

Dunedin City Council

2016/17 Annual Plan

Building a great small city



dunedin

Table of Contents

Introduction

Introduction	3
Introduction from the Mayor	4
Significance and Materiality	5
Summary of Criteria for Determining Significance and Materiality	6
Members of Council and Community Boards	7
Dunedin City Map – Central Dunedin and Community Board Boundaries	9
Council Committee Structure	10

Section 1 – Results of Consultation

Results of Consultation	13
Results of Consultation and Decision-making	15
Other Decisions made during the Deliberations	26

Section 2 – Financial Statements

Inflation Adjusted Statement of Comprehensive Revenue and Expense	31
Inflation Adjusted Estimate of Other Comprehensive Revenue and Expense	32
Inflation Adjusted Estimate of Changes in Equity	32
Public Equity	33
Inflation Adjusted Statement of Financial Position	34
Inflation Adjusted Cashflow Statement	36
Forecast Financial Statements Notes	38
Council Term Debt	40
Group Term Debt	40
Statement of Accounting Policies	41
Changes from the Long Term Plan (to the 2016/17 year)	61

Detailed Capital Expenditure Programme - Inflation Adjusted	64
Ten Year Capital Expenditure Programme – Changes from the Long Term Plan ...	79
Central City Project	81
City Central Project – A Change in Timing	83
Prospective Information	84
Changes to Significant Forecasting Assumptions for the 2016/17 year	86
Inflation Adjustors – BERL September 2015	88
Restricted Reserves Core Council	89
Annual Plan Disclosure Statement	91
Service Performance Information for 2016/17	93

Section 3 – Funding Impact Statement and Revenue and Financing Policy

Summary of Changes to the Rating Method	97
Dunedin City Council: Funding Impact Statement	98
Funding Impact Statement - Additional Information	99
Rating Policy	100
Funding Principles	130
Summary of Revenue and Finance Policy	131

Section 4 – General

Changes from the 2015/16 -2024/25 Long Term Plan (LTP)	135
Schedule of Fees and Charges 2016/17	136
Council Grants	169
Events Funding	173

Introduction

Table of Contents

Introduction	3
Introduction from the Mayor	4
Significance and Materiality	5
Summary of Criteria for Determining Significance and Materiality	6
Members of Council and Community Boards	7
Dunedin City Map – Central Dunedin and Community Board Boundaries	9
Council Committee Structure	10

Introduction

The 2016/17 Annual Plan is the first Annual Plan that the Dunedin City Council has completed under the 2014 amendments to the Local Government Act 2002. As a result of these amendments the Council is required to complete an Annual Plan document that is focused on changes from the budgets and content for the 2016/17 year as forecast and shown in the 2015/16 – 2024/25 Long Term Plan (LTP). The consultation process has also changed and requires local authorities to focus their consultation on significant or material changes from the LTP. The concepts of Significance and Materiality are described later in this section.

Local Government Planning Cycle

The LTP sets out the Council's financial strategy for the next 10 years and contains information on the changes the Council plans to make to achieve this strategy, how we will measure our performance, the projects that the Council plans to carry out over the next 10 years, and financial information including draft budgets, funding sources and changes to rates. The LTP also contains the Annual Plan for the 2015/16 year with information on fees and charges for the 2015/16 year. An LTP is a public accountability document and provides a basis for the community to assess their Council's performance.

An LTP is prepared and consulted on under the Local Government Act 2002 special consultative procedure every three years. An Annual Plan is prepared in each of the intervening years. The Annual Report for each year closes the planning loop by reporting back against the appropriate year in the Long Term Plan.

The current LTP was adopted by the Dunedin City Council on 29 June 2015.

Structure of the 2016/17 Annual Plan

This document focuses on the changes from the 2016/17 year in the LTP made in the course of revising, confirming and approving budgets for the 2016/17 Annual Plan.

It includes a summary of the results of consultation (Section 1), updates to financial statements and assumptions (Section 2), updates to the Funding Impact Statement (Section 3) and updates to fees and charges and Council grants pools and information (Section 4), all of which arise from budget changes.

Service performance information for the 2016/17 year can be found in the LTP, Volume 2, Section 2. There has been a change to the wording of a service performance in the Solid Waste activity; a copy of the updated measure is in Section 2 of this Plan.

Dunedin City Council Annual Plan Planning Process

Budgets for the next year are reviewed between September and November each year. These budgets, along with reports on issues and initiatives that may affect budgets, are presented to the Councillors in January. The decisions made by the Councillors at the January Annual Plan Council meeting determine the draft budgets for Annual Plan consultation and identify the changes from the Long Term Plan, which will be consulted on with the community.

Introduction from the Mayor

Last year the Council went through a rigorous process developing a 10 year Long Term Plan (LTP) which set out the city's financial and strategic path.

After the January budget discussions for 2016/17 the Council had a wide suite of proposals for community feedback. Recent law changes meant we took a different approach to asking what should be included in the 2016/17 Annual Plan, focusing our consultation on material changes from the 2016/17 year in the LTP.

Those changes included increased funding for existing projects and initiatives such as Gig City, UNESCO City of Literature, Economic Development and City Service and Project grants, as well as funding to implement key strategies – the Environment Strategy and Dunedin's Arts and Culture Strategy. Environmental work was a priority with funding included for further investigation into coastal erosion and to speed up work on groundwater and sea level rise in South Dunedin. We also wanted to check in with residents on changes to the way we carry out work on cycle ways and to the timing of two transport projects in the Central City Plan.

The message from our community which came through loudest in consultation was that environmental and economic sustainability are both of central importance.

Promoting both these objectives is clearly seen by our community as critical to our ambition to foster a city with a thriving economy, a healthy environment and an active, healthy, creative, resilient and vibrant community.

At a Council level, that vision is expressed in our strategies. The Council used to have over 50 disparate and disconnected strategies. Now we have an integrated framework of eight core strategies. They provide the vision for where we need and want our city to be in 10, 20 and 30 years. They are all about our future. And it is pleasing to see that our community understand and appreciate that.

That strategic vision helped guide decision-making when we set the final budget for next year at the Council's May meeting. It put the focus on future challenges like climate change impact on the city and identified the opportunities for investment within the limits set by our financial strategy.

Those limits are expressed in the Council's commitment to keep the rates increase at no more than 3%. We wanted to maintain affordability but at the same time invest in projects that had been left unfunded in later years of the LTP and in new initiatives that support the community.

All this was enabled by a much lower debt than previously predicted – \$220 million on 30 June 2016 rather than the forecast \$248 million. That has reduced the Council's debt servicing costs. We were also able to use some savings from the previous year's budgets to fund some projects.

As a result the Council has confirmed additional funding to help bring more major events, visitors, businesses and residents to the city. There is also additional funding to protect the environment, especially our at-risk coastal areas, reducing our carbon footprint and supporting community groups and arts and culture.

We have also added funding to areas of service delivery that were under pressure and needed more resources, such as building control and storm water.

We have been able to keep the overall rates increase below 3% despite all that extra investment and value for our community.

It is pleasing to see support for the direction we are taking in the feedback and submissions received during the annual plan consultation and a big thank you to everyone who participated in the process – submitters, Councillors and staff. Everyone contributed to a very constructive and informative process and helped achieve the eventual very pleasing result. Thank you all.

Dave Cull
Mayor of Dunedin

Significance and Materiality

What are the legislative requirements for Annual Planning?

Amendments to the Local Government Act 2002 (LGA 2002) s.95 and s.95A enacted in August 2014, changed the requirements for the Annual Plan process:

- The Annual Plan is now an Exceptions only document, showing any changes between the financial statements and funding impact statement forecast in the 2016/17 year of Long Term Plan (LTP) and the financial statements and funding impact statement proposed for inclusion in the 2016/17 Annual Plan.
- Consultation is required only if the difference from the LTP is significant or material or if the Council chooses to consult.
- A consultation document (developed under s.95A) is the basis of consultation on Annual Plan matters.
- A draft Annual Plan and a summary of the Annual Plan are no longer required.
- Information that supports the content of the consultation document must be publicly available and is known collectively as ‘supporting documentation’. Some of this content is legislatively required.

What do Significance and Materiality mean?

The significance and materiality of decisions are the key triggers for consultation.

Significance is defined in the Council’s Significance and Engagement Policy (SEP), www.dunedin.govt.nz/significance-and-engagement-policy.

The requirements of Section 95A (5) of the LGA 2002 puts a focus on the Council’s Significance and Engagement Policy (SEP) and introduces the concept of material difference. This sets a lower threshold for requiring an Annual Plan and consultation process.

It means the importance of an issue, proposal, decision or matter as assessed by the Council, in terms of its likely impact on, and likely consequences for:

1. Dunedin as a whole.
2. The parties and communities who are likely to be particularly affected or interested in the issue, proposal, decision or matter.
3. The financial and non-financial cost and implications, or the capacity of the Council to perform its role/functions.

An issue, proposal, decision or matter is material only if it could in its own right, or in conjunction with other differences, influence the decisions or assessments of those reading or responding to the consultation document.

Summary of Criteria for Determining Significance and Materiality

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

Assessing Significance

Please refer to the Council's Significance and Engagement Policy, November 2014 for further information. www.dunedin.govt.nz/significance-and-engagement-policy

Factors that are considered in assessing significance:

- Is the project/programme already in the LTP?
- Is there a budget change? (Is this an increase or decrease?)
- What is the value of the change in the 2016 year?
- Does the budget change result in a change to service levels? (Is this an increase or decrease?)
- Importance to Dunedin
- Importance to the community
- Consistency with strategy, policy and previous decisions
- Impact on capacity and capability of the Council to meet legislative requirements
- Impact on capacity and capability of the Council to delivery existing work programme
- What are the opportunity costs of the project?
- How hard it would be to reverse the decision once it was made?

Assessing whether changes are Material

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

Factors to be considered:

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

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

Members of Council and Community Boards

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Jinty MacTavish (Central)

Mobile: 021 231 9197

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Andrew Whiley (Central)

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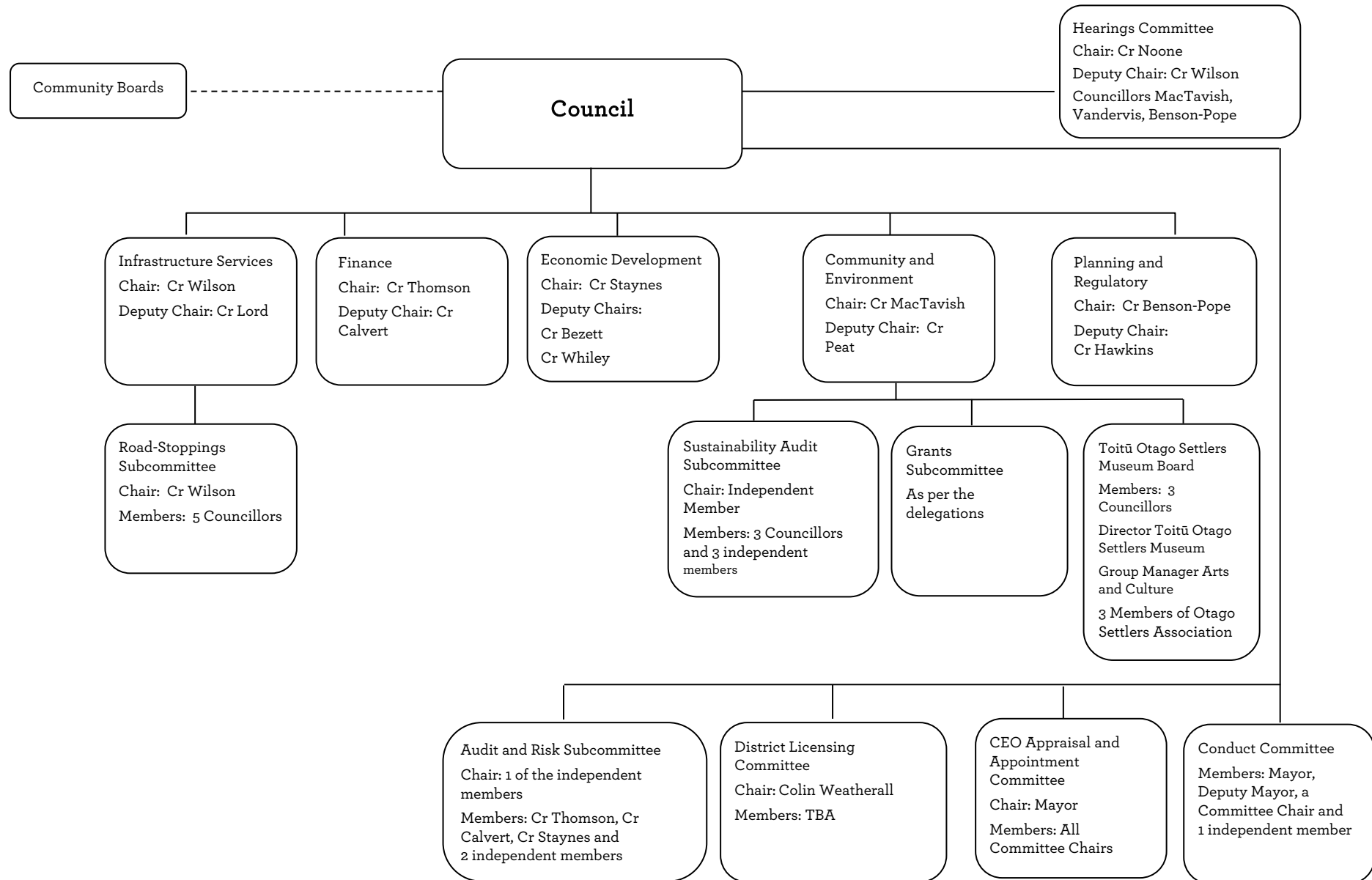
Community Board Members

Chalmers	Mosgiel/Taieri	Otago Peninsula	Saddle Hill	Strath Taieri	Waikouaiti Coast
Steve Walker (Chair) H: 472 8409	Bill Feather (Chair) H: 489 5842 M: 027 598 1011	Christine Garey (Chair) H: 478 1133 M: 027 447 8876	Scott Weatherall (Chair) H: 481 1766 M: 027 440 4700	Barry Williams (Chair) H: 464 3718	Gerard Collings (Chair) H: 465 7604 W: 470 7494 M: 027 484 8800
Mel Aitken M: 021 190 5754	Blackie Catlow H: 486 1102 W: 489 4456 M: 027 489 4456	Lox Kellas H: 478 0209 M: 027 248 9789	Pam Jemmett H: 489 0453 W: 479 8447 M: 027 452 4199	Russell Anderson H: 489 1470 M: 027 224 8034	Mark Brown H: 482 2833 W: 482 2011
Peter Cole H: 472 7505 M: 021 025 42108	Martin Dillon H: 489 5277 M: 027 433 7800	Hoani Langsbury H: 478 0906 W: 478 0352 M: 027 430 6025	Keith McFadyen H: 481 1333 M: 027 444 8913	Bevan Dowling H: 03 444 4745	Alasdair Morrison H: 482 2505 M: 027 435 4384
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Cr Andrew Noone H: 465 7157 M: 027 430 1727	Cr Kate Wilson H: 464 3797 M: 027 443 8134	Cr Neville Peat H: 478 0803	Cr Andrew Whiley H: 454 2262 M: 027 465 3222	Cr Mike Lord H: 486 2730 M: 027 438 0297	Cr Andrew Noone H: 465 7157 M: 027 430 1727

Dunedin City Map – Central Dunedin and Community Board Boundaries



Council Committee Structure



Section 1 – Results of Consultation

Table of Contents

Results of Consultation	13
Results of Consultation and Decision-making	15
Other Decisions made during the Deliberations	26

Results of Consultation

Consultation Process

Consultation on the 2016/17 Annual Plan was undertaken from Thursday 24 March – Wednesday 20 April 2016.

The Council chose to run a formal submission process alongside other consultation activities. Questionnaire elements were included in the submission form which could be completed on-line or as hard copy using the form from the consultation document. The questions were focused on the material exceptions/changes from the 2016/17 year in the 2015/16 – 2024/25 Long Term Plan (LTP) and were based around seven main themes:

- Supporting Arts and Culture
- Supporting Economic Development
- Supporting the Community
- Looking after the Environment
- Cycleways – Change in Scope
- Central City Plan – Change in Timing
- Spending Priorities

The questionnaire allowed submitters to indicate whether they approved of proposed new or additional funding of projects and initiatives in the theme areas and space was provided for written comments about the proposals. Free space for general comments was provided at the end of the submission providing an opportunity for submitters to comment on topics or issues outside of scope of the questionnaire.

A total of 610 formal submissions were received. Fewer submissions were received compared with prior years. This may be indicative of less community interest in an exceptions only annual plan as compared with the wider ranging LTP consultation. There were also notably fewer people wishing to speak to their submissions.

Summary of Submission Numbers 2010-2016

Consultation	Number of Submissions Received	Number speaking at Hearings
2016/17 Annual Plan	610	78
2015/16 - 2024/25 Draft Long Term Plan	2,178	147
2014/15 Draft Annual Plan	1,119	176
2013/14 Draft Annual Plan	262	108
2012/13 – 2021/22 Draft Long Term Plan	1,024	200

Consultation	Number of Submissions Received	Number speaking at Hearings
2011/12 Draft Annual Plan	985	156
2010/11 Draft Annual Plan	746	189

Submitters made 1,458 comments on 132 different topics.

The 'change in scope for cycleways' topic attracted the most submissions and comments, with the total of 359 including 233 copies of a pro forma submission received from SPOKES cycling interest group. The pro forma submissions indicated support for seven actions being promoted by the organisation and support for the separate SPOKES organisation submission. Some SPOKES submitters also identified specific hazards and safety risks for cyclists in a free text field on the form.

During the consultation period eight consultation events were held. These included a public meeting/workshop at the Dunedin Public Art Gallery, an on-line chat with the Mayor and six Councillor drop-in sessions in other areas of the city – Waikouaiti, South Dunedin, Mosgiel, Macandrew Bay, Port Chalmers and North East Valley. The number of participants ranged between 3 – 13 for all events. Comments received at these events were recorded and processed in the same manner as formal submissions, as were comments received on social media. Threads on annual plan consultation issues were started and moderated by staff on social media (Facebook and Twitter).

Results of Consultation and Decision-making

Deliberations and decision-making on the results of consultation was undertaken from 10-12 May 2016.

Budget Changes

Since the draft 2016/17 budgets were approved by the Council a number of changes were identified that impacted on the budget. The net effect on rates from these budget changes was an increase of \$689k for the 2016/17 year. This would have resulted in a rates increase of 3.5%. Details of these changes can be found in the Budget Changes report to the 10 May 2016 Annual Plan Hearings/Deliberations meeting which is available on the Council website.

Staff also provided a Financial Forecast report to the 10 May 2016 Annual Plan Hearings/Deliberations meeting. This report indicated that the Council was forecast to have cash savings in the 2015/16 year resulting from savings in interest expense, staff costs and capital expenditure. This included a cash saving of \$1 million from a 2015/16 capital expenditure project that did not proceed. This project, University of Otago Oval Cricket lights, is shown in the 10 year Capital expenditure programme in the LTP with a budgeted cost of \$2.2 million. The project was to be co-funded, with the Otago Cricket Association to provide \$1.2 million in funding.

Decision-making

After approving the changes identified in the Budget Changes report and noting the content of the financial forecast, Councillors were reminded of the resolution taken at the January 2016 Annual Plan Council meeting, held on 25, 26 and 28 January 2016 regarding the rates increase for 2016/17:

"That Council is resolved not to exceed its cap of 3% for rates increases in 2016/17. Council is aware of some possible cost increase risks between the confirmation of the draft budget and the setting of a rate. Feedback will be sought through consultation on the additional spending decisions taken during the January Annual Plan Council meeting to assist in prioritisation decisions should they become necessary."

After discussion the Council resolved:

"That the Council reconfirms the rates cap of 3% decided at the January 2016 Annual Plan Council meeting, unless there are exceptional circumstances."

The Council proceeded with deliberation and decision-making on that basis. The overall rates increase when deliberations started was 2.9% and once decision making was completed it had increased to 2.97%.

The results of consultation and decision-making are summarised in this section. The spreadsheet on the next page summarises the budget changes made during the meeting. The following pages summarise the results and decision-making on items included in the consultation document. This information is presented under the seven themes used in the consultation document. This is followed by a brief summary of other decisions made at the deliberations.

Summary of budget changes for items consulted on in the Consultation Document

	Rates Funding included in draft budget and Consultation Document \$	Reduction in Expenditure for Final Annual Plan \$	Fund from Cash Saving instead of Rates \$	Rates Funding included in the Final Annual Plan \$	Total Funding \$
Supporting economic development					
Gigatown/Gig City	250,000	65,000	185,000	0	185,000
City marketing	300,000			300,000	300,000
Major events plan development	100,000	50,000		50,000	50,000
Energy plan delivery	100,000			100,000	100,000
Food resilience	40,000		40,000	0	40,000
Supporting arts and culture					
Arts and Culture Strategy implementation	245,000		50,000	195,000	245,000
City of Literature implementation	50,000			50,000	50,000
Supporting the community					
Increase to city service and project grants	100,000	40,000		60,000	60,000
Increase to small events grants	20,000			20,000	20,000
Support for community groups	90,000			90,000	90,000
Looking after the environment					
Implementation of Environment Strategy	150,000		50,000	100,000	150,000
Planning for groundwater and sea level rise	100,000		100,000	0	100,000
Investigation into Ocean Beach and St Clair seawall erosion	100,000			100,000	100,000
Initial analysis coastal erosion – wider Dunedin coastline	75,000		75,000	0	75,000
Totals	1,720,000	155,000	500,000	1,065,000	1,565,000

Supporting Economic Development

What was consulted on?

Extra funding totalling \$790,000 was proposed in the 2016/17 year, and \$750,000 in the 2017/18 year, to help the city meet the key goals of the Economic Development Strategy.

Gig City – a total of \$250,000 per year was proposed for the Gig City project in 2016/17 and 2017/18 so Dunedin can get maximum benefit from being the first New Zealand city to have a gigabyte internet connection.

City Marketing – funding of \$300,000 per year for two years was proposed for marketing Dunedin in Australia and New Zealand, building on the city's development as an international and domestic tourism destination. There will also be a push to attract new businesses and new people to live in Dunedin.

Major Events Plan – \$100,000 was proposed for the development of a city-wide major events plan in 2016/17 and 2017/18, for attracting events to Dunedin as part of a push to attract even more visitors.

Energy Plan Delivery – funding of \$100,000 per year for 2016/17 and 2017/18 was proposed for implementing the city's Energy Plan which outlines a vision and goals for Dunedin's energy use.

Food Resilience – one-off funding of \$40,000 in 2016/17 was proposed to implement an action plan for improving support for local food businesses and production, and marketing the city's food events and cuisine. The plan will also support initiatives that help all Dunedin people have access to healthy, sustainably produced food.

Questionnaire Responses

Do you agree with the planned spend?	Yes	%Yes	No	%No	Total
City Marketing	182	79%	49	21%	231
Energy Plan delivery	185	80%	45	20%	230
Gig City	160	71%	66	29%	226
Major Events Plan Development	176	77%	54	23%	230
Food Resilience	161	72%	62	28%	223

Council Decision

Gig City – a total of \$185,000 per year has been included for the Gig City project in 2016/17 and \$250,000 for 2017/18. The proposed funding was reduced by \$65,000 in the 2016/17 year. The \$185,000 in 2016/17 is to be funded from cash savings.

City Marketing – funding of \$300,000 per year for two years, as originally proposed.

Major Events Plan – a budget of \$50,000 in the 2016/17 year and \$100,000 in the 2017/18 year. The proposal funding was reduced by \$50,000 in the 2016/17 year.

Energy Plan Delivery – funding of \$100,000 per year for 2016/17 and 2017/18 as originally proposed.

Food Resilience – one-off funding of \$40,000 in 2016/17 as originally proposed, to be funded from cash savings.

Supporting Arts and Culture

What was consulted on?

Ara Toi Ōtepoti – Our Creative Future – Dunedin’s Art and Culture Strategy

This strategy was adopted by the Council in May 2015 and a set of initial actions were included as part of the Long Term Plan (LTP). The Council proposed further funding of \$245,000, in each of 2016/17 and 2017/18. This would allow for continued funding for an additional Community Arts Advisor as well as a part-time business advisor. The Community Arts Advisor will build arts and culture partnerships across the city, to improve access to arts funding and opportunities for Dunedin communities. The business advisor will connect Dunedin's creative businesses with business services and destination marketing.

UNESCO City of Literature

The Council recommended an additional \$50,000 per year for the next two years for the UNESCO City of Literature initiative, taking the total annual funding to \$100,000. This will provide funding for coordination and delivery of activities in each of 2016/17 and 2017/18 years. This will establish a sustainable operating model for the initiative, and enable delivery of a programme of activities in Dunedin which includes participating in the UNESCO Creative Cities Network and collaborating with other member cities.

Questionnaire Responses

Do you agree with the planned spend?	Yes	%Yes	No	%No	Total
Ara Toi Otepoti - Our Creative Future, Dunedin’s Arts and Culture Strategy implementation	156	66%	79	34%	235
Increase to UNESCO City of Literature implementation	160	70%	69	30%	229

Council Decision

Ara Toi Ōtepoti – Our Creative Future – Dunedin’s Art and Culture Strategy – approved as proposed, \$245,000, in each of 2016/17 and 2017/18, with \$50,000 to be funded from cash savings in 2016/17.

UNESCO City of Literature – approved as proposed an additional \$50,000 per year for the next two years, taking total annual funding to \$100,000.

Supporting the Community

What was consulted on?

Community Grants

The City Service and City Project Grants Scheme was introduced in 2015 and is an important part of Dunedin's Social Wellbeing Strategy. These grants are focused on organisations that make a significant, sustained and enduring contribution to the wellbeing of the wider Dunedin community.

- The amount of money available for City Service and City Project Grants was proposed to increase by \$100,000 ongoing.

Small Events Grants

The funding available for small events grants was proposed to increase by \$20,000 for the 2016/17 year only. The increase was proposed to meet increased demand for these grants.

Support for Community Groups

A budget of \$90,000 per year over the next two years was proposed to provide a support service for community groups around the city. This approach is part of the Stronger Communities pathway in the Council's Social Wellbeing Strategy and emphasises the need for local communities to be supported in local initiatives and community projects or programmes.

Questionnaire Responses

Do you agree with the planned spend?	Yes	%Yes	No	%No	Total
Increase to City Service and Project Grants (ongoing)	200	84%	38	16%	238
Increase to Small Events Grants	205	85%	36	15%	241
Support for community groups	191	80%	49	20%	240

Council Decision

City Service and City Project Grants Scheme – an increase in funding of \$60,000 ongoing. This is a reduction from what was originally proposed.

Small Events Grants – increased by \$20,000 for the 2016/17 year only, as originally proposed.

Support for Community Groups – a budget of \$90,000 per year over the next two years, as originally proposed.

Looking after the Environment

What was consulted on?

Te Ao Tūroa – The Natural World: Dunedin's Environment Strategy

Dunedin's Environment Strategy, *Te Ao Tūroa – The Natural World*, was adopted in June 2016. A one-off budget of \$150,000 was proposed to implement the first actions from this strategy.

Ground Water and Sea Level Rise in lower lying areas of Dunedin

High ground water levels in some areas present the city with increasing challenges as sea levels rise and there are more extreme rainfall events. Residents in low-lying and densely populated areas are the most vulnerable. The Council proposed a one-off budget of \$100,000 in 2016/17 to accelerate ongoing work developing the plan for responding to these risks. Work on a plan began back in 2010, and incorporates work undertaken by both central government and the Otago Regional Council.

Coastal Erosion

Funding of \$100,000 was proposed in the 2016/17 budget for further investigation into the medium term protection options for Ocean Beach. This funding will be used to develop a plan to address the coastal erosion affecting Ocean Beach including the St Clair seawall. Additional funding of \$75,000 was also proposed in the 2016/17 budget to do initial analysis on other parts of the Dunedin coastline at risk from adverse erosion. Both these pieces of work will be done in consultation with the community and the Otago Regional Council with input from the Ministry for the Environment.

Questionnaire Responses

Do you agree with the planned spend?	Yes	%Yes	No	%No	Total
Initial analysis of coastal erosion wider Dunedin coastline	212	91%	20	9%	232
Investigative work into Ocean Beach and St Clair seawall erosion	216	91%	22	9%	238
Planning for groundwater and sea level rise	217	88%	29	12%	246
Te Ao Turoa (Environment Strategy) implementation	179	78%	50	22%	229

Council Decision

Te Ao Tūroa – The Natural World: Dunedin's Environment Strategy – a one-off budget of \$150,000 has been included in 2016/17 as proposed. \$50,000 of this is to be funded from cash savings.

Ground Water and Sea Level Rise in lower lying areas of Dunedin – a one-off budget of \$100,000 has been included in 2016/17 as proposed. This is to be funded from cash savings.

Ocean Beach and St Clair Sea Wall Erosion – \$100,000 has been included in the 2016/17 budget, as proposed.

Coastal Erosion – other parts of the Dunedin Coastline – a one-off budget of \$75,000 has been included in 2016/17 as proposed. This is to be funded from cash savings.

A Change in Scope – Cycleways

What was consulted on?

The Council is committed to providing safe, quality cycleways in the city. Work has been happening across Dunedin, but the South Dunedin project has proved challenging. As a result, we stopped construction in South Dunedin because the community made it clear we were not getting it right and we needed to rethink what we were doing.

We are now taking a new approach, building to a higher standard. This will cost about four times more than the previous design which means completing a shorter length of cycleway for the money available. This approach involves balancing the needs of all road users and improving the overall design and look of streets with cycleways. The changes will provide a higher quality finish and landscaping as well as ensuring signs and markings are complete and appropriate.

We will also be:

- Asking people what they think earlier in the process and taking on board their feedback.
- Making sure our design concepts show enough detail and information to be easily understood by those affected by the project.
- Testing our designs with community stakeholders to make sure they are safe, practical and workable for all road users.

The Council sought feedback from the community regarding this change in scope.

Questionnaire Responses

Do you agree with this change in scope?	Yes	%Yes	No	%No	Total
	158	69%	72	31%	230

Council Decision

The Council made the following resolutions regarding cycleways:

"That the Council:

- a) Notes that staff are progressing as a priority matter the re-scoping of Strategic Cycle Network budget priorities, in line with the Strategic Cycle Network Plan adopted in 2011.
- b) Notes that this process will involve engagement with Spokes and other stakeholders, and take into account the priorities identified by the cycling community through the Spokes submission.
- c) Notes that the outcome of this will be reported back to Council by September 2016.
- d) Notes that remediation of the Portobello Road cycleway, and work around the Wharf Street/Roberts Street intersection are being progressed separately."

A Change in Timing – Central City Plan

What was consulted on?

The timing of two transport projects in the \$37 million Central City Plan is being moved out by one year. Planning work for both projects has already started. The additional year will allow a longer planning period with greater public involvement. It is important to take this extra time to do this work so that we deliver an end product which is more sustainable and has the best possible outcomes for residents. The two projects are briefly described below and the tables show the funding profiles for these projects and final decisions on these projects.

Central City and North Dunedin safety and accessibility upgrade

This project recognises the need for greater safety in these busy areas. The project focuses on improved pedestrian safety and accessibility, as well as making high risk traffic corridors and intersections safer for all users.

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
As planned in the LTP	\$100,000	\$150,000	\$250,000	\$3,000,000	\$3,000,000	\$3,000,000	\$0
Proposal Consulted on in 2016/17 Annual Plan	\$100,000	\$0	\$150,000	\$250,000	\$3,000,000	\$3,000,000	\$3,000,000
Final Decision: 2016/17 Annual Plan	\$100,000	\$0	\$150,000	\$250,000	\$3,000,000	\$3,000,000	\$3,000,000

Eastern freight bypass upgrade

This project is designed to keep heavy traffic away from the downtown area. Considered a high priority by both the Council and NZTA, its aim is to improve the efficiency and attractiveness of the freight route between SH1/Andersons Bay and SH88 to Port Chalmers.

	2015/16	2016/17	2017/18	2018/19
As planned in the LTP	\$150,000	\$250,000	\$2,100,000	\$0
Proposal consulted on	\$150,000	\$0	\$250,000	\$2,100,000
Final Decision: 2016/17 Annual Plan	\$150,000	\$0	\$250,000	\$2,100,000

Questionnaire Responses

Do you agree with this change in timing?	Yes	%Yes	No	%No	Total
	180	88%	25	12%	205

Council Decision

That timing for both projects proceeds as proposed in the draft Annual Plan and planning in 2016/17 is funded from existing budgets.

Spending Priorities

What was consulted on?

The Council consulted on two spending priority scenarios:

- a) Sometimes things change between working out our budget and finalising it in the 2016/17 Annual Plan. If it turns out that something else needs to be included in our budget, we would have to rethink the plans we've made for 2016/17 because we wouldn't be able to do everything and keep the rates increase at or below 3%. If this happens, what do you think is the most important thing for the Council to keep in the budget for 2016/17?

- The results were:

Topics raised most frequently	Number of responses
Coastal erosion/sea level rise/impact of these on low lying areas	35
Environmental issues and the implementation of Te Ao Turoa	31
Economic Development	19
Maintaining and improving core services	16
Cycleways	17
City marketing and tourism	15
Community support and grants	15
Arts and culture	11
Food resilience	7
Energy plan	7
Improvements to public transport	6
Gig city	5

- There were a number other topics raised that attracted between 1 -4 responses and are not shown here.

- b) The Council's financial strategy states that any surplus funds will be used to repay debt. If the Council was able to find some more savings before finalising this year's budget or has a surplus at the end of the financial year, how do you think this money should be used?

Please number in order of preference 1- 3 (1 being your first priority):

- ☐ To repay debt ☐ To give residents a lower rates increase
- ☐ To increase spending on activities or priority projects

The results were:

Option	Priority 1	Priority 2	Priority 3
7B. To repay debt	120	62	19
7B. To give residents a lower rates increase	38	69	79
7B. To increase spending on activities or priority projects	68	51	78

Council Decision

The Council noted the feedback received on spending priorities at the beginning of their deliberations.

Other Decisions made during the Deliberations

Landfill Emissions Trading Scheme - budget increased by \$354,000 for 2016/17.

Landfill user charges increased by 10% for disposal of waste contributing to carbon emissions. This increase is over and above the 3% increase already applied to these fees. Waste minimisation and recycling opportunities available in the city are to be communicated to the community before the fees are implemented. See the Waste Management – Solid Waste Landfill Fees in Section 4.

Central City Plan – staff are to again approach the parties involved with a view to establishing safe, at-grade pedestrian access across the rail corridor on the lower Rattray Street alignment adjacent to the Chinese Garden.

Development of an Artificial Hockey Turf at Kings High School – the Council agreed to make a one-off grant of up to \$500,000 to the Otago Hockey Association for the development of an artificial hockey turf at King's High School, South Dunedin, together with a \$10,000 per annum grant for 10 years towards the maintenance of the Hockey Turf. The one-off grant is to be funded from a cash saving from the 2015/16 year. Both grants are conditional on the following:

- a) The Council having term debt in the 2015/16 financial year lower than forecast as part of the Annual Plan 2016/17 (\$220 million).
- b) A report from the Chief Executive Officer at the end of the financial year 2015/16 confirming finance for the capital project is available.
- c) The Council is satisfied that an appropriate set of terms and conditions for public use is in place.
- d) Identification of a method for the Council to fund the ongoing maintenance contribution.
- e) The annual maintenance grant will commence on completion of construction of the hockey turf.
- f) The Ministry of Education formally agreeing with the Otago Hockey Association on the terms and conditions for the location and construction of the hockey turf at King's High School.
- g) The Council Parks and Recreation staff, in planning for the development, work with all departments to ensure that infrastructure can support increased demands in this area.

Otago Cricket Association – request for funding (\$100,000) for new scoreboard at University of Otago Oval – the Council has agreed to support the Otago Cricket Association to the sum of \$70,000 plus GST towards a new scoreboard, subject to staff confirming the scoreboard is up to standard. This is to be funded from cash savings from the 2015/16 year.

Football South – request for support to develop a proposal for an all-weather multi-sport surface in Dunedin – staff are to continue discussions with Football South to develop plans for their needs consistent with the Council's strategic goals, and report back for the 2017/18 Annual Plan.

Dunedin Heritage Fund Budget – the Council has allocated additional funding of \$100,000 (if required) to the Heritage Fund budget to provide support for the re-use and redevelopment of the former Priory building in Smith Street, in the 2016/2017 financial year. This is to be funded from cash savings from the 2015/16 year.

Dark Skies – the Council is to refer the issue of formal designation of the city as a Dark Sky place by the International Dark Skies Association to the Dark Skies Advisory Panel.

Youth Participation Funding – the Council approved additional funding of \$10,000 to contract a facilitator to support the Dunedin Youth Council.

Use of Electric Vehicles in the Council's Vehicle Fleet – the Council resolved that:

- a) That the Chief Executive Officer adjusts the Council vehicle procurement plans to ensure that the Council owns 20 fully electric vehicles within five years, and reports back annually on progress towards this target, and on petrol/carbon savings achieved each year.
- b) That Council agrees to co-operate in sharing e-vehicle usage and other data with the University of Otago and Otago Polytechnic to assist in their research on electric vehicle use.
- c) That the Council notes that the Chief Executive Officer has advised that these resolutions can be carried out within current operational budgets as per the details provided.

Reports were requested on the following items:

Rating Method – a report back from staff to the Finance Committee meeting on 18 July 2016 regarding:

- a) Rating adjustment possibilities for:
 - Retirement village licence to occupy houses;
 - Maori freehold land.
- b) Consideration of rating policies for residential properties being used for short term commercial rental and/or multiple studio rooms.

Dunedin Gas Works Museum

- a) City Property staff are to consider and report back on the possible purchase of the following land adjoining the Gasworks Museum – No. 1 Brandon Street (the Arthur Stone building) and No. 8 and No. 12 McBride Street.
- b) Finance staff are to report on options for the source of funds to purchase the properties.

South Dunedin Community Hub – City Property staff are to report back with other information on progressing the South Dunedin community hub.

Waste Management – eWaste – staff are to:

- a) Provide a report to the Infrastructure Services Committee that quantifies, as accurately as possible from existing data, the amount of e-waste entering Green Island Landfill and/or being illegally dumped.
- b) Report back to the Infrastructure Services Committee that canvasses the costs and benefits of options that would reduce the amount of e-waste entering the landfill, including rates-subsidised recycling.

Impact of Emission Trading Scheme Costs on Landfill Charges – staff are to report back on options for reducing Emissions Trading Scheme Liability by December 2016.

Seal Extension Improvements or Additions – staff are to report on the benefits of having a seal extension budget to deal with difficult-to-maintain sections of the gravel roading network.

Proposal for all-weather multi-sport surface in Dunedin – staff are to continue discussions with Football South to develop plans for their needs consistent with the Council's strategic goals, and report back for the 2017/18 Annual Plan.

Biodiversity Fund – staff are to prepare a report reviewing the \$5,000 limit currently in place on grants from the Biodiversity Fund.

Section 2 – Financial Statements

Table of Contents

Inflation Adjusted Statement of Comprehensive Revenue and Expense.....	31
Inflation Adjusted Estimate of Other Comprehensive Revenue and Expense.....	32
Inflation Adjusted Estimate of Changes in Equity	32
Public Equity	33
Inflation Adjusted Statement of Financial Position	34
Inflation Adjusted Cashflow Statement	36
Forecast Financial Statements Notes	38
Council Term Debt	40
Group Term Debt	40
Statement of Accounting Policies	41
Changes from the Long Term Plan (to the 2016/17 year)	61
Detailed Capital Expenditure Programme - Inflation Adjusted.....	64
Ten Year Capital Expenditure Programme – Changes from the Long Term Plan.....	79
Central City Project.....	81
City Central Project – A Change in Timing	83
Prospective Information.....	84
Changes to Significant Forecasting Assumptions for the 2016/17 year.....	86
Inflation Adjustors – BERL September 2015	88
Restricted Reserves Core Council	89
Annual Plan Disclosure Statement	91
Service Performance Information for 2016/17	93

Inflation Adjusted Statement of Comprehensive Revenue and Expense

For the Years Ending 30 June 2016 to 30 June 2026

	LTP 2015/16 \$'000	Forecast 2015/16 \$'000	LTP 2016/17 \$'000	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Revenue													
Rates Revenue	130,049	130,049	136,521	133,996	138,672	144,203	150,826	157,771	159,820	165,005	168,664	170,297	172,081
External Revenue	55,719	55,684	57,192	57,990	59,292	60,491	62,532	63,603	65,238	66,920	69,103	70,302	72,467
Development and Financial Contributions	1,303	1,303	667	648	650	915	942	1,013	1,511	1,021	998	958	963
Subsidies and Grants	19,377	17,904	24,659	24,083	27,991	27,528	19,931	19,908	21,513	21,008	19,359	19,837	21,587
DCHL Dividend and Interest	5,902	5,902	5,902	5,902	6,033	6,692	7,381	8,094	8,846	9,067	9,288	9,524	9,768
Waipori Fund Revenue	3,801	3,801	3,896	3,896	3,983	4,073	4,167	4,261	4,362	4,471	4,580	4,696	4,816
Interest Revenue	150	150	150	340	340	340	340	340	340	340	340	340	340
Unrealised Investment Property Gains	2,440	2,440	2,501	2,027	2,071	2,117	2,163	2,211	2,260	2,309	2,360	2,412	2,465
Total Revenue	218,741	217,233	231,488	228,882	239,032	246,359	248,282	257,201	263,890	270,141	274,692	278,366	284,487
Expenditure													
Staff Costs	49,268	49,268	49,334	52,439	52,998	53,814	55,295	56,689	58,053	59,564	60,975	62,538	64,206
Operational Costs	96,800	96,726	98,848	98,448	100,205	101,156	105,279	107,151	109,594	112,800	118,673	121,238	125,334
Loan Interest	18,063	18,063	17,660	15,380	15,177	14,945	14,824	14,470	13,905	12,985	11,783	10,488	9,143
Depreciation	53,446	53,446	55,301	56,650	58,252	59,829	61,797	63,377	65,570	67,562	69,457	71,489	73,405
Total Expenditure	217,577	217,503	221,143	222,917	226,632	229,744	237,195	241,687	247,122	252,911	260,888	265,753	272,088
Net Surplus/(Deficit)	1,164	(270)	10,345	5,965	12,400	16,615	11,087	15,514	16,768	17,230	13,804	12,613	12,399
Attributable to:													
Dunedin City Council	1,164	(270)	10,345	5,965	12,400	16,615	11,087	15,514	16,768	17,230	13,804	12,613	12,399

Inflation Adjusted Estimate of Other Comprehensive Revenue and Expense

For the Years Ending 30 June 2016 to 30 June 2026

	LTP 2015/16 \$'000	Forecast 2015/16 \$'000	LTP 2016/17 \$'000	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Gain on Asset Revaluation	57,291	31,968	48,500	36,269	50,896	43,441	46,156	55,281	49,852	52,152	63,169	57,076	59,513
Change in cashflow Hedge Reserves		384		322	1,562	3,539	4,757	3,699	0	2,133	0	0	0
Total Other Comprehensive Revenue and Expenses	57,291	32,352	48,500	36,591	52,458	46,980	50,913	58,980	49,852	54,285	63,169	57,076	59,513
Net Surplus/(Deficit)	1,164	(270)	10,345	5,965	12,400	16,615	11,087	15,514	16,768	17,230	13,804	12,613	12,399
Total Comprehensive Revenue and Expenses	58,455	32,082	58,845	42,556	64,858	63,595	62,000	74,494	66,620	71,515	76,973	69,689	71,912
Attributable to:													
Dunedin City Council	58,455	32,082	58,845	42,556	64,858	63,595	62,000	74,494	66,620	71,515	76,973	69,689	71,912

Inflation Adjusted Estimate of Changes in Equity

For the Years Ending 30 June 2016 to 30 June 2026

	LTP 2015/16 \$'000	Forecast 2015/16 \$'000	LTP 2016/17 \$'000	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Opening Equity	2,891,304	2,710,487	2,949,759	2,742,569	2,785,125	2,849,983	2,913,578	2,975,578	3,050,072	3,116,692	3,188,207	3,265,180	3,334,869
Total Comprehensive Revenue and Expense	58,455	32,082	58,845	42,556	64,858	63,595	62,000	74,494	66,620	71,515	76,973	69,689	71,912
Closing Equity	2,949,759	2,742,569	3,008,604	2,785,125	2,849,983	2,913,578	2,975,578	3,050,072	3,116,692	3,188,207	3,265,180	3,334,869	3,406,781

Public Equity

For the Years Ending 30 June 2016 to 30 June 2026

	LTP 2015/16 \$'000	Forecast 2015/16 \$'000	LTP 2016/17 \$'000	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Accumulated Funds	1,696,800	1,688,198	1,706,933	1,693,959	1,705,907	1,722,972	1,733,994	1,748,886	1,765,109	1,781,714	1,794,816	1,806,772	1,818,514
Restricted Reserves	8,635	9,312	8,848	9,516	9,968	9,518	9,583	10,205	10,750	11,375	12,077	12,734	13,391
Revaluation Reserves	1,256,720	1,061,071	1,305,219	1,097,340	1,148,236	1,191,677	1,237,833	1,293,114	1,342,966	1,395,118	1,458,287	1,515,363	1,574,876
Cashflow Hedge Reserves	(12,396)	(16,012)	(12,396)	(15,690)	(14,128)	(10,589)	(5,832)	(2,133)	(2,133)				
Total	2,949,759	2,742,569	3,008,604	2,785,125	2,849,983	2,913,578	2,975,578	3,050,072	3,116,692	3,188,207	3,265,180	3,334,869	3,406,781

Inflation Adjusted Statement of Financial Position

For the Years Ending 30 June 2016 to 30 June 2026

	LTP 2015/16 \$'000	Forecast 2015/16 \$'000	LTP 2016/17 \$'000	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Current Assets													
Cash at Bank	684	113	591	457	485	642	821	1,056	1,330	1,514	1,735	1,985	2,426
Deposits	0	0	0	0	0	0	0	0	0	0	0	0	0
Investments	18,202	10,440	17,756	10,440	8,730	8,730	8,730	8,730	8,730	8,730	8,730	8,730	8,730
Accounts Receivable	14,289	13,793	15,000	14,212	14,708	15,295	15,998	16,735	16,952	17,502	17,890	18,063	18,252
Inventories	1,502	348	1,502	348	348	348	348	348	348	348	348	348	348
Prepayments	296	678	296	678	678	678	678	678	678	678	678	678	678
Taxation Refund Receivable	0	625	0	625	625	625	625	625	625	625	625	625	625
Non-current Assets held for sale	0	0	0	0	0	0	0	0	0	0	0	0	0
	34,973	25,997	35,145	26,760	25,574	26,318	27,200	28,172	28,663	29,397	30,006	30,429	31,059
Non-current Assets													
Investments	61,757	75,647	62,299	76,183	76,720	77,247	77,347	77,447	77,547	77,647	77,647	77,647	77,647
Investments in Council- controlled Organisations	234,357	227,940	236,908	230,491	233,042	235,593	238,144	240,695	243,246	245,797	248,348	250,899	253,450
Loans and Advances	2,700	4,326	3,077	1,904	2,281	2,077	2,527	2,977	3,427	3,877	4,327	4,777	5,227
Other Intangible Assets	2,334	3,123	2,334	3,123	3,123	3,123	3,123	3,123	3,123	3,123	3,123	3,123	3,123
Property Plant and Equipment	2,912,301	2,682,942	2,968,864	2,723,735	2,783,006	2,838,660	2,887,886	2,946,440	2,996,041	3,044,661	3,098,894	3,145,170	3,195,700
	3,213,449	2,993,978	3,273,482	3,035,436	3,098,172	3,156,700	3,209,027	3,270,682	3,323,384	3,375,105	3,432,339	3,481,616	3,535,147
Total Assets	3,248,422	3,019,975	3,308,627	3,062,196	3,123,746	3,183,018	3,236,227	3,298,854	3,352,047	3,404,502	3,462,345	3,512,045	3,566,206
Current Liabilities													
Short Term Loans	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Payable	17,897	24,003	18,436	24,272	24,613	25,039	25,577	26,140	26,173	26,541	26,737	26,713	26,694
Employee Entitlements	6,530	5,257	6,650	5,373	5,491	5,617	5,746	5,884	6,031	6,176	6,330	6,488	6,657
Accrued Expenditure	5,085	3,537	5,136	3,572	3,608	3,644	3,680	3,717	3,754	3,792	3,830	3,868	3,907
Derivative Financial Instruments	12,401	16,012	12,401	15,690	14,128	10,589	5,832	2,133	2,133	0	0	0	0

	LTP 2015/16 \$'000	Forecast 2015/16 \$'000	LTP 2016/17 \$'000	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Current Portion of Term Loans	12,753	16,652	13,381	12,897	14,019	14,848	15,518	17,754	18,742	19,518	20,612	17,940	17,808
	54,666	65,461	56,004	61,804	61,859	59,737	56,353	55,628	56,833	56,027	57,509	55,009	55,066
Non-current Liabilities													
Term Loans	235,092	203,256	235,014	206,478	203,015	200,714	195,207	183,965	169,233	150,979	130,367	112,878	95,070
Other Non-current Liabilities	8,905	8,689	9,005	8,789	8,889	8,989	9,089	9,189	9,289	9,289	9,289	9,289	9,289
	243,997	211,945	244,019	215,267	211,904	209,703	204,296	193,154	178,522	160,268	139,656	122,167	104,359
Equity	2,949,759	2,742,569	3,008,604	2,785,125	2,849,983	2,913,578	2,975,578	3,050,072	3,116,692	3,188,207	3,265,180	3,334,869	3,406,781
Total Liabilities and Equity	3,248,422	3,019,975	3,308,627	3,062,196	3,123,746	3,183,018	3,236,227	3,298,854	3,352,047	3,404,502	3,462,345	3,512,045	3,566,206

Inflation Adjusted Cashflow Statement

For the Years Ending 30 June 2016 to 30 June 2026

	LTP 2015/16 \$'000	Forecast 2015/16 \$'000	LTP 2016/17 \$'000	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Cashflow from Operating Activities													
Cash is provided from:													
Rates Revenue	130,049	130,049	136,521	133,996	138,672	144,203	150,826	157,771	159,820	165,005	168,664	170,297	172,081
Other Revenue	76,399	74,891	82,518	82,721	87,933	88,934	83,405	84,524	88,262	88,949	89,460	91,097	95,017
DCHL Dividend and Interest	5,902	5,902	5,902	5,902	6,033	6,692	7,381	8,094	8,846	9,067	9,288	9,524	9,768
Waipori Fund Revenue	3,801	3,801	3,896	3,896	3,983	4,073	4,167	4,261	4,362	4,471	4,580	4,696	4,816
Interest Revenue	150	150	150	340	340	340	340	340	340	340	340	340	340
	216,301	214,793	228,987	226,855	236,961	244,242	246,119	254,990	261,630	267,832	272,332	275,954	282,022
Cash was applied to:													
Suppliers and Employees	(145,968)	(145,894)	(148,082)	(150,787)	(153,103)	(154,870)	(160,474)	(163,740)	(167,547)	(172,364)	(179,648)	(183,776)	(189,540)
Interest Paid	(18,063)	(18,063)	(17,660)	(15,380)	(15,177)	(14,945)	(14,824)	(14,470)	(13,905)	(12,985)	(11,783)	(10,488)	(9,143)
Total Expenditure	(164,031)	(163,957)	(165,742)	(166,167)	(168,280)	(169,815)	(175,298)	(178,210)	(181,452)	(185,349)	(191,431)	(194,264)	(198,683)
Net Cash from Operating	52,270	50,836	63,245	60,688	68,681	74,427	70,821	76,780	80,178	82,483	80,901	81,690	83,339
Cashflow from Investing Activities													
Cash is provided from:													
Sale of Assets	80	7,680	82	1,260	2,619	2,940	64	66	67	69	71	73	75
Reduction in Loans and Advances	2,572	72	72	3,172	72	654							
Reduction in Investments	710	0	500		1,710								
	3,362	7,752	654	4,432	4,401	3,594	64	66	67	69	71	73	75
Cash was applied to:													
Capital Expenditure	(49,754)	(43,978)	(60,945)	(60,406)	(67,175)	(72,864)	(62,768)	(64,505)	(63,126)	(61,790)	(58,232)	(58,350)	(62,032)
Increase in Loans and Advances	(1,152)	(852)	(450)	(750)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)
Increase in Investments	(3,148)	(3,148)	(3,147)	(3,087)	(3,088)	(3,078)	(2,651)	(2,651)	(2,651)	(2,651)	(2,551)	(2,551)	(2,551)
	(54,054)	(47,978)	(64,542)	(64,243)	(70,713)	(76,392)	(65,869)	(67,606)	(66,227)	(64,891)	(61,233)	(61,351)	(65,033)
Net Cash from Investing	(50,692)	(40,226)	(63,888)	(59,811)	(66,312)	(72,798)	(65,805)	(67,540)	(66,160)	(64,822)	(61,162)	(61,278)	(64,958)

	LTP 2015/16 \$'000	Forecast 2015/16 \$'000	LTP 2016/17 \$'000	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Cashflow from Financing Activities													
Cash is provided from:													
Loans Raised	7,743	4,791	13,303	16,119	10,556	12,547	10,011	6,513	4,010	1,265		450	
Cash was applied to:													
Loan Repayments	(14,854)	(18,554)	(12,753)	(16,652)	(12,897)	(14,019)	(14,848)	(15,518)	(17,754)	(18,742)	(19,518)	(20,612)	(17,940)
Net Cash from Financing	(7,111)	(13,763)	550	(533)	(2,341)	(1,472)	(4,837)	(9,005)	(13,744)	(17,477)	(19,518)	(20,162)	(17,940)
Net Increase / (Decrease) in Cash	(5,533)	(3,153)	(93)	344	28	157	179	235	274	184	221	250	441
Opening Cash Balance	6,217	3,265	684	112	456	484	641	820	1,055	1,329	1,513	1,734	1,984
Closing Cash Balance	684	112	591	456	484	641	820	1,055	1,329	1,513	1,734	1,984	2,425

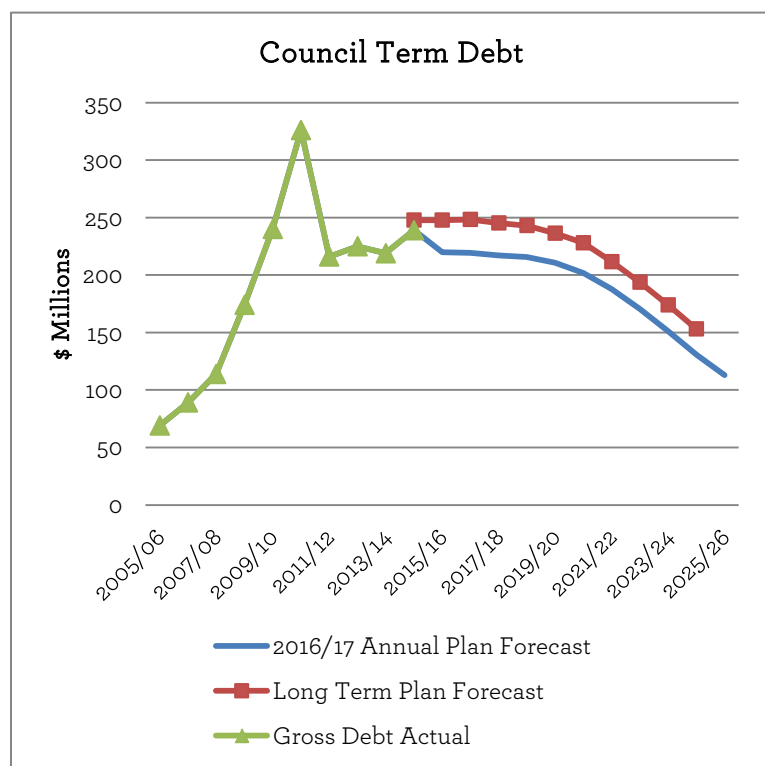
Forecast Financial Statements Notes

For the Years Ending 30 June 2016 to 30 June 2026

	LTP 2015/16 \$'000	Forecast 2015/16 \$'000	LTP 2016/17 \$'000	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
1 Reconciliation of Operating Profit to Net Cashflows from Operating Activities													
Operating Surplus	1,164	(270)	10,345	5,965	12,400	16,615	11,087	15,514	16,768	17,230	13,804	12,613	12,399
Add/(less) Non-cash Adjustment													
Depreciation	53,446	53,446	55,301	56,650	58,252	59,829	61,797	63,377	65,570	67,562	69,457	71,489	73,405
Landfill Aftercare	100	100	100	100	100	100	100	100	100				
Unrealised Investment Property Gains	(2,440)	(2,440)	(2,501)	(2,027)	(2,071)	(2,117)	(2,163)	(2,211)	(2,260)	(2,309)	(2,360)	(2,412)	(2,465)
Net Cashflow from Operating Activities	52,270	50,836	63,245	60,688	68,681	74,427	70,821	76,780	80,178	82,483	80,901	81,690	83,339
2 Change in Gross Debt	(7,111)	(13,763)	550	(533)	(2,341)	(1,472)	(4,837)	(9,005)	(13,744)	(17,477)	(19,518)	(20,162)	(17,940)
3 Debt Ratios													
Interest as a % of Rates (less than 20%)	13.9%	13.9%	12.9%	11.5%	10.9%	10.4%	9.8%	9.2%	8.7%	7.9%	7.0%	6.2%	5.3%
Interest as a % of Total Revenue (less than 8%)	8.3%	8.3%	7.6%	6.7%	6.3%	6.1%	6.0%	5.6%	5.3%	4.8%	4.3%	3.8%	3.2%
Cashflow from operations exceeds interest by 2.5 times	2.9	2.8	3.6	3.9	4.5	5.0	4.8	5.3	5.8	6.4	6.9	7.8	9.1
Interest and Loan Repayment as % of Rates	25.3%	28.2%	22.3%	23.9%	20.2%	20.1%	19.7%	19.0%	19.8%	19.2%	18.6%	18.3%	15.7%
Interest and Loan Repayment as % of Total Revenue	15.0%	16.9%	13.1%	14.0%	11.7%	11.8%	12.0%	11.7%	12.0%	11.7%	11.4%	11.2%	9.5%
Ratio of Interest Expense to Term Debt	7.2%	7.9%	7.1%	7.0%	7.0%	6.9%	7.0%	7.0%	7.1%	7.2%	7.3%	7.4%	7.5%
Debt/Equity	8.4%	8.0%	8.3%	7.9%	7.6%	7.4%	7.1%	6.6%	6.0%	5.3%	4.6%	3.9%	3.3%
4 Debt													
Net Debt	247,161	219,795	247,804	218,918	216,549	214,920	209,904	200,663	186,645	168,983	149,244	128,833	110,452
Gross Debt	247,845	219,908	248,395	219,375	217,034	215,562	210,725	201,719	187,975	170,497	150,979	130,818	112,878

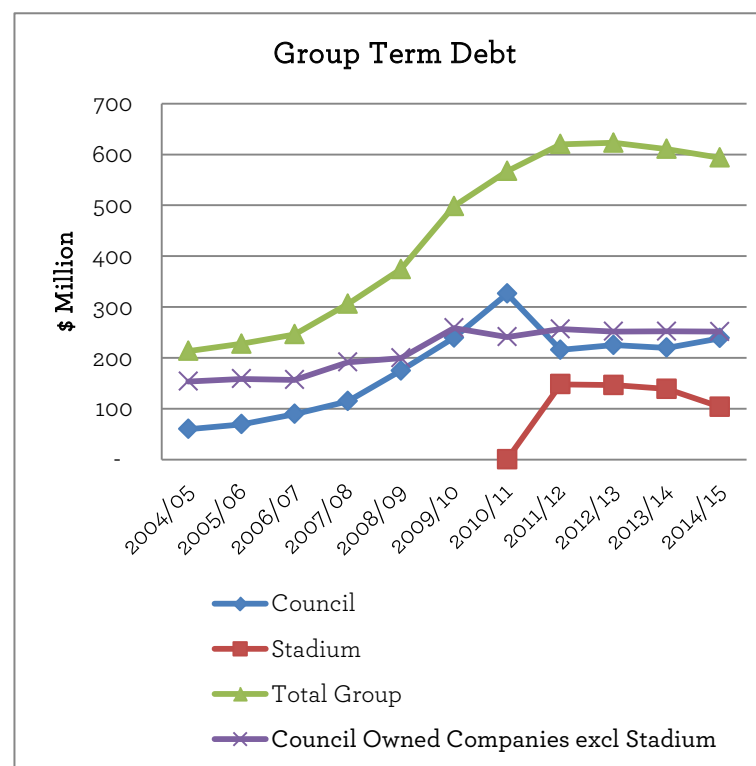
	LTP 2015/16 \$'000	Forecast 2015/16 \$'000	LTP 2016/17 \$'000	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
5 Waipori Loans Consolidated Out													
Loan Interest	99	99	73	67	41	14							
Loan Repayment	344	344	369	369	396	413							
Balance of Borrowing from Waipori Fund	1,177	1,177	808	808	413	0							
6 Liquidity Ratios (including Available line of credit)													
Available Line of Credit (\$270m less Gross Debt)	22,155	50,092	21,605	50,625	52,966	54,438	59,275	68,281	82,025	99,503	119,021	139,182	157,122
Working Capital	2,462	10,629	745	15,583	16,682	21,021	30,124	40,828	53,858	72,877	91,522	114,605	133,118
Current Ratio	64%	40%	63%	43%	41%	44%	48%	51%	50%	52%	52%	55%	56%
Liquidity	7,616	31,202	6,973	32,079	34,448	36,077	41,093	50,334	64,352	82,014	101,753	122,164	140,545
Liquidity Ratio	51%	42%	52%	44%	45%	46%	48%	50%	51%	52%	53%	54%	56%
7 Net Cash Received from DCHL	5,902	5,902	5,902	5,902	6,033	6,692	7,381	8,094	8,846	9,067	9,288	9,524	9,768

Council Term Debt



The graph illustrates gross debt for the Council, actual debt for the 2005/06-2014/15 years and forecast debt for the 2015/16-2025/26 years. It shows the forecast included in last year's LTP as well as the revised forecast based on the 2016/17 budgets. This is debt for the Council only; it does not include any debt belonging to Council-owned companies.

Group Term Debt



This graph illustrates actual debt for the 2004/05-2014/15 years for the Council, the Forsyth Barr Stadium, other Council-owned companies and the combined group.

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

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

Statement of Accounting Policies

1 Reporting Entity

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

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

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

The financial statements have been prepared in accordance with the requirements of the Local Government Act 2002, the Companies Act 1993 and the Financial Reporting Act 2013.

These financial statements are presented in New Zealand dollars because that is the currency of the primary economic environment in which the Council operates. These financial statements have been rounded to the nearest \$1,000.

The forecast financial statements are for the years ending 30 June 2016 to 2026. They were approved on 27 June 2016.

2 Significant Accounting Policies

Basis of Accounting

The financial statements have been prepared in accordance with NZ GAAP. In accordance with the new Accounting Standards Framework the Council is classified as a Tier 1 Public Sector Public Benefit Entity (PBE). These prospective financial statements are prepared under Tier 1 PBE International Public Sector Accounting Standards (IPSAS).

Public Benefit Entities are reporting entities whose primary objective is to provide goods or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for a financial return.

The financial statements have been prepared on the historical cost basis, except for the revaluation of certain property, plant and equipment, investment properties, biological assets, derivative financial instruments, financial instruments classified as available for sale, and financial instruments held for trading.

Non-Current Assets Held for Sale

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

Non-current assets and disposal groups are classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset (or disposal group) is available for immediate sale in its present condition. Management must be committed to the sale which should be expected to qualify for recognition as a completed sale within one year from the date of classification.

Revenue Recognition

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

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

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

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

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

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

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

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

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

Leasing

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

Borrowing Costs

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. Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation.

Where total debt funding for a capital project is greater than or equal to \$5 million and spans more than one financial year, the interest costs are treated as capital expenditure. All other borrowing costs are recognised in the surplus and deficit in the period in which they are incurred.

Employee Entitlements

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

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

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

Good and Service Tax (GST)

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

Property, Plant and Equipment

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

Operational Assets

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

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.

Infrastructure Assets

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

Heritage Assets

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

Operational Assets

Land and Buildings

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

Fixed Plant and Equipment

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

Motor Vehicles

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

Office Equipment and Fittings

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 accumulated impairment losses.

Infrastructure Assets

Land

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

Landfill assets, being earthworks, plant and machinery and the estimate of site restoration, are stated at cost less any accumulated depreciation and any accumulated impairment losses. The useful life of the landfill is considered to be the period of time to the expiring of the resource consent in 2020.

Buildings and Structures

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

Roadways and Bridges

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.

Fixed Plant

Fixed plant has 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. Fixed plant is valued on a yearly cycle by an independent valuer. Additions are recorded at cost and depreciated.

Reticulation Assets

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. The reticulation assets are valued by a Council staff member sufficiently experienced to conduct the valuation. These valuations are subject to review by an independent valuer. Reticulation assets are valued annually.

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 the cost price to the third party to create or purchase that asset and equates to its fair value at the date of acquisition. Vested assets, other than those pertaining to collections, are subsequently depreciated.

Restricted Assets

Land, Buildings and Structures

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

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

Road Reserve Land

Road reserve land is stated at revalued amounts being fair value at date of valuation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Revaluations are performed by an independent valuer on a three yearly cycle.

Playground and Soft-Fall Areas

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

Fixed plant and equipment has been stated at their deemed cost being fair value at the date of valuation based on depreciated replacement cost less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Additions are recorded at cost and depreciated.

Heritage Assets

Heritage assets included are the Art Gallery Collection at the Dunedin Public Art Gallery, the Theomin Collection at Olveston, the Toitu Otago Settlers Museum and the monuments, statues and outdoor art.

All heritage assets are stated at cost less any subsequent accumulated depreciation and accumulated impairment losses.

Revaluations

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

Public Benefit Entity Revaluations

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

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

Depreciation

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

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

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

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

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

Depreciation rates and methods used are as follows:

	Rate	Method
Council Operational Assets		
Buildings	1% to 4%	SL
Fixed plant and equipment	10% to 15%	SL
Motor vehicles	20%	SL
Office equipment and fittings	7.5% to 20%	SL
Library collections	10% to 50%	SL
Infrastructure Assets		
Roadways and bridges	0.5% to 10%	SL
Life cycle used:		
– Kerb and channel	80 years	
– Shape corrections	80 years	
– Reseals	11 years	
Footpaths	13.5 years	
Water treatment plants and facilities	1% to 15%	SL
Sewerage treatment plants and facilities	1% to 15%	SL
Stormwater treatment plants and facilities	1% to 15%	SL
Water reticulation	0.50% to 3%	SL

	Rate	Method
Sewerage reticulation	0.50% to 3%	SL
Stormwater reticulation	0.50% to 3%	SL
Landfill	15 years	
Heritage assets	0.2%	
Restricted Assets		
Buildings	1% to 4%	SL
Fixed plant and equipment	10% to 15%	SL
Hard surfaces	0.5% to 10%	SL
Playground and soft-fall areas	2% to 10%	SL

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.

Investment Property

Investment property is property held to earn rentals and/or for capital appreciation. All investment properties are stated at fair value, as determined annually by independent valuers at the balance sheet date.

Gains or losses arising from changes in the fair value of investment properties are recognised in the surplus or deficit for the period in which the gain or loss arises.

Intangible Assets

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. They are not amortised but are instead tested for impairment annually. Carbon credits are derecognised when they are used to satisfy carbon omission obligations.

Research and Development Expenditure

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

Patents and Trademarks

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

Impairment of Assets Excluding Goodwill

At each balance sheet date, the Council reviews the carrying amounts of its assets 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 Council estimates the recoverable amount of the cash-generating unit to which the asset belongs.

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 (cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised as an expense immediately in the surplus or deficit, 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 transferred to the surplus or deficit.

Where an impairment loss subsequently reverses, the carrying amount of the asset (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 (cash-generating unit) in prior years. A reversal of an impairment loss is recognised as income immediately in the surplus or deficit.

Inventories

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

Cash and Cash Equivalents

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

Financial Instruments

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

Trade and Other Receivables

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

Loans and Other Receivables

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

Investments

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

Investments in Debt and Equity Securities

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

Trade and Other Payables

Trade and other payables are stated at cost.

Borrowings

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

Financial Liability and Equity

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

Derivative Financial Instruments and Hedge Accounting

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

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

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

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

Changes in the fair value of derivative financial instruments that are designated and effective as hedges of future cash flows are recognised directly in equity and the ineffective portion is recognised immediately in the surplus or deficit. If the cash flow hedge of a firm commitment or forecasted transaction results in the recognition of an asset or a liability,

then, at the time the asset or liability is recognised, the associated gains or losses on the derivative that had previously been recognised in equity are included in the initial measurement of the asset or liability. For hedges that do not result in the recognition of an asset or a liability, amounts deferred in equity are recognised in the surplus or deficit in the same period in which the hedged item affects net surplus or deficit.

For an effective hedge of an exposure to changes in the fair value, the hedged item is adjusted for changes in fair value attributable to the risk being hedged with the corresponding entry in the surplus or deficit. Gains or losses from re-measuring the derivative, or for non-derivatives the foreign currency component of its carrying amount, are recognised in the surplus or deficit.

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

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

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

Provisions

A provision is recognised in the 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.

Carbon Credits

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

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

Standards issued but not yet effective

In May 2013, the External Reporting Board issued a new suite of PBE accounting standards for application by public sector entities for reporting periods beginning on or after 1 July 2014. The Council has applied these standards in preparing the 30 June 2015 financial statements.

In October 2014, the PBE suite of accounting standards was updated to incorporate requirements and guidance for the not-for-profit sector. These updated standards apply to PBE's with reporting periods beginning on or after 1 April 2015. The Council will apply these updated standards in preparing its 30 June 2016 financial statements. The Council expects that there will be minimal or no change in applying these updated accounting standards.

Changes in Accounting Policy

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

Prospective Financial Statements

The forecast financial statements have been prepared in accordance with Tier 1 PBE International Public Sector Accounting Standards (IPSAS) including PBE IPSAS 42. They have been prepared using the best information available at the time they were prepared.

Additional Information

1. Separately Disclosed Revenue

Rates Income

	2015/16 Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000	2024/25 Budget \$'000	2025/26 Budget \$'000
General Rates as per Group of Activities:											
Economic Development and City Promotion	4,369	3,641	4,009	3,260	3,385	3,417	3,494	3,650	3,676	3,781	3,936
City Investment	4,950	5,124	5,124	5,123	5,122	5,120	5,910	5,907	5,903	5,899	5,894
Roading and Footpaths	18,743	18,660	20,261	23,026	25,160	25,807	26,939	27,829	28,315	27,834	27,810
Solid Waste	621	648	631	646	660	675	691	709	849	871	893
Planning and Regulatory	7,817	8,528	8,306	8,448	8,862	9,188	9,447	9,701	9,939	10,007	10,132
Community Development and Support	13,473	14,770	14,726	14,732	15,316	15,185	15,415	16,150	16,036	16,203	16,897
Museums, Libraries and Art Gallery	23,145	22,996	23,681	25,093	25,997	26,549	27,138	27,777	28,246	28,876	29,554
Sport, Recreation and Leisure	9,571	10,147	10,553	11,125	11,462	12,127	11,623	12,980	12,266	12,512	12,342
Corporate Support Activities	3,819	4,971	5,142	5,074	5,155	5,389	5,469	5,474	5,824	5,785	5,962
	86,507	89,485	92,433	96,526	101,118	103,459	106,127	110,177	111,054	111,768	113,419
General Rate Contribution:											
City Investment	(13,792)	(16,169)	(16,526)	(17,422)	(18,358)	(19,317)	(20,335)	(20,842)	(21,510)	(22,095)	(22,858)
Roading and Footpaths	(3,447)	(3,273)	(3,496)	(3,579)	(3,664)	(3,750)	(3,955)	(3,942)	(4,160)	(4,242)	(4,382)
Solid Waste	(1,148)	(1,225)	(1,623)	(1,483)	(1,765)	(1,743)	(1,935)	(2,002)	(41)	(50)	(48)
Community Development and Support	(87)	(212)	(220)	(248)	(272)	(276)	(312)	(348)	(374)	(402)	(430)
	(18,474)	(20,879)	(21,865)	(22,732)	(24,060)	(25,085)	(26,538)	(27,134)	(26,085)	(26,789)	(27,718)
General Rates as per total FIS and Financial Statements:											
General Rates											
Economic Development and City Promotion	4,369	3,641	4,009	3,260	3,385	3,417	3,494	3,650	3,676	3,781	3,936
City Investment	(8,842)	(11,045)	(11,403)	(12,299)	(13,236)	(14,196)	(14,425)	(14,934)	(15,607)	(16,195)	(16,964)
Roading and Footpaths	15,295	15,387	16,766	19,447	21,496	22,057	22,984	23,888	24,155	23,591	23,427
Solid Waste	(527)	(578)	(992)	(837)	(1,105)	(1,068)	(1,244)	(1,294)	808	821	845
Planning and Regulatory	7,817	8,528	8,306	8,448	8,862	9,188	9,447	9,701	9,939	10,007	10,132
Community Development and Support	13,386	14,558	14,506	14,484	15,043	14,910	15,103	15,802	15,662	15,801	16,467
Museums, Libraries and Art Gallery	23,145	22,996	23,681	25,093	25,997	26,549	27,138	27,777	28,246	28,876	29,554
Sport, Recreation and Leisure	9,571	10,147	10,553	11,125	11,462	12,127	11,623	12,980	12,266	12,512	12,342
Corporate Support Activities	3,819	4,971	5,142	5,074	5,155	5,389	5,469	5,474	5,824	5,785	5,962
Total General Rates	68,033	68,606	70,568	73,794	77,058	78,374	79,589	83,043	84,969	84,979	85,701

	2015/16 Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000	2024/25 Budget \$'000	2025/26 Budget \$'000
Community Services Rate											
Sport, Recreation and Leisure	10,704	10,978	11,220	11,471	11,733	11,995	12,278	12,584	12,886	13,210	13,545
	10,704	10,978	11,220	11,471	11,733	11,995	12,278	12,584	12,886	13,210	13,545
Kerbside Recycling Rate											
Solid Waste	2,796	2,800	2,863	2,927	2,995	3,062	3,135	3,213	3,291	3,375	3,461
Citywide Water Rate											
Water Supply	19,242	19,242	19,670	21,104	23,465	25,995	25,224	24,481	24,944	25,494	25,276
Citywide Drainage Rate											
Sewerage and Sewage	24,203	27,214	28,433	28,839	28,699	30,370	31,801	32,842	33,533	34,070	34,720
Stormwater	4,108	4,096	4,783	4,858	5,592	6,617	6,358	7,331	7,559	7,795	8,043
Allanton Drainage Rate											
Sewerage and Sewage	20	20	20	20	20	20	20	20	20	20	20
Blanket Bay Drainage Rate											
Sewerage and Sewage	4	4	4	4	4	4	4	4	4	4	4
Curles Point Drainage Rate											
Sewerage and Sewage	3	3	3	3	3	3	3	3	3	3	3
Heritage Earthquake Strengthening Rate											
Planning and Regulatory	66	66	132	197	263	329	395	461	526	592	592
Warm Dunedin Rate											
Community Development and Support	341	437	437	437	437	437	437	437	331	147	97
Private Street Lighting Rate											
Roading and Footpaths	29	29	29	30	31	31	32	33	34	34	35
Commercial Tourism/Economic Development Rate											
Economic Development and City Promotion	500	500	508	516	524	533	542	552	561	572	583
Private Drainage Warrington Rate											
Planning and Regulatory	1	1	1	1	1	1	1	1	1	1	1
Total Rates per Financial Statements	130,049	133,996	138,672	144,203	150,826	157,771	159,820	165,005	168,664	170,297	172,081
% Increase											
Total Rates	3.8%	3.0%	3.5%	4.0%	4.6%	4.6%	1.3%	3.2%	2.2%	1.0%	1.0%
Total Rates excluding voluntary rates	3.8%	2.97%	3.5%	4.0%	4.6%	4.6%	1.3%	3.2%	2.3%	1.0%	1.1%

Note: Voluntary rates include Heritage Earthquake Strengthening Rates and Warm Dunedin Rates

Analysis of Revenue

	2015/16 Forecast \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000	2024/25 Budget \$'000	2025/26 Budget \$'000
Revenue											
Rates	130,049	133,996	138,672	144,203	150,826	157,771	159,820	165,005	168,664	170,297	172,081
Other Revenue	43,196	45,042	45,975	46,873	48,600	49,357	50,653	51,971	53,790	54,600	56,364
Regulatory Services	4,022	4,193	4,368	4,466	4,569	4,672	4,783	4,903	5,022	5,150	5,281
DCHL Dividend and Interest	5,902	5,902	6,033	6,692	7,381	8,094	8,846	9,067	9,288	9,524	9,768
New Zealand Transport Authority	17,005	22,630	23,593	18,026	18,324	18,264	19,830	19,284	17,595	18,028	19,734
Subsidies and Grants (excl NZTA)	899	1,453	4,398	9,502	1,607	1,644	1,683	1,724	1,764	1,809	1,853
Development and Financial Contributions	1,303	648	650	915	942	1,013	1,511	1,021	998	958	963
City Property Investment	8,466	8,756	8,950	9,152	9,363	9,574	9,802	10,046	10,291	10,552	10,822
Waipori Fund	3,801	3,896	3,983	4,073	4,167	4,261	4,362	4,471	4,580	4,696	4,816
Other Interest	150	340	340	340	340	340	340	340	340	340	340
Unrealised Investment Property Gains	2,440	2,027	2,071	2,117	2,163	2,211	2,260	2,309	2,360	2,412	2,465
Total	217,233	228,882	239,032	246,359	248,282	257,201	263,890	270,141	274,692	278,366	284,487

2. Rating Base Information *

The number of rating units	55,649
The total capital value of the rating units	20,021,198,750
The total land value of the rating units (*As at May 2016)	7,772,125,250

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

3. Separately Disclosed Expenditure

Analysis of Expenditure

	2015/16 Forecast \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000	2024/25 Budget \$'000	2025/26 Budget \$'000
Expenditure by Inputs											
Staff Costs	49,268	52,439	52,998	53,814	55,295	56,689	58,053	59,564	60,975	62,538	64,206
Operational Costs	96,508	98,202	99,842	100,899	105,016	106,762	109,319	112,518	118,255	120,942	125,030
Audit Fees	218	246	363	257	263	389	275	282	418	296	304
Loan Interest	18,063	15,380	15,177	14,945	14,824	14,470	13,905	12,985	11,783	10,488	9,143
Depreciation	53,446	56,650	58,252	59,829	61,797	63,377	65,570	67,562	69,457	71,489	73,405
Total	217,503	222,917	226,632	229,744	237,195	241,687	247,122	252,911	260,888	265,753	272,088

	2015/16 Forecast \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000	2024/25 Budget \$'000	2025/26 Budget \$'000
Expenditure by Outputs											
Economic Development and City Promotion	5,806	5,337	5,522	4,793	4,960	5,014	5,132	5,318	5,393	5,526	5,733
Roading and Footpaths	42,599	42,264	43,333	44,760	45,845	46,990	48,151	49,317	50,252	51,311	52,318
City Investment	5,874	4,744	4,704	4,670	4,633	4,590	4,536	4,429	4,321	4,220	4,113
Water Supply	24,971	25,498	26,267	26,807	27,541	28,271	29,052	29,867	30,682	31,490	32,389
Sewage and Sewerage	26,908	26,388	26,620	26,848	27,420	27,820	28,183	28,728	29,273	29,654	30,189
Stormwater	5,399	5,418	5,585	5,811	5,985	6,170	6,337	6,546	6,774	7,011	7,261
Solid Waste	9,220	10,518	10,678	10,915	11,158	11,395	11,656	11,817	15,238	15,678	16,153
Planning and Regulatory	14,950	16,091	15,966	16,246	16,780	17,178	17,665	18,081	18,519	18,896	19,375
Community Development and Support	24,274	27,418	27,520	27,506	28,633	28,423	29,052	30,030	29,996	30,202	31,353
Museums, Libraries and Art Gallery	25,006	25,265	25,751	26,379	27,183	28,147	28,913	29,540	30,178	30,815	31,426
Sport, Recreation and Leisure	27,071	27,954	28,005	28,351	30,168	30,617	31,425	32,102	32,904	33,705	34,492
Corporate Support Activities	5,427	6,021	6,683	6,657	6,888	7,073	7,019	7,136	7,357	7,245	7,286
Total	217,503	222,917	226,632	229,744	237,195	241,687	247,122	252,911	260,887	265,753	272,088
Depreciation											
	2015/16 Forecast \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000	2024/25 Budget \$'000	2025/26 Budget \$'000
Economic Development and City Promotion	9	21	21	21	22	22	18	23	24	24	25
Roading and Footpaths	18,794	19,109	19,313	19,749	20,204	20,654	21,160	21,641	22,144	22,729	23,301
City Investment	0	0	0	0	0	0	0	0	0	0	0
Water Supply	9,837	9,416	9,755	10,116	10,521	10,961	11,421	11,906	12,388	12,891	13,420
Sewage and Sewerage	9,145	8,981	9,274	9,577	9,919	10,262	10,641	11,049	11,486	11,940	12,420
Stormwater	2,631	2,655	2,748	2,861	2,966	3,080	3,174	3,305	3,452	3,604	3,765
Solid Waste	587	527	551	583	613	640	673	703	731	782	821
Planning and Regulatory	6	6	9	5	5	6	6	6	6	6	6
Community Development and Support	5,725	8,900	9,134	9,357	9,596	9,848	10,113	10,403	10,578	10,666	10,757
Museums, Libraries and Art Gallery	2,084	2,217	2,291	2,240	2,112	2,237	2,350	2,367	2,428	2,489	2,501
Sport, Recreation and Leisure	3,052	3,107	3,222	3,316	3,751	3,590	4,004	4,100	4,267	4,435	4,614
Corporate Support Activities	1,575	1,711	1,933	2,004	2,087	2,077	2,011	2,062	1,954	1,925	1,775
Total Depreciation Expense	53,446	56,650	58,252	59,829	61,797	63,377	65,570	67,562	69,457	71,489	73,405

4. Trade and Other Receivables

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.

The carrying value 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. An allowance has been made for estimated irrecoverable amounts determined by reference to past default experience.

5. Inventories

The Council inventories are not pledged as security for liabilities.

6. Other Financial Assets

a) *Other Current Financial Assets*

Other current financial assets are classified as fair value through profit and loss. Fair value is determined by reference to the appropriate market. These investments are of short-term duration being between an on-call position and twelve months.

b) *Other Non-Current Financial Assets*

Advances to subsidiaries and other loans, advances and community loans are all classified as loans and receivables and are measured at amortised cost. With the exception of shares in subsidiaries all other non-current financial assets are classified as fair value through Statement of Comprehensive Revenue and Expense and are measured at fair value with any changes in value going to the Statement of Comprehensive Revenue and Expense. These investments are of greater duration than twelve months.

On incorporation, Dunedin City Holdings Limited issued 100,000,000 ordinary shares of \$1 in favour of Dunedin City Council. Only \$100,000 was called and paid up. Since incorporation Dunedin City Holdings Limited has issued additional shares of \$1 each in favour of the Dunedin City Council. The shares carry equal voting rights and 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
Total number of Shares	850,000,000

The advance from the Dunedin City Council to the group is subordinated and unsecured. The terms of the advance agreement between the Dunedin City Council and the group are such that there is no obligation on Dunedin City Holdings Limited to transfer economic benefit at any specific time.

As part of the Stadium review, approved in the 2015/16 – 2024/25 Long Term Plan, approval was given to increase the capital of DCHL in order to pay for the Stadium entities and funding requirements. The capital will need to continue to increase in future years to fund the Council contributions to Dunedin Venues Limited.

The Waipori Fund equity investments have been valued at market value at 30 June 2015. The ongoing assumption in the forecast financial statements is that the value of the equities will not change for the next 10 years.

7. Non-Current Liabilities

Core Council term loans are secured by rates revenue. The term loans of the Council are raised through Dunedin City Treasury Limited, a subsidiary of Dunedin City Holdings Limited.

8. Provisions

Landfill

There are five landfill aftercare provisions dealing with the closed North Taieri landfill, the Green Island landfill and three other provisions dealing with the remaining smaller landfills. The estimated aftercare costs have had an annual inflation rate of 2% applied to them and the aftercare has been estimated to continue until 2043.

Accrued Long Service Leave

The non-current portion of accrued long service leave 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 group.

9. Property, Plant and Equipment

Operational Assets

Land and buildings are valued at fair value as at 30 June 2015. They have been inflation adjusted 3 yearly from 30 June 2018 by 3.8%.

Infrastructure Assets

Water infrastructure buildings and structures have been valued at depreciated replacement cost as at 30 June 2014. They have been inflation adjusted annually.

Waste Services infrastructure buildings and structures have been valued on a depreciated replacement cost as at 30 June 2014. They have been inflation adjusted annually.

Infrastructure assets comprising roads, bridges and footpaths, lights, traffic signals and signs have been valued at depreciated replacement cost as at 30 June 2014. They have been inflation adjusted annually.

The water reticulation system was revalued as at 30 June 2015 by Council staff. It has been inflation adjusted annually.

The drainage reticulation system was revalued as at 30 June 2015 by Council staff. It has been inflation adjusted annually.

Landfill Assets

Landfill assets have been revalued as at 30 June 2015 by Council staff. They have been inflation adjusted annually.

Restricted Assets

Land and Buildings

Land and road reserves have been valued as at 30 June 2015. They have been inflation adjusted annually.

Buildings have been valued as at 30 June 2015. They have been inflation valued adjusted annually.

Hard Surfaces and Reticulation Systems

Hard surfaces and reticulation systems have been valued as at 30 June 2014. They have been inflation adjusted annually.

Playground and Soft-Fall Areas

Playground and soft-fall areas have been valued as at 30 June 2012. They have been inflation adjusted annually.

Heritage Assets

Heritage assets include the Art Gallery Collection at the Dunedin Public Art Gallery, the Theomin Collection at Olveston, the Collection at Toitū Otago Settlers Museum, the rare Book Collection at the Dunedin Public Library and the monuments, statues and outdoor art.

The Art Gallery Collection has been valued as a heritage collection at estimated current values as at 30 June 1993. The value represents its deemed cost.

The Theomin Collection has also been valued as a heritage asset. The collection was valued at estimated current values as at 30 June 1993. This is at deemed cost.

The Toitū Otago Settlers Museum Collection has been valued at its estimated insurance value in 2002. The value represents its deemed cost. Individual heritage assets have not been valued.

The Rare Book Collection has been valued at market value as at 30 June 2011. The value represents its deemed cost.

Monuments, statues and outdoor art have been valued at depreciation replacement value as at 30 June 2015.

The heritage land and buildings of the Railway Station and the Olveston historic house have been valued as at 30 June 2015.

The Otago Settlers Association has vested land, buildings and the collection in the Dunedin City Council. The land and buildings are valued as at 30 June 2015.

10. Investment Property

Investment Properties and Properties Intended for Sale

Investment properties are revalued annually as at 30 June by independent registered valuers, on a net current value basis. Properties intended for resale are valued at the lower of cost and net realisable value. They have been inflation adjusted annually.

11. Financial Instruments

A Council-owned Company, Dunedin City Treasury Limited provides services to the Council and other Council-owned companies. It co-ordinates access to domestic financial markets and manages the financial risks relating to the operations of the consolidated entity.

The consolidated entity does not enter into or trade financial instruments, including derivative financial instruments, for speculative purposes. The use of financial derivatives is governed by the consolidated entity's policies approved by the Council, which provides written principles on the use of financial derivatives.

Credit Risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Council. The Council has adopted a policy of only dealing with creditworthy counterparties that are rated the equivalent of investment grade and above. This information is supplied by credit rating agencies. Exposure and credit ratings of

counterparties are continually monitored and the aggregate value of transactions undertaken is spread amongst the approved counterparties. In terms of the ratepayer base, the Local Government (Rating) Act 2002 provides significant legal remedy to recover amounts owing to the Council.

Financial instruments which potentially subject the Council to credit risk principally consist of bank balances, accounts receivable, short-term investments and various other financial instruments.

Trade receivables consist of a large number of customers spread across diverse industries and geographical areas. The Council does not have any significant credit risk exposure to any single counterparty or group of counterparties having similar characteristics.

The Council is not exposed to any concentration of credit risk. The carrying amounts of the financial assets and financial liabilities are equivalent to their fair value, except with regard to forestry suspensory loans and the term bonds which carry an interest liability below the current market rate. The fair value of the financial instruments is based on quoted market prices for these instruments at balance date.

Policy and practice for the Council is detailed and recorded in the Treasury Management Policy.

Derivatives

As part of the Dunedin City Council Treasury Risk Management Policy (2014), interest rate swaps in the future will be held by Dunedin City Treasury Limited. The assumption included in the forecast financial statements provides for a reducing derivative financial liability as each existing Dunedin City Council interest rate swap matures. All interest rate swaps currently held by the Dunedin City Council mature by July 2022. No allowance is made for any market movement in interest rates.

Effectiveness of Cash Flow Hedges

The matched terms method is the method used in applying hedges. In all cases the critical terms of both the hedges instrument and the underlying transaction are matched.

Interest Rate Risk

Each entity with material debt within the Dunedin City Council group has its own interest rate risk management policy approved by its own governing body. This policy determines for economic reasons the proportion of projected debt that is fixed by the issue of fixed debt or by interest rate swap. The treasury company monitors on a monthly basis the level of fixed interest rates for the next 10 years and compares this against anticipated debt levels.

The Council uses interest rate swaps to manage its exposure to interest rate movements on its multi-option note facility borrowings by swapping a proportion of those borrowings from floating rates to fixed rates.

Currency Risk

The foreign exchange policy of the Council allows for funds spent in foreign currency to be protected by foreign currency hedging to protect NZD cash flows. Funds spent in foreign currency are remitted from New Zealand at the earliest opportunity.

12. Internal Borrowing

The Sewage and Sewerage group of activities includes internal borrowing from the Waipori Fund as follows:

	2015/16 Forecast \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000
Loan Interest	99	67	41	14
Loan Repayment	344	369	369	413
Balance of Borrowing from Waipori Fund	1,177	808	413	0

13. Carry Forwards

The Council has approved the carry forward of unexpended funds for the City of Literature project from 2015/16 to 2016/17. The carry forward is estimated to be \$71,000.

The Council has approved the carry forward of unexpended grant monies for the Caversham Tunnel project. These funds, previously classified as Capital Expenditure, are now reclassified as operational expenditure.

The Council has also approved the continuation of the Warm Dunedin programme for a further year. This will mean carrying forward unallocated funding from 2015/16 to 2016/17. The carry forward is estimated to be \$300,000.

Capital expenditure carry forwards are shown in separate columns in the detailed capital expenditure programme.

Changes from the Long Term Plan (to the 2016/17 year)

Financial Statements

The financial statements provided in Section 2 include a comparison between the 2016/17 budget forecast in the LTP and the budget provided for 2016/17.

An overall assessment of the changes made between the LTP forecast for the 2016/17 year shows a reduced rate requirement due to inflation being absorbed and savings made in operational and interest costs. It also highlights reduced debt levels due to unbudgeted proceeds from land sales, an improved position in the 2014/15 Annual Report and cash savings forecast in the 2015/16 year.

In terms of significance, these changes cumulatively represent an improvement in the overall position, rather than significant changes to the Council's direction or budgets. They reflect the Council's ongoing commitment to finding savings and efficiencies. Key changes include:

Rates Revenue

Overall rates income is lower than predicted in the LTP, 2.97% versus 4.9% forecast.

The financial strategy sets an annual rate increase limit of 3% unless there are exceptional circumstances. The LTP forecast a rate increase for the 2016/17 year, including inflation, of 4.9%.

In order to limit the overall rate increase for the 2016/17 year, the key planning parameters for the development of budgets included:

- An 'exceptions only' review of the capital expenditure programme;
- Cost increases to be absorbed within budget lines to the greatest extent possible;
- Maintain service levels in accordance with the LTP;
- Review and increase by 3% all non-rates revenue sources if appropriate.

The result of this work is a budget incorporating a 2.97% overall rate increase as well as an improved debt position for the Council. The budget also provides for some reinvestment in certain areas of the Council. The improved result has been achieved by absorbing inflation, maximising revenue opportunities, reducing borrowing costs by realising surplus land and reducing debt. Another key driver of the result is the continued focus on reviewing services in order to find ongoing efficiencies.

The main drivers for the rates increase in the 2016/17 year are:

- Water and Waste Services – the Infrastructure Strategy highlighted the backlog of renewals in the 3 Waters area. The scheduled step-up in renewals expenditure will enable catch up of the renewals backlog and ensure our key services levels can be maintained without large increases in operating costs;
- Business Information Services - additional resourcing has been allocated to the Council's Information, Communications and Technology (ICT) infrastructure. One of the key benefits of this investment is increased stability and resilience of the ICT infrastructure. This will be achieved by outsourcing network services, improving security, enhancing disaster recovery capability and providing additional monitoring of services and applications. The planned changes will also accelerate the development and delivery of digital services. This will ensure that the Council is well placed to continuously improve the way services are delivered, including the provision of more online services to ratepayers and better connecting staff in the field with required information. In the long term, this will provide better tools, increasing staff productivity, capacity and flexibility;
- The budgets provide an allowance for salary increases;
- These increases are partly offset by savings in interest.

Subsidies and Grants

The New Zealand Transport Agency (NZTA) capital subsidy is less than predicted due to minor delays in the capital expenditure programme.

Staff Costs

The budgets show an overall increase in staff costs of \$3.1 million. This incorporates the following changes:

- An increase in salaries of 2.29% and an allowance for incremental steps;
- Revised activity structures in a number of areas including City Property, the Parks, Recreation and Aquatic Group, Business and Information Services and Transportation, note some of the increase in Transportation is funded by external sources including NZTA subsidies;
- Water and Waste Services – additional resources to progress work on Three Waters asset management and Solid Waste;
- Corporate Services – additional legal and communications resources. Note the change in legal resources is offset by savings in legal costs;
- Finance – the inclusion of staff previously employed by Dunedin City Treasury Limited, funded by a service level payment;
- Building Services – the provision of additional resources to assist with increased work volumes;
- City Development – the inclusion of additional resources for the Second Generation District Plan and the Central City Plan;
- Corporate Leadership – the inclusion of a dedicated procurement function;
- Enterprise Dunedin – the Economic Development Strategy project budget is now split between staff and operational costs; it was previously all operational costs.

Operational Costs

- Reduced operational costs due to minimal inflation adjustments being made to the 2016/17 budgets compared to the LTP as well as the changes outlined above in section 6.2.2.

Loan Interest

- Interest costs have reduced by \$2.3 million. This saving is a result of reduced debt levels and a reduced interest rate assumption;
- The reduced debt levels of \$29 million are the result of land sales being applied to debt reduction, additional cash generated during the 2014/15 year also being applied to debt reduction, delays in the 2015/16 capital expenditure programme and forecast savings in the 2015/16 year being applied to debt reduction;
- The interest rate assumption included in the LTP was 6.5% for Stadium related debt and 7.25% for all other debt. The interest rate for all debt is 6.75% in the budget.

Depreciation

- Depreciation expense has increased by \$1.3 million. City Property changed to a component valuation method for the latest property valuations. The 2015/16 LTP depreciation budget figures were set under the previously used total building valuation method.

Balance Sheet

The Balance Sheet has been updated to reflect the 2014/15 Annual Report results, carry forwards and forecast savings in the 2015/16 year.

Term Loans

The forecast debt level included in the budget incorporates three key changes:

1. Proceeds from property sales have been applied to debt reduction in the 2015/16 and 2016/17 years.
2. Reduced debt levels due to additional cash generated during the 2014/15 year being applied to debt reduction.
3. Forecast results for the 2015/16 year which anticipates cash savings and carry forwards.

As a result of these changes, the forecast debt level at the end of the 2016/17 year is now \$219 million. It was predicted to be \$248 million in the LTP. Based on the current forecasts the Council will now achieve the debt limit of \$230 million earlier than forecast in the LTP.

Surplus Land Sales

An assumption has been included in the budgets that surplus land sales will be realised in the 2015/16 and 2016/17 year. These sales were not included in the LTP. The proceeds from the land sales have been applied to debt reduction. The net sale proceeds are forecast to be \$7.6 million in the 2015/16 year and \$1.2 million in the 2016/17 year.

The final settlement date for the payment of Carisbrook was assumed to be 30 June 2016 in the LTP. The actual date will be 24 July 2016. The budgets now reflect this timing.

Detailed Capital Expenditure Programme - Inflation Adjusted

For the Years Ending 30 June 2016 to 30 June 2026

* indicates projects with full or partial external funding sources	2015/16 Budget \$'000	2015/16 Approved Carry Forward August \$'000	2015/16 Revised Budgets \$'000	2015/16 Carry Forwards \$'000	2015/16 Revised Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000	2024/25 Budget \$'000	2025/26 Budget \$'000
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Economic Development and City Promotion

Visitor Centre

New Capital

Total															
Renewals															
IBIS Replacement	0	90	0	0	90	0	0	0	0	0	0	0	0	0	0
Total	0	90	0	0	90	0	0	0	0	0	0	0	0	0	0
Total	0	90	0	0	90	0	0	0	0	0	0	0	0	0	0

City Investment

Property - Investment

New Capital

South Dunedin Community Complex					0	0	2,558	2,877	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	2,558	2,877	0	0	0	0	0	0	0

Renewals

Investment Renewals	350			(317)	33	667	358	366	375	384	393	403	413	423	434
Total	350	0	0	(317)	33	667	358	366	375	384	393	403	413	423	434
Total	350	0	0	(317)	33	667	2,916	3,244	375	384	393	403	413	423	434

Roading and Footpaths

Transportation

New Capital

Mosgiel/Taieri Arterial Riccarton Road	255				255	0	0	0	0	0	0	0	0	0	0
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* indicates projects with full or partial external funding sources	2015/16 Budget \$'000	2015/16 Approved Carry Forward August \$'000	2015/16 Revised Budgets \$'000	2015/16 Carry Forwards \$'000	2015/16 Revised Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000	2024/25 Budget \$'000	2025/26 Budget \$'000
Roading Miscellaneous Works	120				120	120	123	125	128	131	134	138	141	144	148
Subdivision Property Purchase	31				31	31	32	32	33	34	35	36	36	37	38
* Mosgiel East	490				490	600	0	0	0	0	0	0	0	0	0
* Mosgiel West B					0	0	0	1,014	2,077	0	0	0	0	0	0
St Clair Sea Wall, Ramp and Stairs	225				225	0	0	0	0	0	0	0	0	0	0
* Caversham Tunnel	60			(59)	1	0	0	0	0	0	0	0	0	0	0
* Traffic Services					0	3,000	3,067	0	0	0	0	0	0	0	0
* Portobello and Harington Point Road Improvements	1,100	325		(950)	475	10,341	9,599	0	0	0	0	0	0	0	0
* Minor Improvements	1,200				1,200	1,300	1,329	1,359	1,390	1,423	1,455	1,491	1,526	1,563	1,602
Street Lighting Improvements	30				30	30	31	31	32	33	34	34	35	36	37
* Strategic Cycle Network	2,435				2,435	548	2,057	2,067	1,544	1,547	1,548	1,553	1,557	1,596	1,635
* Strategic Cycle Network - Urban Cycle Fund					0	200	2,862	0	0	0	0	0	0	0	0
Wickliffe Cycle/Walk Connection		16			16	0	0	0	0	0	0	0	0	0	0
SH88 - 80 Anzac Avenue Access		50			50	0	0	0	0	0	0	0	0	0	0
* Central City Project	250				250	0	491	2,540	4,010	3,284	5,598	3,543	0	0	0
Weir Road Tidewater	721				721	0	0	0	0	0	0	0	0	0	0
Total	6,918	391	0	(1,009)	6,300	16,170	19,589	7,169	9,215	6,451	8,804	6,793	3,295	3,377	3,461
Renewals															
* Bridge Renewals					0	0	0	0	535	547	0	0	0	0	2,465
* Carriageway Resurfacing	4,100				4,100	4,000	4,191	4,286	4,385	4,488	4,590	4,701	4,812	4,930	5,053
Footpath Resurfacing	1,310	350			1,660	1,690	2,044	2,613	2,674	2,736	2,799	2,752	2,817	2,886	2,958
Footpath Resurfacing Central Activity Area					0	0	0	2,385	2,440	2,498	0	0	0	0	0

* indicates projects with full or partial external funding sources	2015/16 Budget \$'000	2015/16 Approved Carry Forward August \$'000	2015/16 Revised Budgets \$'000	2015/16 Carry Forwards \$'000	2015/16 Revised Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000	2024/25 Budget \$'000	2025/26 Budget \$'000
* Gravel Road Re-metalting	750				750	750	767	836	856	876	896	917	939	962	986
* Major Drainage Control	1,200				1,200	1,200	1,227	1,254	2,053	2,101	2,150	2,201	2,253	2,309	2,366
* Traffic Services Renewal	560				560	560	572	585	599	613	627	642	657	673	690
* Shape Correction: Pavement Rehabilitation	2,400				2,400	2,000	2,453	2,509	2,567	2,627	3,919	4,013	4,108	4,209	4,313
* Structure Component Replacement	952				952	1,550	1,584	1,620	1,658	1,697	1,735	1,777	1,819	1,864	1,910
Cycle Network Renewals					0	0	0	209	214	219	224	229	235	241	247
Total	11,272	350	0	0	11,622	11,750	12,839	16,299	17,979	18,401	16,939	17,233	17,639	18,074	20,988
Total	18,190	741	0	(1,009)	17,922	27,920	32,427	23,468	27,195	24,852	25,744	24,027	20,934	21,450	24,448
Parking Operations															
New Capital															
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Renewals															
Pay and Display Machines	200				200	300	307	314	321	329	225	230	236	242	248
Skidata Software Upgrade					0	0	0	0	0	0	0	115	0	0	0
Total	200	0	0	0	200	300	307	314	321	329	225	345	236	242	248
Total	200	0	0	0	200	300	307	314	321	329	225	345	236	242	248
Parking Enforcement															
New Capital															
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

* indicates projects with full or partial external funding sources	2015/16 Budget \$'000	2015/16 Approved Carry Forward August \$'000	2015/16 Revised Budgets \$'000	2015/16 Carry Forwards \$'000	2015/16 Revised Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000	2024/25 Budget \$'000	2025/26 Budget \$'000
Renewals															
Electronic Ticket Writers	0				0	100	0	0	0	0	0	0	0	145	0
Total	0	0	0	0	0	100	0	0	0	0	0	0	0	145	0
Total	0	0	0	0	0	100	0	0	0	0	0	0	0	145	0
Water															
New Capital															
Water Network - Augmentation and Efficiency	94				94	100	103	210	108	887	114	117	120	124	128
Reticulation Development - Zone Metering		64			64	0	154	158	162	0	0	0	0	0	0
* Mosgiel East C and West B Watermain					0	0	0	699	0	0	0	0	0	0	0
Water - Risk Compliance and Efficiency	650				650	105	103	105	108	111	114	117	120	124	128
Security of Supply	0				0	4,629	215	53	1,404	44	911	0	0	0	0
Asset Management Information System (AMIS)	250	58			308	150	0	0	0	0	0	0	0	0	0
Total	994	122	0	0	1,116	4,984	574	1,225	1,782	1,042	1,138	234	241	248	255
Renewals															
Water - Raw Water, Supply and Plant Renewals	2,468	96			2,564	1,625	1,795	1,972	2,268	2,522	2,618	2,282	2,348	2,415	2,486
Water - Network Renewals	3,842				3,842	4,968	5,620	6,519	8,184	9,585	9,249	8,718	8,969	9,227	9,499
Total	6,310	96	0	0	6,406	6,593	7,415	8,491	10,452	12,108	11,867	11,000	11,316	11,642	11,985
Total	7,304	218	0	0	7,522	11,577	7,989	9,716	12,234	13,150	13,005	11,234	11,557	11,889	12,240

* indicates projects with full or partial external funding sources	2015/16 Budget \$'000	2015/16 Approved Carry Forward August \$'000	2015/16 Revised Budgets \$'000	2015/16 Carry Forwards \$'000	2015/16 Revised Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000	2024/25 Budget \$'000	2025/26 Budget \$'000
Wastewater															
New Capital															
Tahuna Biosolids Project	4,200			(2,300)	1,900	2,300	0	0	0	0	0	0	0	0	0
Wastewater - Risk, Compliance and Efficiency					0	0	0	526	540	554	0	0	0	0	0
Wastewater - Augmentation and Efficiency	198				198	100	103	158	162	166	171	176	181	186	191
* Reticulation Facilities for Variation 9B					0	302	0	0	0	0	0	0	0	0	0
* Burns St Pump Station Upgrade Variation 15					0	0	0	544	0	0	0	0	0	0	0
Total	4,398	0	0	0	2,098	2,702	103	1,228	702	721	171	176	181	186	191
Renewals															
Foul Sewer Renewals (Reticulation and Trunk Mains)	3,147	1,069			4,215	3,974	4,429	4,435	4,552	5,671	6,398	6,885	7,083	7,287	7,502
Treatment Plants	2,883	188			3,071	850	872	894	918	1,497	2,106	2,282	2,348	2,415	2,486
Total	6,030	1,257	0	0	7,286	4,824	5,301	5,329	5,470	7,168	8,504	9,167	9,430	9,702	9,988
Total	10,428	1,257	0	(2,300)	9,384	7,526	5,403	6,557	6,172	7,889	8,675	9,342	9,611	9,887	10,179
Stormwater															
New Capital															
Stormwater - Augmentation and Efficiency	50				50	250	1,429	53	54	305	313	328	337	347	357
Stormwater - Consent Compliance	408				408	20	21	21	22	22	23	23	24	25	26
Total	458	0	0	0	458	270	1,450	74	76	327	336	351	361	372	383

* indicates projects with full or partial external funding sources	2015/16 Budget \$'000	2015/16 Approved Carry Forward August \$'000	2015/16 Revised Budgets \$'000	2015/16 Carry Forwards \$'000	2015/16 Revised Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000	2024/25 Budget \$'000	2025/26 Budget \$'000
Renewals															
Stormwater - Network Renewals	1,275				1,275	1,969	2,372	2,758	3,368	4,068	3,723	4,599	4,731	4,867	5,011
Total	1,275	0	0	0	1,275	1,969	2,372	2,758	3,368	4,068	3,723	4,599	4,731	4,867	5,011
Total	1,733	0	0	0	1,733	2,239	3,822	2,832	3,444	4,395	4,059	4,950	5,092	5,239	5,393
Solid Waste															
New Capital															
Compost for Final Cap	33				33	33	0	0	35	36	0	38	0	0	0
Green Island (GI) LF Gas Collection System		217			217	380	0	397	0	252	0	173	0	0	0
GILF Litter Fences for New Bunds					0	0	0	14	0	0	0	0	0	0	0
Waikouaiti Landfill Transfer Station	150			(100)	50	100	0	0	0	0	0	0	0	0	0
Waikouaiti Landfill Decommissioning					0	100	51	0	0	0	0	0	0	0	0
GILF Improvements to Final Cap	100				100	184	102	192	107	201	112	211	118	0	0
GILF Leachate System	135				135	0	215	0	224	0	235	0	247	0	0
Total	417	217	0	(100)	534	796	368	603	366	489	348	421	365	0	0
Renewals															
Landfills Green Island	163				163	326	333	341	349	357	365	375	384	394	404
Renewal of Litter Bins	25				25	0	25	0	26	0	28	0	29	0	0
Total	188	0	0	0	188	326	358	341	375	357	393	375	413	394	404
Total	605	217	0	(100)	722	1,122	726	944	741	846	741	796	778	394	404
Planning and Regulatory Services															
City Development															
New Capital															
Citywide Amenity Upgrades	500	0		(450)	50	1,050	767	1,700	1,739	2,193	1,122	1,150	943	0	0
Total	500	0	0	(450)	50	1,050	767	1,700	1,739	2,193	1,122	1,150	943	0	0

* indicates projects with full or partial external funding sources	2015/16 Budget \$'000	2015/16 Approved Carry Forward August \$'000	2015/16 Revised Budgets \$'000	2015/16 Carry Forwards \$'000	2015/16 Revised Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000	2024/25 Budget \$'000	2025/26 Budget \$'000
Renewals															
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	500	0	0	(450)	50	1,050	767	1,700	1,739	2,193	1,122	1,150	943	0	0
Regulatory Services															
New Capital															
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Renewals															
Noise Meters															
Total	0	0	0	0	0	0	36	0	0	0	0	0	0	42	0
Total	0	0	0	0	0	0	36	0	0	0	0	0	0	42	0
Community Development and Support															
Civil Defence															
New Capital															
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Renewals															
Emergency Equipment Replacement Programme	50				50	50	51	52	54	33	34	35	35	36	37
Total	50	0	0	0	50	50	51	52	54	33	34	35	35	36	37
Total	50	0	0	0	50	50	51	52	54	33	34	35	35	36	37
Property - Miscellaneous															
New Capital															
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Renewals															
Capital Renewal	207			(60)	147	170	563	539	310	44	67	127	94	133	137
Total	207	0	0	(60)	147	170	563	539	310	44	67	127	94	133	137
Total	207	0	0	(60)	147	170	563	539	310	44	67	127	94	133	137

* indicates projects with full or partial external funding sources	2015/16 Budget \$'000	2015/16 Approved Carry Forward August \$'000	2015/16 Revised Budgets \$'000	2015/16 Carry Forwards \$'000	2015/16 Revised Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000	2024/25 Budget \$'000	2025/26 Budget \$'000
Property - Operational															
New Capital															
Toilets	200				200	0	0	157	161	165	168	173	177	181	186
Civic Centre and Library Lighting Upgrade	186				186	0	0	0	0	0	0	0	0	0	0
Total	386	0	0	0	386	0	0	157	161	165	168	173	177	181	186
Renewals															
Renewal/Replacement of Building Services	740			(540)	200	1,090	593	654	594	581	651	575	590	605	620
Public Toilet Renewals	123			(100)	23	180	82	84	86	110	112	115	118	121	124
Public Hall Renewals	45			(40)	5	60	41	115	107	104	95	173	183	121	124
CCTV Octagon					0	0	205	0	0	219	0	0	0	0	0
Corporate Furniture					0	40	41	42	43	44	45	46	47	48	50
Dunedin Centre Piano Replacement					0	0	268	0	0	0	0	0	0	0	0
Total	908	0	0	(680)	228	1,370	1,230	895	829	1,058	904	909	938	895	918
Total	1,294	0	0	(680)	614	1,370	1,230	1,051	990	1,223	1,072	1,081	1,114	1,076	1,104
Events and Community Development															
New Capital															
* Octagon Christmas Tree					0	0	0	84	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	84	0	0	0	0	0	0	0
Renewals															
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	84	0	0	0	0	0	0	0
Housing															
New Capital															
New Housing Units	1,700			(1,700)	0	100	4,706	1,674	1,070	1,096	1,122	1,150	1,179	1,209	1,241
Total	1,700	0	0	(1,700)	0	100	4,706	1,674	1,070	1,096	1,122	1,150	1,179	1,209	1,241

* indicates projects with full or partial external funding sources	2015/16 Budget \$'000	2015/16 Approved Carry Forward August \$'000	2015/16 Revised Budgets \$'000	2015/16 Carry Forwards \$'000	2015/16 Revised Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000	2024/25 Budget \$'000	2025/26 Budget \$'000
Renewals															
Existing Housing	598	360		(300)	658	1,264	987	1,009	1,032	1,057	1,082	1,109	1,137	1,166	1,197
Total	598	360	0	(300)	658	1,264	987	1,009	1,032	1,057	1,082	1,109	1,137	1,166	1,197
Total	2,298	360	0	(2,000)	658	1,364	5,693	2,683	2,103	2,154	2,205	2,260	2,316	2,375	2,438
Cemeteries and Crematorium															
New Capital															
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Renewals															
Chapel Heating					0	29	0	0	0	0	0	0	0	0	0
Vehicle and Pedestrian Accessway Renewals					0	30	107	0	145	43	56	155	0	0	0
Total	0	0	0	0	0	59	107	0	145	43	56	155	0	0	0
Total	0	0	0	0	0	59	107	0	145	43	56	155	0	0	0
Museums, Libraries and Art Gallery															
Dunedin Public Libraries															
New Capital															
Heritage Collection Purchases	68				68	56	58	59	60	62	63	65	66	68	70
Heritage Collection Purchases - Trust Funds	10				10	10	10	11	11	11	11	12	12	12	12
Library Project Planning					0	150	0	0	0	0	0	0	0	0	0
Central Library Refurbishment					0	0	0	0	2,060	2,111	0	0	0	0	0
Total	78	0	0	0	78	216	68	69	2,131	2,183	74	76	78	80	82
Renewals															
Minor Capital Equipment Purchases	55				55	55	56	57	58	60	61	63	64	66	68

* indicates projects with full or partial external funding sources	2015/16 Budget \$'000	2015/16 Approved Carry Forward August \$'000	2015/16 Revised Budgets \$'000	2015/16 Carry Forwards \$'000	2015/16 Revised Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000	2024/25 Budget \$'000	2025/26 Budget \$'000
Operational Collections Purchases	913				913	848	868	940	961	985	1,008	1,033	1,059	1,086	1,115
Total	968	0	0	0	968	903	924	997	1,020	1,045	1,069	1,096	1,123	1,152	1,182
Total	1,046	0	0	0	1,046	1,119	991	1,066	3,151	3,228	1,144	1,172	1,202	1,232	1,264
Dunedin Public Art Gallery															
New Capital															
DCC and Donation Funded Acquisitions	106				106	85	87	89	91	93	95	98	100	103	106
* DPAG Society Funded Acquisitions	111				111	30	31	31	32	33	34	35	35	36	37
DPAG Minor Capital Works	20				20	20	21	21	21	22	22	23	24	24	25
Additional Collection Store Painting Racks					0	0	0	52	0	55	0	0	0	0	0
Basement Store					0	0	0	0	218	0	0	0	0	0	0
Total	237		0	0	237	135	138	194	362	203	152	155	159	163	168
Renewals															
Heating and Ventilation System	22	135			157	6	17	175	335	8	45	9	14	0	0
DX Dehumidification Project	80				80	0	0	0	0	0	0	0	0	0	0
Exhibition Lighting	50				50	50	0	11	11	11	11	12	12	12	12
Security Cameras	10				10	25	31	31	0	0	0	0	0	0	0
Visitor Facilities Upgrade					0	0	0	0	54	0	0	58	0	0	0
Goods Lift Renewal					0	0	0	419	0	0	0	0	0	0	0
Chilled Water Pipe Replacement					0	0	0	147	0	0	0	0	0	0	0
Total	162	135	0	0	297	81	48	782	400	19	56	78	26	12	12
Total	400	135	0	0	534	216	186	976	762	222	208	233	185	175	180

* indicates projects with full or partial external funding sources	2015/16 Budget \$'000	2015/16 Approved Carry Forward August \$'000	2015/16 Revised Budgets \$'000	2015/16 Carry Forwards \$'000	2015/16 Revised Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000	2024/25 Budget \$'000	2025/26 Budget \$'000
Toitu Otago Settlers Museum															
New Capital															
OSM Minor Capital Works	20				20	20	21	21	21	22	22	23	24	24	25
OSM Acquisitions	50				50	50	51	52	54	55	56	58	59	61	62
Total	70	0	0	0	70	70	72	73	75	77	79	81	83	85	87
Renewals															
Heating and Ventilating Renewal					0	0	51	0	0	110	168	115	0	0	0
Exhibition IT Equipment Renewal					0	0	92	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	143	0	0	110	168	115	0	0	0
Total	70	0	0	0	70	70	215	73	75	186	247	196	83	85	87
Sport, Recreation and Leisure															
Aquatic Services															
New Capital															
Mosgiel Pool					0	400	0	14,124	0	0	0	0	0	0	0
Total	0	0	0	0	0	400	0	14,124	0	0	0	0	0	0	0
Renewals															
Moana Pool Double Glazing Replacement	57				57	57	58	0	0	0	0	0	0	0	0
Moana Pool Replacement of Filters					0	0	0	63	64	66	0	0	0	0	0
Mosgiel Pool	52				52	19	19	20	20	20	21	21	22	23	23
Port Chalmers	52				52	19	19	20	20	20	21	21	22	23	23
St Clair Hot Salt Water Pool	23				23	23	23	24	24	25	26	26	27	27	28
Moana Pool	16				16	16	16	16	17	17	17	18	18	19	19

* indicates projects with full or partial external funding sources	2015/16 Budget \$'000	2015/16 Approved Carry Forward August \$'000	2015/16 Revised Budgets \$'000	2015/16 Carry Forwards \$'000	2015/16 Revised Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000	2024/25 Budget \$'000	2025/26 Budget \$'000
Gym Equipment Replacement	21				21	21	21	22	22	23	23	24	24	25	26
Total	219	0	0	0	219	153	157	163	167	171	108	111	113	116	119
Total	219	0	0	0	219	553	157	14,288	167	171	108	111	113	116	119
Botanic Garden															
New Capital															
Redevelopment		148			148	20	0	0	0	0	0	0	0	0	0
Total	0	148	0	0	148	20	0	0	0	0	0	0	0	0	0
Renewals															
Asphalt and Paving Renewal					0	0	0	34	21	0	152	1,078	201	123	127
Entranceway Sculpture and Ornamental Paving					0	0	154	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	154	34	21	0	152	1,078	201	123	127
Total	0	0	148	0	148	20	154	34	21	0	152	1,078	201	123	127
Parks and Reserves															
New Capital															
Playground Improvement					0	20	160	164	168	172	176	180	185	189	194
University of Otago Oval Cricket Lights	2,200		(2,200)		0	0	0	0	0	0	0	0	0	0	0
Art in Public Places					0	100	0	0	0	110	0	0	0	121	0
* Reserve Development Mosgiel East	1,106				1,106	200	0	0	0	0	0	0	0	0	0
* Reserve Development Mosgiel West					0	0	0	0	0	0	1,076	0	0	0	0
Total	3,306	0	(2,200)	0	1,106	320	160	164	168	281	1,252	180	185	310	194
Renewals															
Irrigation System Renewals	54				54	0	0	0	13	60	0	194	0	0	0
Reserve Furniture and Fence Renewals	30				30	30	31	31	32	33	34	35	35	36	37

* indicates projects with full or partial external funding sources	2015/16 Budget \$'000	2015/16 Approved Carry Forward August \$'000	2015/16 Revised Budgets \$'000	2015/16 Carry Forwards \$'000	2015/16 Revised Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000	2024/25 Budget \$'000	2025/26 Budget \$'000
Specimen Tree Renewals	25				25	25	26	26	27	27	28	29	30	30	31
Vehicle Accessway Renewals					0	225	358	479	153	268	251	303	422	432	443
Harbour Access Facilities Renewals					0	0	0	0	0	0	0	0	0	54	0
Pedestrian Accessway Renewals					0	26	0	4	97	102	6	61	109	59	61
Playground Renewals	119				119	279	286	292	299	306	313	321	329	337	346
Skateboard Renewals					0	0	0	65	0	0	0	0	26	0	0
Sports Surfaces Renewals	45				45	173	165	137	140	252	212	242	179	200	205
Total	273	0	0	0	273	758	865	1,035	761	1,048	844	1,184	1,130	1,149	1,123
Total	3,579	0	(2,200)	0	1,379	1,078	1,025	1,199	929	1,330	2,096	1,364	1,314	1,459	1,317

Corporate Support Activities

Citifleet

New Capital

Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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Renewals

Vehicle Fleet Replacement	300				300	349	357	365	373	382	391	401	411	421	432
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Total	300	0	0	0	300	349	357	365	373	382	391	401	411	421	432
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Total	300	0	0	0	300	349	357	365	373	382	391	401	411	421	432
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Property - Management

New Capital

Property Management System	230				230	0	0	52	0	0	0	0	0	0	0
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Total	230	0	0	0	230	0	0	52	0	0	0	0	0	0	0
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Renewals

Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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Total	230	0	0	0	230	0	0	52	0	0	0	0	0	0	0
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* indicates projects with full or partial external funding sources	2015/16 Budget \$'000	2015/16 Approved Carry Forward August \$'000	2015/16 Revised Budgets \$'000	2015/16 Carry Forwards \$'000	2015/16 Revised Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000	2024/25 Budget \$'000	2025/26 Budget \$'000
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Council Communications and Marketing Activity

New Capital

Web Communications Equipment					0	50	51	52	0	0	112	0	0	61	62
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Total	0	0	0	0	0	50	51	52	0	0	112	0	0	61	62
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Renewals

Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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Total	0	0	0	0	0	50	51	52	0	0	112	0	0	61	62
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Customer Services Agency

New Capital

Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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Renewals

Plaza Reception Counter Upgrade	30				30	0	0	0	0	0	0	0	0	0	0
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Total	30	0	0	0	30	0	0	0	0	0	0	0	0	0	0
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Total	30	0	0	0	30	0	0	0	0	0	0	0	0	0	0
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Finance

New Capital

Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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Renewals

Corporate Furniture	50				50	0	0	0	0	0	0	0	0	0	0
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Total	50	0	0	0	50	0	0	0	0	0	0	0	0	0	0
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Total	50	0	0	0	50	0	0	0	0	0	0	0	0	0	0
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Business Information Services

New Capital

Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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Renewals

Desktop Equipment	491				491	359	331	315	459	610	335	362	381	528	542
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ICT Infrastructure	0	220		(45)	175	155	113	115	118	121	124	127	130	133	137
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* indicates projects with full or partial external funding sources	2015/16 Budget \$'000	2015/16 Approved Carry Forward August \$'000	2015/16 Revised Budgets \$'000	2015/16 Carry Forwards \$'000	2015/16 Revised Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000	2024/25 Budget \$'000	2025/26 Budget \$'000
Customer and Regulatory Solutions	60				60	625	1,305	687	582	443	650	764	759	573	588
Financial and HR Applications	95				95	185	154	220	225	241	22	52	271	24	25
Digital Workspace and Records Management	27				27	115	101	242	86	41	143	29	58	87	89
Total	673	220	0	(45)	848	1,439	2,002	1,578	1,470	1,455	1,273	1,333	1,599	1,346	1,381
Total	673	220	0	(45)	848	1,439	2,002	1,578	1,470	1,455	1,273	1,333	1,599	1,346	1,381
Grand Total	49,754	3,385	(2,200)	(6,961)	43,978	60,406	67,175	72,865	62,768	64,506	63,126	61,790	58,232	58,350	62,032

Ten Year Capital Expenditure Programme – Changes from the Long Term Plan

The overall change over the 10 year plan is a reduction in cost of \$23 million with a large portion of this reduction attributed to changes in inflation.

The following changes have been incorporated into the 10 year capital expenditure programme:

Inflation

- Updated BERL Inflation Adjustors have been applied to capital expenditure from 2017/18 (Year 2). These inflation adjustors are lower than those used in the previous year's Long Term Plan. The result of this is a reduction in overall cost.

No inflation adjustors were applied to 2016/17 (Year 1); however, the Long Term Plan assumption did inflate the 2016/17 year.

Carry Forwards

The projects that had work not completed by 30 June 2015, and have been carried forward to the 2015/16 year are listed in the Ten Year Capital Expenditure Programme under the column titled 2015/16 Approved Carry Forwards August. In addition, projects that have indicated to not be completed by 30 June 2016, and will be carried forward to the 2016/17 year or later years, are listed in the column titled Proposed Carry Forwards.

Transportation

- Mosgiel West – the two year programme has been delayed by two years. Development has not yet progressed in this area;
- Portobello/Harington Point Road Improvement – the NZTA funding assumption has been revised to reflect 58% and 57% in the 2016/17 and 2017/18 years. The LTP had assumed a subsidy of 50%;
- Strategic Cycle Network – \$1m from the 2016/17 budget has been re-phased to the 2017/18 and 2018/19 years. The bulk of the capital spend will be in 2017/18. The Urban Cycle Funded expenditure is now shown in a separate line;
- Central City Project – a separate schedule is provided to show the capital expenditure for the central city project. Two of the Transport components of the project have been re-timed by one year. These are the Central City and North Dunedin Safety and Accessibility Improvement Upgrade and the Eastern Freight Bypass Upgrade;
- Carriageway Resurfacing – a one-off reduction of \$100k has been made to the 2016/17 budget;
- Shape Correction Pavement Rehabilitation – a one-off reduction of \$400k has been made to the 2016/17 budget.

Housing

- New Housing Units – \$1.7 million from the 2015/16 budget and \$1.4 million from the 2016/17 budget has been re-phased to the 2017/18 year.
- Existing Housing Renewals – the housing renewals budget is increased by \$397.5k (pre-inflation) per annum due to additional depreciation funding being available and savings in operational costs.

Dunedin Public Libraries

- Operational Collections Purchases - The remaining \$170k in the RJ Trust fund has been utilised to pay for collections in the 2016/17 year. An annual reduction of \$65k (pre-inflation) has been included. This reduces the budget to a level which maintains services and accommodates change in pricing and usage of books.

Parks and Reserves

- University of Otago Oval Cricket Lights - This co-funded project of \$2.2 million did not proceed. The Council did not receive external funding as planned. The Council has reallocated its share of the funding of \$1 million to other projects in the 2016/17 year.

Business Information Services

- ICT Infrastructure - The increased costs are attributed to infrastructure monitoring, increased internet and free WiFi capacity and building a budget around problem management resolution and resilience.

Central City Project

	2015/16 \$'000	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	Total \$'000
Long Term Plan 2015/16 - 2024/25										
Transportation Projects (excluding renewals)										
Central City and North Dunedin Safety and Accessibility Upgrade	100	150	250	3,000	3,000	3,000				9,500
Eastern Freight Bypass Upgrade	150	250	2,100							2,500
Strategic Corridors: Warehouse Precinct Accessibility Improvements (SH1)			80	80	250		2,000	3,090		5,500
Transport Hub					500					500
	250	400	2,430	3,080	3,750	3,000	2,000	3,090	0	18,000
Amenity Projects and Renewals:										
Urban Amenity Funding	500	600	750	1,625	1,625	2,000	1,000	1,000	800	9,900
Paver Renewals				2,282	2,282	2,282				6,846
WWS Renewals	900		1,500							2,400
	1,400	600	2,250	3,907	3,907	4,282	1,000	1,000	800	19,146
Total Central City Project	1,650	1,000	4,680	6,987	7,657	7,282	3,000	4,090	800	37,146
Funded by:										
Debt	603	768	939	4,856	4,214	4,006	750	645	0	16,780
Cash/Rates	900	0	2,356	856	2,106	2,106	1,250	1,900	800	12,274
NZTA	148	232	1,385	1,275	1,338	1,170	1,000	1,545	0	8,092
Total	1,650	1,000	4,680	6,987	7,657	7,282	3,000	4,090	800	37,146
Annual Plan 2016/17										
Transportation Projects (excluding renewals)										
Central City and North Dunedin Safety and Accessibility Upgrade	100		150	250	3,000	3,000	3,000			9,500
Eastern Freight Bypass Upgrade	150		250	2,100						2,500
Strategic Corridors: Warehouse Precinct Accessibility Improvements (SH1)			80	80	250		2,000	3,090		5,500

	2015/16 \$'000	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	Total \$'000
Transport Hub					500					500
	250	0	480	2,430	3,750	3,000	5,000	3,090	0	18,000
Amenity Projects and Renewals:										
Urban Amenity	50	1,050	750	1,625	1,625	2,000	1,000	1,000	800	9,900
Paver Renewals				2,282	2,282	2,282				6,846
WWS Renewals	900		1,500							2,400
	950	1,050	2,250	3,907	3,907	4,282	1,000	1,000	800	19,146
Total Central City Project	1,200	1,050	2,730	6,337	7,657	7,282	6,000	4,090	800	37,146

City Central Project – A Change in Timing

The timing of two transport projects in the \$37 million Central City Plan are moved out by one year. This change fits better with the timing of construction work and New Zealand Transport Agency (NZTA) funding contributions. This also allows more time for planning and consultation.

The tables show the funding profiles for these projects:

Central City and North Dunedin Safety and Accessibility Upgrade

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
As planned in the LTP	\$100,000	\$150,000	\$250,000	\$3,000,000	\$3,000,000	\$3,000,000	\$0
Updated in the 2016/17 Annual Plan	\$100,000	\$0	\$150,000	\$250,000	\$3,000,000	\$3,000,000	\$3,000,000

Eastern Freight Bypass Upgrade

	2015/16	2016/17	2017/18	2018/19
As planned in the LTP	\$150,000	\$250,000	\$2,100,000	\$0
Updated in the 2016/17 Annual Plan	\$150,000	\$0	\$250,000	\$2,100,000

The Central City and North Dunedin Safety and Accessibility Upgrade recognises the need for greater safety in these busy areas. The project focuses on improved pedestrian safety and accessibility, as well as making high risk traffic corridors and intersections safer for all users.

The Eastern Freight Bypass Upgrade is designed to keep heavy traffic away from the downtown area. Considered a high priority by both the Council and NZTA, its aim is to improve the efficiency and attractiveness of the freight route between SH1/Andersons Bay and SH88 to Port Chalmers.

Both projects are also part of the Dunedin City Integrated Transport Strategy.

Planning work for both projects has already started. The additional year allows a longer planning period with greater public involvement. It is important to take this extra time to do this work so that we deliver an end product which is more sustainable and has the best possible outcomes for residents.

Prospective Information

The Council has not presented group prospective financial statements. The prospective financial statements are for the core Council only.

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

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

The Local Government Act 2002 requires a council to, at all times, have an Annual Plan under Section 95 and includes the information required by Part 2 of Schedule 10.

Under Section 95 of the Local Government Act 2002, the purpose of an Annual Plan is to:

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

The Council adopted the Annual Plan 2016/17 on 27 June 2016.

The Council is responsible for the forecast financial statements including the appropriateness of the underlying assumptions and other disclosures.

Nature of Prospective Information

The forecast financial statements are prepared in accordance with Tier 1 PBE International Public Sector Accounting Standards (IPSAS) including PBE IPSAS 42. They are prepared on the basis of best-estimate assumptions as to future events, which the Council expects to take place as of 27 June 2016.

Cautionary Note

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

The following assumptions, which have a level of uncertainty of high, could lead to a material difference to the prospective financial statements.

- Solid Waste Governance and Management – a change to governance and management of the Solid Waste activity could result in a change in the nature and composition of assets and liabilities in the forecast financial statements.
- Service priorities and range of services provided - if additional services are provided this could lead to additional operating expenditure, capital expenditure, rates revenue and debt.
- Development Contributions - if the projected revenue from Development Contributions is not received as planned then debt, interest costs and rates revenue will be higher than planned.

Extent to which Prospective Information Incorporates Actual Results

The period covered by the Annual Plan contains no actual operating results, but the forecast balance sheet is extrapolated from the audited Statement of Financial Position included in the Dunedin City Council Annual Report as at 30 June 2014.

Basis of Underlying Assumptions

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

All Council departments or activities have prepared 10-year Activity Management Plans. These plans have been prepared using standard templates and business assumptions. The most significant business assumption is the provision of the same level of service, which implies there will be no termination of service for any activity.

Changes to Significant Forecasting Assumptions for the 2016/17 year

The Significant Forecasting Assumptions adopted for the next 10 years can be found in Section 3, pages 173 –186 of the 2015/16 -2024/25 Long Term Plan.

Some of these forecasting assumptions require updating for the 2016/17 Annual Plan and are shown in the tables below and on the following page. Changes are indicated with strikethrough text and italics. Two assumptions regarding the New Zealand Emission Trading Scheme remain correct, but have had their level of uncertainty increased. There are notes added in the assumption field indicating the current issues that have given rise to the change in uncertainty.

Organisation Wide Assumptions

	Assumption	Risk	Level of Uncertainty	Reasons and Effect of Uncertainty
Borrowing Costs	Interest on existing and new debt is calculated at 7.5% 6.75% per annum. This excludes the \$30 million of Stadium debt.	Interest rates will vary from those projected.	Low	A large proportion of existing and forecast debt is hedged. There is uncertainty on the floating rate debt but the expectation is that interest rates will stay relatively low for a considerable period.
Borrowing Costs - Stadium Debt \$30 m	Interest on the \$30 million debt is calculated at 6.5% 6.75% per annum.	Interest rates will vary from those projected.	Low	A large proportion of existing and forecast debt is hedged. There is uncertainty on the floating rate debt but the expectation is that interest rates will stay relatively low for a considerable period.
Inflation	Inflation adjustors are applied as per the BERL schedule provided separately. <i>Please note - A new schedule of price level adjustors has been issued by BERL for use in 2016/17 Annual Plans and can be found at the end of this section</i>	That inflation levels and prices vary from those projected.	Medium	Unexpected increases in costs may impact the Council's ability to provide services without increasing rating requirements.
Emissions Trading Scheme	The New Zealand Emissions Trading Scheme (NZETS) became law on 25 September 2008, with amendments made in December 2009. Subsequent amendments to the Climate Change (Unique Emission Factors) Regulations in 2010 extended coverage to the waste sector. Estimates have been prepared on the basis that the scheme will continue in its current form. Budget estimates for the solid waste activity make provision for required participation in ETS and these compliance costs are reflected in fees and charges at landfills. <i>November 2015 - It should be noted that the Government has started a review of the New Zealand Emissions Trading Scheme (NZETS) to assess its operation and effectiveness to 2020 and beyond, with submissions closing on 30 April 2016.</i>	That the Government will alter its position on ETS and the scheme will impact other Council activities.	Medium High	Increased compliance costs may require an increase in the overall rates requirement to fund them.

Activity Specific Assumptions

Solid Waste				
Emissions Trading Scheme (ETS)	<p>The Climate Change (Waste) Regulations 2010, and the Climate Change (Unique Emission Factors) Regulation 2009 as amended in 2010, require waste disposal facility operators to meet mandatory reporting and surrender obligations under the New Zealand Emissions Trading Scheme for landfill methane. The Council, as a large waste disposal facility operator, mitigates the effects of methane by collection and flaring of gas and meets National Environmental Standards for emissions to air discharges for this practice. Mandatory reporting of methane emissions commenced from 1 January 2012, with surrender of NZ units to match emissions commencing from 1 January 2013. Provision for costs associated with these requirements have been made in the solid waste activity budget. These costs are offset by landfill fees and charges and are not rates-funded. Costs are calculated using a Unique Emissions Factor (UEF) for Non-Default Waste Composition for each class of waste contributing to Degradable Organic Carbon content (garden, nappy and sanitary, other putrescibles, paper, sewage sludge, timber and textiles).</p> <p><i>It should be noted that the pricing of credits has doubled during the 2014/15 financial year and it may be necessary to review the landfill fees and revenue assumptions in the 2016/17 budgets prior to final decision-making on the annual plan. The Central Government review process underway on ETS, noted above, will also impact this assumption.</i></p>	That the Government will alter its position on ETS and additional compliance costs are incurred.	<p>Medium</p> <p>High</p>	Increased compliance costs may not be solely met by landfill fees and charges and may require an increase in the overall rates requirement.

Inflation Adjustors – BERL September 2015

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
<i>Operating Expenditure</i>											
Inflation Adjustors - Cumulative											
Activity Specific:											
Transportation		100.0%	102.2%	104.5%	106.9%	109.5%	112.0%	114.7%	117.4%	120.3%	123.2%
Water and Waste Services		100.0%	102.6%	105.2%	108.0%	110.9%	113.8%	117.0%	120.4%	123.8%	127.5%
LGCI Operating		100.0%	102.2%	104.5%	106.9%	109.3%	111.9%	114.7%	117.5%	120.5%	123.6%
Inflation Adjustors - Annual											
Activity Specific:											
Transportation			2.2%	2.3%	2.3%	2.3%	2.3%	2.4%	2.4%	2.5%	2.5%
Water and Waste Services			2.6%	2.5%	2.7%	2.7%	2.7%	2.8%	2.9%	2.9%	3.0%
LGCI Operating			2.2%	2.3%	2.3%	2.3%	2.4%	2.5%	2.4%	2.5%	2.6%
<i>Capital Expenditure</i>											
Inflation Adjustors - Cumulative											
Activity Specific:											
Transportation		100.0%	102.2%	104.5%	106.9%	109.5%	112.0%	114.7%	117.4%	120.3%	123.2%
Water and Waste Services		100.0%	102.6%	105.2%	108.0%	110.9%	113.8%	117.0%	120.4%	123.8%	127.5%
LGCI Capital		100.0%	102.3%	104.6%	107.0%	109.6%	112.2%	115.0%	117.9%	120.9%	124.1%
Inflation Adjustors - Annual											
Activity Specific:											
Transportation			2.2%	2.3%	2.3%	2.3%	2.3%	2.4%	2.4%	2.5%	2.5%
Water and Waste Services			2.6%	2.5%	2.7%	2.7%	2.7%	2.8%	2.9%	2.9%	3.0%
LGCI Capital			2.3%	2.3%	2.3%	2.4%	2.4%	2.5%	2.5%	2.5%	2.6%
<i>Balance Sheet</i>		2.2%	2.2%	2.2%	2.2%	2.2%	2.2%	2.2%	2.2%	2.2%	2.2%
Water and Waste Services	2.0%	2.6%	2.5%	2.7%	2.7%	2.7%	2.8%	2.9%	2.9%	2.9%	3.0%
Property Revaluation			3.8%			3.8%			3.8%		
Roading Revaluation	1.8%	2.2%	2.3%	2.3%	2.3%	2.3%	2.4%	2.4%	2.5%	2.5%	2.5%

Notes:

- 1 The inflation adjustors have been applied to all operational and capital expenditure and revenue sources.
- 2 LGCI = Local Government Cost Index.

Restricted Reserves Core Council

Activity	Description/Purpose	2014/15 Actual	Additions to the Reserve (or transfers to reserves)		Reductions in the Reserve (or transfers from reserves)		Reserve Closing Balance	
			2015/16	2016/17	2015/16	2016/17	2015/16	2016/17
Wastewater	Mosgiel East Development	38					38	38
Botanic Gardens	Aviary Bird Fund Operations Reserve	20			(1)	(1)	20	19
Botanic Gardens	Clive R. B. Lister Capital Account to maintain the Clive Lister garden	217					217	217
Botanic Gardens	Mediterranean Garden Development Reserve	14					14	14
PARKS	CARS Bethune's Operations Reserve	17					17	17
PARKS	Craigie Burn Operations Reserve	327					327	327
PARKS	DCC Recreation Loans Reserve to fund small loans to recreation clubs	230					230	230
PARKS	Ocean View Sand Sausage Reserve	138					138	138
PARKS	Mere Mere Over View Subsidence Reserve	65					65	65
PARKS	Mosgiel East Reserve	220					220	220
PARKS	Sale of Reserve Land Reserve	16					16	16
PARKS	Playground Upgrade Reserve of development contributions	(9)					(9)	(9)
PARKS	Reserve Subdivision Reserve of development contributions		462	558	(430)	(175)	32	415
PARKS	Sportsground Upgrade Bathgate Park Reserve of development contributions	15					15	15
PARKS	Sportsground Upgrade Hancock Park Reserve of development contributions	23					23	23
PARKS	Sportsground Upgrade Logan Park Reserve of development contributions	(329)					(329)	(329)
Cemeteries and Crematorium	Cemetery Service Fund Maintenance Reserve	2,187					2,187	2,187
PARKS	Waikouaiti Forest	271					271	271
PARKS	Walton Park Forest	220					220	220
Regulatory	Dog Control Operations Reserve	26					26	26
Libraries	A. H. Reed Capital Account to extend the Reed library collections	225			(100)	(220)	125	(95)

Activity	Description/Purpose	2014/15 Actual	Additions to the Reserve (or transfers to reserves)		Reductions in the Reserve (or transfers from reserves)		Reserve Closing Balance	
			2015/16	2016/17	2015/16	2016/17	2015/16	2016/17
Libraries	A. H. Reed Current Account to extend the Reed library collections	12					12	12
Libraries	E. E. Carpenter Current Account to extend the consumer library collections	42					42	42
Libraries	G. McKay Housebound Capital Account to extend library collections	10					10	10
Libraries	Library Dunningham Bequest	13					13	13
Libraries	Library General Operations Fund Reserve	85			(10)	(10)	75	65
Libraries	R. J. Trust Capital Account to extend library collections	272					272	272
Libraries	R. J. Trust Current Account to extend the library collections	1					1	1
Libraries	Art Gallery Funded Operations Reserve	523					523	523
DPAG	Harding Bequest Art Gallery Operations Reserve	28					28	28
DPAG	Bateman Bequest for Acquisitions	476					476	476
PARKS	Hillary Commission General Subsidies Reserve	29					29	29
Property	Air Development Capital Reserve to develop the Taieri aerodrome	336					336	336
Property	EPH Renewal Fund Reserve	1,871					1,871	1,871
Property	Endowment Property Investment Reserve	989					989	989
Waste	Waste Minimisation Reserve	131					131	131
Transportation	Roading Property Reserve for property purchases	15	224	224		(173)	239	290
Transportation	Road Maintenance 7 View Street Waitati	9					9	9
Transportation	Transport Network Mosgiel East	114					114	114
Finance	Self-Funded Insurance Reserve	280					280	280
		9,167	685	782	(540)	(578)	9,312	9,516

Annual Plan Disclosure Statement

Annual Plan Disclosure Statement for the year ending 30 June 2017

What is the purpose of this Statement?

The purpose of this statement is to disclose the Council's planned financial performance in relation to various benchmarks to enable the assessment of whether the Council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings.

The Council is required to include this statement in its Annual Plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the **regulations**). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

Benchmark		Planned	Met
Rates affordability benchmark			Yes
• income	\$ 134m	\$134m	
• increases	3%	2.97%	
Debt affordability benchmark	\$230m	\$219m	Yes
Balanced budget benchmark	100%	101%	Yes
Essential services benchmark	100%	123%	Yes
Debt servicing benchmark	10%	6.6%	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 more slowly 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

Note 1: Voluntary rates (eg Warm Dunedin) are excluded from the Rates Quantified Limits in the 2015/16 – 2024/25 Long Term Plan.

Service Performance Information for 2016/17

Please see Volume 2, Section 2 of the 2015/16 – 2024/25 Long Term Plan for service performance information for the Council's activity groups.

Solid Waste – Change to Service Performance Measure

Some minor changes to the wording of one of two Solid Waste LTP service performance measure have been made.

The changes are shown below in italics.

Performance Measure:	Data Source	Actual 2012/13	Actual 2013/14	Previous Target	Target 2015/16	Target 2016/17	Target 2017/18	Target 2018/19 – 2024/2025
Level of Service: Waste minimisation targets are met								
<p>The quantity and quality of diverted material collected via the DCC's <i>kerbside recycling</i> collection service for diverted material</p> <p><i>(Measured by the quantity of kerbside recycling collected each year and the quantity sold each year)</i></p>	Internal Quarterly Reports	8,883 tonnes	(9,491 tonnes) 8,803 tonnes sold	Increase on previous year quantity	>2% annual growth in diverted material sold	>2% annual growth in diverted material sold	>2% annual growth in diverted material sold	>2% annual growth in diverted material sold

Results for this measure will be presented in a bar chart in the Annual Report, showing the total quantity collected, the proportion of kerbside recycling that is contaminated and goes to landfill, as well as the proportion of kerbside recycling that is sold.

Section 3 – Funding Impact Statement and Revenue and Financing Policy

Table of Contents

Summary of Changes to the Rating Method	97
Dunedin City Council: Funding Impact Statement	98
Funding Impact Statement - Additional Information	99
Rating Policy	100
Funding Principles	130
Summary of Revenue and Finance Policy	131

Summary of Changes to the Rating Method

Rating Method

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

When considering the rating method, the Council takes into consideration the funding principles listed on page 130.

The rating method was included in the 2015/16 – 2024/25 Long Term Plan. The rating method for 2016/17 incorporates the following changes:

- The next step in the phased increase to the Strath Taieri commercial general rate differential and Tourism/Economic Development targeted rate.
- An updated definition of a separately used or inhabited part of a rating unit.

Changes

General Rate Differential - Strath Taieri Commercial

In the 2011/12 Annual Plan the Council included a proposal to increase the general rate differential for commercial properties in the Strath Taieri area over a period of seven years. Commercial properties in the Strath Taieri area have historically paid the same general rate as residential properties. This differential was introduced to reflect the different economic situation of the Strath Taieri area.

The Council reviewed this arrangement and after considering the change in economic activity for the area, particularly since the success of the Rail Trail, and the fact that the city doesn't have these arrangements for any other areas of the city, the Council commenced a seven year phase-in to increase the general rate differential for commercial properties in Strath Taieri to the full commercial general rate.

The phase-in also applies to the Economic Development/Tourism targeted rate. Commercial properties in Strath Taieri will pay the full commercial Economic Development/Tourism targeted rate by the 2017/18 year.

Definition – Separately used or inhabited part of a rating unit

An updated definition is included in this section which provides more clarity to the definition of a separately used or inhabited part of a rating unit.

Results of Consultation

The Council have requested that reports on the following items be reported back to the July 2016 Finance Committee:

- a) Rating adjustment possibilities for:
 - retirement village licence to occupying houses;
 - Maori freehold land
- b) Consideration of rating policies for residential properties being used for short term commercial rental and/or multiple studio rooms.

Dunedin City Council: Funding Impact Statement

For the years ending 30 June 2016 to 30 June 2017 (whole of Council)

	2015/16 Annual Plan (\$'000)	2016/17 Long Term Plan (\$'000)	2016/17 Annual Plan (\$'000)
Sources of Operating Funding			
General Rates, Uniform Annual General Charges, Rates Penalties	68,633	71,219	69,206
Targeted Rates	62,017	65,903	65,390
Subsidies and Grants for Operating Purposes	8,781	9,052	9,174
Fees and Charges	51,776	53,175	54,226
Interest and Dividends from Investments	9,854	9,949	10,139
Local Authorities Fuel Tax, Fines, Infringement Fees, and Other Receipts	3,342	3,417	3,162
Total Operating Funding	204,403	212,715	211,297
Applications of Operating Funding			
Payments to Staff and Suppliers	145,789	147,904	151,317
Finance Costs	18,063	17,660	15,380
Other Operating Funding Applications	180	180	(530)
Total Applications of Operating Funding	164,032	165,744	166,167
Surplus/(Deficit) of Operating Funding	40,371	46,971	45,130
Sources of Capital Funding			
Subsidies and Grants for Capital Expenditure	10,596	15,607	14,909
Development and Financial Contributions	1,303	667	648
Increase (Decrease) in Debt	(7,111)	550	(533)
Gross Proceeds from the Sale of Assets	80	82	1,260
Lump Sum Contributions	0	0	0
Other Dedicated Capital Funding	0	0	0
Total Sources of Capital Funding	4,868	16,906	16,284
Application of Capital Funding			
Capital Expenditure			
- to meet additional demand	2,454	3,588	2,918
- to improve the level of service	17,243	24,258	24,373
- to replace existing assets	30,056	33,099	33,116
Increase (Decrease) in Reserves	0	0	0
Increase (Decrease) of Investments	(4,514)	2,932	1,007
Total Applications of Capital Funding	45,239	63,877	61,414
Surplus/(Deficit) of Capital Funding	(40,371)	(46,971)	(45,130)
Funding Balance	0	0	0

Funding Impact Statement - Additional Information

For the Years Ending 30 June 2016 to 30 June 2017

	2015/16 Annual Plan \$'000	2016/17 Long Term Plan \$'000	2016/17 Annual Plan \$'000
Revenue and Financing Mechanisms:			
General Rate	68,033	70,619	68,606
Targeted Rates:			
Community Services Rate	10,704	10,947	10,978
Kerbside Recycling Rate	2,796	2,866	2,800
Citywide Water Rates	19,242	19,917	19,242
Citywide Drainage Rates	28,311	31,034	31,310
Allanton Drainage Rate	20	20	20
Blanket Bay Rate	4	4	4
Curles Point Rate	3	3	3
Heritage Earthquake Strengthening Rate	66	132	66
Warm Dunedin Rate	341	437	437
Private Street Lighting Rate	29	29	29
Tourism/Economic Development Rate	500	513	500
Private Drainage Warrington Rate	1	1	1
Revenue (Note 1)	61,134	61,975	63,079
Rates Penalties	600	600	600
Development Contributions	1,303	667	648
DCHL Dividend and Interest	5,902	5,902	5,902
NZTA Income	17,313	23,322	22,630
Loans Raised	7,743	13,303	16,119
Sale of Assets	80	82	1,260
Cash	5,533	93	0
Reduction in Loans and Advances	2,572	72	3,172
Reduction in Investments	710	500	0
	232,940	243,038	247,406
Use of Funds:			
Operating Expenditure	164,031	165,742	166,167
Capital Expenditure	49,754	60,945	60,406
Debt Servicing	14,854	12,753	16,652
Increase in Investments	3,148	3,147	3,087
Increase in Cash	0	0	344
Increase in Advances	1,152	450	750
	232,940	243,038	247,406

Note 1: * Revenue includes fees and charges, subsidies, capital revenue, interest and dividends. Revenue also includes water rates as metered on properties.

Rating Policy

This rating policy should be read in conjunction with the Revenue and Financing Policy on page 223 of the 2015/16-2024/25 Long Term Plan and the Funding Principles on page 130.

Figures in this policy are GST inclusive.

The following rates will to be set by the Council for the financial year commencing 1 July 2016 and ending 30 June 2017.

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”, “commercial Strath Taieri”, “farmland”, “residential heritage bed and breakfasts” and “Forsyth Barr Stadium”).

The rates (in cents per dollar of capital value) for the 2016/17 year are:

Table 1: General Rates

Categories	Rates, Cents in \$ per Capital Value	Factor	Revenue Sought \$	General Rate Share
Residential	0.3159	1.00	42,175,000	53.5%
Lifestyle	0.3001	0.95	3,900,000	4.9%
Commercial	0.7739	2.45	29,010,000	36.8%
Commercial Strath Taieri	0.7013	2.22	177,000	0.2%
Farmland	0.2527	0.80	3,504,000	4.4%
Residential Heritage Bed and Breakfasts	0.5527	1.75	25,000	0.03%
Forsyth Barr Stadium	0.0647	0.20	106,000	0.13%

The objective of the differential rate is to provide a mechanism to charge general rates to the seven differential categories in a way that best achieves the 11 funding principles listed on page 130.

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, Council determine 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.

Commercial Differential

In the 2009/10 Community Plan the Council included a proposal to reduce the general rate differential for commercial properties over a period of 10 years. This was to remedy a growing imbalance in the distribution of the rating burden on commercial properties which is attributed to changes in property valuations over time. Commercial valuations had increased disproportionately and the Council wished to acknowledge this and at the same time send a positive signal of support to the commercial sector.

On 1 July 2010, the Council introduced a Tourism/Economic Development Targeted rate for all commercial properties. This new rate was off-set by a reduction in the commercial property general rate. This means in practise that commercial properties pay the same level of rates that they would pay before the introduction of the new rate.

Farmland Differential

In the 2010/11 Annual Plan the Council included a proposal to reduce the general rate differential for farmland properties over a period of nine years. This was in order to provide a fair reflection of the services provided to rural properties. Consideration was given to the distance from some Council services and facilities and comparisons were made with farmland differentials in other Councils.

Strath Taieri Commercial Differential

In the 2011/12 Annual Plan, the Council included a proposal to increase the general rate differential for commercial properties in the Strath Taieri area over a period of seven years. Commercial properties in the Strath Taieri area have historically paid the same general rate as residential properties. This differential was introduced to reflect the different economic situation of the Strath Taieri area.

The Council reviewed this arrangement and after considering the change in economic activity for the area, particularly since the success of the Rail Trail, and the fact that the city doesn't have these arrangements for any other areas of the city, the Council commenced a seven year phase-in to increase the general rate differential for commercial properties in Strath Taieri to the full commercial general rate.

The phase-in also applies to the Tourism/Economic Development targeted rate. Commercial properties in Strath Taieri will pay the full commercial targeted rate by the 2017/18 year.

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 \$227.00. 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”, “commercial, commercial Strath Taieri and Forsyth Barr Stadium”). 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	\$227.00 per separately used or inhabited part of a rating unit	11,993,000

Categories	Rate/Liability Calculated	Revenue Sought \$
Commercial, Commercial Strath Taieri and Forsyth Barr Stadium	\$227.00 per rating unit	632,000

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

Kerbside Recycling Collection

A targeted rate for a kerbside recycling collection service. This rate will be set on a differential basis based on land use (the categories are “residential, residential heritage bed and breakfasts, lifestyle and farmland” and “commercial and commercial Strath Taieri”). This rate applies to all separately used or inhabited parts of a rating unit or rating units that receive a kerbside recycling collection service. The rate for the 2016/17 year is:

Table 3: Targeted Rate - Kerbside Recycling Collection

Liability Calculated	Rate/Liability Calculated	Revenue Sought \$
Residential, Residential Heritage Bed and Breakfasts, Lifestyle and Farmland	\$66.30 per separately used or inhabited part of a rating unit	3,211,000
Commercial and Commercial Strath Taieri	\$66.30 per rating unit	9,000

Drainage

A targeted rate for drainage. Drainage is a combined targeted rate for sewage disposal and stormwater. Sewage disposal makes up 86.9% of the drainage rate, and stormwater makes up 13.1%. This rate will be set on a differential basis based on the provision of service (with the categories being “connected” and “serviceable”) and on land use (with the categories being “residential, residential heritage bed and breakfasts, lifestyle and farmland”, “commercial, residential institutions, schools and Forsyth Barr Stadium” 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	22,515,000
Commercial, Residential Institutions, Schools and Forsyth Barr Stadium	Per rating unit	1,405,000
Churches	Per rating unit	13,000

The rates for the 2016/17 year are:

Table 5: Targeted Rate – Drainage Rates

Residential, Residential Heritage Bed and Breakfasts, Lifestyle and Farmland	Rates \$
Connected	482.00
Serviceable	241.00
Commercial, Residential Institutions, Schools and Forsyth Barr Stadium	Rates \$
Connected	482.00
Serviceable	241.00
Churches	Rates \$
Connected	102.25

Non-rateable land will not be liable for the stormwater component of the drainage targeted rate. Rates demands for the drainage targeted rate for non-rateable land will therefore be charged at 86.9%.

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

Commercial Drainage – Capital Value

In addition, a capital value-based targeted rate for drainage on a differential basis based on land use (the categories are “commercial and residential institutions”, “schools” and “Forsyth Barr Stadium”) and the provision of services (the categories being “connected” and “serviceable”). This rate shall not apply to properties in Karitane, Middlemarch, Seacliff, Waikouaiti and Warrington.

This rate shall not apply to churches.

The rates for the 2016/17 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	0.2856	0.1428	11,321,000	140,000
Schools	0.2142	0.1071	567,000	5,000

Categories	Rates, Cents in \$ per Capital Value		Revenue Sought \$	
	<i>Connected</i>	<i>Serviceable</i>	<i>Connected</i>	<i>Serviceable</i>
Forsyth Barr Stadium	0.0243	N/A	40,000	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 86.9%.

Water

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

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

The rates for the 2016/17 year are:

Table 7: Targeted Rate – Water (Ordinary)

Categories	Rate/Liability Calculated	Revenue Sought \$
Connected	\$372.00 per separately used or inhabited part of a rating unit	17,080,000
Serviceable	\$186.00 per separately used or inhabited part of a rating unit	198,000

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 2016/17 year are:

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

Categories	Rate/Liability Calculated	Revenue Sought \$
Connected	\$372.00 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	949,000
Serviceable	\$186.00 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)	9,000

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 “Forsyth Barr Stadium”).

This rate will be based on capital value. This rate shall not apply to churches.

The rates for the 2016/17 year are:

Table 9: Targeted Rate – Fire Protection Capital Value

Categories	Rates, Cents in \$ per Capital Value	Revenue Sought \$
Commercial	0.0865	3,618,000
Residential Institutions	0.0649	239,000
Forsyth Barr Stadium	0.0097	16,000

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 2016/17 year is:

Table 10: Targeted Rate – Fire Protection

Categories	Rate/Liability Calculated	Revenue Sought \$
Residential, Residential Heritage Bed and Breakfasts, Lifestyle and Farmland	\$111.60 per separately used or inhabited part of a rating unit	19,000

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	144.00
25mm nominal diameter	184.00
30mm nominal diameter	205.00

	Annual Meter Rental Charge \$
40mm nominal diameter	232.00
50mm nominal diameter	470.00
80mm nominal diameter	581.00
100mm nominal diameter	613.00
150mm nominal diameter	881.00
300mm nominal diameter	1,143.00
Hydrant Standpipe	569.00
Reconnection Fee	371.00
Special Reading Fee	50.00

	Backflow Prevention Charge \$
Backflow Preventer Test Fee	91.00
Rescheduled Backflow Preventer Test Fee	53.00

	Water Charge \$
Merton, Hindon and individual farm supplied Bulk Water	0.11 per cubic metre
All other treated water per cubic metre	1.47 per cubic metre
Frost Plug Installation	40.00 per plug
Disconnection of Water Supply	207.00

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

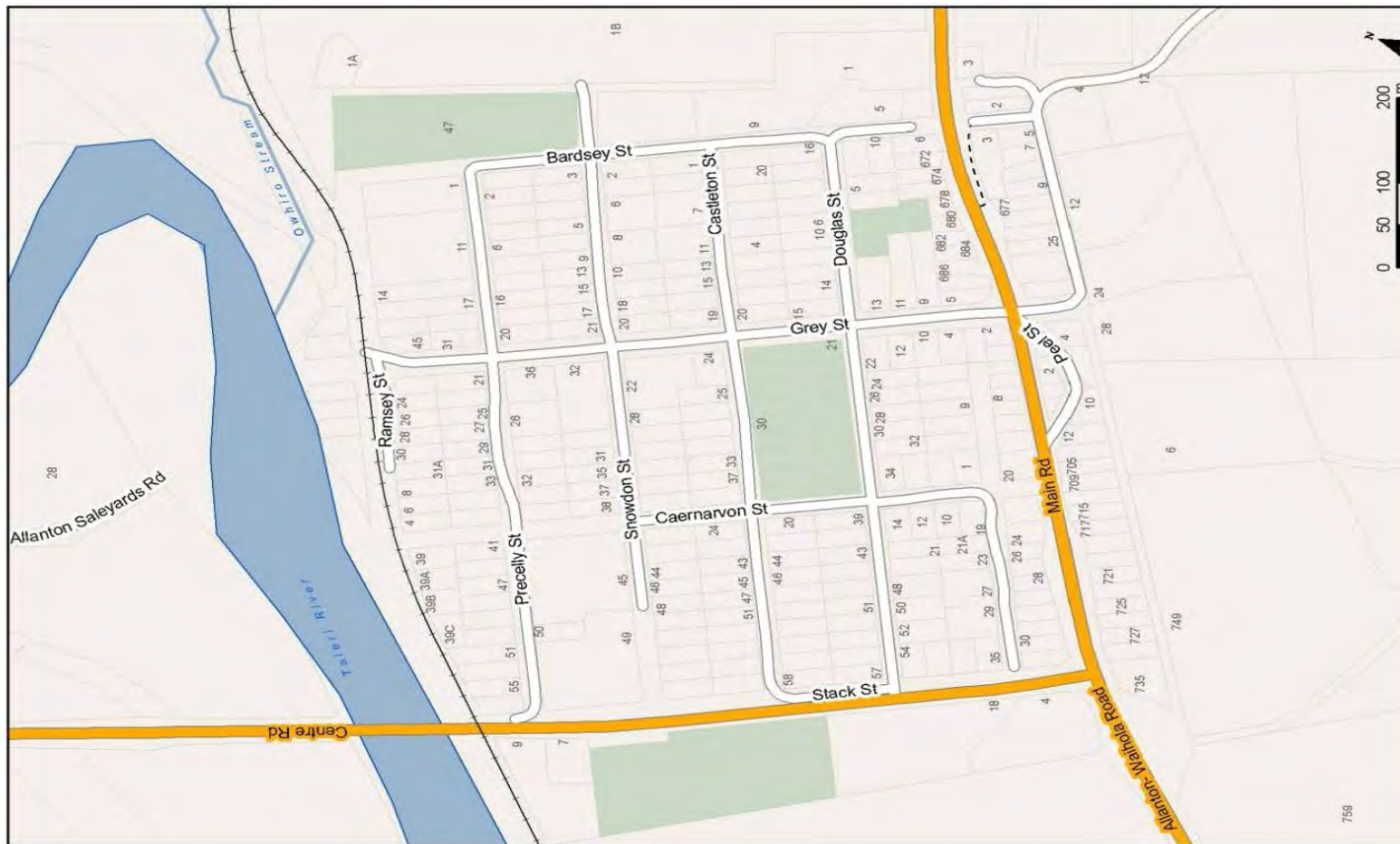
Allanton Drainage

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

The rate for the 2016/17 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 2016/17 year is:

Liability Calculated	Rate	Revenue Sought \$
Per rating unit	\$636.00	4,715

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 2016/17 year is:

Liability Calculated	Rate	Revenue Sought \$
Per rating unit	\$749.00	3,910

The Curles Point area is shown in the map below:



Private Drainage Warrington

A targeted rate for the rating unit at 26 Bay Road, Warrington, to recover the cost of connecting to the public sewer system. Liability for the rate is on the basis of the provision of the service to each rating unit.

The rate for the 2016/17 year is:

Liability Calculated	Rate	Revenue Sought \$
Per rating unit	\$1,517.10	1,517

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 2016/17 year will be charged on the following basis:

Table 12: Targeted Rate – Private Street Lighting

Categories	Liability Calculated	Rate \$	Revenue Sought \$
Residential and Lifestyle	For each separately used or inhabited part of a rating unit in a private street the sum calculated on the formula of \$149.40 per street light in a private street divided by the number of separately used or inhabited parts of a rating unit in the private street.	149.40 for each street light	29,000
Commercial	For each rating unit in a private street the sum calculated on the formula of \$149.40 per street light in a private street divided by the number of rating units in the private street.	149.40 for each street light	4,000

The private street addresses are as follows:

1-10	Achilles Avenue
1	Alton Avenue
2	Alton Avenue
2A	Alton Avenue
3	Alton Avenue
4	Alton Avenue
5	Alton Avenue
6	Alton Avenue
7	Alton Avenue
8	Alton Avenue
9	Alton Avenue
7	Angle Avenue
9	Angle Avenue
11	Angle Avenue
20	Angle Avenue
22	Angle Avenue
24	Angle Avenue
43	Arawa Street
47	Arawa Street
17	Awa Toru Drive
19	Awa Toru Drive
21	Awa Toru Drive
23	Awa Toru Drive

25	Awa Toru Drive
27	Awa Toru Drive
29	Awa Toru Drive
31	Awa Toru Drive
33	Awa Toru Drive
35	Awa Toru Drive
37	Awa Toru Drive
39	Awa Toru Drive
41	Awa Toru Drive
43	Awa Toru Drive
60A	Balmacewen Road
60B	Balmacewen Road
62	Balmacewen Road
64	Balmacewen Road
1	Balmoral Avenue
2	Balmoral Avenue
3	Balmoral Avenue
4	Balmoral Avenue
5	Balmoral Avenue
6	Balmoral Avenue
7	Balmoral Avenue
8	Balmoral Avenue
9	Balmoral Avenue

10	Balmoral Avenue
11	Balmoral Avenue
12	Balmoral Avenue
16	Balmoral Avenue
17	Balmoral Avenue
19	Barclay Street
211	Bay View Road
211A	Bay View Road
211B	Bay View Road
1	Beaufort Street
3	Beaufort Street
119	Belford Street
12	Bell Crescent
14	Bell Crescent
24	Bell Crescent
26	Bell Crescent
7	Bishop Verdon Close
9	Bishop Verdon Close
10	Bishop Verdon Close
11	Bishop Verdon Close
12	Bishop Verdon Close
8	Bonnington Street
8a	Bonnington Street

10	Bonnington Street
20K	Brighton Road
20J	Brighton Road
20H	Brighton Road
20G	Brighton Road
20F	Brighton Road
20E	Brighton Road
20D	Brighton Road
20C	Brighton Road
20B	Brighton Road
20A	Brighton Road
20	Brighton Road
34	Burgess Street
36	Burgess Street
38	Burgess Street
40	Burgess Street
42	Burgess Street
44	Burgess Street
46	Burgess Street
48	Burgess Street
50	Burgess Street
181	Burt Street
183	Burt Street
185	Burt Street

7	Bush Road, Mosgiel
80	Caldwell Street
82	Caldwell Street
1	Campbell Lane
4	Campbell Lane
5	Campbell Lane
6	Campbell Lane
7	Campbell Lane
8	Campbell Lane
9	Campbell Lane
10	Campbell Lane
11	Campbell Lane
12	Campbell Lane
13	Campbell Lane
14	Campbell Lane
15	Campbell Lane
30	Cardigan Street, North East Valley
32	Cardigan Street, North East Valley
34	Cardigan Street, North East Valley
36	Cardigan Street, North East Valley
22	Centennial Avenue, Fairfield
24	Centennial Avenue, Fairfield
26	Centennial Avenue, Fairfield
28	Centennial Avenue, Fairfield

150	Chapman Street
150A	Chapman Street
152	Chapman Street
12	Clearwater Street
14	Clearwater Street
16	Clearwater Street
18	Clearwater Street
20	Clearwater Street
22	Clearwater Street
24	Clearwater Street
26	Clearwater Street
28	Clearwater Street
30	Clearwater Street
32	Clearwater Street
34	Clearwater Street
36	Clearwater Street
22	Cole Street
11	Corstorphine Road
11A	Corstorphine Road
13	Corstorphine Road
15	Corstorphine Road
17	Corstorphine Road
21	Corstorphine Road
23	Corstorphine Road

25	Corstorphine Road
11	Craighall Crescent
15	Craighall Crescent
1	Dalkeith Road, Port Chalmers
2	Dalkeith Road, Port Chalmers
4	Dalkeith Road, Port Chalmers
6	Dalkeith Road, Port Chalmers
8	Dalkeith Road, Port Chalmers
10	Dalkeith Road, Port Chalmers
12	Dalkeith Road, Port Chalmers
21	Davies Street
22	Davies Street
1	Devon Place
2	Devon Place
3	Devon Place
4	Devon Place
5	Devon Place
6	Devon Place
7	Devon Place
9	Devon Place
10	Devon Place
11	Devon Place
12	Devon Place
13	Devon Place

14	Devon Place
15	Devon Place
16	Devon Place
17	Devon Place
18	Devon Place
19	Devon Place
20	Devon Place
139b	Doon Street
139a	Doon Street
139	Doon Street
141	Doon Street
143	Doon Street
145	Doon Street
149	Doon Street
151	Doon Street
5	Dorset Street
7	Dorset Street
10	Dorset Street
11	Dorset Street
12	Dorset Street
14	Dorset Street
16	Dorset Street
18	Dorset Street
20	Dorset Street

21	Dorset Street
17	Duckworth Street
19	Duckworth Street
21	Duckworth Street
35	Duckworth Street
37	Duckworth Street
39	Duckworth Street
39a	Duckworth Street
41	Duckworth Street
47	Duckworth Street
49	Duckworth Street
53	Duckworth Street
	Dunedin Airport
1 – 31	Eastbourne Street
2 – 31	Eastbourne Street
3 – 31	Eastbourne Street
4 – 31	Eastbourne Street
5 – 31	Eastbourne Street
6 – 31	Eastbourne Street
7 – 31	Eastbourne Street
8 – 31	Eastbourne Street
9 – 31	Eastbourne Street
10 – 31	Eastbourne Street
11 – 31	Eastbourne Street

12 – 31	Eastbourne Street
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
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29 – 31	Eastbourne Street
30 – 31	Eastbourne Street
31 – 31	Eastbourne Street
32 – 31	Eastbourne Street
33 – 31	Eastbourne Street
34 – 31	Eastbourne Street
35 – 31	Eastbourne Street

36 – 31	Eastbourne Street
37 – 31	Eastbourne Street
38 – 31	Eastbourne Street
39 – 31	Eastbourne Street
40 – 31	Eastbourne Street
41 – 31	Eastbourne Street
42 – 31	Eastbourne Street
43 – 31	Eastbourne Street
46 – 31	Eastbourne Street
47 – 31	Eastbourne Street
50 – 31	Eastbourne Street
51 – 31	Eastbourne Street
8	Echovale Avenue
10	Echovale Avenue
12	Echovale Avenue
2	Elbe Street
202	Elgin Road
204	Elgin Road
206	Elgin Road
208	Elgin Road
1	Eton Drive
4	Eton Drive
5	Eton Drive
6	Eton Drive

7	Eton Drive
8	Eton Drive
9	Eton Drive
10	Eton Drive
11	Eton Drive
12	Eton Drive
13	Eton Drive
14	Eton Drive
15	Eton Drive
16	Eton Drive
17	Eton Drive
18	Eton Drive
19	Eton Drive
20	Eton Drive
2	Everton Road
3	Everton Road
4	Everton Road
64	Every Street
66	Every Street
68	Every Street
70	Every Street
76	Every Street
7	Fern Road, Ravensbourne
9	Fern Road, Ravensbourne

11	Fern Road, Ravensbourne
13	Fern Road, Ravensbourne
15	Fern Road, Ravensbourne
17	Fern Road, Ravensbourne
19	Fern Road, Ravensbourne
21	Fern Road, Ravensbourne
19	Ferntree Drive
21	Ferntree Drive
23	Ferntree Drive
25	Ferntree Drive
45	Forfar Street
47	Forfar Street
47a	Forfar Street
49	Forfar Street
51	Forfar Street
53	Forfar Street
53a	Forfar Street
1 – 80	Formby Street
5 – 80	Formby Street
6 – 80	Formby Street
7 – 80	Formby Street
8 – 80	Formby Street
10 – 80	Formby Street
14 – 80	Formby Street

15 – 80	Formby Street
16 – 80	Formby Street
17 – 80	Formby Street
18 – 80	Formby Street
19 – 80	Formby Street
20 – 80	Formby Street
248	George Street
558	George Street
150A	Gladstone Road North
150B	Gladstone Road North
150C	Gladstone Road North
150D	Gladstone Road North
150E	Gladstone Road North
152B	Gladstone Road North
152C	Gladstone Road North
152D	Gladstone Road North
152E	Gladstone Road North
154A	Gladstone Road North
214	Gladstone Road North
216	Gladstone Road North
218	Gladstone Road North
220	Gladstone Road North
222	Gladstone Road North
224	Gladstone Road North

226	Gladstone Road North
228	Gladstone Road North
230	Gladstone Road North
232	Gladstone Road North
234	Gladstone Road North
39	Glenbrook Drive, Mosgiel
41	Glenbrook Drive, Mosgiel
45	Glenbrook Drive, Mosgiel
47	Glenbrook Drive, Mosgiel
49	Glenbrook Drive, Mosgiel
57	Glenbrook Drive, Mosgiel
1	Glenfinnan Place
3	Glenfinnan Place
4	Glenfinnan Place
4A	Glenfinnan Place
5	Glenfinnan Place
6	Glenfinnan Place
7	Glenfinnan Place
8A	Glenfinnan Place
8B	Glenfinnan Place
9A	Glenfinnan Place
9B	Glenfinnan Place
10A	Glenfinnan Place
10B	Glenfinnan Place

1	Glengarry Court
2	Glengarry Court
3	Glengarry Court
4	Glengarry Court
5	Glengarry Court
6	Glengarry Court
7	Glengarry Court
8	Glengarry Court
9	Glengarry Court
10	Glengarry Court
11	Glengarry Court
12	Glengarry Court
13	Glengarry Court
14	Glengarry Court
15	Glengarry Court
16	Glengarry Court
17	Glengarry Court
18	Glengarry Court
19	Glengarry Court
20	Glengarry Court
21	Glengarry Court
22	Glengarry Court
23	Glengarry Court
24	Glengarry Court

48	Glenross Street
50	Glenross Street
54	Glenross Street
56	Glenross Street
58	Glenross Street
60	Glenross Street
110	Glenross Street
114	Glenross Street
116	Glenross Street
230	Gordon Road
229	Gordon Road
34	Grandview Crescent
10	Halsey Street
1	Hampton Grove
2	Hampton Grove
3	Hampton Grove
4	Hampton Grove
5	Hampton Grove
6	Hampton Grove
7	Hampton Grove
8	Hampton Grove
9	Hampton Grove
10	Hampton Grove
11	Hampton Grove

12	Hampton Grove
14	Hampton Grove
15	Hampton Grove
16	Hampton Grove
17	Hampton Grove, Mosgiel
18	Hampton Grove, Mosgiel
19	Hampton Grove, Mosgiel
20	Hampton Grove, Mosgiel
21	Hampton Grove, Mosgiel
22	Hampton Grove, Mosgiel
23	Hampton Grove, Mosgiel
24	Hampton Grove, Mosgiel
25	Hampton Grove, Mosgiel
26	Hampton Grove, Mosgiel
4	Harold Street
12	Harold Street
70a	Hazel Avenue
70	Hazel Avenue
72	Hazel Avenue
215a	Helensburgh Road
217a	Helensburgh Road
217b	Helensburgh Road
219	Helensburgh Road
219a	Helensburgh Road

219b	Helensburgh Road
221	Helensburgh Road
223	Helensburgh Road
49	Highcliff Road
49A	Highcliff Road
51	Highcliff Road
57	Highcliff Road
295	Highcliff Road
297	Highcliff Road
313	Highcliff Road
315a	Highcliff Road
315b	Highcliff Road
317	Highcliff Road
16	Highgate
18	Highgate
20	Highgate
34a	Highgate
34	Highgate
216	Highgate
218	Highgate
144A	Highgate
144B	Highgate
146	Highgate
146A	Highgate

148	Highgate
9	Kilgour Street
11	Kilgour Street
15	Kilgour Street
20	Kinvig Street
22	Kinvig Street
2	Koremata Street
4	Koremata Street
12	Koremata Street
3	Lawson Street
4	Leithton Close
6	Leithton Close
9	Leithton Close
10	Leithton Close
11	Leithton Close
14	Leithton Close
15	Leithton Close
18	Leithton Close
19	Leithton Close
21	Leithton Close
22	Leithton Close
23	Leithton Close
26	Leithton Close
27	Leithton Close

28	Leithton Close
29	Leithton Close
32	Leithton Close
33	Leithton Close
36	Leithton Close
5	Leven Street
2	Leyton Terrace
21-67	Lock Street
23a	London Street
25	London Street
1-25	London Street
2-25	London Street
3-25	London Street
8	Lynwood Avenue
10	Lynwood Avenue
12c	Lynwood Avenue
12b	Lynwood Avenue
12a	Lynwood Avenue
12	Lynwood Avenue
14	Lynwood Avenue
3	McAllister Lane, Mosgiel
5	McAllister Lane, Mosgiel
7	McAllister Lane, Mosgiel
9	McAllister Lane, Mosgiel

11	McAllister Lane, Mosgiel
13	McAllister Lane, Mosgiel
15	McAllister Lane, Mosgiel
17	McAllister Lane, Mosgiel
19	McAllister Lane, Mosgiel
210	Main South Road, Green Island
131	Main South Road, Green Island
340	Main South Road, Green Island
380	Main South Road, Green Island
1	Mallard Place, Mosgiel
2	Mallard Place, Mosgiel
3	Mallard Place, Mosgiel
4	Mallard Place, Mosgiel
5	Mallard Place, Mosgiel
6	Mallard Place, Mosgiel
7	Mallard Place, Mosgiel
8	Mallard Place, Mosgiel
9	Mallard Place, Mosgiel
10	Mallard Place, Mosgiel
11	Mallard Place, Mosgiel
12	Mallard Place, Mosgiel
13	Mallard Place, Mosgiel
14	Mallard Place, Mosgiel
15	Mallard Place, Mosgiel

11	Malvern Street
15	Malvern Street
17a	Malvern Street
30	Marne Street
32	Marne Street
42	Marne Street
44	Marne Street
46	Marne Street
48	Marne Street
50	Marne Street
2	Meldrum Street
10	Meldrum Street
33	Melville Street
14	Middleton Road
16	Middleton Road
18	Middleton Road
20	Middleton Road
22	Middleton Road
24	Middleton Road
26	Middleton Road
28	Middleton Road
30	Middleton Road
37	Middleton Road
37a	Middleton Road

39	Middleton Road
43	Middleton Road
47a	Middleton Road
19	Montague Street
21	Montague Street
23	Montague Street
29	Moray Place
415	Moray Place
72	Newington Avenue
37	Norwood Street
41	Norwood Street
39	Pacific Street
1	Pembrey Street
2	Pembrey Street
3	Pembrey Street
4	Pembrey Street
5	Pembrey Street
6	Pembrey Street
7	Pembrey Street
8	Pembrey Street
10	Pembrey Street
11	Pembrey Street
264	Pine Hill Road
264a	Pine Hill Road

266B	Pine Hill Road
266A	Pine Hill Road
268A	Pine Hill Road
268B	Pine Hill Road
270	Pine Hill Road
272	Pine Hill Road
274	Pine Hill Road
278A	Pine Hill Road
278B	Pine Hill Road
390	Pine Hill Road
409	Pine Hill Road
411	Pine Hill Road
5	Pinfold Place, Mosgiel
6	Pinfold Place, Mosgiel
8	Pinfold Place, Mosgiel
9	Pinfold Place, Mosgiel
10	Pinfold Place, Mosgiel
11	Pinfold Place, Mosgiel
12	Pinfold Place, Mosgiel
13	Pinfold Place, Mosgiel
14	Pinfold Place, Mosgiel
15	Pinfold Place, Mosgiel
19	Queen Street
19A	Queen Street

223	Ravensbourne Road
45	Rewa Street
87	Riselaw Road
89	Riselaw Road
89a	Riselaw Road
91	Riselaw Road
91a	Riselaw Road
93	Riselaw Road
93a	Riselaw Road
21	Rosebery Street
16	Selkirk Street
11	Shand Street, Green Island
14	Sheen Street
6	Silver Springs Boulevard, Mosgiel
8	Silver Springs Boulevard, Mosgiel
10	Silver Springs Boulevard, Mosgiel
12	Silver Springs Boulevard, Mosgiel
14	Silver Springs Boulevard, Mosgiel
16	Silver Springs Boulevard, Mosgiel
20	Silver Springs Boulevard, Mosgiel
22	Silver Springs Boulevard, Mosgiel
24	Silver Springs Boulevard, Mosgiel
26	Silver Springs Boulevard, Mosgiel
28	Silver Springs Boulevard, Mosgiel

1-27	St Albans Street
2-27	St Albans Street
3-27	St Albans Street
4-27	St Albans Street
5-27	St Albans Street
6-27	St Albans Street
7-27	St Albans Street
8-27	St Albans Street
9-27	St Albans Street
10-27	St Albans Street
11-27	St Albans Street
12-27	St Albans Street
13-27	St Albans Street
4	Stanley Square
5	Stanley Square
6	Stanley Square
7	Stanley Square
8	Stanley Square
9	Stanley Square
10	Stanley Square
11	Stanley Square
12	Stanley Square
365	Stuart Street
367	Stuart Street

367a	Stuart Street
55	Sunbury Street
57	Sunbury Street
59	Sunbury Street
59a	Sunbury Street
19	Sunshine Lane
21	Sunshine Lane
23	Sunshine Lane
25	Sunshine Lane
27	Sunshine Lane
67	Tahuna Road
67A	Tahuna Road
67B	Tahuna Road
69	Tahuna Road
69A	Tahuna Road
69B	Tahuna Road
69C	Tahuna Road
1	Taupo Lane
2	Taupo Street
1	Thomas Square
2	Thomas Square
3	Thomas Square
4	Thomas Square
5	Thomas Square

6	Thomas Square
7	Thomas Square
8	Thomas Square
9	Thomas Square
4A	Totara Street, Ravensbourne
85A	Victoria Road
85B	Victoria Road
85C	Victoria Road
85D	Victoria Road
85G	Victoria Road
85H	Victoria Road
85I	Victoria Road
85J	Victoria Road
85K	Victoria Road
85L	Victoria Road
85M	Victoria Road
85N	Victoria Road
85O	Victoria Road
85P	Victoria Road
85Q	Victoria Road
85R	Victoria Road
146	Victoria Road
44	Waimea Avenue
46	Waimea Avenue

48	Waimea Avenue
50	Waimea Avenue
58/60	Waimea Avenue
62/64	Waimea Avenue
16	Warwick Street
18	Warwick Street
23	Warwick Street
1	Wenlock Square
2	Wenlock Square
3	Wenlock Square
4	Wenlock Square
5	Wenlock Square
6	Wenlock Square
7	Wenlock Square
8	Wenlock Square
9	Wenlock Square
10	Wenlock Square
11	Wenlock Square
12	Wenlock Square
14	Wenlock Square
15	Wenlock Square
17	Wenlock Square
18	Wenlock Square
19	Wenlock Square

20	Wenlock Square
21	Wenlock Square
33	Wickliffe 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

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”, “commercial Strath Taieri” and “Forsyth Barr Stadium”).

The rate for the 2016/17 year will be charged on the following basis:

Table 13: Targeted Rate –Tourism/Economic Development

Categories	Rates, cents in \$ per Capital Value	Revenue Sought \$
Commercial	0.0154	570,000
Commercial Strath Taieri	0.0132	3,000
Forsyth Barr Stadium	0.0014	2,000

The Tourism/Economic Development targeted rate will be used to fund part of the Enterprise Dunedin 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 \$503,000. 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 2014 8%;
- Rates commencing 1 July 2015 and 1 July 2016 8.3%.

Table 14: Targeted Rate – Warm Dunedin Targeted Rate Scheme

Liability Calculated	Revenue Sought \$
Per rating unit	503,000

Heritage Earthquake Strengthening Targeted Rate Scheme

A targeted rate for each rating unit in the Heritage Earthquake Strengthening Targeted Rate Scheme. The revenue sought from this targeted rate is \$76,000. The targeted rate scheme provides a way for building owners to make physical seismic improvements to heritage buildings. The targeted rate covers the cost and an annual interest rate. The interest rate will be 8.3%.

Table 15: Targeted Rate – Heritage Earthquake Strengthening Targeted Rate Scheme

Liability Calculated	Revenue Sought \$
Per rating unit	76,000

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/rates.

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

Land Use Code	Land Use Description	Differential Category
18	Rural: Mineral Extraction	Commercial
19	Rural: Vacant	Farmland
20	Lifestyle: Multi-use within Lifestyle	Lifestyle
21	Lifestyle: Single Unit	Lifestyle
22	Lifestyle: Multi-unit	Lifestyle
29	Lifestyle: Vacant	Lifestyle
30	Transport: Multi-use within Transport	Commercial
31	Transport: Road Transport	Commercial
32	Transport: Parking	Commercial
33	Transport: Rail Transport	Commercial
34	Transport: Water Transport	Commercial
35	Transport: Air Transport	Commercial
39	Transport: Vacant	Commercial
40	Community Services: Multi-use within Community Services	Commercial
41	Community Services: Educational	Commercial
42	Community Services: Medical and Allied	Commercial
43	Community Services: Personal and Property Protection	Commercial

Land Use Code	Land Use Description	Differential Category
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

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

Land Use Code	Land Use Description	Differential Category
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 Forsyth Barr Stadium, churches, and schools.

1. Differentials Based on Land Use

The Council uses this matter to:

- differentiate the general rate
- differentiate the Community Services Rate
- differentiate the Kerbside Recycling Collection Rate
- differentiate the Private Street Lighting Rate
- differentiate the Tourism/Economic Development Rate
- differentiate the Fire Protection Rate.

The differential categories based on land use are:

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

Lifestyle – includes all rating units with Council land use codes 2, 20, 21, 22 and 29.

Commercial – includes all rating units with land uses not otherwise categorised as Residential, Lifestyle, Farmland, Forsyth Barr Stadium, Residential Heritage Bed and Breakfasts or Commercial Strath Taieri.

Commercial Strath Taieri – includes all rating units in Strath Taieri, with land uses not otherwise categorised as Residential, Lifestyle, Farmland 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.

Forsyth Barr Stadium – this includes land at 130 Anzac Avenue, Dunedin, Assessment 4024687, Valuation reference 27190-01402-A.

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, Forsyth Barr Stadium, Residential Heritage, Bed and Breakfasts, Residential Institutions, Churches or Schools.

Forsyth Barr Stadium – this includes land at 130 Anzac Avenue, Dunedin, Assessment 4024687, Valuation reference 27190-01402-A.

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.
4. The bed and breakfast owner lives at the facility.

Residential Institutions – includes only rating units with Council land use codes 95 and 96.

Churches – includes all rating units used solely or principally as places of religious worship.

Schools – includes only rating units used for schools that do not operate for profit.

The differential categories based on provision or availability of service are:

Connected – any rating unit that is connected to a public sewerage drain.

Serviceable – any rating unit that is not connected to a public sewerage drain but is capable of being connected to the sewerage system (being a property situated within 30 metres of a public drain).

3. Differentials Based on Provision or Availability of Service

The Council uses these matters to differentiate the water rates.

The differential categories based on provision or availability of service are:

Connected – any rating unit that is supplied by the water supply system

Serviceable – any rating unit that is not supplied but is capable of being supplied by the water supply system (being a rating unit situated within 100 metres of the nearest water supply).

Minimum Rates

Where the total amount of rates payable in respect of any rating unit is less than \$5.00, the rates payable in respect of the rating unit shall be such amount as the Council determines, but not exceeding \$5.00.

Low Value Rating Units

Rating units with a capital value of \$3,500 or less will only be charged the general rate.

Separately Used or Inhabited Part of a Rating Unit

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

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

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

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

Lump Sum Contributions

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

Rating by Instalments

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

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

Table 14: Rating Areas

Area 1	Area 2	Area 3	Area 3 continued
Valuation Roll Numbers:			
26700	26990	26500	27550
26710	27000	26520	27560
26760	27050	26530	27600
26770	27060	26541	27610
26850	27070	26550	27760
26860	27080	26580	27770
26950	27150	26590	27780
26960	27350	26620	27790
26970	27360	26640	27811
26980	27370	26651	27821
27160	27380	26750	27822
27170	27500	26780	27823
27180	27510	27250	27831
27190	27520	27260	27841
27200	27851	27270	27871
	27861	27280	27911
	27880	27450	27921
	27890	27460	27931
	27901	27470	27941
	28000		

Area 1	Area 2	Area 3	Area 3 continued
Valuation Roll Numbers:			
	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:

Due Dates	Area 1	Area 2 and 4	Area 3
Instalment 1	26/08/16	02/09/16	16/09/16
Instalment 2	04/11/16	18/11/16	02/12/16
Instalment 3	03/02/17	17/02/17	24/02/17
Instalment 4	19/05/17	02/06/17	09/06/17

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

Sample Rate Accounts

	Capital Value (CV)	2015/16 Rates	2016/17 Rates	Increase \$	Increase %
<i>Residential</i>					
Lower Quartile	190,000	1,705	1,748	43	2.5%
Mode	205,000	1,752	1,795	43	2.4%
Median Value	245,000	1,879	1,921	43	2.3%
Average	282,000	1,996	2,038	42	2.1%
Upper Quartile	330,000	2,148	2,190	42	1.9%
<i>Commercial</i>					
Median Value	355,000	4,702	4,832	130	2.8%
Average	1,152,000	13,772	14,089	317	2.3%
<i>Farmland (General and Community Services Rates only)</i>					
Median Value	280,000	932	935	3	0.3%
Average	731,000	2,075	2,074	(1)	(0.1%)
Upper Quartile	950,000	2,630	2,628	(2)	(0.1%)
Sample	2,020,000	5,341	5,332	(10)	(0.2%)
<i>Lifestyle (General and Community Services Rates only)</i>					
Median Value	495,000	1,711	1,713	2	0.1%
Average	513,000	1,766	1,767	1	0.1%
Upper Quartile	650,000	2,178	2,178	0	(0.0%)
<i>Residential Heritage Bed and Breakfasts</i>					
Sample	620,000	4,277	4,247	(30)	(0.7%)

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

Mix of Funding Mechanisms by Group Activity

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

	General Rate	Community Services Rate	Kerbside Recycling Rate	City-wide Water Rates	City-wide Drainage Rates	Allanton Drainage Rate	Blanket Bay Drainage Rate	Private Drainage Warrington Rate	Curles Point Drainage Rate	Private Street Lighting Rate	Tourism/Economic Development Rate	Warm Dunedin Rate	Earthquake Strengthening Rate	Revenue ¹	Loans Raised	Sale of Assets	Reduction in Loans and Advances	Dunedin City Holdings Limited Interest and Dividend	NZTA Income	Cash	Reduction in Investments	Development Contributions
Sport, Recreation and Leisure																						
Community Development and Support																						
Museums, Libraries and Art Gallery																						
Water Supply																						
Solid Waste																						
Sewerage and Sewage																						
Stormwater																						
City Investment																						
Planning and Regulatory																						
Economic Development and City Promotion																						
Roading and Footpaths																						
Corporate Support																						

¹ Revenue includes fees and charges, subsidies, capital revenue, interest and dividends (other than Dunedin City Holdings Limited dividends). Revenue also includes water rates based on quantity of water and any lump sum payments for the Blanket Bay and Curles Point drainage system.

Funding Principles

The Dunedin City Council, in adopting the rating method, takes into consideration the following funding principles:

1. That, in so far as possible, the rating method should be simple, efficient and understandable.
2. People who benefit (including secondary beneficiaries) should contribute to costs.
3. Capital value is the primary method of determining the rating method. Capital value is based on market value and reflects the property valuation.
4. Property rates are a mechanism, which contains principles of public benefit taxation. Rates are not a user-pays mechanism.
5. The application of funding mechanisms should not distort markets.
6. The funding of activities and services should have regard to the interests of residents and ratepayers, including future ratepayers.
7. The funding of services and activities should not make these unaffordable.
8. People who pollute or damage the environment should bear the cost of redress.
9. To promote fairness and equity in rating, fixed charges may be used.
10. Where changes are contemplated to the rating method, transition arrangements may be used.
11. Specific rating areas may be considered on a case-by-case basis.

Summary of Revenue and Finance Policy

	2015/16 Policy		2016/17 Budgets	
Activity	Rates Revenue %	Other Revenue %	Rates Revenue %	Other Revenue %
A Thriving and Diverse Economy				
Economic Development	90%	10%	88%	12%
Marketing Dunedin	100%	0%	93%	7%
Communications and Marketing	95%	5%	100%	0%
Dunedin Centre	100%	0%	100%	0%
Public Toilets	100%	0%	100%	0%
Visitor Centre	45%	55%	55%	45%
A Connected City				
Transportation	62%	38%	54%	46%
A Safe and Healthy City				
Environmental Health	65%	35%	60%	40%
Liquor Licensing	35%	65%	36%	64%
Animal Services	20%	80%	18%	82%
Building Services	33%	67%	30%	70%
Water	80%	20%	78%	22%
Wastewater	98%	2%	98%	2%
Stormwater	98%	2%	97%	3%
Refuse Collection	20%	80%	25%	75%
Green Island Landfill	0%	100%	0%	100%
Landfills (Closed)	0%	100%	0%	100%
Waikouaiti Landfill and Middlemarch Transfer Station	55%	45%	68%	32%
Waste Minimisation	0%	100%	0%	100%

	2015/16 Policy		2016/17 Budgets	
Activity	Rates Revenue %	Other Revenue %	Rates Revenue %	Other Revenue %
A Distinctive Built Environment				
City Development	100%	0%	100%	0%
Earthquake Strengthening	100%	0%	100%	0%
Warm Dunedin	100%	0%	100%	0%
Resource Consents (Note 1)	53%	47%	65%	35%
A Supportive Community				
Community Development and Events	95%	5%	93%	7%
Community Housing	0%	100%	0%	100%
Cemeteries (Parks and Burials)	50%	50%	36%	64%
Crematorium	0%	100%	0%	100%
Civic and Administration Services	100%	0%	96%	4%
Civil Defence	100%	0%	100%	0%
A Vibrant and Creative City				
Dunedin Public Art Gallery	85%	15%	83%	17%
Toitu Otago Settlers Museum	92%	8%	94%	6%
Otago Museum Levy	100%	0%	100%	0%
Chinese Garden	64%	36%	72%	28%
A City of Learning				
Libraries	95%	5%	97%	3%
An Active City				
Aquatic Services	50%	50%	51%	49%
Botanic Garden	98%	2%	99%	1%

	2015/16 Policy		2016/17 Budgets	
Activity	Rates Revenue %	Other Revenue %	Rates Revenue %	Other Revenue %
Parks and Reserves	96%	4%	94%	6%
Recreation Policy	100%	0%	100%	0%

Note 1: The policy reflects the Council's decision for resource consents process to be undertaken on an actual cost recovery basis. However, due to the current economic climate and the ratio of FTE's undertaking chargeable work the actual budget does not meet the Council policy at this time.

Section 4 – General

Table of Contents

Changes from the 2015/16 -2024/25 Long Term Plan (LTP)..... 135

Schedule of Fees and Charges 2016/17.....136

Council Grants.....169

Events Funding173

Changes from the 2015/16 -2024/25 Long Term Plan (LTP)

A number of changes have been made to this section for the 2016/17 year.

Fees and Charges

Most fees and charges have been increased by 3%.

Solid waste landfill charges – fees in bold font have been increased by an additional 10% in response to changes to the Landfill Emissions Trading Scheme and represent fees for waste that contributes to carbon emissions.

Council Grants

City Service and City Project Grants

The Council has added an additional \$60,000 to the funding pool for City Service and City Project Grants. This increase is ongoing annually.

City Development (City Planning) Grants - Dunedin Heritage Funding

A one-off addition of \$100,000 has been made available in 2016/17 to support a large heritage reuse project if required.

Events Funding

The Council has provided an additional \$20,000 for Local Events Funding. This increase is for the 2016/17 year only.

Schedule of Fees and Charges 2016/17

These fees would be effective from 1 July 2016.

	2015/16 \$	2016/17 \$
Administration Services		
First three hours free, thereafter charged per half hour	38.00 per half hour	38.00 per half hour
Photocopy first 20 pages black and white free, thereafter charged per page	0.20 per page	0.20 per page
Alcohol Licensing		
<i>Fees are set by the Sale and Supply of Alcohol Regulations 2013.</i>		
Licence application - very low risk	368.00	368.00
Licence application - low risk	609.50	609.50
Licence application - medium risk	816.50	816.50
Licence application - high risk	1,023.50	1,023.50
Licence application - very high risk	1,207.50	1,207.50
Licence annual fee - very low risk	161.00	161.00
Licence annual fee - low risk	391.00	391.00
Licence annual fee - medium risk	632.50	632.50
Licence annual fee - high risk	1,035.00	1,035.00
Licence annual fee - very high risk	1,437.50	1,437.50
Temporary Authority on/off licences	296.70	296.70
Special Licence - small event with one to two events on licence	63.25	63.25

	2015/16 \$	2016/17 \$
Special Licence - small events with three to 12 events on the licence or one to three medium size events on one licence	207.00	207.00
Special Licence - all other occasions including large events	575.00	575.00
Permanent Club Charter Fee	632.50	632.50
Manager's Certificate application/renewal	316.25	316.25
Extract from Record or Register	57.50	57.50
Temporary Licence during repairs, etc. (Section 29(1)(j))	296.70	296.70
<i>Gambling - Class 4 Venue Application</i>		
Territorial Authority Consent application	56.00	56.00
Animal Services		
<i>Dog Registration Fees</i>		
Non-working Dogs	93.00	96.00
Working Dogs (1st dog)	47.00	48.00
Working Dogs (2nd dog)	23.00	24.00
Working Dogs (3rd and subsequent dogs)	23.00	24.00
Selected Owner	52.00	54.00
Special Aid Dog	18.00	19.00
Dangerous Dogs	139.50	144.00

	2015/16 \$	2016/17 \$
Late Fee Penalty (50% of full fee)		
Non-working Dogs	46.50	48.00
Working Dogs (1st dog)	23.50	24.00
Working Dogs (2nd dog)	11.50	12.00
Working Dogs (3rd and subsequent dogs)	11.50	12.00
Selected Owner	26.00	27.00
Special Aid Dog	9.00	9.50
Dangerous Dogs	70.00	72.00
Other Fees		
Rebate for Neutering/Spaying	6.00	6.00
Permit to keep more than one dog	79.00	81.00
Selected Owner Site Visit	40.00	41.00
Microchip Implanting	40.00	41.00
Replacement Tag	6.00	6.00
Adoption fee	144.00	148.00
Poo Bags (Bundle of 25)	2.20	2.30
Dog Bark Collar Fee	31.00	32.00
Withdrawal of Infringement Fee	31.00	32.00
Dog Euthanized Fee	77.00	79.00
Collar Medium	9.00	9.00
Collar Large	11.00	11.00
Collar X Large	12.00	12.00

	2015/16 \$	2016/17 \$
Dog Impounding Charges		
First Impounding	114.00	117.00
Second Impounding	153.00	158.00
Third and Subsequent Impounding	193.00	199.00
After Hours Impounding	153.00	158.00
Boarding Fee Per Day	20.00	21.00
Advertisement	6.00	6.00
Notification	4.00	4.00
Stock Impounding Charges		
<i>Horses, Asses, Mules, Cattle and Deer</i>		
First Impounding	55.00	57.00
Second Impounding	109.00	112.00
Third Impounding	164.00	169.00
<i>Sheep, Goats and Pigs</i>		
First Impounding	11.00	11.00
Second Impounding	22.00	23.00
Third Impounding	34.00	35.00
Daily Sustenance Charge		
Horses, Cattle, Deer	8.00	8.00
Sheep and Goats	3.00	3.00
Asses, Mules, Pigs	4.00	4.00

	2015/16 \$	2016/17 \$
<i>Droving Charges</i>		
Vehicles per km (Minimum charge of \$5.65)	2.00	2.00
Staff Cost (per hour)	77.00	79.00
<i>Penal rates charged for Statutory Holidays and Overtime Stock Control on State Highways</i>		
Hourly rate (including standby allowance)	77.00	79.00
Vehicle charge per km	2.00	2.00
<i>Infringement Offences and Fees set by Statute: Dog Control Act 1996, Control of Dog Bylaw 2004</i>		
Wilful obstruction of Dog Control Officer or ranger (section 18)	750.00	750.00
Failure or refusal to supply information or wilfully providing false particulars (section 19(2))	750.00	750.00
Failure to supply information or wilfully providing false particulars about dog (section 19A(2))	750.00	750.00
Failure to comply with any bylaw authorised by (section 20(5))	300.00	300.00
Failure to comply with effects of disqualification authorised by (section 28(5))	750.00	750.00
Failure to comply with effects of classification of dog as dangerous dog (section 32(2))	300.00	300.00
Fraudulent sale or transfer of dangerous dog (section 32(4))	500.00	500.00
Failure to comply with effects of classification of dog as menacing dog (section 33E(2))	300.00	300.00

	2015/16 \$	2016/17 \$
Failure to implant microchip transponder in dog (section 36A(6))	300.00	300.00
False statement relating to registration (section 41)	750.00	750.00
Failure to register dog (section 42)	300.00	300.00
Fraudulent procurement or attempt to procure replacement registration label or disc (section 46(4))	500.00	500.00
Failure to advise change of dog ownership (section 48 (3))	100.00	100.00
Failure to advise change of address (section 49(4))	100.00	100.00
Removal, swapping or counterfeiting of registration label or disc (section 51(1))	500.00	500.00
Failure to keep dog controlled or confined (section 52A)	200.00	200.00
Failure to keep dog under control (section 53(1))	200.00	200.00
Failure to provide proper care and attention, to supply proper and sufficient food, water, and shelter, and to provide adequate exercise (section 54(2))	300.00	300.00
Failure to carry leash in public (section 54A)	100.00	100.00
Allowing dog known to be dangerous to be at large unmuzzled or unleashed (section 62(4))	300.00	300.00
Aquatic Services		
Definitions:		
Concession rate: Current Community Services Card, Gold Card and Tertiary ID Card		
Child is recognised as anyone who has not left secondary school		
Family is either 2 adults and 2 children or 1 adult and up to 4 children		

	2015/16 \$	2016/17 \$
CASUAL RATES - MOANA POOL		
<i>Swim</i>		
Adult Swim	6.20	6.50
Concession Swim	3.70	4.00
Child Swim	3.10	3.00
Family Swim	13.40	14.00
Child – Clubcard holder	2.10	2.00
Toddler Time	4.00	4.00
School Swim	1.50	1.50
<i>Moana Pool Hydro Slide</i>		
Family Swim and Slide	28.80	30.00
Adult Swim and Slide	11.20	11.50
Concession Swim and Slide	7.80	8.00
Child Swim and Slide	6.20	6.50
Spectator	0.50	0.50
Gym (includes swim)		
Adult	12.40	13.00
Concession	7.40	7.50
Child (14yrs+)	6.20	6.50
<i>Group-fitness (includes swim)</i>		
Adult	6.20	6.50
Concession	5.10	5.50
Child	5.10	5.50

	2015/16 \$	2016/17 \$
MULTI-VISIT PASSES		
<i>Adult</i>		
Swim (12)	62.00	64.00
Swim (30)	148.80	153.50
Group-fitness (12)	62.00	64.00
<i>Concession</i>		
Swim (12)	37.00	38.00
Swim (30)	88.80	91.50
Group-fitness (12)	51.00	52.50
<i>Child</i>		
Swim (12)	31.00	32.00
Swim (30)	74.40	76.50
Group-fitness (12)	51.00	52.50
SWIM MEMBERSHIPS		
<i>Note: Membership specials may be run periodically throughout the year at the discretion of Aquatic Services</i>		
<i>Adult</i>		
6 Month Membership	236.90	244.00
12 Month Membership	412.00	424.50
<i>Concession</i>		
6 Month Membership	142.10	146.50
9 Month Membership - Student	195.70	201.50
12 Month Membership	247.20	254.50

	2015/16 \$	2016/17 \$
Child		
6 Month Membership	118.50	122.00
12 Month Membership	206.00	212.00
ALL POOL PASSES (SWIM ONLY) (Annual Pass)		
Adult	473.80	484.50
Concession	284.30	314.50
Child	236.90	272.00
ALL POOL PASSES (GYM and SWIM) (Annual Pass)		
Adult		824.00
Concession		518.50
Child 14yrs +		442.00
GYM MEMBERSHIPS (includes swim)		
<i>Note: Membership specials may be run periodically throughout the year at the discretion of Aquatic Services</i>		
Adult		
1 month membership	80.34	83.00
3 Month Membership	226.60	233.50
6 Month Membership	426.40	439.00
12 Month Membership	741.60	764.00
Monthly direct debit membership	80.34	83.00
Concession		
3 Month Membership	136.00	140.00
6 Month Membership	255.40	263.00

	2015/16 \$	2016/17 \$
Student membership (valid 1 March - 30 November)	329.60	339.50
12 Month Membership	445.00	458.50
Child 14yrs +		
3 Month Membership	113.30	116.50
6 Month Membership	213.20	219.50
12 Month Membership	370.80	382.00
HIRE (a refundable deposit applies to all hire items)		
Refundable Deposit	20.00	20.00
Swim Togs (Hire)	6.00	6.00
Towel (Hire)	6.00	6.00
Gym Towel (Hire)	2.00	2.00
Kayak (Hire)	2.00	2.50
Kayak and Spray Skirt (Hire)	6.00	6.00
BBQ and gas for 2 hours	16.00	18.00
Lane Usage Fees per hour		
Lane usage fee for recognised user groups during peak times at Moana Pool Mon - Fri 6:00 am - 7:30am and 3:30pm - 7:30pm		
Lane hire per hour for each lane (up to 6 lanes)	2.10	2.50
Lane hire per hour for each lane over a total of 6 lanes	10.30	10.50
Group activity - lanes barriers removed (use of half pool per hour)	10.30	10.50
Pool Hire per hour (minimum of 30 min)		
50m pool (includes competitor pool entry)	264.00	272.00

	2015/16 \$	2016/17 \$
25m pools (includes competitor pool entry)	132.00	136.00
Dive/lap pool (includes competitor pool entry)	98.90	102.00
Per 25m lane (excludes pool entry)	16.50	17.00
Old Dive Pool (excludes pool entry)	37.10	38.00
Learners pool (excludes pool entry)	51.50	53.00
Additional lifeguard/pool staff per hour (2 hour minimum)	27.00	30.00
Spectators (per person)	0.50	0.50
Administration fee		35.00
Meeting Room		
Poolside meeting room per hour	21.60	22.00
Poolside meeting room all day hire	108.00	112.50
Corner meeting room per hour	36.10	30.00
Corner meeting room all day hire	180.50	150.00
Group Booking Rates		
Gym booking (includes Instructor)		
School Group (per hour) per person	5.10	5.30
(+ instructor fee per hour) 2 hour minimum	26.80	27.60
Group fitness booking (includes Instructor)		
Private Group Fitness Class School	77.20	79.50
Schools (primary/secondary) and Holiday Programmes (Moana Pool)		
Child entry per head	1.50	1.50
Child entry per head swim and slide	4.50	4.50

	2015/16 \$	2016/17 \$
Adult entry and spectators	Free	Free
Kayaks – school group hire (excludes pool entry)	15.50	16.00
Kayak Spray Skirt - school group hire (excludes pool entry)	15.50	16.00
Birthday parties and other group bookings (Moana Pool)		
Child entry per head	1.50	1.50
Child entry per head swim and slide	4.50	4.50
Adult entry per head	3.70	4.00
Adult entry per head swim and slide	7.80	8.00
Spectators and birthday child	Free	Free
SWIM SCHOOL		
Lessons		
Babies (10 weeks)	65.00	67.00
Pre-schoolers (10 weeks)	115.00	118.50
School age children (10 weeks)	115.00	118.50
Private Lessons (30 minutes duration)	32.00	33.00
Spike Squad (10 lesson block)	80.00	82.50
Mosgiel Pre-school and school age children (10 lesson block)	95.00	97.50
Lessons for Schools		
30 minute lesson 1:10 ratio – per child	3.50	3.60
30 minute lesson 1:8 ratio – per child	4.40	4.50
30 minute lesson 1:6 ratio – per child	5.80	6.00

	2015/16 \$	2016/17 \$
20 minute lesson 1:5 ratio – per child	3.90	4.00
School – Special Needs (10 lesson block)	122.00	125.70
Home School Groups (10 lesson block)	110.00	115.00
MOSGIEL POOL AND PORT CHALMERS POOL		
<i>Casual Rates</i>		
Adult	3.70	4.00
Concession	3.20	3.50
Child	2.70	3.00
Toddler Time	4.00	4.00
Schools per pupil	1.00	1.00
<i>Multi visit Tickets</i>		
Adult 12 swim	34.00	35.00
Concession 12 swim	28.80	29.50
Child 12 swim	23.20	24.00
<i>Season Tickets (Mosgiel Pool - 7 months)</i>		
Adult	144.20	148.50
Concession	97.90	101.00
Child	92.70	95.50
Family	236.90	244.00
Each extra child	17.50	18.00
<i>Season Tickets (Port Chalmers Pool - 6 months)</i>		
Adult	118.50	122.00
Concession	63.90	66.00

	2015/16 \$	2016/17 \$
Child	63.90	66.00
Family	175.10	180.50
Each extra child	16.50	17.00
<i>Pool Hire (Mosgiel and Port Chalmers Pools)</i>		
Pool Hire per hour (min 2 hours, includes lifeguard, excludes pool entry)	88.60	95.00
ST CLAIR HOT SALT WATER POOL		
<i>Casual Rates</i>		
Adult	6.20	6.50
Concession	3.70	4.00
Child	3.10	3.00
Toddler Time	4.00	4.00
Family	13.40	14.00
<i>Multi visit Tickets</i>		
Adult 12 swim	62.00	64.00
Concession 12 swim	37.00	38.00
Child 12 swim	31.00	32.00
<i>Season Tickets (6 months)</i>		
Adult	206.00	212.00
Concession	113.30	116.50
Child	87.60	90.00
Family	412.00	424.50
Each extra child	30.90	32.00

	2015/16 \$	2016/17 \$
<i>Pool Hire (St Clair Hot Salt Water Pool)</i>		
Pool Hire per hour (min 2 hours, includes 2 lifeguards, excludes pool entry)	113.30	130.00
Archives Reference Services		
The first half-hour of the Archivist's time is free, thereafter \$50.00 per hour. Full details are provided in the DCC Reference Service Policy available from DCC Archives.		
Information Services		
<i>Land Information Memorandum</i>		
Residential	317.00	327.00
Residential (non-urgent)	267.00	275.00
Commercial	347.00	357.00
<i>Mapping Services</i>		
GIS services available – cost on application.		
Building Services		
<i>Building Consent Lists (Electronic Only)</i>		
Annual Subscription	313.00	313.00
Monthly Subscription	32.00	32.00
Report - Monthly Subscription (Generated Weekly)	52.00	52.00
<i>Disbursements – Copies of Plans and Records</i>		
Certificate of Title (C/T)	25.00	25.00
A3 and A4	1.00	1.00
A3 and A4 – Electronic Copy (hourly rate)	88.00	91.00
Note: Plans and records sent electronically will be charged at the hourly rate rather than per page for collation.		

	2015/16 \$	2016/17 \$
<i>Request for Information/Property Searches</i>		
Hourly rate	88.00	91.00
Hourly rate charged for Commercial Property Information Requests plus \$1.00 per photocopy	88.00	91.00
Residential – Combined Building, Plumbing and Drainage Consents	88.00	91.00
Electronic Report – Building Consents and Code Compliance Certificates issued	23.00	24.00
Residential Building or Plumbing and Drainage plans plus \$1.00 per photocopy (Building plans - site and floor plans)	54.00	56.00
Requests for Residential Plans by Tradesmen, Designers and Building Consultants, plus \$1.00 per photocopy	30.00	31.00
Copy of Consent Documents required for one specific consent plus \$1.00 per photocopy	30.00	31.00
Faxing/Postage (additional to minimum charge)	2.00	2.00
<i>Property Reports/Documents for Filing on Council Records</i>		
Submit Independent Building Report for filing on Council records (Safe and Sanitary Report)	120.00	124.00
Submit As-Built plan for Schedule 1 Exempt Building work for filing on Council records (includes plans submitted for historic work)	43.00	44.00
<i>Private Foul and Stormwater Drain in Common</i>		
Private Foul and Stormwater Drain in Common Application	159.00	164.00
Plus each Additional or Joining Party	79.00	81.00

	2015/16 \$	2016/17 \$
Site Evaluation		
Guide to on-site wastewater disposal book	20.00	20.00
Sewer Connections – Foul and Stormwater		
Standard Connection fee 100mm diameter	449.00	449.00
Standard Connection fee 150mm diameter	660.00	660.00
Connection fee greater than 150mm diameter.	As quoted	As quoted
The fee will be quoted by Water and Waste Services on application		
Seal Off	207.00	207.00
Allanton – New Wastewater Reticulated Services		
Capital Joining Fee Pressure Sewer System	8,055.00	8,297.00
(New Developments – capital cost of network)		
Installation Fees*	*To be quoted	*To be quoted
*The installation costs will vary according to the market rate at the time of purchase of pump unit, chamber, control panel and ancillary equipment for that property. The fee will be quoted by Water and Waste Services on application.		
Note: The above costs do not include the cost of connecting from the house drain to the pump chamber, pump power costs or the annual residential drainage charge.		
After Hours Building and Drainage Inspections		
Inspection (hourly rate)	238.00	246.00
Building Warrant of Fitness Fees (BWOF)		
BWOF Inspection fee and/or Audit fee then hourly rate thereafter	159.00	164.00
BWOF Return fee	159.00	164.00

	2015/16 \$	2016/17 \$
BWOF Return fee and Form 12	175.00	180.00
Issue new or amended Compliance Schedule (hourly rate)	159.00	164.00
Copy of Compliance Schedule	30.00	31.00
Amusement Devices		
One device, for the first seven days or part thereof	11.50	11.50
Each additional device for first seven days or part thereof – same owner	2.30	2.30
For each device \$1.50 GST inclusive for a further seven days or part thereof	1.50	1.50
Building Compliance Certificate – Sale and Supply of Alcohol Act 2012		
Application for Building Compliance Certificates Sale and Supply of Alcohol Act fee	159.00	164.00
Inspections for Building Compliance Certificates (hourly rate)	159.00	164.00
Certificate of Acceptance		
<i>Certificate of Acceptance - refer to deposit fees for appropriate category</i>		
Certificate for Public Use		
Certificate for Public Use Construction/Occupation Application fee plus hourly rate thereafter	159.00	164.00
Certificate for Public Use Inspection Charge (hourly rate)	159.00	164.00
Certificate for Public Use amendments (hourly rate)	159.00	164.00
Building Consent – General Charges		
Processing charges (hourly rate)	159.00	164.00

	2015/16 \$	2016/17 \$
Inspection charges (hourly rate)	159.00	164.00
Administration charges (hourly rate)		90.00
Amended Plan Application (deposit only plus hourly rate thereafter)	159.00	164.00
Notice to Fix (NTF) preparation fee (hourly rate)	159.00	164.00
Building Consent Exemption Fee – Schedule 1(2) (hourly rate)	159.00	164.00
Building on land subject to natural hazards (S71 – S74) application fee plus LINZ Lodgement Fee plus hourly rate thereafter	159.00	164.00
Building on two or more allotments (S75-S83) application fee plus LINZ Lodgement Fee plus hourly rate thereafter	159.00	164.00
Application for a special exemption under section 6 Fencing of Swimming Pools Act	250.00	258.00
Annual Inspection fee for special exemptions under section 6 Fencing of Swimming Pools Act	159.00	164.00
Swimming Pool Fence Monitoring Inspection (per inspection)	159.00	164.00
Extension of Time Application	33.00	34.00
Functions Relating to Dangerous, Earthquake Prone or Insanitary Buildings (hourly rate)	159.00	164.00
Change of Use Consideration – if no building work required – charged at hourly rate	159.00	164.00
Non Commercial Fast Track Code Compliance Certificates (hourly rate)	159.00	164.00
Pre-Application Meetings (hourly rate)	159.00	164.00

	2015/16 \$	2016/17 \$
Front Counter Advice 15 minutes free then hourly rate thereafter	159.00	164.00
Grants, Waivers and Modification of the Building Code (hourly rate)	159.00	164.00
Minor Plan Variation fee (no additional processing and very simple changes)	80.00	125.00
Re-lodged/Split Building Consent application (no change in value of work) (hourly rate)	159.00	164.00
Alternative Solution Approval (hourly rate)	159.00	164.00
Heating Appliance Fee	330.00	340.00
Relocate HWC Fee	337.00	347.00
Minor Plumbing, Installation of new fitting	533.00	549.00
<i>Building Applications Deposits and Charges</i>		
Deposits and charges payable are made up of a number of components including processing costs, an assumed number of inspections and provision for a code compliance certificate upon satisfactory completion of work.		
Note: Residential and Commercial building applications over \$700,000 are charged at the hourly rate plus administration and project information memorandum or project consideration fees.		
<i>Levies</i>		
Project values of \$20,000 and over are required to pay the BRANZ and MBIE Building Levies in addition to the deposit and charges.		
<i>BCA Levy</i>		
BCA Accreditation Levy (included in the deposit or charge) payable on all building consent applications including amended and staged applications.	7.00	7.00

	2015/16 \$	2016/17 \$
<i>Building Consent Application Deposits - Residential</i>		
<i>New Construction - Residential</i>		
Erect Single Level Dwelling	3,591.00	3,686.00
Erect Multiple Level Dwelling (including Basement)	4,946.00	5,077.00
Multi-Unit Development (Single Level) Per Unit	3,701.00	3,796.00
Multi-Unit Development (>1 Level) per Unit	3,692.00	3,800.00
Erect Garage/Carport/Shed (Non-Habitable)	1,348.00	1,380.00
Erect Habitable Garage/Sleepout	2,172.00	2,230.00
Relocate Dwelling	2,614.00	2,672.00
<i>Additions and Alterations - Residential</i>		
Alter Dwelling less than \$20,000	1,698.00	1,741.00
Alter Dwelling \$20,000 to \$50,000	2,463.00	2,529.00
Alter Dwelling \$50,000 to \$100,000	2,622.00	2,693.00
Alter Dwelling over \$100,000	3,073.00	3,158.00
<i>Demolition - Residential</i>		
Demolish Residential Building (per building). Values \$20,000 and over will need to pay BRANZ and MBIE Building Levies.	566.00	574.00
Drainage Seal Off fee of \$207.00 may be required per each drain to be sealed off.		
<i>Other - Residential</i>		
Erect Deck	1,097.00	1,121.00
Install Sump	306.00	315.00
Foul/Stormwater Drainage (including Septic Tank)	458.00	469.00

	2015/16 \$	2016/17 \$
Retaining Walls (Specific Design)	1,029.00	1,051.00
Reclad Existing Building	646.00	666.00
Reroof	471.00	485.00
Minor alteration < \$5000.00 including installation of wet area shower	523.00	539.00
Remove Internal Wall	409.00	421.00
Swimming Pool Fences	275.00	283.00
Pole/Veranda Signs	275.00	283.00
<i>Building Consent Application Deposits - Commercial</i>		
<i>New Construction - Commercial</i>		
New Single Level Commercial Building	4,977.00	5,108.00
New Multi-Level Commercial Building	8,853.00	9,103.00
<i>Additions and Alterations - Commercial</i>		
Alterations to Existing Building (Single Floor)	1,740.00	1,784.00
Alterations to Existing Building (Single Floor) including Plumbing and Drainage	2,758.00	2,830.00
Alterations to Existing Building (Multi Level)	2,441.00	2,506.00
Alterations to Existing Building (Multi Level) including Plumbing and Drainage	3,840.00	3,945.00
Erect Garage/Carport/Shed (Non-Habitable)	1,348.00	1,380.00
<i>Demolition - Commercial</i>		
Demolish Commercial Building (per building). Values \$20,000 and over will need to pay BRANZ and MBIE Building Levies.	566.00	574.00

	2015/16 \$	2016/17 \$
Drainage Seal Off fee of \$207.00 may be required per each drain to be sealed off.		
<i>Other – Commercial</i>		
Retail Fitout	914.00	942.00
Retail Fitout includes Plumbing and Drainage	1,512.00	1,558.00
Minor Internal Alteration	554.00	571.00
Minor External Alteration	644.00	661.00
Fire Alarm/Sprinkler System	378.00	389.00
<i>Temporary Structures – Commercial</i>		
Marquee	426.00	435.00
<i>Building Infringement Offences and Fees set by Statute</i>		
Failing to comply with the requirement that building work must be carried out in accordance with a building consent (section 40)	1,000.00	1,000.00
Failing to apply for a certificate of acceptance for urgent building work as soon as practicable after completion of building work (section 42)	500.00	500.00
Person who is not licensed building practitioner carrying out restricted building work without supervision of licensed building practitioner with appropriate licence (section 85(1))	750.00	750.00
Licensed building practitioner carrying out restricted building work without appropriate licence section (section 85 (2)(a))	500.00	500.00
Licensed building practitioner supervising restricted building work without appropriate licence (section 85(2)(b))	500.00	500.00

	2015/16 \$	2016/17 \$
Failing to comply with the requirement to obtain a compliance schedule (section 101)	250.00	250.00
Failing to supply territorial authority with a building warrant of fitness (section 108(5)(aa))	250.00	250.00
Failing to display a building warrant of fitness required to be displayed (section 108(5)(a))	250.00	250.00
Displaying a false or misleading building warrant of fitness (section 108(5)(b))	1,000.00	1,000.00
Displaying a building warrant of fitness other than in accordance with section 108 (section 108(5)(c))	1,000.00	1,000.00
Using, or knowingly permitting the use of, a building for a use for which it is not safe or not sanitary (section 116B(1)(a))	1,500.00	1,500.00
Using, or knowingly permitting the use of, a building that has inadequate means of escape from fire (section 116B(1)(b))	2,000.00	2,000.00
Failing to comply with a notice, within the time stated in the notice, requiring work to be carried out on a dangerous, earthquake-prone, or insanitary building (section 124)	1,000.00	1,000.00
Using or occupying a building, or permitting another person to do so, contrary to a territorial authority's hoarding, fence, or notice (section 128A(2))	2,000.00	2,000.00
Failing to comply with a notice to fix (section 168)	1,000.00	1,000.00
Person holding himself or herself out as being licensed to do or supervise building work or building inspection work while not being so licensed (section 314(1))	500.00	500.00

	2015/16 \$	2016/17 \$
Failing to provide prescribed disclosure information (section 362D(4))	500.00	500.00
Failing to provide prescribed checklist (section 362D(4))	500.00	500.00
Failing to have a written contract as prescribed (section 362F(4))	500.00	500.00
Failing to provide prescribed information or documentation to specified persons (section 362T(4))	500.00	500.00
Using, or permitting use of building having no consent or code compliance certificate or certificate for public use for premises for public use (section 363)	1,500.00	1,500.00
Wilfully obstructing, hindering, or resisting a person executing powers conferred under the Act or its regulations (section 367)	500.00	500.00
Wilfully removing or defacing a notice published under the Act or inciting another person to do so (section 368)	500.00	500.00
Cemeteries		
<i>Allanton, Andersons Bay, Dunedin City, Green Park, Portobello, Broad Bay, Macandrew Bay, Northern, Southern, Green Island, Port Chalmers, West Taieri, East Taieri and Waikouaiti</i>		
Burial Rights (plot purchase)	2,000.00	2,060.00
Burial Rights (plot purchase)(Green Park Natural Burial site only)	2,000.00	2,060.00
Burial Rights (plot purchase) (Roman Catholic Sisters - Andersons Bay only)	1,494.00	1,539.00
Burial Rights (plot purchase) - Children Under 10 Years (Green Park and East Taieri)	1,006.00	1,036.00

	2015/16 \$	2016/17 \$
Interments	1,483.00	1,527.00
Interments - Children Under 10 Years (all cemeteries)	976.00	1,005.00
Service (maintenance) Fee	808.00	833.00
Exhumation	2,640.00	2,720.00
Exhumation - Children Under 10 Years (all cemeteries)	1,785.00	1,839.00
<i>Hindon, Otokia, Waitati, Middlemarch and Purakanui</i>		
<i>Adults</i>		
Burial Rights (plot purchase)	676.00	696.00
Interments	1,483.00	1,527.00
Service (maintenance) Fee	676.00	696.00
Exhumation	2,640.00	2,720.00
<i>All Cemeteries</i>		
Monumental Permit	74.00	76.00
Attach a plaque	16.00	16.00
<i>Cremations</i>		
Crematorium Fee	855.00	881.00
Saturday and Public Holidays	1,025.00	1,056.00
Children Under 10 years	151.00	156.00
Saturday and Public Holidays	206.00	212.00
Babies Under 48 Hours	28.00	29.00
Pathology and Mortuary Department Remains	536.00	552.00
<i>Chapel Hire - Per Hour</i>		
Weekdays	163.00	168.00

	2015/16 \$	2016/17 \$
Saturdays and Public Holidays	237.00	244.00
<i>Post-Cremation Services</i>		
Ash Beam Purchase	237.00	244.00
Purchase of Family Ash Plot	478.00	492.00
Ash Beam Purchase – Waikouaiti (includes Metal Flower Container)	310.00	319.00
Inter in Family Plot, Ash Beam, Family Ash Plot, Soldiers Plot or Child's Plot	151.00	156.00
Service Fee for Ash Burials	206.00	212.00
Ash Disinterment Fee	179.00	184.00
Scatter - Andersons Bay, Rose Garden	74.00	76.00
Placement of Plaque in Court of Reflections (150 x 100 mm)	85.00	88.00
<i>Columbarium Wall</i>		
Price per Niche	198.00	204.00
Placement of Ashes	168.00	173.00
<i>Book of Remembrance</i>		
Entry in Book of Remembrance (per time)	85.00	88.00
Chinese Garden		
Adult Admission	9.00	9.00
Child (under 13 years with Adult)	Free	Free
Student or Beneficiary	6.00	6.00
Adult Season Ticket	20.00	20.00
Adult Season Ticket renewal	17.00	17.00

	2015/16 \$	2016/17 \$
Student or Beneficiary Season Ticket	15.00	15.00
Student or Beneficiary Season Ticket Renewal	12.00	12.00
Guided Tour	20.00	20.00
Acoustiguide Audio Tour (Handheld Unit Hire)	Free	Free
Hire of Garden facilities by negotiation depending on the individual requirement for the hirer.		
Citipark		
<i>Car Park Building Fees (hourly) Monday to Friday between opening and 6pm</i>		
Great King Street	2.50	2.50
Lower Moray Place	2.50	2.50
Wall Street	2.50	2.50
Early bird parking before 10.00am (hourly) Great King Street ONLY	1.00	1.00
<i>Car Park Building Fees (hourly) Saturday between opening and 6pm</i>		
Great King Street	1.00	1.00
Lower Moray Place	1.00	1.00
Wall Street	1.00	1.00
<i>Car Park Building Fees (hourly) Monday to Saturday between 6pm and closing</i>		
Great King Street	1.00	1.00
Lower Moray Place	1.00	1.00
Wall Street	1.00	1.00
<i>Car Park Building Fees (hourly) Sunday and Public Holidays between opening and closing</i>		
Great King Street	Free	Free

	2015/16 \$	2016/17 \$
Lower Moray Place	Free	Free
Wall Street	Free	Free
<i>Car Park Buildings Leased Parking Fees (weekly)</i>		
Great King Street	39.00	40.00
Lower Moray Place	39.00	40.00
Wall Street	55.00	57.00
Leased car park lost card replacement (car park building)	25.00	15.00
<i>Off-Street Car Parks Metered Parking Flat Fee (per day)</i>		
Thomas Burns	5.00	5.00
Railway North	5.00	5.00
St Andrew Street	3.00	4.00
<i>On-Street Meters (hourly) Monday to Saturday between the hours of 9am to 6pm</i>		
Main Street (30 minutes maximum stay)	1.50	1.50
Core Zone (one hour maximum stay)	3.00	3.00
Inner Zone (variable maximum stay)	2.00	2.00
Outer Zone (four hours maximum stay)	1.00	1.00
Outer Zone All Day Parking (per day)	5.00	5.00
<i>Off-Street Metered Car Parks (hourly) between the hours of 9am and 6pm</i>		
Railway Station North	2.00	2.00
Railway Station South	2.00	2.00
Dowling Street (four hours maximum)	2.00	2.00
Frederick Street (four hours maximum)	2.00	2.00

	2015/16 \$	2016/17 \$
Filleul Street	2.00	2.00
<i>Off-Street Metered Car Parks (hourly) between the hours of 9am and 6pm Saturday</i>		
Note: Casual hourly parking not available at St Andrew Street from 2011/12		
Railway Station North	1.00	1.00
Railway Station South	1.00	1.00
Dowling Street (four hours maximum)	1.00	1.00
Frederick Street (four hours maximum)	1.00	1.00
Filleul Street	1.00	1.00
<i>Off-Street Metered Car Parks – Sunday and Public Holidays</i>		
Railway Station North	Free	Free
Railway Station South	Free	Free
Dowling Street (four hours maximum)	Free	Free
Frederick Street (four hours maximum)	Free	Free
Filleul Street	Free	Free
St Andrew Street	Free	Free
<i>Off-Street Leased Parking Fees (weekly)</i>		
Dowling Street	35.00	36.00
Queens Gardens	35.00	36.00
Crawford Street (from 1/7/15)	35.00	38.00
Filleul Street	35.00	36.00
York Place	35.00	36.00
Thomas Burns	20.00	21.00
Station	20.00	21.00

	2015/16 \$	2016/17 \$
Lorne Street	16.00	17.00
City Planning		
Section 36(1) of the Resource Management Act 1991 enables the Council to charge a fixed deposit. Section 36(3) allows for additional fees to recover actual and reasonable costs in cases where the fixed deposit is inadequate. Application costs that exceed the deposit will be subject to additional charges at the rates and disbursements set out in the following schedules. For those applications that attract a fixed deposit, a receipt will be issued at the time of payment. A GST invoice will be issued at the completion of processing.		
<i>Fees for Land Use Planning Activities</i>		
<i>Non-Notified Land Use Consents</i>		
Category A	No charge	No charge
Category B (deposit)	500.00	500.00
Category C (deposit)	800.00	820.00
Category D (deposit)	1,300.00	1,350.00
<i>Notified Land Use Consents</i>		
Publicly Notified Land Use Consents (deposit)	7,000.00	7,500.00
Limited Notified Land Use Consents (deposit)	4,000.00	4,500.00
<i>Related Land Use Consents</i>		
Extension of time for land use consents. (Section 125(1)(b)) (deposit)	600.00	650.00
Change or cancellation of conditions of land use consents (Section 127(1)(b)) (deposit)	650.00	700.00
Objections to decisions of land use consents (Section 357) and fees (Section 357B)	No charge	No charge

	2015/16 \$	2016/17 \$
Certificates of compliance (Section 139) (deposit)	700.00	750.00
Outline plan of works (Section 176A) (deposit)	1,100.00	1,100.00
Existing use certificate (Section 139A) (deposit)	850.00	850.00
If the application is complex or significant, or specialist advice is needed, a higher deposit may be required before proceeding. Fees will be discussed with the applicant in advance.		
<i>Categories of Fees for Non-Notified Land Use Consents</i>		
<i>Category A:</i>		
Schedule 25.3 trees		
Temporary signs for one-off not-for-profit cultural events (determination by Resource Consent department)		
Murals		
Replacing roof on buildings that are located in a townscape or heritage precinct, or on a scheduled building		
Painting of buildings that are located in the townscape or heritage precincts, or a scheduled building		
Modifying windows above verandah height of buildings located in a townscape or heritage precinct, or a scheduled building, or replacing a door on a scheduled building		
Consents required for activities under Rule 16.6 (Interim Rule for Areas of Significant Conservation Value)		
Except for Schedule 25.3 trees, Category A provides only for non-notified applications		
<i>Category B:</i>		
Dwelling alterations and accessory buildings in a residential zone only breaching side/rear yard and/or height plane angle where written approval of adjoining neighbour(s) is provided on lodgement		

	2015/16 \$	2016/17 \$
Category C:		
Rural or rural-residential zone accessory buildings, and Residential zone accessory buildings including carports and garages (except as covered by Categories B or D)		
Dwelling alterations including decks and pergolas resulting in minor breach of bulk and location performance standard where density of residential activity complies (except as covered by Category B)		
New dwellings where density of residential activity complies (except as covered by Category D)		
Signs except for permanent hoardings		
Category D:		
Retaining walls and/or earthworks		
Structures, which includes new dwellings and accessory buildings located in a Landscape Management Area or an Urban Landscape Conservation Area		
New dwellings and dwelling alterations not covered by Categories A to C		
New buildings in a townscape/heritage precinct		
Alteration to buildings located in a townscape/heritage precinct or to scheduled buildings not covered by Category A		
Community support activities		
Permanent hoarding signs		
National Environmental Standard (Soil)		
All non-notified resource consent applications not provided for by other categories will be charged at the Category D rate (deposit and actual cost above the deposit)		
Fees for Subdivision Activities		
Non-Notified Subdivision Consents (deposit)	1,700.00	1,800.00

	2015/16 \$	2016/17 \$
Notified Subdivision Consents		
Publicly Notified Subdivision Consents (deposit)	7,000.00	7,500.00
Limited Notified Subdivision Consents (deposit)	3,500.00	4,000.00
Related Subdivision Consent Matters		
Section 226 application including certification (deposit)	700.00	700.00
Sealing, certification fee for survey plans (except 224(c)) (per certificate) (deposit)	450.00	460.00
Compliance with subdivision consent conditions (Section 224(c)) (deposit)	450.00	460.00
Combined 223 and 224(c) application (deposit)	580.00	600.00
Objections to decisions of subdivision consents (Section 357) and fees (Section 357B)	No charge	No charge
Extension of time for subdivision consents (Section 125(1)(b)) (deposit)	600.00	700.00
Change or cancellation of conditions of subdivision consents (Section 127(1) (deposit))	1,200.00	1,100.00
s240 Covenants (deposit)	500.00	500.00
s241 Amalgamation of Allotments (deposit)	200.00	300.00
Preparation of consent notices, certificates, bonds, partial or full release/discharge of bonds, revocation of easements (fixed fee, but any legal fees recovered at cost)	200.00	250.00
Certified copy of Council Resolution (fixed fee)	180.00	180.00
Section 221 application (deposit)	1,050.00	1,000.00
Section 243 application (deposit)	400.00	400.00

	2015/16 \$	2016/17 \$
If the application is complex or significant, or specialist advice is needed, a higher deposit may be required before proceeding. Fees will be discussed with the applicant in advance.		
Engineering, geotechnical, contamination and any other technical input will be an additional fee that recovers actual cost.		
<i>Payment of Final Fee for Subdivision Applications</i>		
The final fee should be paid promptly after being sent an invoice. If there are any outstanding interim invoices they will be required to be paid before the Section 224 Certificate will be released.		
<i>Planning - Other Legislation</i>		
Planning certificates for the sale of liquor (deposit)	240.00	240.00
Cancellation of building line restriction (Section 327A Local Government Act 1974) (deposit)	240.00	240.00
Right of way (Section 348 Local Government Act 1974) (includes processing of application and sealing) (deposit)	600.00	600.00
Overseas Investment Commission Certificate (deposit)	290.00	290.00
<i>Designations/Heritage Orders/Plan Changes</i>		
For Designations/Heritage Orders/Plan Changes (privately initiated) following payment of the relevant deposit, the Council may, at its discretion, invoice for the additional charges at cost on a monthly basis and may stop work on the application until such time as the relevant invoice has been paid.		
Plan changes (privately initiated) (deposit and additional charges at cost)	20,000.00	20,000.00
Heritage order applications (deposit and additional charges at cost)	2,000.00	2,000.00

	2015/16 \$	2016/17 \$
Notice of requirement for designations (Section 168) (deposit and additional charges at cost)	6,500.00	6,500.00
Minor modifications (Section 181 (2)) (deposit and additional charges at cost)	560.00	560.00
Notified modifications (Section 181 (3)) (deposit and additional charges at cost)	2,000.00	2,000.00
Uplifting designations	No charge	No charge
Purchase of District Plan (available online only, for free)	-	0.00
<i>Additional Fees and Charges</i>		
Processing of notified land use and subdivision applications and any additional charges applying to any other planning application listed above will be charged at the following rates:		
<i>Processing Costs</i>		
Principal Advisor/Team Leader/Specialist input (senior level) from another council department (per hour)	160.00	165.00
Senior Planner and specialist input (junior/intermediate level) from another Council department (per hour)	160.00	165.00
Planners (per hour)	145.00	149.00
Graduate Planners or Monitoring officer (per hour)	114.00	117.00
Development contributions officer (per hour)	114.00	117.00
Compliance Officer (per hour)		110.00
Administrative Officers (per hour)	89.00	92.00
External consultants	At Cost	At Cost

	2015/16 \$	2016/17 \$
Reports commissioned by the Council	At Cost	At Cost
Disbursements		
Postage	At Cost	At Cost
Photocopying (per A4 copy)	At Cost	At Cost
Public notices	At Cost	At Cost
Site signs	At Cost	At Cost
Site inspections	At Cost	At Cost
Vehicle usage (calculated on time basis (per min))	0.26	0.26
Refund or Cost Recovery Threshold		
There is a \$25 threshold either side of the final cost whereby if the amount to be refunded or recovered is less than \$25 it will be absorbed to cover the processing cost.		
Hearing Costs		
For all applications involving elected members attendance at hearings for commercial applicants (GST registered only)		
Hearing up to 3 hours (fixed fee)	678.00	780.00
Hearings over 3 hours (per day)	1,355.00	1,560.00
Staff attendance at hearings – cost of staff attending hearing (charged at hourly rates above). For resource consents, only the processing planner will be charged.		
Request to Use Commissioner		
1. The applicant requesting a commissioner in accordance with Section 100A will be charged at the actual cost of the commissioner, even if submitters also make the same request. If submitters request a commissioner, and the applicant does not, then the submitters must pay for the additional costs associated with the commissioner, with the costs being equally shared between the submitters requesting it.		

	2015/16 \$	2016/17 \$
2. Plan changes or Notice of Requirements which require the use of a commissioner will be charged at the actual cost of the commissioner.		
Pre-hearing Meetings		
Staff attendance at hearings – cost of staff attending hearing (charged at hourly rates above). For resource consents, only the processing planner will be charged.		
Consent Monitoring		
Resource Consent monitoring fees (fixed fee)	164.00 (Each inspection)	170.00 (Each inspection)
State of the Environment monitoring fee (fixed fee)	111.00	111.00
Monitoring of activities subject to requirements of the HSNO Act (fixed fee)	120.00	125.00
Fees set by the Resource Management (Infringement Offences) Regulations 1999 adopted in 2000/01		
Contravention of Section 9 (restrictions of use of land)	300.00	300.00
Contravention of an abatement notice (other than a notice under Section 322(1)(c))	750.00	750.00
Contravention of an excessive noise notice direction under Section 327	500.00	500.00
Contravention of Section 22 (failure to provide certain information to an Enforcement Officer)	300.00	300.00
Terms of payment: Payment of additional fees are due within 20 working days of the invoice date or 20th of the month, whichever is the latest.		
Site Contamination Search		
Information search to meet requirement (method) of section 6(2) of the Resource Management (National Environmental Standard for Assessing and Managing Contaminants in Soil to Protect Human Health) Regulations 2011		

	2015/16 \$	2016/17 \$
Residential and rural (fixed fee per site)	145.00	155.00
Commercial and Industrial (fixed fee per site)	290.00	300.00
Development Contributions		
The Local Government Act provides for full cost recovery. Application costs that exceed the deposit will be subject to additional charges at the rates and disbursements set out in this schedule. For those applications that attract a fixed deposit, a receipt will be issued at the time of payment. A GST invoice will be issued at the completion of processing.		
Remissions, unusual developments and deferral of payment (deposit)	400.00	410.00
Objections (Full cost recovery for commissioners, council staff and other support) (deposit)	400.00	410.00
Commissioners are selected and appointed independently of Council and their full costs will be recovered.		
Community Art Gallery		
A \$100 bond is required by all tenants prior to picking up the key.		
Community Groups (non-commercial/display only) (per week)	146.00	146.00
Community Groups (non-commercial/sell products) (per week)	292.00	292.00
Community Groups (non-commercial/display only) (per day)	21.00	21.00
Community Groups (non-commercial/sell products) (per day)	42.00	42.00
Commercial Organisations (display purposes only) (per week)	1,045.00	1,045.00

	2015/16 \$	2016/17 \$
Commercial Organisations (commercial venture/selling) (per week)	1,045.00 or 10% of gross revenue (whichever is the greater)	1,045.00 or 10% of gross revenue (whichever is the greater)
Community Housing		
<i>Note: Increases take effect from 1 August each year. Community Housing is GST Exempt.</i>		
Bedsit	104.50	104.50
Single (partitioned flat)	106.60	106.60
Single (separate flat)	110.70	110.70
Double (partitioned flat)	149.00	149.00
Double (separate flat)	154.20	154.20
1 Bedroom	162.50	162.50
2 Bedroom	190.40	190.40
Dunedin Centre		
This facility is managed by Dunedin Venues Management Limited. The Town Hall complex has re-opened and is available for hire.		
Conference rooms and auditoria are available by negotiation depending on the specific requirements of the hirer and nature of the event.		
Hire of audio visual, sound, lighting and other equipment by negotiation depending on the specific requirements of the hirer and nature of the event.		
Hire of technical support for conferences, functions and live performance by negotiation depending on the specific requirements of the hirer and nature of the event.		

	2015/16 \$	2016/17 \$
Provision of other services for conferences, functions and live performance including security, secretarial services and telecommunications by negotiation depending on the specific requirements of the hirer and nature of the event.		
Provision of food and beverage services by negotiation depending on the specific requirements of the hirer and nature of the event. The Dunedin Centre's contracted catering service is the sole provider of food and beverage services within the complex.		
Dunedin Public Art Gallery		
Admission	Free	Free
Special Exhibition entry charges will vary depending on the exhibition.		
Group tours by arrangement, cost negotiable.		
Hire of conference and auditorium facilities by negotiation depending on the individual requirements of the hirer.		
Photographic reproduction charges schedule available at the Art Gallery.		
Economic Development		
Film Permit Fee		
Fee for a permit to conduct commercial film activity in public places	500.00 per day	500.00 per day
	250.00 per half day	250.00 per half day
Environmental Health		
<i>Food Premises Registered under the Food Act 2014 and Food Hygiene Regulations 1974</i>		
Opening Fee	238.00	155.00
<i>Annual (monitoring, enforcement and administration)</i>		
Registration New and Renewal		60.00

	2015/16 \$	2016/17 \$
Food Control Plan Mentoring session		155.00
Fee for cancelled audit		155.00
Additional Visit		155.00
<i>New Registrations</i>		
First Audit Food Control Plan		505.00
First Audit National Programme		311.00
<i>Audits</i>		
Class 1		311.00
Class 2		505.00
Class 3		738.00
Class 4		815.00
Corrective Action Request sign off		155.00
<i>National Programmes</i>		
<i>Audits</i>		
Class 1		311.00
Class 2		505.00
Food Stall (for profit)	31.00	32.00
Food Street Stalls (permanent) per day	31.00	32.00
<i>One-off Food Stall Inspections (if required) per event fee</i>		
1-10 Food stalls:	124.00 for the first 10 food stalls	155.00 for the first 10 food stalls

	2015/16 \$	2016/17 \$
11 or more food stalls: Fee for 1-10 food stalls plus	10.00 per each additional food stall	10.00 per each additional food stall
<i>Other Premises</i>		
Camping Grounds	124.00	195.00
Hairdressers' Salons	181.00	195.00
Offensive Trades	124.00	118.00
Funeral Directors	124.00	195.00
Mobile Trading Permit		40.00
<i>Beautician, Tattooists and Skin Piercing Bylaw Annual Licensing Fees</i>		
Secondary Business Activity (eg jewellers/beauty therapy services in conjunction with another activity)	56.00	75.00
Sole Business Activity (eg Beauty Therapist, Tattooist)	224.00	195.00
<i>Other Charges</i>		
Noise consultancy and survey work fee (per hour)	154.00	159.00
Excessive noise equipment seizure fine	255.00	263.00
Seized equipment storage fee (per day)	30.00	31.00
<i>Monitoring under the Resource Management (Infringement Offences) Regulations 1999.</i>		
<i>Note: These fees are set by statute.</i>		
Contravention of an excessive noise direction under section 327	500.00	500.00
Contravention of an abatement notice for an unreasonable noise under section 322(1)(c)	750.00	750.00

	2015/16 \$	2016/17 \$
Libraries		
Non-residential membership (per family per year)	110.00	120.00
Membership card replacement (Adult)	4.00	4.00
Membership card replacement (Child)	2.00	2.00
Inter-loan (plus any additional charges over the standard fee)	5.00	5.00
Overdue (per item, per day, Adult)	0.50	0.50
Overdue Hot Picks (per item, per day, Adult)	1.00	1.00
Holds charge (per item)	1.00	1.50
Holds Voucher Pack (6 Holds vouchers)	4.00	6.00
Photocopying (black and white, A4, per copy)	0.20	0.20
Photocopying (black and white, A3, per copy)	0.20	0.20
Photocopying (colour, A4, per copy)	1.00	1.00
Photocopying (colour, A3, per copy)	2.00	2.00
City Library parking (per hour)	2.00	2.00
Research enquiries undertaken by staff (per hour)	56.00	60.00
4GB Flash Drive, per item	10.00	10.00
Tweet Bag, per item	4.00	4.00
Book Plates (set of 6)	5.00	5.00
Create and supply digital image, per image	25.00	25.00
Schedule of charges per hour available at the libraries. Database searching at cost plus staff time.		

	2015/16 \$	2016/17 \$
<i>Loss and damage charges vary depending on the item.</i>		
Overdue/Account charge per lost item (Adult)	7.50	7.50
Overdue/Account charge per lost item (Child)	2.50	2.50
Processing Fee per item	5.00	5.00
Item/Debt recovery charge (per referral). Collection agencies may levy additional charges.	15.00	15.00
<i>Rentals</i>		
DVDs (one week loan)	n/a	n/a
Recent DVDs (up to 1 year old)	n/a (see Hot Picks DVDs below)	n/a (see Hot Picks DVDs below)
Classic DVDs (1 week loan)	2.00	2.00
Classic DVDs (2 week loan)	2.00	4.00
Compact Discs (two week loan)	n/a	n/a
Current Compact Discs (up to 1 year old)	n/a (see Hot Picks CDs below)	n/a (see Hot Picks CDs below)
<i>Hot Picks</i>		
Hot Picks Books (two week loan)	5.00	5.00
Hot Picks DVDs (one week loan)	4.00	4.00
Hot Picks CDs (two week loan)	2.00	2.00
Hot Picks Voucher Pack (6 Hot Picks vouchers)	25.00	25.00
Hot Picks Magazines (one week loan)	2.50	2.50

	2015/16 \$	2016/17 \$
<i>Bindery</i>		
Book guard paperback	n/a	n/a
Book Covering	n/a	n/a
Paperback minor mend*	n/a	n/a
Hardback rebind*	n/a	n/a
Thesis binding*	n/a	n/a
Periodical full binding*	n/a	n/a
Minutes full binding*	n/a	n/a
Book preservation enclosures*	n/a	n/a
*Subject to individual quotation.		
<i>Meeting Room Blueskin Bay Library</i>		
(Available for meetings, etc) Charges vary from \$15.00 for first hour, \$10.00 thereafter, up to \$60.00. Available at no charge to individuals or groups who are unfunded or provide a community service		
<i>Downes Room, Mosgiel Library</i>		
(Available for meetings, etc) Charges vary from \$15.00 for first hour, \$10.00 thereafter, up to \$60.00. Available at no charge to individuals or groups who are unfunded or provide a community service		
<i>Dunningham Suite, City Library</i>		
(Available for meetings, etc) Charges vary from:		
Small Meeting Room (half day)	75.00	75.00
Small Meeting Room (full day)	125.00	125.00
Full Suite (half day)	175.00	175.00
Full Suite (full day)	275.00	275.00

	2015/16 \$	2016/17 \$
Kitchen (half day)	30.00	30.00
Security Guard Service (After 8pm Monday – Friday, before 11am and after 4pm Saturday/Sunday) per hour	40.00	40.00
Data projector (half day)	50.00	50.00
DVD player per day	10.00	10.00
Wedding Booking (includes full day for event, plus 2 half days for set up and clean up. Does not include security guard service)	750.00	750.00
Parking Enforcement		
<i>Parking Permit Charges (minimum charge 1/2 day)</i>		
Permit (1 day) except Octagon and George Street (Octagon – Albany Street)	20.00	20.50
Permit (1 day) Octagon and George Street (Octagon – Albany Street)	30.00	31.00
Permit (6 days) except Octagon and George Street (Octagon – Albany Street)	96.00	99.00
Permit (6 days) Octagon and George Street (Octagon – Albany Street)	144.00	148.50
Permit (month) except Octagon and George Street (Octagon – Albany Street)	400.00	412.00
Permit (month) Octagon and George Street (Octagon – Albany Street)	600.00	618.00
Authorised Vehicle Permit (annually)	26.00	27.00
<i>Residents' Parking</i>		
Residents' parking permit (annually)	180.00	185.50

	2015/16 \$	2016/17 \$
<i>Pro Rata Fees (Month of Application)</i>		
October	210.00	216.50
November	195.00	201.00
December	180.00	185.50
January	165.00	170.00
February	150.00	155.00
March	135.00	139.00
April	120.00	124.00
May	105.00	108.00
June	90.00	93.00
July	75.00	77.50
August	60.00	62.00
September	45.00	46.50
<i>Abandoned Vehicle (Fees recovered from owner)</i>		
Impound Fee	460.00	474.00
Storage (daily)	6.00	6.50
Unwanted Vehicle Removal	42.00	43.50
<i>Commercial Use of Footpaths (Permits)</i>		
Table with up to a maximum of four chairs (annually)	182.50	188.00
Signs, Screens, or any other object per item (annually)	36.50	37.60
Display of Goods (annually)	92.00	95.00
Impounding of sign or any other object (per item)	64.00	66.00

	2015/16 \$	2016/17 \$
Construction Parking Areas		
<i>Installation and Reinstatement of Area:</i>		
6m length	550.00	567.00
12m length	650.00	670.00
18m length	750.00	773.00
Investigation and administration	60.00	62.00
Relocation of pay and display machines.	900.00	927.00
<i>Monthly Hire, All zones except "Residential Zones" as defined in the Dunedin City District Plan</i>		
6m length	250.00	257.00
12m length	500.00	515.00
18m length	750.00	773.00
<i>Monthly Hire, All "Residential Zones" as defined in the Dunedin City District Plan</i>		
6m length	125.00	129.00
12m length	250.00	257.50
18m length	375.00	386.50
Skips and Containers (Permits)		
<i>Skips</i>		
All zones except "Residential Zones" as defined in the Dunedin City District Plan: (daily)	40.00	41.50
All "Residential Zones" as defined in the Dunedin City District Plan: (daily)	30.00	31.00
Monthly Charge (all zones)	600.00	618.50

	2015/16 \$	2016/17 \$
Containers		
20 foot container (daily)	40.00	41.50
40 foot container (daily)	80.00	82.50
<i>Towage - set by Statute - Transport (towage fees) Notice 2004</i>		
Where the vehicle gross weight does not exceed 3500 kgs - between hours of 7.00 am and 6.00 pm Monday to Friday (other than public holiday)	53.60	52.50
Where the vehicle gross weight does not exceed 3500 kgs - between hours of 6.00 pm and 7.00 am Monday to Friday, Saturday, Sunday and Public Holidays	71.50	70.00
Where the vehicle gross weight exceeds 3500 kgs - between hours of 7.00 am and 6.00 pm Monday to Friday (other than public holiday)	132.80	130.00
Where the vehicle gross weight exceeds 3500 kgs - between hours of 6.00 pm and 7.00 am Monday to Friday, Saturday, Sunday and Public Holidays	204.40	200.00
<i>Infringement Fees - set by Statute - Land Transport Act 1998</i>		
Parked in a Pay and Display area displaying an invalid receipt	12.00- 57.00	12.00- 57.00
Parked in a Pay and Display area in excess of maximum time	12.00- 57.00	12.00- 57.00
Displaying an expired receipt	12.00- 57.00	12.00- 57.00
Parked in breach of a time limit	12.00- 57.00	12.00- 57.00
Failing to display a parking receipt	40.00	40.00
Failing to display a valid parking receipt	40.00	40.00

	2015/16 \$	2016/17 \$
Parked within an intersection	60.00	60.00
Parked within 6m of an intersection	60.00	60.00
Parked on or within 6m of a pedestrian crossing	60.00	60.00
Parked in a no stopping area	40.00	40.00
Parked on a broken yellow line	60.00	60.00
Parked on a bus stop or taxi stand	60.00	60.00
Parked over or within 1m of a vehicle entrance	40.00	40.00
Parked on or within 500 mm of a fire hydrant	40.00	40.00
Double parked	60.00	60.00
Incorrect kerb parking	40.00	40.00
Parked on a footpath	40.00	40.00
Parked a trailer on a road in excess of seven days	40.00	40.00
Inconsiderate parking	60.00	60.00
Parked on a Roadside grass plot, shrubs or flower bed	40.00	40.00
Parked on a clearway	60.00	60.00
Parked a vehicle on or over a marking indicating the limits of a parking space	40.00	40.00
Parked unlawfully in a Pickup and Drop off area	40.00	40.00
Parked in a reserved area without authority	40.00	40.00
Parked in an area reserved for authorised residents vehicles only	40.00	40.00
Parked in an area reserved for motorcycles only	40.00	40.00
Parked in an area reserved for mobility card holders only	150.00	150.00

	2015/16 \$	2016/17 \$
Parked facing the wrong direction	40.00	40.00
Bus parked unattended on a Bus Stop	60.00	60.00
Parked on a Cycle Lane	60.00	60.00
Failing to display a red marker light on a GSV	40.00	40.00
Failing to display current evidence of vehicle inspection (WOF) (light)	200.00	200.00
Failing to display current evidence of vehicle inspection (COF) (commercial or heavy)	600.00	600.00
Operated an unregistered motor vehicle	200.00	200.00
Operated an unlicensed motor vehicle	200.00	200.00
Registration Plates not affixed in prescribed manner	200.00	200.00
Displayed other than authorised registration plate	200.00	200.00
Displayed other than authorised registration plate (Body Corporate)	1,000.00	1,000.00
Displayed other than authorised motor vehicle license	200.00	200.00
Displayed other than authorised motor vehicle license (Body Corporate)	1,000.00	1000.00
Displayed item likely to be mistaken for a Registration Plate	200.00	200.00
Displayed item likely to be mistaken for a Registration Plate (Body Corporate)	1,000.00	1000.00
Displayed item likely to be mistaken for a motor vehicle license	200.00	200.00
Displayed item likely to be mistaken for a motor vehicle license (Body Corporate)	1,000.00	1000.00

	2015/16 \$	2016/17 \$
Obscured or indistinguishable registration plate	200.00	200.00
Obscured or indistinguishable registration plate (Body Corporate)	1,000.00	1000.00
Obscured or indistinguishable license label	200.00	200.00
Obscured or indistinguishable license label (Body Corporate)	1,000.00	1000.00
Used a vehicle with exemption from continuous licensing	200.00	200.00
Used a vehicle with exemption from continuous licensing (Body Corporate)	1,000.00	1000.00
Parks and Reserves Facilities		
<i>Chingford Stables</i>		
Facility use per hour	23.00	23.70
Functions (from 5.00pm to 11.00pm) – includes security patrol	256.00	263.70
<i>Stalls (including The Octagon)</i>		
Single not for profit/information only stall		
Single not for profit stall (per stall, per day or part thereof)	31.00	31.90
Single for profit stall (per stall, per day or part thereof)	57.00	58.70
Lowering and raising of bollards in The Octagon	25.00	25.00
<i>Marina</i>		
Deborah Bay Marina – Berth (annual fee)	1,318.00	1,357.50
<i>Event Use</i>		
Enclosed grounds (per day)	482.00	496.50

	2015/16 \$	2016/17 \$
Unenclosed ground (per day)	444.00	457.30
<i>Bond for Events</i>		
Bonds are negotiable from \$200, depending on event size, area and numbers		
Sportsgrounds		
<i>Sportsgrounds – Winter Codes (Rugby, Rugby League, Hockey, Soccer)</i>		
<i>Unenclosed Fields</i>		
With facilities (per season)	1,603.00	1,651.10
Without facilities (per season)	896.00	922.90
Touch Marked field with facilities (per season)	444.00	457.30
With facilities (per day)	136.00	140.10
Without facilities (per day)	75.00	77.30
Casual Touch Sevens (per ground) per day	36.00	37.10
Training use only for schools	Free	Free
Union Street Pavilion Facilities only (per change room per hour)	18.00	18.50
<i>Enclosed Fields</i>		
Tahuna Park 1, Caledonian, University Oval 1 (per ground, per day, with facilities)	268.00	276.00
Tahuna Park 2 (per ground, per day, with facilities)	136.00	140.10
<i>Sportsgrounds – Summer Codes (Cricket, Athletics, Softball, Marching)</i>		
<i>Dunedin Cricket</i>		
First class pitch, per season	2,761.00	2,843.80
Other pitch, per season	2,233.00	2,300.00

	2015/16 \$	2016/17 \$
Artificial wicket, per season	689.00	709.70
Primary, intermediate and secondary schools	Free	Free
Senior pitch, unenclosed, per day	229.00	235.90
Artificial wicket, per day	44.00	45.30
<i>Otago Cricket</i>		
Hire of change rooms	29.00 (for the first two hours - minimum charge)	29.90 (for the first two hours - minimum charge)
	15.00 per hour after that	15.50 per hour after that
Hire of international practice strips (per hour/per strip)	56.00	57.70
Hire of international practice strips (full day hire/per strip)	171.00	176.10
Logan Park (Union Street Pavilion), per hour	17.75	18.30
Logan Park 1, Practice, per full day	68.00	70.00
Logan Park 1, Practice, per half day	35.60	36.70
Logan Park 1, Practice, per hour	8.50	8.80
<i>Softball</i>		
Field without marking, per season	898.00	924.90
Field without marking, per day	60.00	61.80

	2015/16 \$	2016/17 \$
<i>Athletics</i>		
Marked 400m grass track (per season)	723.00	744.70
Unmarked 1 hectare area (per season)	898.00	924.90
Unmarked 1 hectare area (per day)	45.00	46.40
<i>Archery</i>		
Use per hectare (per season)	898.00	924.90
<i>Marching</i>		
Unmarked 1 hectare area (per day)	60.00	61.80
<i>Out of Season Work</i>		
Out of season play including marking out, erecting and removing goal posts (per field)	562.00	578.90
<i>Pre and Post season games all codes</i>		
With facilities	147.00	151.40
Without facilities	81.00	83.40
<i>Athletics Caledonian Track and Ground</i>		
Enclosed ground competition use (per hour)	164.00	168.90
Enclosed ground practice use (per hour)	97.00	99.90
Enclosed ground competition use (primary, intermediate and secondary schools or junior club rate)	79.00	81.40
Enclosed ground practice use (primary, intermediate and secondary schools or junior club rate)	50.00	51.50
<i>Gymnasium</i>		
Competition per hour	61.00	62.80

	2015/16 \$	2016/17 \$
Practice per hour	39.00	40.20
Child's rate	9.00	9.30
Change and showers only per hour	18.00	18.50
Kitchen and committee rooms per hour	18.00	18.50
After hours call out fee	44.00	45.30
Property - Leasehold Consents (Investment Property Portfolio)		
Standard consent	250.00	250.00
Consent in principle and endorsement	250.00	250.00
Urgent consent (consent required in less than 5 working days)	500.00	500.00
Toitu Otago Settlers Museum		
Admission	Free	Free
Archives	12.00	12.00
Group tours by arrangement, cost negotiable.		
Hire of conference and auditorium facilities by negotiation depending on the individual requirement for the hirer.		
Photographic reproduction charges schedule available at Toitū Otago Settlers Museum.		
Transportation		
The fee to process a road stopping proposal (the applicant must also pay the actual costs involved in the stopping and the value of the land)	845.00	870.00
<i>Encroachments on road reserve (per annum)</i>		
New application establishment administration fee	52.00	52.00

	2015/16 \$	2016/17 \$
Site development	7.5% of adjacent unimproved rated value	7.5% of adjacent unimproved rated value
	\$/m2	\$/m2
Residential – Single garage <25m ²	116.00	119.00
Residential – Double garage <50m ²	233.00	240.00
Commercial Use	Negotiated based upon 2014/15 valuation plus 3%	Negotiated based upon 2015/16 valuation plus 3%
Consent application fee for non-standard sign and other uses	201.00	207.00
Fill points for private fuel lines on road reserve (per annum)	52.00	52.00
Overhead/Underground pedestrian road crossings	Varies*	Varies*
*Crossings are on a 'lease' basis with payment being on a 'fixed term' basis or subject to a yearly review.		
<i>Corridor Access Requests (CAR)</i>		
Corridor Access Fee (incorporating the completion and maintenance inspections)	287.50	287.00
Re-inspection Fee (Non-Conforming works)	115.00	115.00
Penalty Fee for No/Unapproved CAR	575.00	575.00
Openings less than 0.25m ²	No fee*	No fee*
Footpath (shallow transverse crossings)	No fee*	No fee*

	2015/16 \$	2016/17 \$
*Providing an application is submitted		
Waste Management - Solid Waste Landfill		
Landfill Charges - For all DCC landfills and transfer stations		
<i>Note: Fees that are shown in bold font have been increased by an additional 10% in response to changes to the Landfill Emissions Trading Scheme and are fees for waste that contributes to carbon emissions.</i>		
Small Vehicle Charges		
Refuse bag – per bag, (max size 60 litres)	3.00	3.00
<i>Multiple bags will be charged at \$3 each. The maximum charge would be the appropriate vehicle rate.</i>		
Car – small load	13.00	14.00
Car – large load	28.00	32.00
Wool pack per pack or part pack	13.00	14.00
Wheelie Bin per bin or part bin	13.00	14.00
Station wagon – small load	20.00	23.00
Station wagons – large load	45.00	51.00
Cars and single axle trailers, vans and utes – small load	30.00	34.00
Cars and single axle trailers, vans and utes – large load	56.00	64.00
Clay Cover (clay)	10.00	10.00
<i>Note: Clay cover charges are subject to seasonal variation in line with day light saving time i.e. is taken free of charge during the warmer months. Cover is not accepted at Middlemarch Transfer Station</i>		
Cleanfill	18.00	19.00

	2015/16 \$	2016/17 \$
<i>Note: Cleanfill is not accepted at Middlemarch Transfer Station</i>		
Demolition	30.00	31.00
<i>Note: Demolition Waste is not accepted at Middlemarch Transfer Station</i>		
Car tyres – each	5.00	5.00
Vehicle bodies	80.00	82.00
Vegetation		
Car – small load	9.00	10.00
Cars – large load	20.00	23.00
Wool pack per pack or part pack	9.00	10.00
Wheelie Bin per bin or part bin	9.00	10.00
Station wagon – small load	13.00	14.00
Station wagon – large load	31.00	35.00
Cars and single axle trailers, vans and utes – small load	18.00	21.00
Cars and single axle trailers, vans and utes – large load	39.00	44.00
Large Vehicle Charges		
<i>Charges by weight at the Green Island Landfill (Weighbridge) per tonne</i>		
General solid waste per tonne (minimum \$74.00)	135.00	153.00
Green Waste per tonne (100% vegetation) (minimum charge \$44.00)	85.00	88.00
Mixed load per tonne (more than 60% vegetation) (minimum charge \$57.00)	110.00	113.00
Clean fill per tonne (dry) (minimum charge \$15)	15.00	15.00
Clean fill per tonne (minimum charge \$36.00)	35.00	36.00

	2015/16 \$	2016/17 \$
Cover per tonne (minimum charge \$5.00)	5.00	5.00
Demolition waste per tonne (no timber or organic material) (minimum charge \$36.00)	35.00	36.00
Public weigh (weigh only)		12.60
<i>Charges by volume at transfer stations/landfills without a weighbridge (Middlemarch and Waikouaiti)</i>		
General solid waste per cubic metre (minimum \$82.00)	75.00	85.00
Vegetation (minimum \$67.00) per cubic metre	65.00	67.00
<i>Special/hazardous waste</i>		
Sludges and liquids (solids content at least 20%) – per tonne (minimum charge \$113.00)	200.00	227.00
Sludges and liquids (solids content less than 20%) per tonne (minimum charge \$142.00)	250.00	284.00
Foundry sands per tonne (minimum charge \$36.00)	35.00	36.00
Contaminated soil – per tonne (low level) (minimum charge \$36.00)	35.00	36.00
Tyres (per tonne)	335.00	345.00
Oil (per litre)	1.00	1.00
Household chemicals (inclusive of Car small load fee)	13.00	13.00
Gas bottles (each)	10.00	10.00
<i>Definitions</i>		
<i>Cover:</i>		
<i>Cover is clay, sand and soil, which is free of contaminants that may cause harm to human health or the environment.</i>		

	2015/16 \$	2016/17 \$
<i>Cleanfill:</i>		
<i>Cleanfill is a natural material such as clay, soil and rock and other such materials as concrete, brick or products which are free of combustible or organic materials and are therefore not subject to biological or chemical breakdown.</i>		
<i>Demolition:</i>		
<i>Demolition is concrete, bricks, roading material, concrete pipes and earthenware pipes. The maximum size of demolition material is one metre in any direction. Material is to be clean, no asbestos, no rubbish, no individual steel pieces included and contain less than 10% organic material (eg vegetation, wood) by volume. Reinforcing steel protruding from concrete must be less than 500 mm in length.</i>		
<i>Special/hazardous waste:</i>		
<i>The following materials require special handling to protect both the environment and human health. Green Island landfill is the only landfill in the city consented for special and hazardous waste disposal. You must advise the booth operator on your arrival to the landfill that you have special or hazardous waste on board.</i>		
<i>Special Waste:</i>		
<i>Materials that may pose a risk to the environment or human health if not disposed of carefully and include animal carcasses, commercial sludge's and bio-solids from septic tanks and the Council's waste water treatment plants.</i>		
<i>Hazardous waste:</i>		
<i>Materials that have the following properties; are flammable, explosive, oxidising, corrosive, toxic, eco-toxic, radioactive, infectious, mutagenic, carcinogenic, and teratogenic. Examples include solvents and industrial cleaning fluids, medical waste, agricultural chemicals and many industrial wastes.</i>		

	2015/16 \$	2016/17 \$
<i>Other Charges</i>		
<i>e-Waste at the Recycling Centre</i>		
TVs	As per recovery costs	As per recovery costs
Computer Monitors		
Desktop computers, laptops, laptop batteries and peripherals (keyboard/mouse/external hard drives)		
Printers, Faxes and Photocopiers at Recycling Centre		
UPS Networking equipment		
<i>Special Waste</i>		
Special waste mixing pit – per hour (nearest hour)	160.00	164.00
<i>After Hours Opening Fee</i>		
Opening Fee	420.00	433.00
Booth operation costs – per hour (plus any additional machine fees)	85.00	88.00
<i>Refuse Collection</i>		
All Council-provided refuse collection services are ‘polluter pays’ with the authorised bags being available at a number of outlets throughout the city including supermarkets and dairies. The authorised bags are also available from Council Customer Service Agencies.		
65 Litre bags	2.30	2.65
40 Litre bags	2.00	2.50

	2015/16 \$	2016/17 \$
Wastewater		
Network Contributions for a Sewer Connection		
Where there has been no prior contribution to the existing network there will be a standard Network Contribution fee for all of the Dunedin City Council areas	5,000.00	5,000.00
Wastewater - Trade Waste Charges		
The new charging model moves from three sets of unit rates for Trade Waste charging (one for each wastewater treatment plant catchment) to a single set of citywide unit rates. The new model introduces application fees based on customer category type.		
City Wide Unit Rates		
Volume per cubic metre	0.07	0.08
BOD5 per kg	0.07	0.08
NFR/TSS per kg	0.17	0.19
Compliance Monitoring, Re-Inspection and Consent Breaches		
Staff per hour	105.00	108.15
Laboratory	Variable Cost	Variable Cost
Mileage per km		
Tanker Waste Charges per tonne	21.00	21.63
Consent Application Fee Category A	969.00	998.07
Consent Application Fee Category B	321.00	330.63
Annual Fee	161.00	165.83

	2015/16 \$	2016/17 \$
Water		
<i>Installation of New Services</i>		
Charges for the installation of new services are determined on a case-by-case basis and are provided as a fixed price quote to applicants. Alternatively, customers can elect to undertake this work themselves at their own risk by engaging a Council Approved Water Supply Connection Installer. That installer will do all work apart from making the connection to the live water main, which will be undertaken by Council staff. A fee for making the connection will be charged.		
<i>Network Contributions</i>		
Where there has been no prior contribution to the existing network there will be a standard Network Contribution fee for all of the Dunedin City Council areas	5,000.00	5,000.00
New 20mm diameter domestic water connection	Quoted	Quoted
Commercial or extraordinary water connection	Quoted	Quoted
Disconnection of water supply	207.00	207.00
<i>Annual supply charge (meter rental)</i>		
20mm nominal diameter	140.00	144.00
25mm nominal diameter	179.00	184.00
30mm nominal diameter	199.00	205.00
40mm nominal diameter	225.00	232.00
50mm nominal diameter	456.00	470.00
80mm nominal diameter	564.00	581.00
100mm nominal diameter	595.00	613.00
150mm nominal diameter	855.00	881.00

	2015/16 \$	2016/17 \$
300mm nominal diameter	1,110.00	1,143.00
Hydrant Standpipe	552.00	569.00
Re-connection Fee - Includes the removal of water restrictors installed due to non-compliance of the water bylaw	371.00	371.00
Special Reading Fee	50.00	50.00
<i>Backflow Prevention Programme</i>		
Backflow Preventer Test Fee	88.00	91.00
Rescheduled Backflow Preventer Test Fee	52.00	53.00
Backflow programme - Incomplete Application Fees (hourly rate)	39.00	39.00
<i>Central Water Scheme Tariff for water sold by meter</i>		
Treated water per cubic metre	1.43	1.47
Bulk Raw Water Tariff to: Merton, Hindon, and individual farm supplies (per cubic metre)	0.11	0.11
<i>Rural Water Schemes have differing capital and connection charges—please contact the Water and Waste Services Department for further information.</i>		

Council Grants

Grant and assistance schemes available for the community

The Council offers a wide variety of grant and assistance schemes for the community.

- **Arts Funding** - This fund consists of two rounds per annum.
- **Biodiversity Fund** - The funding rounds are publicly advertised at the start of April and September
- **Community Funding and Grants** - To help organisations that are benefiting the wider community, we make funds available twice a year through the Community Grants Scheme.
- **Creative Communities Funding** - The Creative Communities Scheme supports and encourages local communities to create and present diverse opportunities for accessing and participating in arts.
- **Electricity Fund** - The fund is to help people living within the Dunedin City Council rateable area with a grant towards an electricity account.
- **Healthy Homes Funding** - The Energy Efficiency and Conservation Authority (EECA) is a Central Government fund providing a subsidy for all New Zealand home owners and tenants with Community Services Cards (CSC) that meet the criteria.
- **Heritage Fund** - There are a number of ways we can assist the owners of heritage buildings.
- **Landfill Grants** - Reimbursement grant of up to \$400 to assist with landfill use charges at the Council landfill sites only.
- **Rates Relief** - This grant scheme is for not-for-profit groups that serve the social, educational, recreational, cultural and environmental wellbeing and development of the community.
- **Warm Dunedin** - The Warm Dunedin programme has assisted more than 600 households to increase household warmth, health and comfort by providing a rates advance to help with the upfront costs of installing insulation and/or clean heating.

How to find more about Council grants and make applications

Information about Council grants is provided on the Council website at this web address: www.dunedin.govt.nz/funding.

The Council's community, recreation, arts and environment funding is now distributed in line with the Council Grants Policy 2015 (www.dunedin.govt.nz/community-grants). The process brings together a number of formerly separate Council funding streams, with an emphasis to align grants to Council strategies.

Community grants

There are two contestable funding pools, City Service Grants; and City and Project Grants, within the new community grants process. Contributions made to regular grant recipients from the past have been used to determine the size of these pools. The size of these pools is determined as part of the Annual/Long Term Plan consultations each year.

For those organisations that rent properties from the Council's Property Department there is another process in the policy called Property Arrangements. More information can be obtained from the Grants Policy 2015 on the criteria for these and other grants.

The Grants Subcommittee will consider the alignment to the Council's strategies and any other financial support received from the Council when making funding decisions.

Grants Committee 2016/17 Funding Pools	
City Service and City Project Grants	\$493,800*

*This total is the unallocated portion of the pool and includes an additional \$60,000 funding for City Service and City Project Grants. This additional funding is ongoing annually from the 2016/17 year.

Grants Funding Listed by Council Activity

These tables show the amount of grants funding provided annually by various Council activities.

	2015/16 Budget	2016/17 Budget
Aquatic Services		
Community Pools:		
Moana Gow (Hawksbury Village, Waikouaiti)	\$61,600	\$61,600
Middlemarch	\$10,000	\$10,000
School Pools:		
(Andersons Bay, Caversham, Dunedin North Intermediate, Mornington, and Wakari Schools)	\$56,000	\$56,000
Swim 2000	\$30,000	\$30,000
Swim Coaching Board	\$40,000	\$40,000

	2015/16 Budget	2016/17 Budget
City Development (City Planning) Grants		
Biodiversity Fund	\$60,000	\$60,000
Central City Heritage Reuse Grants Fund	\$100,000	\$100,000
Dunedin Heritage Fund	\$200,000	\$300,000*
Heritage Rates Relief	\$170,000	\$170,000
Significant Trees	\$2,000	\$2,000

* An additional \$100,000 has been allocated for the 2016/17 year to provide support to the project to re-use and restore the Priory building on Smith Street, if required.

	2015/16 Budget	2016/17 Budget
City Property		
Community Halls (budget previously held in Parks and Recreation)		\$99,200

	2015/16 Budget	2016/17 Budget
Community Board Project Funds		
Chalmers	\$10,000	\$10,000
Mosgiel-Taieri	\$10,000	\$10,000
Otago Peninsula	\$10,000	\$10,000
Saddle Hill	\$10,000	\$10,000
Strath Taieri	\$10,000	\$10,000
Waikouaiti	\$10,000	\$10,000

	2015/16 Budget	2016/17 Budget
Sister City Grants		
Sister City Grants	\$10,000	\$10,000

	2015/16 Budget	2016/17 Budget
Community Development Grants		
Creative NZ Grants (funding allocated on behalf of Creative NZ)	\$90,000	\$90,000
Community Grants (contestable)	\$200,000	\$200,800
Community Access to Landfill	\$5,000	\$51,000

	2015/16 Budget	2016/17 Budget
Discretionary Arts Grants (contestable)	\$50,800	\$51,000
Rates Remission (Discretionary)	\$486,100	\$500,700
Cosy Home Trust Grant	\$75,000	\$25,100
Home Insulation Delivery	\$62,500	\$62,700
Electricity Assistance Grants	\$150,000	\$200,800

	2015/16 Budget	2016/17 Budget
Dunedin Public Libraries Grants		
St Kilda Library	\$15,500	\$15,500
Taieri Library (Outram)	\$2,000	\$2,000
Strath-Taieri Library (Middlemarch)	\$7,000	\$7,000

	2015/16 Budget	2016/17 Budget
Museum Grants		
Otago Museum Levy	\$3,843,300	\$3,843,300
Otago Museum	\$81,000	\$81,000
Grants to community museums	\$10,000	\$10,000

	2015/16 Budget	2016/17 Budget
Parks and Recreation Grants		
Community Halls	\$99,200	\$99,200
The Otago Artificial Surface Trust	\$30,000	\$30,000
Salmon Smolt Release	\$11,900	\$11,900
Surf Lifesaving New Zealand Inc	\$87,600	Transferred to City Property
Night Shelter	\$20,000	\$15,000
Sports Hall of Fame	\$0*	\$42,900

	2015/16 Budget	2016/17 Budget
Kings High School Hockey Turf		\$500,000
University of Otago Oval Cricket Scoreboard		\$70,000

* Previously funded as a Property Rental Agreement in the Events and Community Development activity.

	2015/16 Budget	2016/17 Budget
Solid Waste – Waste Minimisation Grants		
Waste Minimisation Grant allocation	\$77,000	\$80,000

Events Funding

The Dunedin City Council is committed to supporting a vibrant events environment in Dunedin that will continue to build a sense of community, enhance the city's unique identity and add to its cultural wealth. It also aims to optimise the contribution of festivals and events to the city's economic development. It is important to ensure that our event funds are allocated fairly and transparently, based on clearly defined criteria. The Dunedin Festival and Events Strategy 2009 – 2019 was developed to facilitate this process.

This strategy classifies events into three categories:

Premier – A festival or event that attracts a large audience and participation generates significant economic wealth and contributes to the positive international and national profile of the city. A premier festival or event will attract at least 5,000 visitor nights and/or will generate \$1.0m or more through direct visitor expenditure, and will generate high levels of positive media awareness. Premier events will be supported by Tourism Dunedin and each will be linked with relevant international marketing campaigns. A premier event may be a one-off event or may re-occur on an annual or biennial basis.

Major – A festival or event that attracts a substantial audience and participation and contributes to the positive regional and sometimes national profile of the city. A major festival or event will attract an audience of at least 5,000 people including a reasonable number of visitors, mostly from the Southern region (Otago and Southland). Major events usually occur on an annual basis although not necessarily so.

Local – A festival or event that is staged for local people as a celebration of an occasion or for some reason that is significant to the wider community. Audience participation will vary and admissions will usually be free, although where a local event is also a fundraiser this may not be so.

Eligibility for Events Funding

Festivals and events that are eligible for funding include but are not restricted to: not-for-profit organisations including clubs and societies; local, regional and national sports, arts, culture and recreation organisations; and charitable trusts.

Funding Allocations

Funding for events is allocated and available for one, two or three years as follows:

Category	Budget	2015/16	2016/17	Applications for Funding
Local Events Funding up to \$5,000 per annum for any one festival or event	Total funding pool for local events: (50% of total funding pool allocated to small community events) (50% of total funding pool allocated to small commercial events)	\$50,000	\$70,200	Two funding rounds per year. Applications close 31 March for events held after 1 June, and 30 September for events held after 1 December www.dunedin.govt.nz/eventsfunding
Major events Funding up to \$50,000 per annum for any one festival/event	Total funding pool for Major/Premier events:	\$465,000	\$466,800	Applications for this fund should be completed with reference to the Dunedin Festivals and Events Strategy 2009 – 2019 www.dunedin.govt.nz/eventsfunding
Premier Events Funding of over \$50,000 per annum for any one festival/event				

Civic/Council Events Funding

The Council budget for civic events is:

2015/16	2016/17
\$267,900	\$282,400



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