,018	2,408	2,080
Property		2,955	6,200	22,510
Regulatory Services		-	-	-
Reserves and Recreational Facilities		2,108	5,231	3,352
Roading and Footpaths		28,261	25,642	9,585
Three Waters		12,838	12,266	34,893
Waste Management		11,083	10,697	24,607
Total New Capital		60,284	63,025	98,883
Renewals				
Community and Planning		5	1	5
Economic Development		500	5	60
Galleries, Libraries and Museums		2,006	1,193	1,771
Governance and Support Services		2,206	2,709	1,815
Property		24,057	17,886	14,685
Regulatory Services		605	731	600
Reserves and Recreational Facilities		17,971	11,967	12,723
Roading and Footpaths		22,083	23,274	30,506
Three Waters		82,170	35,781	45,230
Waste Management		623	472	605
Total Renewals		152,226	94,019	108,000
Total Capital				
Community and Planning		505	201	105
Economic Development		500	5	60
Galleries, Libraries and Museums		2,527	1,574	3,527
Governance and Support Services		4,224	5,117	3,895
Property		27,012	24,086	37,195
Regulatory Services		605	731	600
Reserves and Recreational Facilities		20,079	17,198	16,075
Roading and Footpaths		50,344	48,916	40,091
Three Waters		95,008	48,047	80,123
Waste Management		11,706	11,169	25,212
Total Capital		212,510	157,044	206,883

Dunedin City Council Community and Planning Capital Expenditure 2024/25

(shown in \$000s)		Annual Plan Budget 2023/24	10 Year Plan Budget 2024/25	Annual Plan Budget 2024/25
Activity Group	Project			
New Capital				
City Development	Minor Amenity Centres Upgrades	400	100	-
	Street Trees and Furniture	100	100	100
	Total City Development	500	200	100
Total New Capital		500	200	100
Renewals				
Community Development and Events	Task Force Green	5	1	5
	Total Community Development and Events	5	1	5
Total Renewals		5	1	5
Total Capital		505	201	105

Dunedin City Council Economic Development Capital Expenditure 2024/25

		Annual Plan Budget 2023/24	10 Year Plan Budget 2024/25	Annual Plan Budget 2024/25
Activity Group	Project			
New Capital				
Economic Development	Minor Equipment Renewals	-	-	-
	iSITE Octagon Premises Refresh	500	-	-
	Total Economic Development	500	-	-
Destination Marketing	Digital Content - Camera and Video Gear	-	5	50
	Minor Equipment Renewals	-	-	10
	Total Destination Marketing	-	5	60
Total New Capital		500	5	60
Total Capital		500	5	60

Dunedin City Council Galleries, Libraries and Museums Capital Expenditure 2024/25

(shown in \$000s)		Annual Plan Budget 2023/24	10 Year Plan Budget 2024/25	Annual Plan Budget 2024/25
Activity Group	Project			
New Capital				
Dunedin Public Art Gallery	Acquisitions - Donation Funded	35	35	35
	Acquisitions - DPAG Society Funded	30	30	30
	Acquisitions - Rates Funded	110	120	120
	Art in Public Places	100	-	-
	Minor Capital Works	40	40	100
	Total Dunedin Public Art Gallery	315	225	285
Toitū Otago Settlers Museum	Acquisitions - Rates Funded	100	50	50
	Minor Capital Works	40	40	40
	New Gallery Space - Theatrette	-	-	711
	Total Toitū Otago Settlers Museum	140	90	801
Dunedin Public Libraries	Heritage Collection Purchases - Rates Funded	56	56	60
	Heritage Collection Purchases - Trust Funded	10	10	10
	South Dunedin Library Opening Collection	-	-	600
	Total Dunedin Public Libraries	66	66	670
Total New Capital		521	381	1,756
Renewals				
Dunedin Public Art Gallery	Exhibition Lighting	49	27	-
	Heating and Ventilation System	62	33	30
	Total Dunedin Public Art Gallery	111	60	30
Toitū Otago Settlers Museum	Gallery Furniture and Office/Gallery Renewal	515	-	-
	Minor Equipment Renewals	196	-	100
	Plant Renewal and HVAC	82	-	-
	Exhibition Lighting Renewal	-	-	550
	Total Toitū Otago Settlers Museum	793	-	650
Dunedin Public Libraries	Acquisitions - Operational Collection	967	1,030	996
	Minor Capital Equipment	58	60	55
	Total Dunedin Public Libraries	1,025	1,090	1,051
Olveston House	Minor Capital Works	77	43	40
	Total Olveston House	77	43	40
Total Renewals		2,006	1,193	1,771
Total Capital		2,527	1,574	3,527

Dunedin City Council Governance and Support Capital Expenditure 2024/25

(shown in \$000s)		Annual Plan Budget 2023/24	10 Year Plan Budget 2024/25	Annual Plan Budget 2024/25
Activity Group	Project			
New Capital				
Business Information Services	Value Added External Services Workstream	1,150	1,850	1,500
	Internal Legacy Corrections	100	175	100
	Internal Services Workstream	668	333	350
	Total Business Information Services	1,918	2,358	1,950
Civil Defence	Plant Equipment	-	-	100
	Total Civil Defence	-	-	100
Fleet Operations	EV Charging Infrastructure	100	50	30
	Total Fleet Operations	100	50	30
Total New Capital		2,018	2,408	2,080
Renewals				
Customer Services	Self Service Kiosks	-	54	-
	Total Customer Services	-	54	-
Business Information Services	Internal Legacy Corrections	1,106	758	1,100
	Internal Services Workstream	600	1,409	275
	Total Business Information Services	1,706	2,167	1,375
Fleet Operations	General Replacement	500	488	390
	Total Fleet Operations	500	488	390
Council Communications and Marketing	Minor Equipment Renewals	-	-	50
	Total Council Communications and Marketing	-	-	50
Total Renewals		2,206	2,709	1,815
Total Capital		4,224	5,117	3,895

Dunedin City Council Property Capital Expenditure 2024/25

(shown in \$000s)		Annual Plan Budget 2023/24	10 Year Plan Budget 2024/25	Annual Plan Budget 2024/25
Activity Group	Project			
New Capital				
Community	CCTV George Street	-	-	500
	Public Toilets Growth	1,505	200	510
	Performing Arts	-	1,000	-
	Total Community	1,505	1,200	1,010
Operational	District Energy Scheme	-	3,000	-
	South Dunedin Library and Community Complex	100	-	19,900
	Total Operational	100	3,000	19,900
Housing	Housing Growth	1,350	2,000	1,600
	Total Housing	1,350	2,000	1,600
Total New Capital		2,955	6,200	22,510
Renewals				
Community	Asset Renewals	350	2,710	2,000
	Edgar Centre Refurbishment	-	2,060	300
	Public Toilet Renewals	250	108	300
	Railway Station Exterior and Lift	1,100	-	-
	Community Hall Renewals	250	542	250
	Tarpits	-	542	-
	Total Community	1,950	5,962	2,850
Housing	Asset Renewals	1,000	2,168	500
	Fitzroy St Housing Upgrade	1,500	-	1,500
	Healthy Homes Upgrades	1,100	-	-
	Total Housing	3,600	2,168	2,000
Investment	Asset Renewals	650	737	850
	414 Moray Place (Seismic Strengthening)	3,300	-	-
	Lift Renewals	719	347	-
	Total Investment	4,669	1,084	850
Operational	Asset Renewals	2,414	3,436	500
	Asbestos Remediation	250	1,084	-
	Civic Centre	6,988	-	5,030
	Furniture	-	-	50
	Dunedin Library Refurbishment	-	-	400
	Dunedin Public Art Gallery Refurbishment	221	358	310
	Octagon CCTV	-	-	100
	Olveston House Renewal	600	542	250
	Toitū Otago Settlers Museum	-	-	105
	Town Hall/Municipal Chamber Exterior and Lift	2,300	1,084	1,600
	Timing Adjustment	(1,000)	-	-
	Total Operational	11,773	6,504	8,345
Commercial	Sims Building Renewal	-	-	640
	Asset Renewals	2,065	2,168	-
	Total Commercial	2,065	2,168	640
Total Renewals		24,057	17,886	14,685
Total Capital		27,012	24,086	37,195

Dunedin City Council Regulatory Services Capital Expenditure 2024/25

(shown in \$000s)		Annual Plan Budget 2023/24	10 Year Plan Budget 2024/25	Annual Plan Budget 2024/25
Activity Group	Project			
Renewals				
Compliance Solutions	Animal Services Body Worn Cameras	12	-	-
	Minor Equipment Renewals	-	-	50
	Total Compliance Solutions	12	-	50
Parking Operations	Parking Meter Renewals	317	325	170
	Off Street Carparks	250	379	380
	Total Parking Operations	567	704	550
Parking Services	Electronic Ticket Writers Renewals	-	27	-
	Parking Services Body Worn Camera Renewals	26	-	-
	Total Parking Services	26	27	-
Total Renewals		605	731	600
Total Capital		605	731	600

Dunedin City Council Reserves and Recreational Facilities Capital Expenditure 2024/25

(shown in \$000s)		Annual Plan Budget 2023/24	10 Year Plan Budget 2024/25	Annual Plan Budget 2024/25
Activity Group	Project			
New Capital				
Aquatic Services	Moana Pool Improvements	625	2,713	20
	Total Aquatic Services	625	2,713	20
Botanic Garden	Botanic Garden Improvements	125	825	105
	Total Botanic Garden	125	825	105
Cemeteries and Crematorium	Cemetery Strategic Development Plan	250	500	500
	City Wide Beam Expansion	40	40	360
	Cemeteries and Crematorium Improvements	45	-	-
	Total Cemeteries and Crematorium	335	540	860
Parks and Recreation	Logan Park Hockey Turf	-	-	1,000
	Playground Improvements	761	528	817
	Track Network Development	50	50	100
	Recreation Facilities Improvements	210	550	450
	Total Parks and Recreation	1,021	1,128	2,367
St Clair - St Kilda Coastal Plan	St Kilda Transition Plan	2	25	-
	Total St Clair - St Kilda Coastal Plan	2	25	-
Total New Capital		2,108	5,231	3,352
Renewals				
Aquatic Services	Hydroslide Renewal	7,550	-	-
	Moana Pool Renewals	4,874	4,774	8,902
	Te Puna o Whakaehu Renewals	-	54	-
	Port Chalmers Pool Renewals	53	54	-
	St Clair Pool Renewals	1,097	300	350
	Total Aquatic Services	13,574	5,182	9,252
Botanic Garden	Botanic Garden Renewals	402	382	79
	Total Botanic Garden	402	382	79
Cemeteries and Crematorium	Structures Renewals	368	78	142
	Total Cemeteries and Crematorium	368	78	142
Parks and Recreation	Greenspace Renewals	480	588	570
	Playground Renewals	1,051	1,163	1,160
	Recreation Facilities Renewals	1,938	4,574	1,520
	Total Parks and Recreation	3,469	6,325	3,250
St Clair - St Kilda Coastal Plan	Kettle Park Transition Plan	158	-	-
	Total St Clair - St Kilda Coastal Plan	158	-	-
Total Renewals		17,971	11,967	12,723
Total Capital		20,079	17,198	16,075

Dunedin City Council Roding and Footpaths Capital Expenditure 2024/25

(shown in \$000s)		Annual Plan	10 Year Plan	Annual Plan
		Budget	Budget	Budget
Activity Group	Project			
New Capital				
Transport	Central City Upgrade	10,915	7,370	-
	Central City Upgrade Bath Street	-	-	1,500
	Central City Upgrade Retail Quarter	-	-	60
	City to Waterfront Connection	-	750	-
	Coastal Plan	-	-	2,950
	Dunedin Urban Cycleways	3,494	3,820	1,875
	Major Centres and Other Centres Upgrade	-	1,900	-
	Peninsula Connection	1,500	-	-
	Low Cost, Low Risk Improvements	2,000	2,000	2,000
	Total Transport	17,909	15,840	8,385
Shaping Future Dunedin	Harbour Arterial Efficiency Improvements	3,202	3,952	-
	Princes St Bus Priority & Corridor Safety Plan	200	-	-
	Central City Parking Management	1,550	3,500	1,200
	Mosgiel Park and Ride	1,600	-	-
	Central City Bike Hubs - Parking and Facilities	750	750	-
	Central City Cycle & Pedestrian Improvements	3,050	1,600	-
	Total Shaping Future Dunedin	10,352	9,802	1,200
Total New Capital		28,261	25,642	9,585
Renewals				
Transport	Footpath Renewals	4,514	4,645	5,750
	Gravel Road Re-Metaling	1,326	1,365	1,184
	Major Drainage Control	3,944	4,606	6,102
	Pavement Rehabilitations	1,593	1,640	3,248
	Pavement Renewals	7,859	8,088	10,824
	Structure Component Replacement	2,050	2,110	2,076
	Traffic Services Renewal	797	820	1,322
	Total Transport	22,083	23,274	30,506
Total Renewals		22,083	23,274	30,506
Total Capital		50,344	48,916	40,091

Dunedin City Council Three Waters Capital Expenditure 2024/25

		Annual Plan Budget 2023/24	10 Year Plan Budget 2024/25	Annual Plan Budget 2024/25
Activity Group	Project			
New Capital				
Stormwater	New Capital Supporting Growth	362	915	924
	New Resource Consents	-	-	322
	Mosgiel Stormwater Pumpstations and Network	-	-	1,750
	South Dunedin Flood Alleviation	119	6,000	750
	Stormwater New Capital Other	8,655	500	5,059
	Total Stormwater	9,136	7,415	8,805
Wastewater	New Capital Supporting Growth	288	1,881	851
	Wastewater New Capital Other	576	-	4,679
	Metro Wastewater Treatment Plant Resilience	980	-	8,707
	Total Wastewater	1,844	1,881	14,237
Water Supply	New Capital Supporting Growth	288	990	1,176
	Port Chalmers Water Supply	1,570	-	1,068
	Water New Capital Other	-	40	4,748
	Water Supply Resilience	-	1,940	4,859
	Total Water Supply	1,858	2,970	11,851
Total New Capital		12,838	12,266	34,893
Renewals				
Stormwater	Central City Renewals	11,211	843	-
	Mosgiel Stormwater Pumpstations and Network	250	2,954	-
	Other Stormwater Renewals	1,973	1,084	7,180
	Renewals Supporting Growth	233	1,818	2,015
	Total Stormwater	13,667	6,699	9,195
Wastewater	Biofilter Media Replacement	250	-	-
	Central City Renewals	4,192	822	-
	Other Wastewater Renewals	13,213	5,206	5,023
	Rural Wastewater Schemes	2,513	1,084	894
	Wastewater Pumpstation Renewals	3,473	271	3,891
	Metro Wastewater Treatment Plant Resilience	12,150	6,335	3,731
	Renewals Supporting Growth	234	1,566	648
	Total Wastewater	36,025	15,284	14,187
Water Supply	Careys Bay Renewals	663	-	-
	Central City Renewals	3,333	1,239	-
	Other Water Renewals	18,878	6,826	15,125
	Water Supply Resilience	9,370	4,667	5,437
	Renewals Supporting Growth	234	1,066	1,286
	Total Water Supply	32,478	13,798	21,848
Total Renewals		82,170	35,781	45,230
Total Capital		95,008	48,047	80,123

Dunedin City Council Waste Management Capital Expenditure 2024/25

(shown in \$000s)		Annual Plan Budget 2023/24	10 Year Plan Budget 2024/25	Annual Plan Budget 2024/25
Activity Group	Project			
New Capital				
Waste and Environmental Solutions	Community Recycling Hubs	90	-	-
	City Recycling Facilities	-	-	15
	City Recycling Hubs	-	-	260
	Green Island Landfill Aftercare	250	295	300
	Green Island Landfill Educational Facility	50	-	-
	Green Island Landfill Gas Collection System	2,500	850	1,255
	Green Island Landfill Leachate System	500	-	1,495
	Rural Community Hubs	-	-	30
	Sawyers Bay Closed Landfill	-	-	18
	Total Waste and Environmental Solutions	3,390	1,145	3,373
Waste Futures	New Collection System (Waste, Recycling, Organic: Organics Facility	1,000	-	-
		2,550	-	3,013
	Construction and Demolition Facility	300	-	383
	Material Recovery Facility	3,143	-	13,466
	Granulation Facility	200	-	-
	Glass Facility	-	-	860
	Bulk Waste System	300	-	-
	Resource Recovery Park Precinct	-	-	3,512
	Smooth Hill Landfill	200	9,552	-
	Total Waste Futures	7,693	9,552	21,234
Total New Capital		11,083	10,697	24,607
Renewals				
Waste and Environmental Solutions	Green Island Landfill and Transfer Station	159	163	150
	Public Place Recycling and Rubbish Bins	125	65	165
	Kerbside Bin Latches	-	-	60
	Kerbside Bin Replacements	211	217	200
	Green Island Leachate System Pump/Pumpstation	16	16	15
	Waikouaiti Transfer Station	21	-	-
	Forester Park Landfill Culvert Pipe	50	-	15
	Middlemarch Closed Landfill	-	11	-
	North Taieri Closed Landfill	11	-	-
	Sawyers Bay Closed Landfill	30	-	-
	Total Waste and Environmental Solutions	623	472	605
Total Renewals		623	472	605
Total Capital		11,706	11,169	25,212

Dunedin City Council Funding Impact Statement for the Year Ended 30 June 2025 (whole of council)

(shown in \$000s)	2023/24 Annual Plan	2024/25 Long-term plan	2024/25 Annual Plan
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	119,041	125,849	134,824
Targeted rates	85,317	92,441	105,498
Subsidies and grants for operating purposes	15,945	11,745	12,425
Fees and charges	67,800	69,039	73,527
Interest and dividends from investments	19,722	8,144	20,931
Local authorities fuel tax, fines, infringement fees, and other receipts	3,219	3,317	3,301
Total operating funding (A)	311,044	310,535	350,506
Applications of operating funding			
Payments to staff and suppliers	225,184	224,802	246,329
Finance costs	26,281	14,615	32,424
Other operating funding applications	-	-	-
Total application of operating funding (B)	251,465	239,417	278,753
Surplus/(deficit) of operating funding (A-B)	59,579	71,118	71,753
Sources of capital funding			
Subsidies and grants for capital expenditure	20,662	16,673	14,002
Development and financial contributions	3,844	3,703	3,850
Increase/(decrease) in debt	128,700	66,551	120,500
Gross proceeds from sale of assets	120	120	120
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	153,326	87,047	138,472
Application of capital funding			
Capital expenditure			
- to meet additional demand	9,641	9,155	11,561
- to improve the level of service	64,792	57,417	91,331
- to replace existing assets	138,077	90,472	103,991
Increase/(decrease) in reserves	-	-	-
Increase/(decrease) of investments	395	1,121	3,342
Total application of capital funding (D)	212,905	158,165	210,225
Surplus/(deficit) of capital funding (C-D)	(59,579)	(71,118)	(71,753)
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 2024 and ending 30 June 2025.

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 2024/25 year are:

Table 1: General Rates

Categories	Rates, Cents in \$ per Capital Value	Factor	Revenue Sought \$	General Rate Share
Residential	0.2877	1.00	91,978,000	59.90%
Lifestyle	0.2733	0.95	8,422,000	5.49%
Commercial	0.7106	2.47	47,821,000	31.14%
Farmland	0.2301	0.80	5,175,000	3.37%
Residential Heritage Bed and Breakfasts	0.5034	1.75	22,000	0.01%
Stadium: 10,000+ Seat Capacity	0.0533	0.19	133,000	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 \$117.00. This rate will be set on a differential basis based on land use (the categories are “residential, residential heritage bed and breakfasts, lifestyle and farmland” and “commercial and stadium: 10,000+ seat capacity”). The rate will be charged on the following basis:

Table 2: Targeted Rate – Community Services

Categories	Rate/Liability Calculated	Revenue Sought \$
Residential, Residential Heritage Bed and Breakfasts, Lifestyle and Farmland	\$117.00 per separately used or inhabited part of a rating unit	6,510,000
Commercial and Stadium: 10,000+ Seat Capacity	\$117.00 per rating unit	330,000

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

Kerbside Collection

A targeted rate for a kerbside waste collection service. This rate will be set on a differential basis based on land use (the categories are “residential, residential heritage bed and breakfasts, lifestyle and farmland” and “commercial”). This rate applies to all separately used or inhabited parts of a rating unit or rating units that receive a kerbside waste collection service. The rate for the 2024/25 year is:

Table 3: Targeted Rate – Kerbside Collection

Categories	Rate/Liability Calculated	Revenue Sought \$
Residential, Residential Heritage Bed and Breakfasts, Lifestyle and Farmland	\$301.00 per separately used or inhabited part of a rating unit	15,556,000
Commercial	\$301.00 per rating unit	93,000

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	38,395,000
Commercial, Residential Institutions, Schools and Stadium: 10,000+ Seat Capacity	Per rating unit	2,222,000
Churches	Per rating unit	12,000

The rates for the 2024/25 year are:

Table 5: Targeted Rate – Drainage Rates

Residential, Residential Heritage Bed and Breakfasts, Lifestyle and Farmland	Rates \$
Connected	776.00

Serviceable	388.00
Commercial, Residential Institutions, Schools and Stadium: 10,000+ Seat Capacity	Rates \$
Connected	776.00
Serviceable	388.00
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, Middlesmarch, Seacliff, Waikouaiti and Warrington.

This rate shall not apply to churches.

The rates for the 2024/25 year are:

Table 6: Targeted Rate – Commercial Drainage Rates

Categories	Rates, Cents in \$ per Capital Value		Revenue Sought \$	
	<i>Connected</i>	<i>Serviceable</i>	<i>Connected</i>	<i>Serviceable</i>
Commercial and Residential Institutions	0.2660	0.1330	19,017,000	421,000
Schools	0.1995	0.0998	898,000	8,000
Stadium: 10,000+ Seat Capacity	0.0199	N/A	50,000	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 2024/25 year are:

Table 7: Targeted Rate – Water (Ordinary)

Categories	Rate/Liability Calculated	Revenue Sought \$
Connected	\$590.00 per separately used or inhabited part of a rating unit	28,924,000
Serviceable	\$295.00 per separately used or inhabited part of a rating unit	262,000

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 2024/25 year are:

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

Categories	Rate/Liability Calculated	Revenue Sought \$
Connected	\$590.00 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	1,159,000
Serviceable	\$295.00 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)	28,000

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 2024/25 year are:

Table 9: Targeted Rate – Fire Protection Capital Value

Categories	Rates, Cents in \$ per Capital Value	Revenue Sought \$
Commercial	0.0758	5,993,000
Residential Institutions	0.0569	435,000
Stadium: 10,000+ Seat Capacity	0.0081	20,000

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 2024/25 year is:

Table 10: Targeted Rate – Fire Protection

Categories	Rate/Liability Calculated	Revenue Sought \$
Residential, Residential Heritage Bed and Breakfasts, Lifestyle and Farmland	\$177.00 per separately used or inhabited part of a rating unit	31,000

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	177.90
25mm nominal diameter	228.39
30mm nominal diameter	253.64

	Annual Meter Rental Charge \$
40mm nominal diameter	287.28
50mm nominal diameter	581.79
80mm nominal diameter	718.82
100mm nominal diameter	758.49
150mm nominal diameter	1,090.25
300mm nominal diameter	1,414.80
Hydrant Standpipe 70mm	704.40
Reconnection Fee – includes the removal of water restrictors installed due to non-compliance of the water bylaw.	495.82
Special Reading Fee	67.38

	Backflow Prevention Charge \$
Backflow Preventer Test Fee	137.38
Rescheduled Backflow Preventer Test Fee	80.03
Backflow Programme – incomplete application fee (hourly rate)	49.43

	Water Charge \$
Merton, Hindon and individual farm supplied Bulk Water	0.13 per cubic metre
All other treated water per cubic metre	2.22 per cubic metre

	Network Contributions \$
Disconnection of Water Supply (AWSCI to excavate)	276.11
Disconnection of Water Supply (DCC contractor to excavate)	1,081.83

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

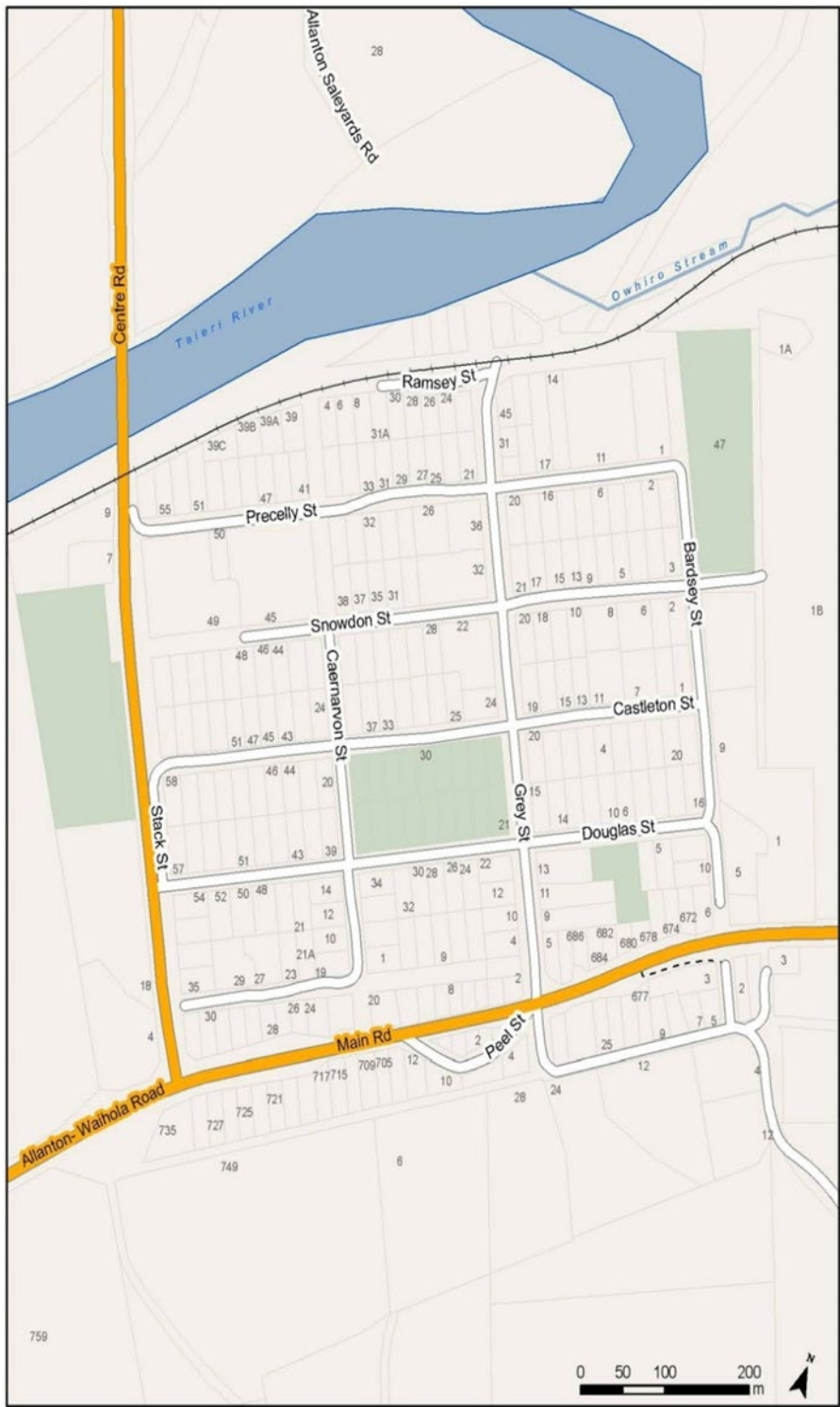
Allanton Drainage

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

The rate for the 2024/25 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 2024/25 year is:

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

The Blanket Bay area is shown in the map below:



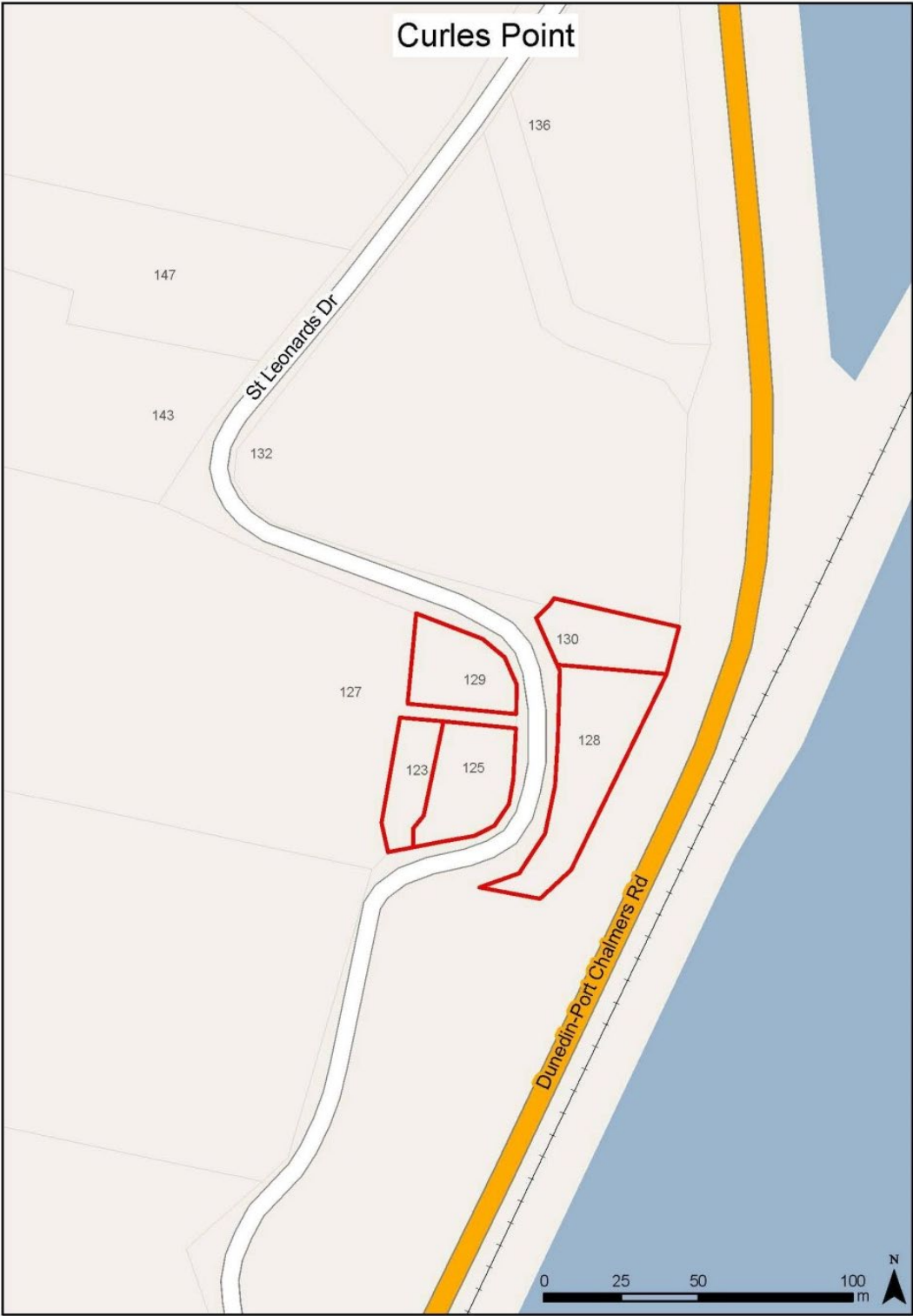
Curles Point Drainage

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 2024/25 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 2024/25 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	0.0086	572,000
Stadium: 10,000+ Seat Capacity	0.0012	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 \$314,000. 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	314,000

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 2024/25 year will be charged on the following basis:

Table 14: Targeted Rate – Private Street Lighting

Categories	Liability Calculated	Rate \$	Revenue Sought \$
Residential and Lifestyle	For each separately used or inhabited part of a rating unit in a private street the sum calculated on the formula of \$156.80 per street light in a private street divided by the number of separately used or inhabited parts of a rating unit in the private street.	156.80 for each street light	39,000
Commercial	For each rating unit in a private street the sum calculated on the formula of \$156.80 per street light in a private street divided by the number of rating units in the private street.	156.80 for each street light	7,000

The private street light addresses are as follows:

1	Achilles Avenue
1	Alton Avenue
2	Alton Avenue
2A	Alton Avenue
3	Alton Avenue
4	Alton Avenue
5	Alton Avenue
6	Alton Avenue
7	Alton Avenue
8	Alton Avenue
9	Alton Avenue
7	Angle Avenue
9	Angle Avenue
11	Angle Avenue
20	Angle Avenue
22	Angle Avenue
24	Angle Avenue
43	Arawa Street
47	Arawa Street
17	Awa Toru Drive Fairfield
19	Awa Toru Drive Fairfield
21	Awa Toru Drive Fairfield
23	Awa Toru Drive Fairfield
25	Awa Toru Drive Fairfield
27	Awa Toru Drive Fairfield
29	Awa Toru Drive Fairfield
31	Awa Toru Drive Fairfield
33	Awa Toru Drive Fairfield
35	Awa Toru Drive Fairfield
37	Awa Toru Drive Fairfield
39	Awa Toru Drive Fairfield
41	Awa Toru Drive Fairfield
43	Awa Toru Drive Fairfield
45	Awa Toru Drive Fairfield
47	Awa Toru Drive Fairfield
49	Awa Toru Drive Fairfield
60	Balmacewen Road
60B	Balmacewen Road
62	Balmacewen Road
64	Balmacewen Road
1	Balmoral Avenue Mosgiel
2	Balmoral Avenue Mosgiel
3	Balmoral Avenue Mosgiel

4	Balmoral Avenue Mosgiel
5	Balmoral Avenue Mosgiel
6	Balmoral Avenue Mosgiel
7	Balmoral Avenue Mosgiel
8	Balmoral Avenue Mosgiel
9	Balmoral Avenue Mosgiel
10	Balmoral Avenue Mosgiel
11	Balmoral Avenue Mosgiel
12	Balmoral Avenue Mosgiel
17	Balmoral Avenue Mosgiel
19	Barclay Street
211	Bay View Road
211A	Bay View Road
211B	Bay View Road
1	Beaufort Street
3	Beaufort Street
119	Belford Street
12	Bell Crescent Green Island
14	Bell Crescent Green Island
24	Bell Crescent Green Island
26	Bell Crescent Green Island
12	Bewley Avenue Macandrew Bay
14	Bewley Avenue Macandrew Bay
7	Bishop Verdon Close Mosgiel
9	Bishop Verdon Close Mosgiel
10	Bishop Verdon Close Mosgiel
11	Bishop Verdon Close Mosgiel
12	Bishop Verdon Close Mosgiel
8	Bonnington Street
8a	Bonnington Street
10	Bonnington Street
20K	Brighton Road Green Island
20J	Brighton Road Green Island
20H	Brighton Road Green Island
20G	Brighton Road Green Island
20F	Brighton Road Green Island
20E	Brighton Road Green Island
20D	Brighton Road Green Island
20C	Brighton Road Green Island
20B	Brighton Road Green Island
20A	Brighton Road Green Island
20	Brighton Road Green Island
34	Burgess Street Green Island

36	Burgess Street Green Island
38	Burgess Street Green Island
40	Burgess Street Green Island
42	Burgess Street Green Island
44	Burgess Street Green Island
46	Burgess Street Green Island
48	Burgess Street Green Island
50	Burgess Street Green Island
8	Burkes Drive Ravensbourne
10	Burkes Drive Ravensbourne
181	Burt Street
183	Burt Street
185	Burt Street
7	Bush Road Mosgiel
80	Caldwell Street
82	Caldwell Street
1	Campbell Lane Mosgiel
4	Campbell Lane Mosgiel
5	Campbell Lane Mosgiel
6	Campbell Lane Mosgiel
7	Campbell Lane Mosgiel
8	Campbell Lane Mosgiel
9	Campbell Lane Mosgiel
10	Campbell Lane Mosgiel
11	Campbell Lane Mosgiel
12	Campbell Lane Mosgiel
13	Campbell Lane Mosgiel
14	Campbell Lane Mosgiel
15	Campbell Lane Mosgiel
30	Cardigan Street North East Valley
32	Cardigan Street North East Valley
34	Cardigan Street North East Valley
36	Cardigan Street North East Valley
3	Carnea Heights Mosgiel
4	Carnea Heights Mosgiel
5	Carnea Heights Mosgiel
6	Carnea Heights Mosgiel
7	Carnea Heights Mosgiel
8	Carnea Heights Mosgiel
10	Carnea Heights Mosgiel
12	Carnea Heights Mosgiel
22	Centennial Avenue Fairfield
24	Centennial Avenue Fairfield
26	Centennial Avenue Fairfield

28	Centennial Avenue Fairfield
150	Chapman Street
150A	Chapman Street
152	Chapman Street
12	Clearwater Street Broad Bay
14	Clearwater Street Broad Bay
16	Clearwater Street Broad Bay
18	Clearwater Street Broad Bay
20	Clearwater Street Broad Bay
22	Clearwater Street Broad Bay
24	Clearwater Street Broad Bay
26	Clearwater Street Broad Bay
28	Clearwater Street Broad Bay
30	Clearwater Street Broad Bay
32	Clearwater Street Broad Bay
34	Clearwater Street Broad Bay
36	Clearwater Street Broad Bay
22	Cole Street
11	Corstorphine Road
11A	Corstorphine Road
13	Corstorphine Road
15	Corstorphine Road
17	Corstorphine Road
21	Corstorphine Road
23	Corstorphine Road
25	Corstorphine Road
11	Craighall Crescent
15	Craighall Crescent
1	Dalkeith Road Port Chalmers
2	Dalkeith Road Port Chalmers
4	Dalkeith Road Port Chalmers
6	Dalkeith Road Port Chalmers
8	Dalkeith Road Port Chalmers
10	Dalkeith Road Port Chalmers
12	Dalkeith Road Port Chalmers
21	Davies Street
22	Davies Street
1	Devon Place Mosgiel
2	Devon Place Mosgiel
3	Devon Place Mosgiel
4	Devon Place Mosgiel
5	Devon Place Mosgiel
6	Devon Place Mosgiel
7	Devon Place Mosgiel

9	Devon Place Mosgiel
10	Devon Place Mosgiel
11	Devon Place Mosgiel
12	Devon Place Mosgiel
13	Devon Place Mosgiel
14	Devon Place Mosgiel
15	Devon Place Mosgiel
16	Devon Place Mosgiel
17	Devon Place Mosgiel
18	Devon Place Mosgiel
19	Devon Place Mosgiel
20	Devon Place Mosgiel
21	Devon Place Mosgiel
20	District Road Roseneath
24	District Road Roseneath
24A	District Road Roseneath
139b	Doon Street
139a	Doon Street
139	Doon Street
141	Doon Street
143	Doon Street
145	Doon Street
149	Doon Street
151	Doon Street
5	Dorset Street
7	Dorset Street
10	Dorset Street
11	Dorset Street
12	Dorset Street
14	Dorset Street
15	Dorset Street
16	Dorset Street
18	Dorset Street
20	Dorset Street
21	Dorset Street
17	Duckworth Street
19	Duckworth Street
21	Duckworth Street
35	Duckworth Street
37	Duckworth Street
39	Duckworth Street
39a	Duckworth Street
41	Duckworth Street
47	Duckworth Street

49	Duckworth Street
53	Duckworth Street
Dunedin	Airport
1-31	Eastbourne Street
2-31	Eastbourne Street
3-31	Eastbourne Street
4-31	Eastbourne Street
5-31	Eastbourne Street
6-31	Eastbourne Street
7-31	Eastbourne Street
8-31	Eastbourne Street
9-31	Eastbourne Street
10-31	Eastbourne Street
11-31	Eastbourne Street
12-31	Eastbourne Street
13-31	Eastbourne Street
14-31	Eastbourne Street
15-31	Eastbourne Street
16-31	Eastbourne Street
17-31	Eastbourne Street
18-31	Eastbourne Street
19-31	Eastbourne Street
20-31	Eastbourne Street
21-31	Eastbourne Street
22-31	Eastbourne Street
23-31	Eastbourne Street
24-31	Eastbourne Street
25-31	Eastbourne Street
26-31	Eastbourne Street
27-31	Eastbourne Street
28-31	Eastbourne Street
29-31	Eastbourne Street
30-31	Eastbourne Street
31-31	Eastbourne Street
32-31	Eastbourne Street
33-31	Eastbourne Street
34-31	Eastbourne Street
35-31	Eastbourne Street
36-31	Eastbourne Street
37-31	Eastbourne Street
38-31	Eastbourne Street
39-31	Eastbourne Street
40-31	Eastbourne Street
41-31	Eastbourne Street

42–31	Eastbourne Street
43–31	Eastbourne Street
46–31	Eastbourne Street
47–31	Eastbourne Street
50–31	Eastbourne Street
51–31	Eastbourne Street
16	Easther Crescent
16A	Easther Crescent
18	Easther Crescent
20	Easther Crescent
22	Easther Crescent
24	Easther Crescent
26	Easther Crescent
8	Echovale Avenue
10	Echovale Avenue
12	Echovale Avenue
45	Eglinton Road
2	Elbe Street
202	Elgin Road
204	Elgin Road
206	Elgin Road
208	Elgin Road
1	Eton Drive Mosgiel
4	Eton Drive Mosgiel
5	Eton Drive Mosgiel
6	Eton Drive Mosgiel
7	Eton Drive Mosgiel
8	Eton Drive Mosgiel
9	Eton Drive Mosgiel
10	Eton Drive Mosgiel
11	Eton Drive Mosgiel
12	Eton Drive Mosgiel
13	Eton Drive Mosgiel
14	Eton Drive Mosgiel
15	Eton Drive Mosgiel
16	Eton Drive Mosgiel
17	Eton Drive Mosgiel
18	Eton Drive Mosgiel
19	Eton Drive Mosgiel
20	Eton Drive Mosgiel
2	Everton Road
3	Everton Road
4	Everton Road
64	Every Street

66	Every Street
68	Every Street
70	Every Street
76	Every Street
7	Fern Road Ravensbourne
9	Fern Road Ravensbourne
11	Fern Road Ravensbourne
13	Fern Road Ravensbourne
15	Fern Road Ravensbourne
17	Fern Road Ravensbourne
19	Fern Road Ravensbourne
21	Fern Road Ravensbourne
19	Ferntree Drive
21	Ferntree Drive
23	Ferntree Drive
25	Ferntree Drive
43	Forfar Street
45	Forfar Street
47	Forfar Street
47a	Forfar Street
49	Forfar Street
51	Forfar Street
53	Forfar Street
53a	Forfar Street
2–80	Formby Street Outram
3–80	Formby Street Outram
4–80	Formby Street Outram
5–80	Formby Street Outram
6–80	Formby Street Outram
7–80	Formby Street Outram
8–80	Formby Street Outram
10–80	Formby Street Outram
12–80	Formby Street Outram
13–80	Formby Street Outram
14–80	Formby Street Outram
15–80	Formby Street Outram
16–80	Formby Street Outram
17–80	Formby Street Outram
18–80	Formby Street Outram
19–80	Formby Street Outram
20–80	Formby Street Outram
239	Fryatt Street
41	Fulton Road
43	Fulton Road

43A	Fulton Road
45	Fulton Road
45A	Fulton Road
47	Fulton Road
47A	Fulton Road
49	Fulton Road
49A	Fulton Road
51	Fulton Road
51A	Fulton Road
53	Fulton Road
248	George Street
559	George Street
150A	Gladstone Road North Mosgiel
150B	Gladstone Road North Mosgiel
150C	Gladstone Road North Mosgiel
150D	Gladstone Road North Mosgiel
150E	Gladstone Road North Mosgiel
152B	Gladstone Road North Mosgiel
152C	Gladstone Road North Mosgiel
152D	Gladstone Road North Mosgiel
152E	Gladstone Road North Mosgiel
154A	Gladstone Road North Mosgiel
214	Gladstone Road North Mosgiel
216	Gladstone Road North Mosgiel
218	Gladstone Road North Mosgiel
220	Gladstone Road North Mosgiel
222	Gladstone Road North Mosgiel
224	Gladstone Road North Mosgiel
226	Gladstone Road North Mosgiel
228	Gladstone Road North Mosgiel
230	Gladstone Road North Mosgiel
232	Gladstone Road North Mosgiel
234	Gladstone Road North Mosgiel
39	Glenbrook Drive Mosgiel
41	Glenbrook Drive Mosgiel
45	Glenbrook Drive Mosgiel
47	Glenbrook Drive Mosgiel
49	Glenbrook Drive Mosgiel
51	Glenbrook Drive Mosgiel
57	Glenbrook Drive Mosgiel
1	Glenfinnan Place
3	Glenfinnan Place
4A	Glenfinnan Place
4B	Glenfinnan Place

5	Glenfinnan Place
6	Glenfinnan Place
7	Glenfinnan Place
8A	Glenfinnan Place
8B	Glenfinnan Place
9A	Glenfinnan Place
9B	Glenfinnan Place
10A	Glenfinnan Place
10B	Glenfinnan Place
1	Glengarry Court Mosgiel
2	Glengarry Court Mosgiel
3	Glengarry Court Mosgiel
4	Glengarry Court Mosgiel
5	Glengarry Court Mosgiel
6	Glengarry Court Mosgiel
7	Glengarry Court Mosgiel
8	Glengarry Court Mosgiel
9	Glengarry Court Mosgiel
10	Glengarry Court Mosgiel
11	Glengarry Court Mosgiel
12	Glengarry Court Mosgiel
13	Glengarry Court Mosgiel
14	Glengarry Court Mosgiel
15	Glengarry Court Mosgiel
16	Glengarry Court Mosgiel
17	Glengarry Court Mosgiel
18	Glengarry Court Mosgiel
19	Glengarry Court Mosgiel
20	Glengarry Court Mosgiel
21	Glengarry Court Mosgiel
22	Glengarry Court Mosgiel
23	Glengarry Court Mosgiel
24	Glengarry Court Mosgiel
48	Glenross Street
50	Glenross Street
54	Glenross Street
56	Glenross Street
58	Glenross Street
60	Glenross Street
110	Glenross Street
114	Glenross Street
116	Glenross Street
230	Gordon Road Mosgiel
229	Gordon Road Mosgiel

34	Grandview Crescent
10	Halsey Street
1	Hampton Grove Mosgiel
2	Hampton Grove Mosgiel
3	Hampton Grove Mosgiel
4	Hampton Grove Mosgiel
5	Hampton Grove Mosgiel
6	Hampton Grove Mosgiel
7	Hampton Grove Mosgiel
8	Hampton Grove Mosgiel
9	Hampton Grove Mosgiel
10	Hampton Grove Mosgiel
11	Hampton Grove Mosgiel
12	Hampton Grove Mosgiel
14	Hampton Grove Mosgiel
15	Hampton Grove Mosgiel
16	Hampton Grove Mosgiel
17	Hampton Grove Mosgiel
18	Hampton Grove Mosgiel
19	Hampton Grove Mosgiel
20	Hampton Grove Mosgiel
21	Hampton Grove Mosgiel
22	Hampton Grove Mosgiel
23	Hampton Grove Mosgiel
24	Hampton Grove Mosgiel
25	Hampton Grove Mosgiel
26	Hampton Grove Mosgiel
4	Harold Street
12	Harold Street
215a	Helensburgh Road
217a	Helensburgh Road
217b	Helensburgh Road
219	Helensburgh Road
219a	Helensburgh Road
219b	Helensburgh Road
221	Helensburgh Road
223	Helensburgh Road
49	Highcliff Road
49A	Highcliff Road
51	Highcliff Road
57	Highcliff Road
295	Highcliff Road
297	Highcliff Road
313	Highcliff Road

315a	Highcliff Road
315b	Highcliff Road
317	Highcliff Road
16	Highgate
18	Highgate
20	Highgate
34a	Highgate
34	Highgate
216	Highgate
218	Highgate
144A	Highgate
144B	Highgate
146	Highgate
146A	Highgate
148	Highgate
2	Hill Road Warrington
26	Ings Avenue
26A	Ings Avenue
26B	Ings Avenue
364	Kaikorai Valley Road
366	Kaikorai Valley Road
368	Kaikorai Valley Road
372	Kaikorai Valley Road
374	Kaikorai Valley Road
9	Kilgour Street
11	Kilgour Street
15	Kilgour Street
20	Kinvig Street
22	Kinvig Street
2	Koremata Street Green Island
4	Koremata Street Green Island
12	Koremata Street Green Island
32	Koremata Street Green Island
34	Koremata Street Green Island
8	Langham Terrace
3	Lawson Street
4	Leithton Close
6	Leithton Close
9	Leithton Close
10	Leithton Close
11	Leithton Close
14	Leithton Close
15	Leithton Close
18	Leithton Close

19	Leithton Close
21	Leithton Close
22	Leithton Close
23	Leithton Close
26	Leithton Close
27	Leithton Close
28	Leithton Close
29	Leithton Close
32	Leithton Close
33	Leithton Close
36	Leithton Close
5	Leven Street
2	Leyden Terrace
21	Lock Street
1–23	London Street
2–23	London Street
3–23	London Street
4–23	London Street
5–23	London Street
6–23	London Street
7–23	London Street
8–23	London Street
9–23	London Street
10–23	London Street
11–23	London Street
12–23	London Street
13–23	London Street
14–23	London Street
15–23	London Street
16–23	London Street
17–23	London Street
18–23	London Street
19–23	London Street
25	London Street
1–25	London Street
2–25	London Street
3–25	London Street
8	Lynwood Avenue
10	Lynwood Avenue
12	Lynwood Avenue
12a	Lynwood Avenue
12c	Lynwood Avenue
14	Lynwood Avenue
3	McAllister Lane Mosgiel

5	McAllister Lane Mosgiel
7	McAllister Lane Mosgiel
9	McAllister Lane Mosgiel
11	McAllister Lane Mosgiel
13	McAllister Lane Mosgiel
15	McAllister Lane Mosgiel
17	McAllister Lane Mosgiel
19	McAllister Lane Mosgiel
210	Main South Road Green Island
1	Mallard Place Mosgiel
2	Mallard Place Mosgiel
3	Mallard Place Mosgiel
4	Mallard Place Mosgiel
5	Mallard Place Mosgiel
6	Mallard Place Mosgiel
7	Mallard Place Mosgiel
8	Mallard Place Mosgiel
9	Mallard Place Mosgiel
10	Mallard Place Mosgiel
11	Mallard Place Mosgiel
12	Mallard Place Mosgiel
13	Mallard Place Mosgiel
14	Mallard Place Mosgiel
15	Mallard Place Mosgiel
11	Malvern Street
15	Malvern Street
17a	Malvern Street
30	Marne Street
32	Marne Street
42	Marne Street
44	Marne Street
46	Marne Street
48	Marne Street
50	Marne Street
2	Meldrum Street
10	Meldrum Street
33	Melville Street
14	Middleton Road
16	Middleton Road
18	Middleton Road
20	Middleton Road
22	Middleton Road
24	Middleton Road
26	Middleton Road

28	Middleton Road
30	Middleton Road
37	Middleton Road
37a	Middleton Road
39	Middleton Road
43	Middleton Road
47a	Middleton Road
19	Montague Street
21	Montague Street
23	Montague Street
29	Moray Place
407	Moray Place
29	Musselburgh Rise
31	Musselburgh Rise
33	Musselburgh Rise
35	Musselburgh Rise
35A	Musselburgh Rise
35B	Musselburgh Rise
72	Newington Avenue
51G	North Road
51H	North Road
51I	North Road
51J	North Road
51K	North Road
51L	North Road
53	North Road
57A	North Road
57B	North Road
57C	North Road
57D	North Road
57E	North Road
57F	North Road
59A	North Road
59B	North Road
59C	North Road
59D	North Road
59E	North Road
59F	North Road
59G	North Road
59H	North Road
59I	North Road
59J	North Road
59K	North Road
59L	North Road

59M	North Road
37	Norwood Street
41	Norwood Street
1	Pembrey Street
2	Pembrey Street
3	Pembrey Street
4	Pembrey Street
5	Pembrey Street
6	Pembrey Street
7	Pembrey Street
8	Pembrey Street
10	Pembrey Street
11	Pembrey Street
264	Pine Hill Road
264A	Pine Hill Road
266A	Pine Hill Road
266B	Pine Hill Road
268A	Pine Hill Road
268B	Pine Hill Road
270	Pine Hill Road
272	Pine Hill Road
274	Pine Hill Road
278A	Pine Hill Road
278B	Pine Hill Road
390	Pine Hill Road
409	Pine Hill Road
411	Pine Hill Road
5	Pinfold Place Mosgiel
6	Pinfold Place Mosgiel
8	Pinfold Place Mosgiel
9	Pinfold Place Mosgiel
10	Pinfold Place Mosgiel
11	Pinfold Place Mosgiel
12	Pinfold Place Mosgiel
13	Pinfold Place Mosgiel
14	Pinfold Place Mosgiel
15	Pinfold Place Mosgiel
30	Puketai Street
36	Puketai Street
38	Puketai Street
19	Queen Street
19A	Queen Street
1	Rata Court Mosgiel
2	Rata Court Mosgiel

3	Rata Court Mosgiel
4	Rata Court Mosgiel
5	Rata Court Mosgiel
6	Rata Court Mosgiel
223	Ravensbourne Road Ravensbourne
87	Riselaw Road
89	Riselaw Road
89A	Riselaw Road
91	Riselaw Road
91A	Riselaw Road
93	Riselaw Road
93A	Riselaw Road
21	Rosebery Street
42	Roy Crescent
44	Roy Crescent
46	Roy Crescent
48	Roy Crescent
50	Roy Crescent
54	Roy Crescent
58	Roy Crescent
60	Roy Crescent
62	Roy Crescent
64	Roy Crescent
16	Selkirk Street
11	Shand Street Green Island
14	Sheen Street
6	Silver Springs Boulevard Mosgiel
8	Silver Springs Boulevard Mosgiel
10	Silver Springs Boulevard Mosgiel
12	Silver Springs Boulevard Mosgiel
14	Silver Springs Boulevard Mosgiel
16	Silver Springs Boulevard Mosgiel
20	Silver Springs Boulevard Mosgiel
22	Silver Springs Boulevard Mosgiel
24	Silver Springs Boulevard Mosgiel
26	Silver Springs Boulevard Mosgiel
28	Silver Springs Boulevard Mosgiel
1–27	St Albans Street
2–27	St Albans Street
3–27	St Albans Street
4–27	St Albans Street
5–27	St Albans Street
6–27	St Albans Street
7–27	St Albans Street

8–27	St Albans Street
9–27	St Albans Street
10–27	St Albans Street
11–27	St Albans Street
12–27	St Albans Street
13–27	St Albans Street
4	Stanley Square Mosgiel
5	Stanley Square Mosgiel
6	Stanley Square Mosgiel
7	Stanley Square Mosgiel
8	Stanley Square Mosgiel
9	Stanley Square Mosgiel
10	Stanley Square Mosgiel
11	Stanley Square Mosgiel
12	Stanley Square Mosgiel
365	Stuart Street
367	Stuart Street
367A	Stuart Street
55	Sunbury Street
57	Sunbury Street
59	Sunbury Street
59A	Sunbury Street
67	Tahuna Road
67A	Tahuna Road
67B	Tahuna Road
69	Tahuna Road
69A	Tahuna Road
69B	Tahuna Road
69C	Tahuna Road
1	Taupo Lane Ravensbourne
2	Taupo Street Ravensbourne
1	Thomas Square Mosgiel
2	Thomas Square Mosgiel
3	Thomas Square Mosgiel
4	Thomas Square Mosgiel
5	Thomas Square Mosgiel
6	Thomas Square Mosgiel
7	Thomas Square Mosgiel
8	Thomas Square Mosgiel
9	Thomas Square Mosgiel
4A	Totara Street Ravensbourne
44	Turnbull Street
46	Turnbull Street
85A	Victoria Road St Kilda

85B	Victoria Road St Kilda
85C	Victoria Road St Kilda
85D	Victoria Road St Kilda
85G	Victoria Road St Kilda
85H	Victoria Road St Kilda
85I	Victoria Road St Kilda
85J	Victoria Road St Kilda
85K	Victoria Road St Kilda
85L	Victoria Road St Kilda
85M	Victoria Road St Kilda
85N	Victoria Road St Kilda
85P	Victoria Road St Kilda
85Q	Victoria Road St Kilda
85R	Victoria Road St Kilda
85T	Victoria Road St Kilda
146	Victoria Road St Kilda
44	Waimea Avenue
46	Waimea Avenue
48	Waimea Avenue
50	Waimea Avenue
58	Waimea Avenue
62	Waimea Avenue
60	Wallace Street
18	Warwick Street
23	Warwick Street
1	Wenlock Square Mosgiel
2	Wenlock Square Mosgiel
3	Wenlock Square Mosgiel
4	Wenlock Square Mosgiel
5	Wenlock Square Mosgiel
6	Wenlock Square Mosgiel
7	Wenlock Square Mosgiel
8	Wenlock Square Mosgiel
9	Wenlock Square Mosgiel
10	Wenlock Square Mosgiel
11	Wenlock Square Mosgiel
12	Wenlock Square Mosgiel
14	Wenlock Square Mosgiel
15	Wenlock Square Mosgiel
17	Wenlock Square Mosgiel
18	Wenlock Square Mosgiel
19	Wenlock Square Mosgiel
20	Wenlock Square Mosgiel
21	Wenlock Square Mosgiel

72	Wesley Street
19	Woodside Terrace
20	Woodside Terrace
22	Woodside Terrace
23	Woodside Terrace
24	Woodside Terrace
25	Woodside Terrace
25A	Woodside Terrace
26	Woodside Terrace
27	Woodside Terrace
29	Woodside Terrace

Differential Matters and Categories

Where councils assess rates on a differential basis, the definition of differential categories is limited to the list of matters specified in Schedule 2 of the Local Government (Rating) Act 2002. The Council is required to state which matters will be used for definition of the categories, and the category or categories of any differentials.

The differential categories are determined in accordance with the Council's land use codes and the provision or availability of services. The land use code for each property is available from the Council's Customer Services Agency and on the website (on a property by property basis) at www.dunedin.govt.nz/services/rates-information.

The Council's land use codes are based on the land use codes set under the Rating Valuation Rules 2008, which are set out below:

Land Use Code	Land Use Description	Differential Category
0	Multi-use: Vacant/Indeterminate	Commercial
1	Multi-use: Rural Industry	Farmland
2	Multi-use: Lifestyle	Lifestyle
3	Multi-use: Transport	Commercial
4	Multi-use: Community Services	Commercial
5	Multi-use: Recreational	Commercial
6	Multi-use: Utility Services	Commercial
7	Multi-use: Industrial	Commercial
8	Multi-use: Commercial	Commercial
9	Multi-use: Residential	Residential
10	Rural: Multi-use within Rural Industry	Farmland
11	Rural: Dairy	Farmland
12	Rural: Stock Finishing	Farmland
13	Rural: Arable Farming	Farmland
14	Rural: Store Livestock	Farmland
15	Rural: Market Gardens and Orchards	Farmland
16	Rural: Specialist Livestock	Farmland
17	Rural: Forestry	Farmland
18	Rural: Mineral Extraction	Commercial
19	Rural: Vacant	Farmland
20	Lifestyle: Multi-use within Lifestyle	Lifestyle
21	Lifestyle: Single Unit	Lifestyle
22	Lifestyle: Multi-unit	Lifestyle
29	Lifestyle: Vacant	Lifestyle
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

Land Use Code	Land Use Description	Differential Category
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
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

Land Use Code	Land Use Description	Differential Category
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 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 \$8,500 or less will only be charged the general rate.

Separately Used or Inhabited Part of a Rating Unit

A separately used or inhabited part of a rating unit includes any portion inhabited or used by the owner/a person other than the owner, and who has the right to use or inhabit that portion by virtue of a tenancy, lease, licence, or other agreement.

This definition includes separately used parts, whether or not actually occupied at any particular time, which are provided by the owner for rental (or other form of occupation) on an occasional or long term basis by someone other than the owner.

For the purpose of this definition, vacant land and vacant premises offered or intended for use or habitation by a person other than the owner and usually used as such are defined as ‘used’.

For the avoidance of doubt, a rating unit that has a single use or occupation is treated as having one separately used or inhabited part.

Lump Sum Contributions

No lump sum contributions will be sought for any targeted rate.

Rating by Instalments

All rates to be collected by the Council will be payable by four instalments according to the following schedule.

The City is divided into four areas based on Valuation Roll Numbers, as set out below:

Table 15: Rating Areas

Area 1	Area 2	Area 3	Area 3 continued
Valuation Roll Numbers:			
26700	26990	26500	27550
26710	27000	26520	27560
26760	27050	26530	27600
26770	27060	26541	27610
26850	27070	26550	27760
26860	27080	26580	27770
26950	27150	26590	27780
26960	27350	26620	27790
26970	27360	26640	27811
26980	27370	26651	27821
27160	27380	26750	27822

Area 1	Area 2	Area 3	Area 3 continued
Valuation Roll Numbers:			
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	30 August 2024	13 September 2024	27 September 2024
Instalment 2	22 November 2024	06 December 2024	20 December 2024
Instalment 3	21 February 2025	28 February 2025	14 March 2025
Instalment 4	16 May 2025	23 May 2025	06 June 2025

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

Date of Invoice	Date for Payment
July 2024	20 August 2024
August 2024	20 September 2024
September 2024	20 October 2024
October 2024	20 November 2024
November 2024	20 December 2024
December 2024	20 January 2025
January 2025	20 February 2025
February 2025	20 March 2025
March 2025	20 April 2025
April 2025	20 May 2025
May 2025	20 June 2025
June 2025	20 July 2025

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

Example Rate Accounts

	Capital Value New	2023/24 Rates \$	2024/25 Rates \$	Increase \$	Increase %
Residential					
Example	490,000	2,667	3,194	527	19.8%
Mode Value	560,000	2,846	3,395	549	19.3%
Median Value	590,000	2,922	3,481	559	19.1%
Average Value	657,080	3,093	3,674	581	18.8%
Example	750,000	3,330	3,942	612	18.4%
Example	910,000	3,738	4,402	664	17.8%
Example	1,050,000	4,095	4,805	710	17.3%
Commercial					
Example	360,000	4,176	4,713	537	12.9%
Median Value	681,000	7,192	8,118	926	12.9%
Example	1,600,000	15,824	17,869	2,045	12.9%
Average Value	2,139,172	20,889	23,590	2,701	12.9%
Example	3,150,000	30,384	34,315	3,931	12.9%
Example	6,740,000	64,107	72,405	8,298	12.9%
Example	7,890,000	74,910	84,607	9,697	12.9%
Example	10,300,000	97,548	110,177	12,629	12.9%
Farmland (General and Community Services Rates only)					
Median Value	808,500	1,761	1,977	216	12.3%
Average Value	1,658,452	3,495	3,933	438	12.5%
Example	1,930,000	4,049	4,558	509	12.6%
Example	3,720,000	7,700	8,677	977	12.7%
Example	6,690,000	13,759	15,511	1,752	12.7%
Example	10,020,000	20,552	23,173	2,621	12.8%
Example	13,100,000	26,836	30,260	3,424	12.8%
Lifestyle (General, Community Services & Kerbside Collection Rates only)					
Example	625,000	1,731	2,126	395	22.8%
Example	790,000	2,131	2,577	446	20.9%
Median Value	1,150,000	3,003	3,561	558	18.6%
Average Value	1,158,967	3,025	3,585	560	18.5%
Mode Value	1,200,000	3,124	3,698	574	18.4%
Example	2,600,000	6,515	7,524	1,009	15.5%

Definitions

Mode – this is the most frequently occurring capital value.

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

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

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	<ul style="list-style-type: none"> • General Rate • Community Services Rate • Revenue * • Loans Raised • Reduction in Loans and Advances • Waka Kotahi NZTA Income • Cash • Development Contributions
Community and Planning	<ul style="list-style-type: none"> • General Rate • Community Services Rate • Revenue * • Loans Raised • Cash
Galleries, Libraries and Museums	<ul style="list-style-type: none"> • General Rate • Community Services Rate • Revenue * • Loans Raised • Cash
Water Supply	<ul style="list-style-type: none"> • City-wide Water Rates • Revenue * • Loans Raised • Cash • Development Contributions
Waste Management	<ul style="list-style-type: none"> • General Rate • Kerbside Collection Rate • Revenue * • Loans Raised • Cash
Sewerage and Sewage	<ul style="list-style-type: none"> • City-wide Drainage Rates • Allanton Drainage Rate • Blanket Bay Drainage Rate • Curles Point Drainage Rate • Revenue * • Loans Raised • Waka Kotahi NZTA Income • Cash • Development Contributions
Stormwater	<ul style="list-style-type: none"> • City-wide Drainage Rates • Revenue * • Loans Raised • Cash • Development Contributions

Property	<ul style="list-style-type: none"> • General Rate • Revenue * • Loans Raised • Sale of Assets • Cash • Development Contributions
Regulatory Services	<ul style="list-style-type: none"> • General Rate • Revenue * • Loans Raised • Cash
Economic Development	<ul style="list-style-type: none"> • General Rate • Tourism/Economic Development Rate • Revenue * • Loans Raised • Waka Kotahi NZTA Income • Cash
Roading and Footpaths	<ul style="list-style-type: none"> • General Rate • Private Street Lighting Rate • Revenue * • Loans Raised • Waka Kotahi NZTA Income • Cash • Development Contributions
Governance and Support Services	<ul style="list-style-type: none"> • General Rate • Warm Dunedin Rate • Revenue * • Loans Raised • Sale of Assets • Dunedin City Holdings Limited Interest and Dividend • Cash

* 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.