

Notice of Meeting:

I hereby give notice that an ordinary meeting of the Dunedin City Council will be held on:

Date: Wednesday 4 March 2026
Time: 9.00 am
Venue: Council Chamber, Dunedin Public Art Gallery, the Octagon, Dunedin

Sandy Graham
Chief Executive Officer

Council
PUBLIC AGENDA

MEMBERSHIP

Mayor	Mayor Sophie Barker	
Deputy Mayor	Cr Cherry Lucas	
Members	Cr John Chambers	Cr Christine Garey
	Cr Doug Hall	Cr Marie Laufiso
	Cr Russell Lund	Cr Mandy Mayhem
	Cr Benedict Ong	Cr Andrew Simms
	Cr Mickey Treadwell	Cr Lee Vandervis
	Cr Steve Walker	Cr Brent Weatherall
Senior Officer	Sandy Graham, Chief Executive	
Governance Support Officer	Lynne Adamson	

Lynne Adamson
Governance Support Officer

Telephone: 03 477 4000
governance.support@dcc.govt.nz
www.dunedin.govt.nz

Note: Reports and recommendations contained in this agenda are not to be considered as Council policy until adopted.

ITEM	TABLE OF CONTENTS	PAGE
1	Opening	4
2	Public Forum	4
3	Apologies	4
4	Confirmation of Agenda	4
5	Declaration of Interest	5
REPORTS		
6	CEO Overview Report - Annual Plan 2026/27	15
7	3 Waters - Draft Operating and Capital Expenditure Budgets 2026/27	35
8	Draft Capital Budget 2026/27	53
9	Roading and Footpaths - Draft Operating Budget 2026/27	73
10	Waste Minimisation - Draft Operating Budget 2026/27	81
11	Resilient City - Draft Operating Budget 2026/27	92
12	City Properties - Draft Operating Budget 2026/27	99
13	Community Recreation - Draft Operating Budget 2026/27	110
14	Creative and Cultural Vibrancy - Draft Operating Budget 2026/27	127
15	Vibrant Economy - Draft Operating Budget 2026/27	138
16	Regulatory Services - Draft Operating Budget 2026/27	146
17	Treaty Partnership - Draft Operating Budget 2026/27	167
18	Governance and Support - Draft Operating Budget 2026/27	173
19	Compliance with Revenue and Financing Policy - Annual Plan 2026/27	182
20	Dunedin Stadium Property Ltd - Debt Repayment Options	189
21	Engagement Approach - Annual Plan 2026/27	203
22	Proposed Event Road Closures	210
RESOLUTION TO EXCLUDE THE PUBLIC		223

1 OPENING

Rev Roly Scott (retired Baptist Pastor) will open the meeting with a prayer.

2 PUBLIC FORUM

There will be no public forum at this meeting.

3 APOLOGIES

At the close of the agenda no apologies had been received.

4 CONFIRMATION OF AGENDA

Note: Any additions must be approved by resolution with an explanation as to why they cannot be delayed until a future meeting.

Council Interest Register 17 February 2026				
Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
Mayor Sophie Barker	Shareholder	Ayrmed Limited	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	Various publicly listed companies	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Property Owner	Residential Property Owner - Dunedin	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Beneficiary	Sans Peur Trust (Larnach Castle)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Mentor	Business Mentors NZ	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Dunedin Vegetable Growers Club	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Alexander McMillan Trust	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Patron	New Zealand International Science Festival	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Patron	Dunedin Horticultural Society	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Institute of Directors	No conflict Identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Chairperson	Dunedin Heritage Fund (Council Appointment)	No conflict Identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Grow Dunedin Partnership (Council Appointment)	No conflict Identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Heritage Advisory Group (Council Appointment)	No conflict Identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Local Government New Zealand (Zone 6) (Council Appointment)	No conflict Identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Co-Chair	Ōtepoti Dunedin Destination Management Plan Advisory Panel (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Family Member	Family Member employed at Wilkinson Rogers	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.	
Member	Tertiary Precinct Planning Group (Council Appointment)	No conflict Identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.	
Cr John Chambers	Owner	Residential Property	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Owner	Rental Property	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Otakau Golf Club	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Opera Otago	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Hereweka Harbour Cone Trust (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Okia Reserve Management Committee (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.

Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
	Member	Waikouaiti Coast Community Board (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Cr Christine Garey	Trustee	Garey Family Trust - Property Ownership - Dunedin	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Daughter employee	Halo Project	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Ashburn Hall Charitable Trust Board	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Creative Dunedin Partnership (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Performing Arts Advisory Group (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
		Sophia Charter (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	St Paul's Cathedral Foundation (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Theomin Gallery Management Committee (Olveston) (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Cr Doug Hall	Trustee	Cronus Trust	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Owner	Clickfix Ltd	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	District Licensing Committee (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Dunedin Public Art Gallery Society (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Toitū Otago Settlers Museum Board (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	West Harbour Community Board (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Cr Marie Laufiso	Property Owner	Residential Property	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Moray Place Community Building Trust - which owns property 111 Moray Place	Duty to Trust may conflict with duties of Council Office	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Women of Ōtepoti Recognition Initiative	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Corso Ōtepoti Dunedin Trust	Potential grants recipient	Withdraw from discussion and leave the table. If in public excluded leave the room. Seek advice prior to the meeting.
	Dunedin Branch Treasurer	P.A.C.I.F.I.C.A Inc	Potential grants recipient	Withdraw from discussion and leave the table. If in public excluded leave the room. Seek advice prior to the meeting.
	Expert Panel Member	Health Coalition Aotearoa Public Health Infrastructure Committee	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	The Ōtepoti Community Builders Charitable Trust	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee/Secretary	Refugee Support Group	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Dunedin Abrahamic Interfaith Group (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Dunedin Former Refugee Steering Committee (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.

Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
	Member	Puketai Residential Centre Liaison Committee (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Social Wellbeing Advisory Group (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Cr Cherry Lucas	Trustee	Otago Farmers Market	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Partner	Southway Enterprises	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Henderson Lucas Family Trust - Residential Dunedin Property	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	NZ Institute of Chartered Accountants	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Dunedin Shanghai Association (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Local Government New Zealand (Zone 6) (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Tūhura Otago Museum Trust Board (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Ōtepoti Dunedin Destination Management Plan Advisory Panel (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Taieri Airport Trust (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Tertiary Precinct Planning Group (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Te Poāri a Pukekura (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Mosgjel-Taieri Community Board (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Cr Russell Lund	Shareholder	Loan & Mercantile Trust includes:	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Produce Place Ltd	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Dunedin Grain Store Ltd	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director/Shareholder	Loan & Mercantile 2000 Ltd	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	Lund South Trust includes:	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director/Shareholder	Lund South Ltd	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director/Shareholder	Lund Dunedin Ltd	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director/Shareholder	Resource Values Ltd	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Sherwood Manor Properties Ltd	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director/Shareholder	Lund Central Ltd	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director/Shareholder	Lund South Administration Ltd	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.

Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
	Director	Construction Operatives Ltd	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Lund South Properties Ltd	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	RV Lund Trust	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	BDCRS Trust	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Lund Frankton Ltd	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	President	Ariki Amateur Athletic & Harrier Club	Ariki is a member of Athletics Otago which receives grant funding from DCC.	Withdraw from discussion and leave the table. If in public excluded leave the room. Seek advice prior to the meeting.
	Member	Heritage Advisory Group (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Otago Theatre Trust (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Cr Mandy Mayhem	Chairperson	Waitati Hall Society Inc	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Chairperson	Keep Ōtepoti Dunedin Beautiful	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Co-ordinator	Emergency Response Group, Blueskin area	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	FENZ Local Advisory Committee for Otago	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Blueskin Bay Amenities Society	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Blueskin A & P Society	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Zone Representative and Board Member	Keep New Zealand Beautiful	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Coastal Community Cycleway Network	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Waitati Music Festival Committee	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Property Owner	Residential Property	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Disability Issues Advisory Group (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Dunedin Gasworks Museum Trust (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Keep Dunedin Beautiful (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Performing Arts Advisory Group (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Member	Social Wellbeing Advisory Group (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.	
Cr Benedict Ong	Owner	Residential Property	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	Listed Stocks	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.

Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
	Member	Otago Settlers Association (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Toitū Otago Settlers Museum Board (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Cr Andrew Simms	Director	Landseer Motor Investments Limited	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Landseer Motor Investments Auckland Limited t/a Andrew Simms - Motor vehicle retail	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Stephen Duff Motors Limited t/a Andrew Simms Dunedin - Motor vehicle retail	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Three Diamond Automotive t/a Ralliart NZ - Race car preparation	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Cambridge Finance Limited - Financial Services	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	The Landseer Group Limited - Investments	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Otago Motorhome Centre Limited - Motor vehicle retail	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Landseer Motor Investments Henderson Limited - Motor vehicle retail	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Landseer Motor Investments Moorhouse Limited - Motor vehicle retail	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Minaret Property Investments Limited - Property Investment	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	The Newfoundland Trust	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	The Moturata Trust	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Taieri Trails Group	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Taieri Cricket Club	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Mosgiel AFC	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Owner	Residential Property	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Owner	Commercial Property, Andersons Bay Road, Dunedin	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Dunedin Heritage Fund (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Heritage Advisory Group (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Tūhura Otago Museum Trust Board (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Taieri Airport Trust (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Cr Micky Treadwell	Director	Atawhai Interactive Tapui Ltd	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Contractor	Otago Polytechnic	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Co-owner	Residential Property	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Green Party of Aotearoa	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.

Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
	Member	Dunedin Otaru Sister City Society (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Ice Sports Dunedin Incorporated (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Ōtepoti Dunedin Live Music Advisory Panel (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Te Ao Tūroa Partnership (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Otago Peninsula Community Board (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Cr Lee Vandervis	Director	Lee Vandervis, Antonie Alm-Lequeux and Cook Allan Gibson Trustee Company Ltd - Residential Property Ownership - Dunedin	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Bunchy Properties Ltd - Residential and Lifestyle Farm Property Ownership - Dunedin	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Owner	Various publicly Audio and Lighting - Hire, Sales and Service Business	May contrace and provide service to DCC	Withdraw from discussion and leave the table. If the meeting is in public excluded leave the room. Seek advice prior to the meeting.
	Member	District Licensing Committee (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Dunedin Heritage Fund (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Okia Reserve Management Committee (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Cr Steve Walker	Trustee	Dunedin Wildlife Hospital Trust	Potential grants recipient	Withdraw from discussion and leave the table. If the meeting is in public excluded leave the room. Seek advice prior to the meeting.
	Member	Orokonui Ecosanctuary	Potential grants recipient	Withdraw from discussion and leave the table. If the meeting is in public excluded leave the room. Seek advice prior to the meeting.
	Member	New Zealand Labour Party	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Owner	Residential Property - Dunedin	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	Various publicly listed companies	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	NZ Sea Lion Trust	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Justice of the Peace		No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Predator Free Dunedin	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Dunedin Edinburgh Sister City Society (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Dunedin Heritage Fund (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Dunedin Art Gallery Acquisitions Committee (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Hereweke Harbour Cone Trust (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	NZ Masters Games Trust Board (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.

Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
	Member	Otago Regional Transport Committee (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Ōtepoti Dunedin Live Music Advisory Panel	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Predator Free Dunedin (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Cr Brent Weatherall	Owner	Residential Property	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Owner	Business George Street, Dunedin	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Brent Weatherall Jeweller Limited	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Weatherall Trustee Company	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Residential Rental Properties	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Dunedin Club	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Dunedin Public Art Society (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Keep Dunedin Beautiful (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Toitū Otago Settlers Museum Board (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Strath Taieri Community Board (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.

Executive Leadership Team - Register of Interest - current as at 11 November 2025					
Name	Date of Entry	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
Sandy Graham	19/09/2018	Owner	Residential property Dunedin	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	25/07/2019	Trustee	Trustee of the Taieri Airport Facilities Trust	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	17/09/2024	Member	St Clair Golf Club	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	17/09/2024	Vendor	Property purchased by senior member of ORC staff.	No conflict identified.	Transaction was arms length through an agent with no direct interaction.
	17/09/2024	Client	Various local contractors (glazing, carpet, fencing and kitchen upgrades)	No conflict identified.	Seeks advice in advance of meeting if actual conflict arises.
	12/11/2025	Family member	Family member works for the DCC	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Nicola Morand	09/05/2022	Owner	Residential Property Dunedin	No conflict identified.	Seeks advice in advance of meeting if actual conflict arises.
	09/05/2022	Owner	Residential Property in Otago	No conflict identified.	Seeks advice in advance of meeting if actual conflict arises.
	20/09/2023	Trustee	Riki Te Mairiki Talaroa Trust	No conflict identified.	Seeks advice in advance of meeting if actual conflict arises.
	09/05/2022	Partner	Morand Painting & Decorating	No conflict identified.	Seeks advice in advance of meeting if actual conflict arises.
	12/11/2025	Member	Te Runanga o Otakou	No conflict identified.	Seeks advice in advance of meeting if actual conflict arises.
	12/11/2025	Member	Kati Huirapa Runaka ki Puketeraki	No conflict identified.	Seeks advice in advance of meeting if actual conflict arises.
	12/11/2025	Family member	Family member works for the DCC	No conflict identified.	Seeks advice in advance of meeting if actual conflict arises.
David Ward	28/07/2022	Director	Ward Property Rentals	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	28/07/2022	Member	Water New Zealand	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	28/07/2022	Member	IPWEA (Institute of Public Works Engineering Australasia)	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	21/02/2024	Owner	Residential Property Dunedin	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	28/07/2022	Fellow	The Institution of Civil Engineers	No conflict identified.	Any decisions relating to The Institution of Civil Engineers will be referred to the CEO
Scott MacLean	23/01/2024	Owner	Residential property	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	23/01/2024	Trustee	Te Poari a Pukekura Charitable Trust	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	23/01/2024	Spouse is Chair	Dunedin Wildlife Hospital Trust (DWHT)	DCC has funded the DWHT	Take no part in discussions or decision making about the Trust or participate in any transactions between the Trust and DCC.

Executive Leadership Team - Register of Interest - current as at 11 November 2025					
Name	Date of Entry	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
Carolyn Allan	01/03/2024	Owner	Residential property	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	01/03/2024	Owner	Residential rental property	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	01/03/2024	Member	Mountain Bike Otago	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Paul Henderson	15/01/2025	Owner	Residential property	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	15/01/2025	Associate Member	Building Officials Institute of NZ (through to 31 Dec 2025 then expires)	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	15/01/2025	Playing Member	Dunedin City Royal Football Club	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	10/10/2025	Navigator Member	Taituarā	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	10/10/2025	Partner	Ruru Workplace Solutions Ltd	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Mike Costelloe	10/10/2025	Owner	Residential properties x 2	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.

REPORTS

CEO OVERVIEW REPORT - ANNUAL PLAN 2026/27

Department: Civic and Finance

EXECUTIVE SUMMARY

- 1 This report provides an overview of the budgets to be included in the draft Annual Plan 2026/27 (the draft Plan). The draft Plan for 2026/27 is an update of year two of the 9 year plan 2025-34 (the 9 year plan).
- 2 This report largely relates to operating and capital budgets for activities other than 3 Waters (non-waters activities). Note that 3 Waters budgets are the subject of a separate report.
- 3 This report highlights the budget challenges the DCC faces, with the economy emerging from a protracted recession, high inflation in recent years, and a programme of significant legislative reform from central government. Savings have been found across the organisation to assist in offsetting the increased in capital costs of depreciation.
- 4 The proposed 'non-waters' rates increase is 6.9% for 2026/27, which is lower than the 8.5% provided for in year two of the 9 year plan.
- 5 The proposed 3 Waters rates increase is 16.7% for 2026/27, which is higher than the 15.0% provided for in year two of the 9 year plan and in the Water Services Delivery Plan.
- 6 Staff have worked across all departments to identify savings, reprioritise activities, and refine budgets without compromising levels of service. Additionally, work to scale the capital programme to a more deliverable level is expected to further assist in moderating the rates increase, as it will reduce borrowing, debt servicing, and future depreciation costs.

RECOMMENDATIONS

That the Council:

- a) **Adopts** the draft 2026/27 operating budgets for the purpose of community engagement as shown/amended at Attachments A-H.
- b) **Notes** that any resolution made during this meeting related to the Annual Plan 2026/27 reports may be subject to further discussions and decision by the meeting.

BACKGROUND

- 7 Councils across the country, including the DCC, face significant financial and infrastructure challenges. Contributing factors include a recent period of high inflation and increased costs, an extended recession with increased unemployment, and significant legislative reform including

rates capping, all of which mean that rates increases have become less affordable to the community.

- 8 The Local Government Act 2002 (the Act) provides that Council must prepare and adopt an annual plan for each financial year. Section 95 (5) sets out the purpose of an annual plan as follows:

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.*

- 9 The draft Plan for 2026/27 is an update of year two of the 9 year plan. Budgets for the 2026/27 year have been reviewed and budget update reports for each activity of Council have been prepared for consideration at this meeting.

Financial Strategy

- 10 Council’s Financial Strategy is included as part of the 9 year plan, and is usually updated every three years. It provides guidance for considering proposals for funding and expenditure, and communicates the overall effects of proposals on services, rates, debt and investments.
- 11 The Financial Strategy includes limits on annual rates increases, debt levels and includes two balanced budget tests.
- 12 The limits on annual rates increases are:

Years 1 – 3	no more than 12% per annum
Year 4	no more than 8% per annum
Years 5 – 6	no more than 7% per annum
Years 7 – 9	no more than 6% per annum

- 13 The Financial Strategy debt limit is a variable amount that is calculated as a percentage of revenue. The gross debt limit is set as 250% of revenue (excluding investment property gains). In addition to this limit, other debt limits which Council must comply with include:
- a) All relevant financial covenants/ratios of the Local Government Funding Agency (LGFA).
 - b) Dunedin City Holdings Limited (DCHL) has \$1.9 billion of uncalled capital with the Council. This is represented by shares, which have been issued by DCHL to the Council, that are currently unpaid. Dunedin City Treasury Limited (DCTL) is permitted to issue debt securities up to the amount of uncalled capital of \$1.9 billion.
 - c) There is a self-imposed gross debt limit for water services debt set at 400% of water services revenue.

- 14 The two balanced budget tests included in the Financial Strategy are:
- a) Balanced budget
Forecast total operating surplus (after tax) – in Year 1 of the plan we have a balanced budget, and from Year 2, we have an operating surplus (after tax) each year.
 - b) Everyday costs funded by everyday revenue
Council aims to ensure a balanced budget, meaning everyday costs of running the city can be funded from the everyday revenue (excluding any non-recurring / non-cash items) consistently by the end of Year 3.

DISCUSSION

Approach to the Annual Plan

- 15 Given that there was a robust process to develop the 9 Year Plan, the draft Plan largely maintains financial settings and priorities for 2026/27 that were previously agreed by Council.
- 16 Staff have worked hard to absorb cost increases by finding efficiencies while maintaining the current Levels of Service, and savings have been made in areas where costs are controllable. However, some of the cost increases being experienced are outside of the control of Council, e.g., asset revaluation impacting depreciation costs, interest rates movement, increasing maintenance, electricity and gas costs.
- 17 Central government’s proposal to introduce rates capping legislation represents a significant shift. In response to this, work will be required to rationalise expenditure, improve efficiency, and maximise revenue opportunities. This work is underway and will be part of the 10 year plan process, in line with the direction from government that they did not expect amendments to long term plans in response to their rates capping initiative.
- 18 The draft Plan incorporates cost containment measures, including a Council-wide reduction in consultancy spending. This early step will be built on as part of the 10 Year Plan 2027-37, where a range of options to address rates capping will be explored.

Significant forecasting assumptions

- 19 Section 4 of the 9 year plan 2025-34 sets out a number of Significant Forecasting Assumptions, which have been used in the development of the draft Plan. Assumptions relating to inflation and interest rates have been updated for the draft budgets.
- 20 Key assumptions included in the preparation of the draft budget will be further updated in May 2026. This will include but not be limited to:
- a) Interest costs
 - b) Forecast opening debt position as at 30 June 2026
 - c) Rates on DCC owned properties
 - d) Depreciation, based on asset completion as at 30 June 2025 and capital spend.
 - e) The impacts of inflation

- f) The level of grant funding from NZTA Waka Kotahi

Draft operating budget

- 21 The draft operating budget for 2026/27 provides for the day-to-day running of all the activities and services the DCC provides, such as core water and roading infrastructure, waste management, parks, pools, libraries, galleries and museums.
- 22 The draft budget includes operating expenditure of \$477.221 million (refer to Attachments A-H).
- 23 The total 'non-waters' operating budget is \$343.304 million. The rates increase relating to non-water activities is 6.9%, which is lower than the rates increase of 8.5% forecast in the 9 year plan.
- a) The biggest areas of increase in operating budgets is in Roothing and Footpaths with an increase of \$3.050 million (4.5%), City Properties with an increase of \$2.207 million (4.4%) and Community Recreation with an increase of \$1.910 million (4.2%).
- b) Each of the groups of activities have updated year two of their draft operating budget as provided for in the 9 year plan. The key changes in funding sources and expected costs of delivery are discussed in the group operating budget reports.
- 24 Controllable expenses have been reviewed, and the draft budgets demonstrate that savings have been made in many of the group activities.

Revenue

Rates

- 25 The draft operating budget for 2026/27 shows overall rates revenue increasing from \$264.596 million to \$292.392 million, an increase of \$27.796 million (10.5%). This is lower than the forecast rate increase of 10.9% provided for in the 9 year plan.
- a) 'Non-waters' rates revenue has increased from \$166.700 million to \$178.123 million, an increase of \$11.423 million (6.9%). This incorporates an increase for stadium debt repayment; without this, the rates revenue increase would have been 6.1%. The 6.9% rates increase is lower than the forecast rate increase of 8.5% provided for in the 9 year plan.
- b) 3 Waters rates revenue has increased from \$97.896 million to \$114.270 million, an increase of \$16.374 million (16.7%). This is higher than the rates increase of 15.0% forecast in the 9 year plan and Water Services Delivery Plan (WSDP).
- 26 Table 1 provides a summary of the rates income in the draft 2026/27 operating budget compared to the 9 year plan.

Rates Income	2025/26 LTP Budget \$000	2026/27 LTP Budget \$000	2026/27 Draft Budget \$000	Draft Budget vs Yr 2 9YP \$000
Non-waters	166,700	180,830	176,873	(3,957)
Additional for stadium	-	-	1,250	1,250
Total non-waters	166,700	180,830	178,123	(2,707)
3 Waters	97,896	112,606	114,270	1,664
Total Rates	264,596	293,436	292,393	(1,043)

Table 1: Comparison of 9 year plan and Annual Plan rates income

External revenue

- 27 External revenue has increased from \$100.000 million to \$102.532 million, an increase of \$2.532 million (2.5%).
- Non-waters external revenue has increased from \$91.252 million to \$92.767 million, an increase of \$1.515 million (1.7%). The primary driver is an increase of \$1.361 million in City Properties as a result of increases in residential rental (\$518k), commercial rental (\$646k), and recoveries (\$255k).
 - 3 Waters external revenue has increased from \$8.748 million to \$9.765 million, an increase of \$1.017 million (11.6%), mainly attributed to increased user charges (fees and charges), which include a 15% increase in water sales (commercial water usage).
- 28 Fees and charges are discussed separately in the group budget reports. Some fees have increased in line with inflation, and others have increases to better reflect the cost of delivering the service.
- 29 There are some variances with the Revenue and Financing Policy, and these are highlighted in a separate report. A full review of the policy will occur as part of the development of the 10 year plan 2027-37.

Grants

- 30 Non-waters grants revenue has decreased from \$35.529 million to \$30.145 million, a decrease of \$5.385 million (15.2%). This includes:
- Operating grants revenue decrease from \$13.128 million to \$12.314 million, a decrease of \$814k (6.2%), mainly due to a reduction in Better Off Funding (financial support for infrastructure provided by central government). This is offset by an increase in Transport of \$724k (6.9%), driven by charge out rates for staff cost recoveries.
 - Capital grants revenue decrease from \$22.402 million to \$18.205 million, a decrease of \$4.197 million (20.4%) in Transport. This reflects a reduction in co-funding towards the capital expenditure programme, mainly attributed to the Shaping Future Dunedin programme and the Peninsula Connection, as well as emergency works funding from the 2025/26 flood event no longer being applicable.

Occupancy costs

35 Non-waters occupancy and property-related costs, such as rates, insurance and fuel, have increased from \$22.291 million to \$24.285 million, an increase of \$1.994 million (8.9%). The main changes are:

- City Properties: an increase of \$1.438 million (11.6%), primarily reflecting an increase in rates (\$602k), energy costs (\$495k) and an allowance for increased cleaning and insurance. Some of the increase in electricity is recoverable (\$369k).
- Community Recreation: an increase of \$464k (7.5%) mainly due to higher energy costs and rates expense.

Consumables and general costs

36 Across the organisation, staff have focussed on controlling expenditure, including a Council-wide initiative to reduce consultancy budgets by \$1 million. Targeted savings have also been made in travel and accommodation budgets. However, these savings have been offset by increases in compliance-related activities and reclassification of costs.

37 Non-waters consumables and general costs have increased from \$25.342 million to \$26.119 million, an increase of \$767k (3.0%). The main changes are due to:

- Governance and Support Services: an increase of \$1.267 million (12.0%), mainly due to software licence fees, audit fees and councillor remuneration.
- Resilient City: a decrease of \$390k (24.8%), primarily due to a reduction in consultancy costs and a reclassification of expenditure to operations and maintenance costs.

38 3 Waters consumables and general costs have decreased by \$1.123 million (28.5%), primarily due to the completion of approved projects and available funding under the Better Off Funding programme and a reduction in consultancy costs.

Grants and subsidies expenditure

39 Non-waters grants and subsidies expenditure has decreased from \$12.512 million to \$10.923 million, a decrease of \$1.589 million (12.7%). The main changes are:

- Vibrant Economy: a decrease of \$1.798 million (62.8%), mainly due to a reclassification of \$1.645 million to operations and maintenance costs and a reduction to the Major Events grant.
- This is offset by increases for the Centre of Digital Excellence (CODE), Predator Free and the Otago Museum levy, all of which are consistent with decisions made as part of the 9 year plan.

Depreciation costs

40 Non-waters depreciation expense has increased from \$61.708 million to \$62.476 million, an increase of \$768k (1.2%), reflecting an increase in asset valuation in Roding and Footpaths and the capital expenditure programme.

41 A budget update to Council will be provided in May 2026, when the current year capital spend will be more certain, allowing for a more accurate depreciation and interest forecast for the 2026/27 draft budget.

Interest costs

- 42 Non-waters interest expense has increased from \$17.692 million to \$20.013 million, an increase of \$2.321 million (13.1%), reflecting an increase in debt funding required to support the planned capital expenditure programme and an increase in interest rate.
- 43 The 9 year plan had an interest rate assumption of 4.15% for the 2026/27 year, increased from 4.00% in the 2025/26 year. For the purposes of preparing the draft budget, an assumption has been made that the borrowing rate for the 2026/27 year will be 4.11%.

Draft financial statements

- 44 The Draft Forecast Financial Statements at Attachment A-H show that by 30 June 2027, the estimated debt level will be \$829 million, which is 190% of revenue. The debt limit provided for in the current Financial Strategy is 250% of revenue (less investment property gains). This is an increase in debt of \$104 million from 2025/26 (i.e., year 1 of the 9 year plan).

Compliance with Financial Strategy

- 45 Attachment I provides a schedule showing compliance against the Financial Strategy limits. Attachment J provides a chart illustrating actual and forecast group debt.
- 46 The forecast rate increases and forecast debt levels in these draft budgets are within the Financial Strategy limits, including other debt limits.
- 47 The balanced budget tests, for non-waters activities, in these draft budgets is achieved. As forecast in the 9 year plan and WSDP, the balanced budget tests for 3 Waters won't be achieved until the 2027/28 year.

OPTIONS

- 48 There are no options.

Signatories

Author:	Janet Fraser - Corporate Planner Hayden McAuliffe - Financial Services Manager
Authoriser:	Carolyn Allan - Chief Financial Officer Sandy Graham - Chief Executive

Attachments

	Title	Page
↕A	Draft Operating Budget 2026/27 - Whole of Council	25
↕B	Draft Operating Budget 2026/27 - Waters	26
↕C	Draft Operating Budget 2026/27 - Non-Waters	27
↕D	Summary of Rates 2026/27	28
↕E	Funding Impact Statement 2026/27 - Whole of Council	29
↕F	Funding Impact Statement 2026/27 - Non-Waters	30
↕G	Draft Statement of Financial Position 2026/27	31
↕H	Draft Statement of Cashflows 2026/27	32
↕I	Financial Strategy Limits – 2026-27 Draft Annual Plan	33
↕J	Actual and Forecast Debt – DCC and Group	34

SUMMARY OF CONSIDERATIONS

Fit with purpose of Local Government

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

Fit with strategic framework

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

The Activity Groups contribute to the objectives and priorities of the above strategies.

Māori Impact Statement

Council budgets impact broadly across all Dunedin communities including Māori. The adoption of Te Taki Haruru – Māori Strategic Framework signals Council’s commitment to mana whenua and to its obligations under the Treaty of Waitangi. Mana whenua and Māori will have an opportunity to engage on the Annual Plan 2026/27.

Sustainability

The Annual Plan 2026/27 is not proposing significant changes to that provided for in the 9 year plan 2025-34. Major issues and implications for sustainability are discussed in the Infrastructure Strategy and financial resilience is discussed in the Financial Strategy of the current 9 year plan.

LTP/Annual Plan / Financial Strategy /Infrastructure Strategy

This report provides draft budget information for inclusion in the draft 2026/27 Annual Plan.

Financial considerations

Financial considerations are detailed in the report.

Significance

As part of the development of the 9 year plan 2025-34, budgets were consulted on. Variations to those budgets are discussed in this report and are considered to be of low significance in relation to Council’s Significance and Engagement Policy.

Engagement – external

External consultation will be undertaken with the community.

Engagement - internal

Staff from across Council have been involved in the development of the draft budgets and reports.

**Dunedin City Council
Income Statement
for the Year Ended 30 June 2027**

	Approved Budget 2025/26 \$000	Draft Budget 2026/27 \$000	YoY Movement 2025 > 2026 \$000	YoY Movement 2025 > 2026 %	LTP Y2 Draft Budget Budget vs LTP Y2 2026-27 \$000	2026-27 \$000
Revenue						
Rates revenue	264,596	292,393	27,797	10.5%	293,436	(1,043)
Rates penalties	1,300	1,800	500	38.5%	1,300	500
External revenue	100,000	102,532	2,532	2.5%	102,458	74
Fair value gain	7,132	3,488	(3,644)	(51.1%)	3,581	(93)
Grants and subsidies operating	13,166	12,368	(798)	(6.1%)	13,069	(701)
Grants and subsidies capital	22,730	18,796	(3,934)	(17.3%)	16,730	2,066
Development contributions	3,856	3,856	-	-	3,856	-
Vested assets	3,000	3,000	-	-	2,999	1
Internal revenue	45,586	45,906	320	0.7%	46,274	(368)
Tax refund	250	250	-	-	-	250
Total revenue	461,616	484,389	22,773	4.9%	483,703	686
Expenditure						
Personnel costs	88,076	91,433	3,357	3.8%	90,560	873
Operations and maintenance	95,571	97,573	2,002	2.1%	98,004	(431)
Occupancy costs	37,762	39,893	2,131	5.6%	38,774	1,119
Consumables and general	29,280	28,924	(356)	(1.2%)	30,596	(1,672)
Grants and subsidies	12,512	10,923	(1,589)	(12.7%)	12,728	(1,805)
Internal charges	45,587	45,906	319	0.7%	46,274	(368)
Depreciation and amortisation	123,715	129,091	5,376	4.3%	127,897	1,194
Interest	29,113	33,478	4,365	15.0%	36,286	(2,808)
Total expenditure	461,616	477,221	15,605	3.4%	481,119	(3,898)
Net surplus/(deficit)	-	7,168	7,168		2,584	4,584
Expenditure by group						
City Properties	50,258	52,464	2,206	4.4%	53,065	(601)
Community Recreation	45,804	47,714	1,910	4.2%	48,163	(449)
Creative and Cultural Vibrancy	32,120	32,775	655	2.0%	33,034	(259)
Governance and Support	53,501	53,700	199	0.4%	54,676	(976)
Regulatory Services	22,395	23,153	758	3.4%	22,970	183
Resilient city	11,996	12,175	179	1.5%	12,070	105
Roading and Footpaths	67,602	70,652	3,050	4.5%	72,222	(1,570)
Three Waters	127,597	133,917	6,320	5.0%	132,785	1,132
Waste Minimisation	37,699	37,572	(127)	(0.3%)	38,779	(1,207)
Treaty Partnership	921	926	5	0.5%	948	(22)
Vibrant Economy	11,723	12,173	450	3.8%	12,407	(234)
Total expenditure	461,616	477,221	15,605	3.4%	481,119	(3,898)

Dunedin City Council
Income Statement
for the Year Ended 30 June 2027 for Three Waters

	Approved Budget 2025/26 \$000	Draft Budget 2026/27 \$000	YoY Movement 2025 > 2026 \$000	YoY Movement 2025 > 2026 %	LTP Y2 Budget 2026-27 \$000	Draft Budget vs LTP Y2 2026-27 \$000
Revenue						
Rates revenue	97,896	114,270	16,374	16.7%	112,606	1,664
Rates penalties	-	-	-	-	-	-
External revenue	8,748	9,765	1,017	11.6%	9,115	650
Fair value gain	-	-	-	-	-	-
Grants and subsidies operating	38	54	16	42.1%	39	15
Grants and subsidies capital	328	591	263	80.2%	173	418
Development contributions	2,559	2,559	-	-	2,559	-
Vested assets	1,424	1,424	-	-	1,423	1
Internal revenue	1,988	350	(1,638)	(82.4%)	1,400	(1,050)
Tax refund	-	-	-	-	-	-
Total revenue	112,981	129,013	16,032	14.2%	127,315	1,698
Expenditure						
Personnel costs	11,784	12,390	606	5.1%	12,086	304
Operations and maintenance	17,639	17,522	(117)	(0.7%)	18,870	(1,348)
Occupancy costs	15,471	15,608	137	0.9%	16,213	(605)
Consumables and general	3,938	2,815	(1,123)	(28.5%)	3,755	(940)
Grants and subsidies	-	-	-	-	-	-
Internal charges	5,337	5,502	165	3.1%	5,497	5
Depreciation and amortisation	62,007	66,615	4,608	7.4%	62,913	3,702
Interest	11,421	13,465	2,044	17.9%	13,451	14
Total expenditure	127,597	133,917	6,320	5.0%	132,785	1,132
Net surplus/(deficit)	(14,616)	(4,904)	9,712	(66.4%)	(5,470)	566

Dunedin City Council
Income Statement
for the Year Ended 30 June 2027 for Non-Waters

	Approved Budget 2025/26 \$000	Draft Budget 2026/27 \$000	YoY Movement 2025 > 2026 \$000	YoY Movement 2025 > 2026 %	LTP Y2 Budget 2026-27 \$000	Draft Budget vs LTP Y2 2026-27 \$000
Revenue						
Rates revenue	166,700	178,123	11,423	6.9%	180,830	(2,707)
Rates penalties	1,300	1,800	500	38.5%	1,300	500
External revenue	91,252	92,767	1,515	1.7%	93,343	(576)
Fair value gain	7,132	3,488	(3,644)	(51.1%)	3,581	(93)
Grants and subsidies operating	13,128	12,314	(814)	(6.2%)	13,030	(716)
Grants and subsidies capital	22,402	18,205	(4,197)	(18.7%)	16,557	1,648
Development contributions	1,297	1,297	-	-	1,297	-
Vested assets	1,576	1,576	-	-	1,576	-
Internal revenue	43,598	45,556	1,958	4.5%	44,874	682
Tax refund	250	250	-	-	-	250
Total revenue	348,635	355,376	6,741	1.9%	356,388	(1,012)
Expenditure						
Personnel costs	76,292	79,043	2,751	3.6%	78,474	569
Operations and maintenance	77,932	80,051	2,119	2.7%	79,134	917
Occupancy costs	22,291	24,285	1,994	8.9%	22,561	1,724
Consumables and general	25,342	26,109	767	3.0%	26,841	(732)
Grants and subsidies	12,512	10,923	(1,589)	(12.7%)	12,728	(1,805)
Internal charges	40,250	40,404	154	0.4%	40,777	(373)
Depreciation and amortisation	61,708	62,476	768	1.2%	64,984	(2,508)
Interest	17,692	20,013	2,321	13.1%	22,835	(2,822)
Total expenditure	334,019	343,304	9,285	2.8%	348,334	(5,030)
Net surplus/(deficit)	14,616	12,072	(2,544)	(17.4%)	8,054	4,018

Rates Income	Draft Budgets				Year 2 of 9 year plan				Draft Budget vs Yr 2 9YP
	Budget	Draft Budget	Budget Inc (Dec)	Budget Inc (Dec)	LTP Budget	LTP Budget	Budget Inc (Dec)	Budget Inc (Dec)	
	2025/26 \$000	2026/27 \$000	\$000	%	2025-26 \$000	2026-27 \$000	\$000	%	
Group									\$000
City Properties	12,821	13,458	637	5.0%	12,821	15,348	2,527	19.7%	(1,890)
Community Recreation	38,467	40,174	1,707	4.4%	38,467	40,607	2,140	5.6%	(433)
Creative and Cultural Vibrancy	29,507	30,081	574	1.9%	29,507	30,342	835	2.8%	(261)
Governance and Support	653	1,107	454	69.5%	653	1,450	797	122.1%	(343)
Regulatory Services	6,037	6,316	279	4.6%	6,037	6,215	178	2.9%	101
Resilient City	11,600	11,774	174	1.5%	11,600	11,661	61	0.5%	113
Roading and Footpaths	38,215	44,071	5,856	15.3%	38,215	43,714	5,499	14.4%	357
Waste Minimisation	17,331	17,481	150	0.9%	17,331	18,657	1,326	7.7%	(1,176)
Treaty Partnership	921	926	5	0.5%	921	948	27	2.9%	(22)
Vibrant Economy	11,148	11,485	337	3.0%	11,148	11,888	740	6.6%	(403)
Sub-Total Non-Water Rates	166,700	176,873	10,173	6.1%	166,700	180,830	14,130	8.5%	(3,957)
Stadium Payment	-	1,250	1,250	100.0%	-	-	-	-	1,250
Total Non-Water Rates	166,700	178,123	11,423	6.9%	166,700	180,830	14,130	8.5%	1,585
Three Waters	97,896	114,270	16,374	16.7%	97,896	112,606	14,710	15.0%	1,664
Total Rates	264,596	292,393	27,797	10.5%	264,596	293,436	28,840	10.9%	(1,043)

Dunedin City Council

**Funding Impact Statement
for the Year Ended 30 June 2027 for (whole of
council)**

	2026 Annual Plan \$000	2027 Long Term Plan \$000	2027 Draft Budget \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	145,832	159,320	157,303
Targeted rates	120,064	135,456	136,889
Subsidies and grants for operating purposes	12,266	12,110	11,468
Fees and charges	77,514	79,314	79,638
Interest and dividends from investments	19,328	19,695	19,371
Local authorities fuel tax, fines, infringement fees, and other receipts	4,058	4,088	4,422
Total operating funding	379,062	409,983	409,091
Application of operating funding			
Payments to staff and suppliers	263,204	270,662	268,746
Finance costs	29,114	36,286	33,478
Other operating funding applications	-	-	-
Total application of operating funding	292,318	306,948	302,224
Surplus/(deficit) of operating funding	86,744	103,035	106,867
Sources of capital funding			
Subsidies and grants for capital expenditure	22,730	16,762	18,796
Development and financial contributions	3,856	3,856	3,856
Increase/(decrease) in debt	121,000	104,065	104,000
Gross proceeds from sale of assets	120	120	120
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	147,706	124,803	126,772
Application of capital funding			
Capital expenditure			
- to meet additional demand	91,599	14,184	90,281
- to improve the level of service	2,453	90,071	4,490
- to replace existing assets	137,165	126,255	144,038
Increase/(decrease) in reserves	(1,713)	(867)	409
Increase/(decrease) of investments	4,946	(1,805)	(5,579)
Total application of capital funding	234,450	227,838	233,639
Surplus/(deficit) of capital funding	(86,744)	(103,035)	(106,867)
Funding balance	-	-	-

Dunedin City Council
Funding Impact Statement
for the Year Ended 30 June 2027 for Council Excluding
3 Waters

	2026 Annual Plan \$000	2027 Long Term Plan \$000	2027 Draft Budget \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	145,831	159,320	157,303
Targeted rates	22,168	22,849	22,619
Subsidies and grants for operating purposes	12,227	12,071	11,414
Fees and charges	88,093	89,895	89,244
Internal charges and overheads recovered	43,599	44,874	45,557
Local authorities fuel tax, fines, infringement fees, and other receipts	4,058	4,088	4,422
Total operating funding	315,976	333,097	330,559
Application of operating funding			
Payments to staff and suppliers	214,371	219,736	220,446
Finance costs	17,692	22,835	20,013
Internal charges and overheads applied	40,250	40,777	40,404
Other operating funding applications	-	-	-
Total application of operating funding	272,313	283,348	280,863
Surplus/(deficit) of operating funding	43,663	49,749	49,696
Sources of capital funding			
Subsidies and grants for capital expenditure	22,402	16,589	18,205
Development and financial contributions	1,297	1,297	1,297
Increase/(decrease) in debt	79,844	67,966	72,204
Gross proceeds from sale of assets	120	120	120
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	103,663	85,972	91,826
Application of capital funding			
Capital expenditure			
- to meet additional demand	71,317	58,906	74,772
- to improve the level of service	-	2,476	2,476
- to replace existing assets	72,777	77,011	69,444
Increase/(decrease) in reserves	(1,713)	(867)	409
Increase/(decrease) of investments	4,945	(1,805)	(5,579)
Total application of capital funding	147,326	135,721	141,522
Surplus/(deficit) of capital funding	(43,663)	(49,749)	(49,696)
Funding balance	-	-	-

Dunedin City Council
Statement of Financial Position
for the year ended 30 June 2027

	Actual 2025	Annual Plan Budget 2026	Draft Budget 2027	LTP Budget 2027
Current assets				
Cash and cash equivalents	15,837	13,357	7,283	13,008
Other current financial assets	8,011	14,426	13,426	15,329
Trade and other receivables	23,684	33,245	24,309	33,003
Current tax asset	489	250	250	250
Inventories	1,039	675	675	675
Prepayments	2,221	2,109	2,109	2,109
Total current assets	51,281	64,062	48,052	64,374
Non-current assets				
Other non-current financial assets	211,438	206,560	208,030	206,518
Shares in subsidiary companies	138,889	141,794	145,949	144,710
Intangible assets	5,520	5,382	8,637	8,028
Investment property	113,759	119,563	124,316	125,775
Property, plant and equipment	4,905,981	4,999,123	5,168,593	5,236,670
Total non-current assets	5,375,587	5,472,422	5,655,525	5,721,701
Total assets	5,426,868	5,536,484	5,703,577	5,786,075
Current liabilities				
Short term borrowings	5,968	6,230	7,813	9,072
Trade and other payables	40,015	40,639	43,512	41,779
Revenue received in advance	7,187	5,663	5,668	5,663
Employee entitlements - Current	11,695	11,025	9,030	11,306
Total current liabilities	64,865	63,557	66,023	67,820
Non-current liabilities				
Term loans	650,973	783,173	829,473	887,239
Employee entitlements - Non-Current	1,408	1,216	1,186	1,000
Provisions	20,573	22,206	20,106	22,206
Other non-current liabilities	320	320	320	320
Total non-current liabilities	673,274	806,915	851,085	910,765
Equity				
Accumulated funds	1,648,777	1,639,016	1,645,610	1,640,750
Revaluation reserves	3,027,569	3,016,192	3,129,366	3,155,086
Restricted reserves	12,383	10,804	11,494	11,654
Total equity	4,688,729	4,666,012	4,786,470	4,807,490
Total liabilities and equity	5,426,868	5,536,484	5,703,578	5,786,075

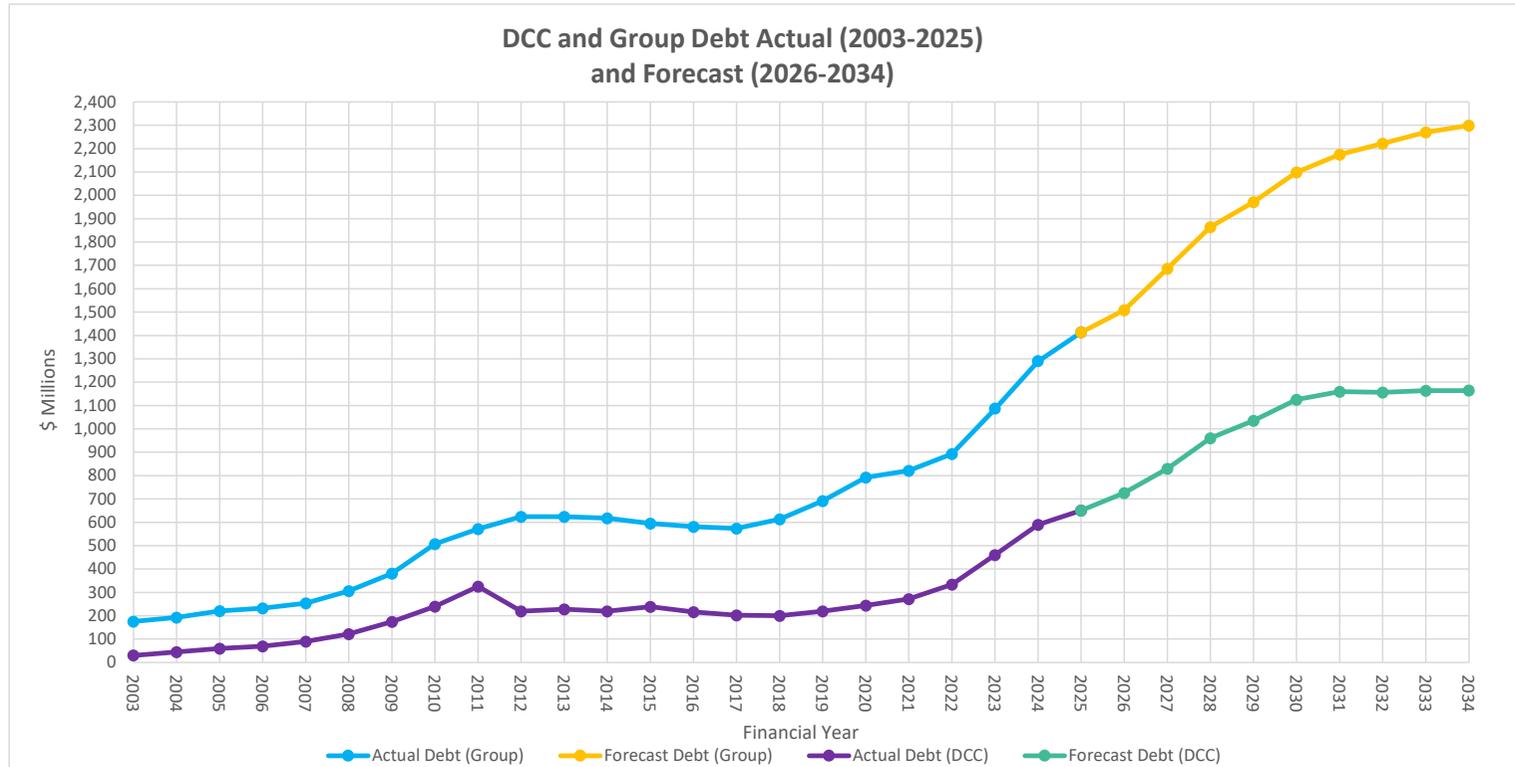
Dunedin City Council
Statement of Cash Flows
for the year ended 30 June 2027

	Annual Plan Budget 2026	Draft Budget 2027	LTP Budget 2027
Cash flow from operating activities			
<i>Cash was provided from operating activities</i>			
Rates received	264,381	292,065	292,327
Other revenue	121,288	118,875	119,520
Interest received	8,313	8,307	8,752
Dividend received	10,815	10,864	10,943
Intra-group tax payment	351	250	250
	405,148	430,361	431,792
<i>Cash was applied to:</i>			
Suppliers and employees	(263,344)	(268,172)	(266,615)
Interest paid	(29,447)	(31,184)	(36,286)
	(292,791)	(299,356)	(302,901)
Net cash inflow (outflow) from operating activities	112,357	131,005	128,891
Cash flow from investing activities			
<i>Cash was provided from investing activities</i>			
Sale of assets	120	120	120
Decrease in investments	18,000	18,000	-
	18,120	18,120	120
<i>Cash was applied to:</i>			
Increase in investments	(21,905)	(21,155)	(2,916)
Capital expenditure	(227,569)	(239,915)	(230,510)
	(249,474)	(259,198)	(233,426)
Net cash inflow (outflow) from investing activities	(231,354)	(241,078)	(233,306)
Cash flow from financing activities			
<i>Cash was provided from financing activities</i>			
Loans raised	121,000	104,000	104,066
	121,000	104,000	104,066
<i>Cash was applied to:</i>			
Loans repaid	-	-	-
	-	-	-
Net cash inflow (outflow) from financing activities	121,000	104,000	104,066
Net increase (decrease) in cash held	2,003	(6,073)	(349)
Opening cash and cash equivalents balance	11,355	13,357	13,357
Closing cash and cash equivalents balance	13,358	7,283	13,008

Financial Strategy Limits – 2026/27 Draft Annual Plan

(\$'000s)	2024/25 Actual	2025/26 9YP	2026/27 Draft Annual Plan	2026/27 9YP	2026/27 Variance
Debt (Whole of Council)					
Debt	650,973	783,173	829,473	887,239	-57,766
Debt Limit (at 250% of revenue)	953,513	1,025,575	1,091,163	1,088,528	2,635
Total Revenue	381,405	410,230	436,465	435,411	1,054
Debt Limit (at 250% of revenue)	171%	191%	190%	204%	-14%
Debt (Water Services Only)					
Debt (Net Debt)	256,789	304,194	335,990	340,293	-4,303
Debt Limit (at 400% of revenue)	376,732	434,680	497,756	492,640	5,116
Total Revenue	94,183	108,670	124,439	123,160	1,279
Debt Limit (at 400% of revenue)	273%	280%	270%	276%	-6%
Debt (Group)					
Debt	1,413,975	1,585,010	1,686,747	1,745,010	-58,263
Rates (Whole of Council)					
Rates Revenue	239,803	264,596	292,393	293,436	-1,043
Rates Limit	216,576	267,704	299,828	299,828	0
Rates Increase Forecast	17.50%	10.70%	10.51%	10.90%	-0.39%
Rates Increase Limit	6.50%	12.00%	12.00%	12.00%	0.00%
Rates (Water Services Only)					
Rates Revenue	85,129	97,896	114,270	112,606	1,664
Rates Increase Forecast	15.00%	15.00%	16.70%	15.00%	1.70%
Operating Surplus (Whole of Council)					
Surplus/ (deficit)	-733	0	7,168	2,584	4,584
Operating Surplus (Water Services Only)					
Surplus/ (deficit)	-12,940	-16,040	-4,904	-5,470	566

Actual and Forecast Debt – DCC and Group¹



¹ Debt forecasts for financial years 2026-2034 have been updated to reflect DCC draft budgets and DCHL group long term debt forecasts.

be delivered in a way that meets regulatory requirements. The DCC must give effect to the WSDP, and ensure that water services are delivered in a financially sustainable manner by 30 June 2028 at the latest.

- 5 The Local Government (Water Services) Act 2025 provides a comprehensive new planning and reporting framework for water services. This framework was designed for new water services delivery arrangements and to support and enable other aspects of the legislation, such as the objectives and financial principles that apply to water service providers (including financial ring-fencing requirements and economic regulation regime overseen by the Commerce Commission).
- 6 As part of the implementation plan in the WSDP, staff are currently working on a review of internal charging to ensure ringfencing requirements are met.
- 7 In anticipation of the new accountability framework, the draft 2026/27 operating and expenditure budgets for 3 Waters have been detailed in this report, separate from budget reports of non-water activities.

OPERATING BUDGET

- 8 To fully fund operating expenditure and achieve a balanced budget (excluding development contribution revenue and vested assets), consecutive rates increases of 15% in the 2025/26 to 2027/28 years were included for 3 Waters in the 9 year plan 2025-34 (9YP) and Water Services Delivery Plan (WSDP). The 3 Waters operating budget is projected to be fully funded by year 3 (2027/28).
- 9 The 2026/27 draft operating budget is \$133.917 million. This is an increase of \$6.320 million (5.0%) from the 2025/26 year, with the primary drivers being increases in depreciation (\$4.608 million) and interest costs (\$2.044 million). The following sections explain the revenue and expenditure changes from the previous year.

Revenue

Rates

- 10 Rates revenue increased from \$97.896 million to \$114.270 million, an increase of \$16.374 million (16.7%). The 9YP and WSDP projected a 15% increase, however, due to the increase in depreciation based on the asset valuation as at 30 June 2025, a further 1.7% increase (\$1.641 million) has been made. This represents around half of the additional depreciation funding required to achieve a balanced budget by the 2027/28 financial year.
- 11 As discussed in paragraph 8, the 3 Waters operating budget was projected to be fully funded by year 3 (2027/28). The net deficit in 2025/26 (excluding development contributions, vested assets and external subsidies for capital projects) was \$18.927 million. The net deficit in this draft budget is \$9.478 million which has reduced by \$9.449 million.

External revenue

- 12 External revenue increased from \$8.748 million to \$9.765 million, an increase of \$1.017 million (11.6%). This is mainly attributed to user charges (fees and charges), which include a 15% increase in water sales (commercial water usage), representing \$977k of the increase. Charges for trade waste, backflow prevention and tankered waste have all increased to account for increases in costs.

Internal revenue

- 13 Internal revenue decreased from \$1.988 million to \$350k, a decrease of \$1.638 million (82.4%). This is due to reduced Better Off Funding, as projects are in the final year of funding, and is aligned to the programme.
- 14 The remaining \$350k of Better Off Funding relates to work on growth, infrastructure assessments and Local Water Done Well planning and ringfencing.

Expenditure

Personnel costs

- 15 Personnel costs have increased from \$11.784 million to \$12.390 million, an increase of \$606k (5.1%). This reflects a general salary increase along with an additional \$250k provision for the implementation of Local Water Done Well, to respond to new economic regulation and reporting requirements.

Operations and maintenance costs

- 16 Operations and maintenance costs have decreased from \$17.639 million to \$17.522 million, a decrease of by \$117k (0.7%), with changes outlined below:
 - a) The network maintenance contract overhead costs reduce by \$131k (9.1%) due to increased capital project spend. This means that more of the contract overheads can be attributed to capital projects.
 - b) Plant maintenance and operational costs have decreased by \$126k from \$8.605 million to \$8.479 million.
 - i) Maintenance costs have reduced by \$645k, reflecting actual costs of reactive maintenance following the recent increased planned maintenance programme,
 - ii) However, offsetting the above reduction are increases in sludge removal of \$150k (60.1%) and chemical/laboratory costs of \$369k (8.8%). These reductions are due to the current wastewater treatment plant incinerator processes and chemical contract price increases respectively.
 - c) Dam safety contracted services have increased by \$54k (43.3%) relating to required reviews and water quality investigations.
 - d) An allowance of \$100k has been provided for the demolition of dilapidated and redundant infrastructure.

Occupancy costs

- 17 Occupancy costs have increased from \$15.471 million to \$15.608 million, an increase of \$137k (0.9%), due to:
 - a) Rates expenditure increased by \$234k (3.0%). Please note that this assumes the introduction of a new rating differential for water utility general rates. This proposed change is outlined in the Rating Method report included on this agenda. If this option isn't approved by Council, rates expenditure will need to be increased by \$5.291 million.

- b) Electricity and water charges have increased by \$308k (7.8%) resulting from increases to unit charges.
- c) Insurance costs have decreased by \$367k (12.8%) reflecting a softening in the insurance market relating to the underground pipe network.

Consumables and general costs

- 18 Consumables and general costs have decreased from \$3.938 million to \$2.815 million, a decrease of \$1.123 million (28.5%), primarily due to:
- a) Consultancy costs under the Better Off Funding programme have decreased by \$1.305 million (81.5%) from \$1.601 million to \$0.296 million, due to the completion of approved projects and available funding. The funding programme will finish on 30 June 2027.
 - b) Software licence fees have an increase of \$148k (42.8%) reflecting additional connection and reading costs for smart water meters.

Internal charges

- 19 Internal charges have increased from \$5.337 million to \$5.502 million, an increase of \$165k (3.1%):
- a) While there were savings in internal sludge disposal costs of \$264k, this was offset by increases to landfill disposal fees of \$168k which is due to the interplay between incinerator usage, the lime process and ash production at Tahuna Wastewater Treatment Plant.
 - b) Administrative charges increased by \$192k, representing an increase to the corporate overhead charges which have moved in line with CPI and additional Finance costs to cover ring fencing requirements.

Depreciation costs

- 20 Depreciation has increased from \$62.007 million to \$66.615 million, an increase of \$4.608 million (7.4%). This increase is driven by the 30 June 2025 valuation of the water network, increasing the value of the water network by \$335.121 million.
- 21 The result of the increased value of the water network is more depreciation beyond what was projected in year 2 of the 9YP and the WSDP. As a result, depreciation expense is \$3.702 million higher than forecast.
- 22 To ensure that the Council continues to work towards 3 Waters being fully funded by 2027/28 (year 3 of the 9YP), around half of the additional depreciation has been funded in these draft budgets, which has increased the rate increase for 3 Waters to 16.7%.

Interest costs

- 23 Interest has increased from \$11.421 million to \$13.465 million, an increase of \$2.044 million (17.9%). This is mainly due to increased debt resulting from the capital programme and the change in interest rate.

- 27 Table 1 provides a summary of the changes to the draft 3 Waters capital expenditure budget for the 2026/27 year.

Capital Expenditure	2026/27 Annual Plan Draft Budget	Year 2 of 9YP and WSDP \$'000s	Increase (Decrease) \$'000s
Renewals supporting Growth	635	635	-
Renewals	73,959	61,422	12,537
Total Renewals	74,594	62,057	12,537
New Capital for Growth	2,014	1,421	593
New Capital	15,509	28,639	(13,130)
Total New Capital	17,523	30,060	(12,537)
Total 3 Waters Capital Expenditure	92,117	92,117	-

Table 1: Summary of 3 Waters 2026/27 draft capital expenditure

- 28 Network renewal programmes are established and delivering efficiently, therefore these renewals are being accelerated, where possible, to help manage demand in future years.
- 29 There is a high degree of confidence that the overall capital budget for 2026/27 will be fully delivered, as the programme is managed as a body of work rather than a collection of isolated projects. While some individual projects may experience timing delays, this is not expected to affect overall expenditure, as activities will be re-sequenced as required. The scale and volume of work mean that shifts in project timing can be absorbed within the wider programme, ensuring the full budget is deployed.

- 30 Table 2 provides a summary of the draft capital expenditure programme for each of the three areas. Further explanation of the changes is then provided in each section below.

Activity Group	Capital Expenditure \$'000s	2026/27 Annual Plan Draft Budget	Year 2 of 9YP and WSDP	Increase (Decrease)
Stormwater	Growth	-	-	-
	New Capital	1,975	2,175	(200)
	Renewal	5,159	5,810	(651)
	Stormwater Totals	7,134	7,985	(851)
Wastewater	Growth	814	814	-
	New Capital	6,595	11,431	(4,836)
	Renewal	25,945	20,477	5,468
	Wastewater Totals	33,354	32,722	632
Water Supply	Growth	1,200	607	593
	New Capital	6,939	15,033	(8,094)
	Renewal	43,490	35,770	7,720
	Water Supply Totals	51,629	51,410	219
	Grand Totals	92,117	92,117	-

Table 2: Summary of 3 Waters 2026/27 draft capital expenditure by activity

Stormwater

- 31 The draft budget for Stormwater has decreased from \$7.985 million to \$7.134 million, a decrease of \$851k (10.7%). This includes:
- a) A decrease in renewals of \$651k due to completion of the Mosgiel Stormwater Pumpstations and Network in the current year and a reduction in the extent of work required in the North East Valley Parks Area (\$1.156 million), though these decreases were partially offset by an increase to the Kaikorai Valley Hills project of \$1.489 million, due to the acceleration of delivery through long term renewals programmes.
 - b) A decrease in new capital of \$200k due to completion of the Mosgiel Stormwater Upgrade in the current year (\$625k) offset by network resilience and efficiency improvements (\$625k) with minor timing changes on a number of other projects.

Wastewater

- 32 The draft budget for Wastewater has increased from \$32.722 million to \$33.354 million, an increase of \$632k (1.9%). This includes:
- a) An increase in renewals of \$5.468 million (26.7%) from \$20.477 million to \$25.81 million due to increases in the Kaikorai Valley Hills budget (\$2.981 million) and the Reactive Network budget, though these are partially offset by a reduction in the Programmed Network budget (\$482k). These changes are due to the acceleration of delivery through long term renewals programmes.

- b) A decrease in new capital of \$4.836 million (42.3%) from \$11.431 million to \$6.595 million due to reductions in the Metro Wastewater Treatment Plant Resilience (\$2.648 million) and the Musselburgh to Tahuna Link budget (\$450k), where the anticipated extent of work required has reduced. Bioresources Facility (\$500k) and Rural Wastewater schemes (\$1.350 million) have reduced to re-phasing.

Water Supply

33 The draft budget for Water Supply has increased from \$51.410 million to \$51.629 million, an increase of \$219k (0.4%). This includes:

- a) An increase in renewals of \$7.720 million (21.6%) from \$35.770 million to \$43.490 million due to the acceleration of Air Valve renewals (\$300k) and Commercial Smartmeters (\$1.855 million), which was previously accounted for in the Water Efficiency budget line, as well as acceleration of delivery through long term renewals programmes including the Kaikorai Valley Hills budget (\$442k), North East Valley Parks Area budget (\$841k), Port Chalmers Water Supply and Water Plant renewals (\$5.551 million). The budget for Reactive Network Renewals (\$343k) has also increased. These increases are partially offset by budget reductions due to delivery timing of Rotary Park Water Main, Toby Replacement, Water Network Renewals, and Minor Plant Renewals.
- b) A decrease in new capital of \$8.094 million (53.8%) from \$15.033 million to \$6.939 million due to reductions in Water Efficiency (\$2.947 million) programme with the budget transferred to Commercial Smartmeters, Reactive Network Improvements (\$400k), and Water Supply Resilience (\$1.000 million). Plant Condition Assessment budget has decreased \$4.051 million as a result of this work being completed within the renewals programme.

Signatories

Author:	John McAndrew - Head of 3 Waters
Authoriser:	David Ward - General Manager, 3 Waters, Property and Urban Development

Attachments

	Title	Page
↓A	2026/27 Draft Waters Operating Budget	45
↓B	2026/27 Draft Waters Funding Impact Statement	46
↓C	2026/27 Draft Waters Fees and Charges	47
↓D	2026/27 Draft Waters Capital Expenditure Programme	49

SUMMARY OF CONSIDERATIONS

Fit with purpose of Local Government

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

Fit with strategic framework

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

The 3 Waters Group activities primarily contribute to the objectives and priorities of the above strategies.

Māori Impact Statement

Council budgets impact broadly across all Dunedin communities, including Māori. The adoption of Te Taki Haruru – Māori Strategic Framework signals Council’s commitment to mana whenua and to its obligations under the Treaty of Waitangi. Mana whenua and matāwaka will have the opportunity to engage in the Annual Plan 2026/27 consultation process.

Sustainability

The Annual Plan 2026/27 is not proposing any changes to that provided for in the 9 year plan 2025-34. Major issues and implications for sustainability are discussed in the Infrastructure Strategy and financial resilience is discussed in the Financial Strategy of the current 9 year plan 2025-34.

LTP/Annual Plan / Financial Strategy /Infrastructure Strategy

This report provides draft budgets for the 3 Waters Group for inclusion in the Annual Plan 2026/27.

Financial considerations

Financial considerations are detailed in the report.

Significance

The 9 year plan 2025-34 budgets were considered significant in terms of the Council’s Significance and Engagement Policy, and were consulted on. Variations to those budgets are discussed in this report. The draft budgets will be included in the Annual Plan 2026/27 and will be consulted on.

Engagement – external

There has been no external engagement in developing the draft budgets for the 3 Waters Group.

Engagement - internal

Staff and managers from across Council have been involved in the development of the draft budgets.

Dunedin City Council
Income Statement
for the Year Ended 30 June 2027 for Three Waters

	Approved Budget 2025/26 \$000	Draft Budget 2026/27 \$000	YoY Movement 2025 > 2026 \$000	YoY Movement 2025 > 2026 %	LTP Y2 Budget 2026-27 \$000	Draft Budget vs LTP Y2 2026-27 \$000
Revenue						
Rates revenue	97,896	114,270	16,374	16.7%	112,606	1,664
Rates penalties	-	-	-	-	-	-
External revenue	8,748	9,765	1,017	11.6%	9,115	650
Fair value gain	-	-	-	-	-	-
Grants and subsidies operating	38	54	16	42.1%	39	15
Grants and subsidies capital	328	591	263	80.2%	173	418
Development contributions	2,559	2,559	-	-	2,559	-
Vested assets	1,424	1,424	-	-	1,423	1
Internal revenue	1,988	350	(1,638)	(82.4%)	1,400	(1,050)
Tax refund	-	-	-	-	-	-
Total revenue	112,981	129,013	16,032	14.2%	127,315	1,698
Expenditure						
Personnel costs	11,784	12,390	606	5.1%	12,086	304
Operations and maintenance	17,639	17,522	(117)	(0.7%)	18,870	(1,348)
Occupancy costs	15,471	15,608	137	0.9%	16,213	(605)
Consumables and general	3,938	2,815	(1,123)	(28.5%)	3,755	(940)
Grants and subsidies	-	-	-	-	-	-
Internal charges	5,337	5,502	165	3.1%	5,497	5
Depreciation and amortisation	62,007	66,615	4,608	7.4%	62,913	3,702
Interest	11,421	13,465	2,044	17.9%	13,451	14
Total expenditure	127,597	133,917	6,320	5.0%	132,785	1,132
Net surplus/(deficit)	(14,616)	(4,904)	9,712	(66.4%)	(5,470)	566

Dunedin City Council

Funding Impact Statement

for the Year Ended 30 June 2027 for 3 Waters

	2026 Annual Plan \$000	2027 Long Term Plan \$000	2027 Draft Budget \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	97,896	112,607	114,270
Subsidies and grants for operating purposes	38	39	54
Fees and charges	8,748	9,114	9,765
Internal charges and overheads recovered	1,988	1,400	350
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding	108,670	123,160	124,439
Application of operating funding			
Payments to staff and suppliers	48,831	50,926	48,301
Finance costs	11,421	13,451	13,465
Internal charges and overheads applied	5,338	5,497	5,502
Other operating funding applications	-	-	-
Total application of operating funding	65,590	69,874	67,268
Surplus/(deficit) of operating funding	43,080	53,286	57,171
Sources of capital funding			
Subsidies and grants for capital expenditure	328	173	591
Development and financial contributions	2,559	2,559	2,559
Increase/(decrease) in debt	41,156	36,099	31,796
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	44,043	38,831	34,946
Application of capital funding			
Capital expenditure			
- to meet additional demand	20,282	28,639	15,509
- to improve the level of service	2,453	1,421	2,014
- to replace existing assets	64,388	62,057	74,594
Increase/(decrease) in reserves	-	-	-
Increase/(decrease) of investments	-	-	-
Total application of capital funding	87,123	92,117	92,117
Surplus/(deficit) of capital funding	(43,080)	(53,286)	(57,171)
Funding balance	-	-	-

Group of Activity: 3 Waters

	2025/26 fees	2026/27 proposed fees	\$ change	% change
Wastewater				
City Wide Unit Rates				
Volume per cubic metre	0.16	0.15	-0.01	-6.1%
BOD5 per kg	0.23	0.26	0.04	15.6%
NFR/TSS per kg	0.42	0.48	0.06	13.6%
Consent Applications, Compliance Monitoring, Re-inspection & Consent Breaches				
Annual Fee	218.27	227.44	9.17	4.2%
Consent Application Fee for significant industry and major discharges (Category A)	1,324.37	1,379.99	55.62	4.2%
Consent Application Fee for minor discharge with pre-treatment (Category B)	437.77	456.16	18.39	4.2%
Tankered Waste Charges per tonne	42.64	42.64	-42.64	-100.0%
Septage Waste Charges per tonne	42.64	42.64	0.00	0.0%
Food, Oil & Grease Waste Charges per tonne	42.64	81.74	39.10	91.7%
Laboratory - variable cost	-	-	0.00	0.0%
Staff per hour	145.53	148.44	2.91	2.0%
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	5,779.34	6,022.07	242.73	4.2%
Water Supply				
Annual supply charge (meter rental)				
20mm nominal diameter - Annual supply charge (meter rental)	186.93	194.78	7.85	4.2%
25mm nominal diameter - Annual supply charge (meter rental)	239.98	250.06	10.08	4.2%
30mm nominal diameter - Annual supply charge (meter rental)	266.51	277.71	11.19	4.2%
40mm nominal diameter - Annual supply charge (meter rental)	301.86	314.54	12.68	4.2%
50mm nominal diameter - Annual supply charge (meter rental)	611.32	636.99	25.68	4.2%
80mm nominal diameter - Annual supply charge (meter rental)	755.30	787.02	31.72	4.2%
100mm nominal diameter - Annual supply charge (meter rental)	796.98	830.46	33.47	4.2%
150mm nominal diameter - Annual supply charge (meter rental)	1,145.58	1,193.69	48.11	4.2%
300mm nominal diameter - Annual supply charge (meter rental)	1,486.60	1,549.04	62.44	4.2%
Re-connection Fee: Includes the removal of water restrictors installed due to non-compliance of the water bylaw	520.98	542.86	21.88	4.2%
Special Reading Fee	70.80	73.77	2.97	4.2%
Water Filling Station – Annual access supply charge (per key)	740.15	771.23	31.09	4.2%
Backflow Prevention Programme				
Backflow Preventer Test Fee	147.94	154.15	6.21	4.2%
Rescheduled Backflow Preventer Test Fee	88.30	92.01	3.71	4.2%
Backflow programme – incomplete Application Fees (hourly rate)	51.94	54.12	2.18	4.2%
Central Water Scheme Tariff for water sold by meter				
Bulk Raw Water Tariff to: Merton, Hindon, and individual farm supplies (per cubic metre) - Central Water Scheme Tariff for water sold by meter	0.15	0.17	0.02	15.0%
Treated water per cubic metre - Central Water Scheme Tariff for water sold by meter	2.55	2.94	0.38	15.0%
Installation of New Services				
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.	-	-	0.00	0.0%

	2025/26 fees	2026/27 proposed fees	\$ change	% change
Network Contributions				
New 20mm diameter domestic water connection - as quoted	-	-	0.00	0.0%
Commercial or extraordinary water connection - as quoted	-	-	0.00	0.0%
Disconnection of water supply - DCC contractor to excavate	1,136.73	1,184.48	47.74	4.2%
Disconnection of water supply- AWSCI to excavate	290.12	302.31	12.19	4.2%
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	5,611.01	5,846.67	235.66	4.2%
Rural Water Schemes				
Differing capital and connection charges. Please contact the Water Services Department for further information.	-	-	0.00	0.0%

Dunedin City Council
Draft 2026/27 Waters Capital Expenditure Programme

Summary by Type

Expenditure Type	Draft Budget	9 Year Plan	Inc/(Dec)
	2026/27	2025-34	
	\$'000	Year 2 Budget	\$'000
Growth	2,014	1,421	593
New Capital	15,509	28,639	(13,130)
Renewal	74,594	62,057	12,537
Grand Total	92,117	92,117	-

Summary by Activity

Sub Activity	Expenditure Type	Draft Budget	9 Year Plan	Inc/(Dec)
		2026/27	2025-34	
		\$'000	Year 2 Budget	\$'000
Stormwater	Growth	-	-	-
	New Capital	2,175	1,975	(200)
	Renewal	5,810	5,159	(651)
Stormwater Total		7,985	7,134	(851)
Wastewater	Growth	814	814	-
	New Capital	11,431	6,595	(4,836)
	Renewal	20,477	25,945	5,468
Wastewater Total		32,722	33,354	632
Water Supply	Growth	607	1,200	593
	New Capital	15,033	6,939	(8,094)
	Renewal	35,770	43,490	7,720
Water Supply Total		51,410	51,629	219
Grand Total		92,117	92,117	-

Dunedin City Council
Draft 2026/27 Waters Capital Expenditure Programme

9 Year Plan Group	Expenditure Type	Sub Activity	Project Name	Draft Budget	9 Year Plan	Inc/(Dec)	
				2026/27	2025-34		
				\$'000	Year 2 Budget	\$'000	
3 Waters	Growth	Stormwater	New Capital Supporting Growth	-	-	-	
		Stormwater Total		-	-	-	
		Wastewater	New Capital Supporting Growth	814	814	-	
		Wastewater Total		814	814	-	
		Water Supply	New Capital Supporting Growth	1,200	607	593	
		Water Supply Total		1,200	607	593	
	Growth Total		2,014	1,421	593		
	New Capital	Stormwater	Bath Street Piped Watercourse to Stormwater		-	-	-
			Mosgiel Stormwater Pumpstations and Network		-	-	-
			Mosgiel Stormwater Upgrades		-	625	(625)
			Network Resilience and Efficiency Improvements		675	50	625
			New Resource Consents		50	-	50
			South Dunedin Flood Alleviation		250	500	(250)
			South Dunedin Short Term Options		1,000	1,000	-
		Stormwater Total		1,975	2,175	(200)	
		Wastewater	Bioresources Facility		1,500	2,000	(500)
			Main Interceptor Sewer Upgrade		-	-	-
			Metro Wastewater Treatment Plant Resilience		1,470	4,118	(2,648)
			Musselburgh to Tahuna Link		300	750	(450)
			Network Resilience and Efficiency Improvements		550	450	100
			Rural Wastewater Schemes		2,700	4,050	(1,350)
			Service Extension		-	-	-
			Wastewater New Capital Other		75	63	12
Wastewater Total			6,595	11,431	(4,836)		
Water Supply	Carbon Reduction		-	-	-		
	Service Extension		-	-	-		
	Water Efficiency		700	3,647	(2,947)		
	Water New Capital Other		1,405	1,501	(96)		
	Water Supply Resilience		4,834	9,885	(5,051)		
Water Supply Total		6,939	15,033	(8,094)			
New Capital Total		15,509	28,639	(13,130)			
Renewal	Stormwater	Central City Renewals		-	-	-	
		Consequential Growth Renewal		-	-	-	
		Mosgiel Stormwater Pumpstations and Network		-	651	(651)	
		Other Stormwater Renewals		5,159	5,159	-	
		South Dunedin Flood Alleviation		-	-	-	
		Stormwater Pumpstation Renewals		-	-	-	
		Stormwater System Planning		-	-	-	
		Tertiary Precinct Renewals		-	-	-	
Stormwater Total		5,159	5,810	(651)			

Dunedin City Council
Draft 2026/27 Waters Capital Expenditure Programme

9 Year Plan Group	Expenditure Type	Sub Activity	Project Name	Draft Budget	9 Year Plan	Inc/(Dec)
				2026/27	2025-34	
				\$'000	Year 2 Budget	\$'000
3 Waters	Renewal	Wastewater	Biofilter Media Replacement	-	-	-
			Central City Renewals	-	-	-
			Consequential Growth Renewal	364	364	-
			Main Interceptor Sewer Upgrade	-	-	-
			Metro Wastewater Treatment Plant Resilience	5,207	3,374	1,833
			Musselburgh to Tahuna Link	1,855	-	1,855
			Network Resilience and Efficiency Improvements	-	-	-
			Other Wastewater Renewals	13,830	12,050	1,780
			Rural Wastewater Schemes	-	-	-
			Tertiary Precinct Renewals	-	-	-
			Wastewater Pumpstation Renewals	4,689	4,689	-
		Wastewater Total		25,945	20,477	5,468
		Water Supply	Carbon Reduction	104	104	-
			Careys Bay Renewals	-	-	-
			Central City Renewals	-	-	-
			Consequential Growth Renewal	271	271	-
			Other Water Renewals	27,073	26,417	656
			Port Chalmers Water Supply	7,900	6,387	1,513
			Tertiary Precinct Renewals	-	-	-
			Water Efficiency	-	-	-
			Water Supply Resilience	8,142	2,591	5,551
		Water Supply Total		43,490	35,770	7,720
	Renewal Total			74,594	62,057	12,537
3 Waters Total				92,117	92,117	-
Grand Total				92,117	92,117	-

DRAFT CAPITAL BUDGET 2026/27

Department: Civic and Finance

EXECUTIVE SUMMARY

- 1 This report seeks approval of the draft 2026/27 capital budget (draft budget) for inclusion in the draft Annual Plan 2026/27 (the draft Plan).
- 2 The draft Plan is an update to year two of the 9 Year Plan 2025-34 (the 9 Year Plan). The draft budget for 2026/27 is \$239.915 million, compared to \$230.510 million provided for in the 9 Year Plan, an increase of \$9.405 million (4.1%).
- 3 Councils across New Zealand, including the DCC, face increasing financial and infrastructure pressures. These are driven by sustained cost escalation, economic conditions, and extensive legislative reform from central government, including rates capping. These factors place additional challenges and complexity on the capital investment programme, and constrain the affordability of rates for the community.
- 4 The draft budget represents an ambitious capital programme and was prepared based on information available at a point in time. Several variables remain subject to change, including capital delivery, and interest and depreciation impacts. Parts of the Waste Futures programme carry a higher degree of uncertainty due to the sequencing and timing of work.
- 5 Work is continuing to refine the draft capital budget, reflecting the progressive strengthening of delivery capacity over recent years. Experience indicates that a capital programme of around \$200 million per annum represents a sustainable level of market and organisational capacity. Where the programme exceeds this level, projects will be actively rebalanced or phased to maintain deliverability, value for money, and confidence of delivery.
- 6 A budget update will be presented to Council in May 2026, providing a clearer picture of current-year delivery and enabling reduction of the capital programme prior to finalisation of the draft Plan.
- 7 In addition to prioritising renewals, the draft budget takes into account asset management plans, funding and delivery capacity, legislative obligations, and Zero Carbon targets.

RECOMMENDATIONS

That the Council:

- a) **Approves** the proposed capital expenditure budget for inclusion in the draft Annual Plan 2026/27.

BACKGROUND

- 8 Projects are allocated between three types of capital expenditure, in accordance with the Local Government Act 2002 (LGA). In practice, many projects are a mixture of two or three of these types. Projects have been categorised into a single type, based on the primary purpose of the proposed expenditure:
- Renewals:** replacement of existing assets once they reach the end of life
 - New Capital:** new projects to improve current levels of service
 - Growth:** investment in new infrastructure to meet additional demand, including growth.
- 9 Capital expenditure is funded through:
- Funded depreciation – for renewals
 - Debt – for new capital, and any shortfall in funded depreciation for renewals
 - NZTA Waka Kotahi grant funding – renewals and new capital for transport projects
 - Development contributions – for growth capital

DISCUSSION

- 10 The draft budget has increased from \$230.150 million to \$239.915 million, an increase of \$9.405 million (4.1%), compared to year two of the 9 Year Plan (see **Table 1**).
- The non-waters capital programme has increased from \$138.393 million to \$147.798 million, an increase of \$9.405 million (6.8%).
 - The 3 Waters capital programme of \$92.117 million is discussed in a separate 3 Waters report; the Draft Capital Budget report will focus on the ‘non-waters’ capital programme.
- 11 The draft budget provides for a continuation of the capital programme approved in the 9 Year Plan. Proposed spending is higher than year two of the 9 Year Plan and has taken into consideration timing of work – forecasting progress against the current 2025/26 budget and considering how timing differences may impact the 2026/27 year.
- 12 Current-year delivery performance is an important consideration in shaping the 2026/27 capital programme. The 2025/26 capital programme is tracking behind schedule, with several projects experiencing delays for a variety of reasons. These timing variances may result in some work being rephased into 2026/27. Consequently, staff have focused on progressing projects that are already in train.
- 13 Staff will continue to review timing and deliverability of the capital programme, including by using updated forecasts of current-year performance. A budget update report will be presented to Council in May 2026, with further adjustments to ensure the 2026/27 programme is achievable. This is likely to result in a reduction of the capital programme to a level around \$200 million.

- 14 More significant changes to the capital programme, including reconsideration of scope, timing, and overall prioritisation, would be considered through the upcoming 10 year plan 2027-37 process.

Draft 2026/27 Capital Expenditure Programme

- 15 Some capital projects have been rolled over from the 2025/26 year, due to delays or reprioritisation. Rolled over projects include:
- a) Parts of the Green Island Resource Recovery Park (GIRRP) due to ground pre-loading requirements; and
 - b) Parts of the Shaping Future Dunedin budget, including the Albany Street Connection project, due to delays in decision making.
- 16 Some expenditure planned for 2026/27 has been actively refined to ensure the capital programme remains well aligned with delivery capacity and focused on priority infrastructure outcomes. This has involved optimising the sequencing and timing of lower-priority work to support an achievable, high-quality programme. Key adjustments include:
- a) refinement of some City Properties expenditure
 - b) reprioritisation within the Community Recreation (Aquatics) programme
 - c) rescheduling of selected non-essential projects to better align with available capacity.
- 17 Changed levels of capital expenditure will impact several areas of the organisation's finances. Assumptions have been included in the preparation of the draft operating budget that will be further updated in May 2026. This will include but not be limited to:
- a) Interest on borrowings – including allocation of interest cost to each activity group
 - b) Forecast opening debt position as at 30 June 2026
 - c) Updated depreciated based on asset completion
 - d) The level of grant funding from NZTA Waka Kotahi.

18 Table 1 provides a summary of the changes to the capital expenditure budget for the 2026/27 year, by group of activity.

2026/27 Capital Expenditure Budget \$000s	Draft Budget	Year 2 of 9 Year Plan 2025-34	Increase (Decrease)
City Properties	18,946	16,529	2,417
Community Recreation	16,638	25,466	(8,828)
Creative and Cultural Vibrancy	2,458	2,393	65
Governance and Support Services	5,917	5,579	338
Resilient City	405	310	95
Roading and Footpaths	53,535	52,872	663
Waste Minimisation	49,899	35,244	14,655
Non-Waters Expenditure	147,798	138,393	9,405
3 Waters	92,117	92,117	-
Total Expenditure	239,915	230,510	9,405

Table 1: 2026/27 draft capital budget compared with year two of the 9 Year Plan 2025-34

City Properties

19 The City Properties group includes the following activities: Community Property; Holding Property; Housing Portfolio; Investment Property; Operational Property; and Parking Operations. The total draft capital expenditure budget has increased from \$16.529 million to \$18.946 million, an increase of \$2.417 million (14.6%). Key movements include:

- a) Community Property reflects a refined focus on priority heritage and asset renewals, with investment directed toward Dunedin Railway Station works while optimising the timing of other renewals.
- b) The Housing Portfolio increase of \$635k reflects a strengthened renewals programme, including targeted upgrades such as the replacement of single-glazed windows to improve asset condition and performance.
- c) Investment Property expenditure has been reshaped to prioritise urgent, high-value renewals, enabling efficient delivery of essential works while supporting a sustainable long-term renewals profile.
- d) Operational Property expenditure has increased to support key civic assets and service improvements, including remedial works at the Town Hall, enhancements associated with the Marlow Park Destination Playground, and continued progression of major facility programmes.
- e) Parking Operations investment has increased to support asset condition and customer experience, including carpark building resurfacing and continued renewal of parking meters.

Resilient City

- 28 The Resilient City group includes City Development, Community Partnerships, and Civil Defence. The total draft capital expenditure budget has increased from \$310k to \$405k, an increase of \$95k (30.6%) compared to year two of the 9 Year Plan. This is due to an increase in renewals in the Civil Defence Plant Equipment budget (\$95k) for new generators.

Roading and Footpaths

- 29 The Roothing and Footpaths group total draft capital expenditure budget has increased from \$52.872 million to \$53.535 million, an increase of \$663k (1.3%) compared to year two of the 9 Year Plan.
- 30 The Roothing and Footpaths growth budget relating to the Future Development Strategy is unchanged from year 2 of the 9 Year Plan with an expected spend of \$2.476 million.
- 31 The Roothing and Footpaths draft renewals budget has decreased from \$33.541 million to \$33.209 million, a decrease of \$332k (1.0%). The reduction is due to the removal funding for Geobag replacements under the Coastal Plan. The Geobags are not expected to be renewed, unless in response to external factors, such as weather. If that happens, any required work would be treated as an emergency event and funded accordingly. There has been \$150k allocated within the operating budget for minor storm-related maintenance and sand maintenance, as part of the Coastal Plan. However, this would not cover a full-scale replacement of the Geobags.
- 32 The Roothing and Footpaths draft new capital budget has increased from \$16.855 million to \$17.850 million, an increase of \$995k (5.9%), due to Shaping Future Dunedin increases, including:
- a) Albany Street Connection project (Central City Cycle and Pedestrian Improvements) movement of \$1.000 million from 2025/26 to 2026/2027, due to a delayed start.
 - b) Princes Street Safety Plan budget increase, bringing forward \$1.200 million from the 2027/28 year into the 2026/27 year, in order to gain efficiencies from delivering the bulk of this project over a shorter timeframe.
 - c) Parking Management workstream budget shift of \$200k into the 2026/2027 year to cover residual costs associated with delivering the wayfinding element of this work.
- 33 The Coastal Plan new capital budget also includes a decrease of \$1.405 million associated with treating the response to geobag replacement as an emergency.

NZTA Waka Kotahi Funding

- 34 The funding assumptions for projects included in the Roothing and Footpaths draft capital expenditure budget are at **Attachment C**. Overall, 33.9% of the Roothing and Footpaths budget is subsidised by NZTA. This combines a 42.7% subsidy on renewals and a 22.3% subsidy on new capital. There is no subsidy on growth capital expenditure.
- 35 New capital investments must align with the Government Policy Statement on Transport (GPS). This alignment determines the Funding Assistance Rate (FAR) that NZTA will apply. Renewal works are typically funded at a standard FAR of 51%, though this can vary depending on the GPS. The most significant variation, however, occurs in the co-funding levels for new capital projects, which may increase or decrease based on how well the investment aligns with the GPS priorities.

- 36 With the exception of footpaths, the renewal subsidy reflects a 51% subsidy. Footpath funding is capped resulting in an effective subsidy rate of 7%. Subsidised new capital expenditure is 51% except for the Crown Resilience Programme, which is 76%.
- 37 Under the current assumptions, the table below shows the current draft renewal programme is an investment of \$14.188 million.

Co-Funding Scenario \$'000s	Renewals Programme
NZTA Waka Kotahi funded renewals	\$14,188
DCC funded renewals	\$19,021
Total renewals expenditure	\$33,209

Table 2: NZTA Co-funding assumption summary for Roading and Footpath renewals

Waste Minimisation

- 38 The Waste Minimisation group includes Waste and Environmental Solutions, and Waste Futures. The total draft capital expenditure budget for 2026/27 has increased from \$35.244 million to \$49.899 million, an increase of \$14.655 million (41.6%) compared to year two of the 9 Year Plan.
- 39 The Waste Minimisation draft renewals budget is unchanged from year 2 of the 9 Year Plan with an expected spend of \$570k.
- 40 The Waste Minimisation draft new capital budget has increased from \$34.674 million to \$49.329 million, an increase of \$14.655 million (42.3%). This increase is due to:
- Waste Futures increase from budget rephasing relating to Material Recovery Facility construction delays (\$10.000 million) and delays to components of the Green Island Resource Recovery Park (GIRRP), caused by ground pre-loading requirements prior to further construction (\$5.500 million). Table 3 sets out the draft budget for the GIRRP.
 - Waste and Environmental Solutions decrease from the removal of the City Recycling Hubs budget (\$145k) due to the inability to secure suitable locations within areas with an identified need, and removal of the Green Island Landfill Southern Valley Leachate Drain budget (\$700k) as work is expected to be completed in the current year.
- 41 New capital expenditure within the Waste Minimisation group generally has a level of uncertainty, primarily resulting from ground pre-loading, which is required for a minimum of four months. The timing of its completion has consequences for the entire Waste Futures programme.

Project \$'000	2026/27 Draft Budget	Year 2 of Current 9 Year Plan	Increase (Decrease)
Bulk Waste System General waste sorting facility.	\$1,750	\$1,750	-
Construction and Demolition Facility Facility to enable diversion of C&D waste alongside bulk waste system.	\$2,200	\$2,200	-
Glass Facility Glass storage bunkers.	\$789	\$789	-
Material Recovery Facility Mixed recycling material sorting facility.	\$26,950	\$16,950	\$10,000
Organics Facility Organic collection processing facility.	\$6,316	\$2,416	\$3,900
Resource Recovery Park Precinct Auxiliary buildings and infrastructure.	\$5,777	\$4,177	\$1,600
	\$43,782	\$28,282	\$15,500

Table 3: Draft budgets for Green Island Resource Recovery Park for 2026/27

Capital Spend Scenarios

- 42 Changing capital expenditure has an effect on the operating budget primarily through depreciation and interest costs.
- 43 Two scenarios have been provided to give context of the corresponding operational impact of reducing capital expenditure. Changing of capital expenditure impacts multiple financial years. It is assumed that depreciation impacts in the year following the expenditure and only half the interest is realised in the year of expenditure. The rating impact on the 2027/28 year is indicative only as this will change if the 2026/27 rates change.
- a) \$30 million reduction of capital spend results in a reduction of approximately \$617k in 2026/27, followed by approximately \$1.833 million in 2027/28.
- b) \$50 million reduction of capital spend results in a reduction of approximately \$1.028 million in 2026/27, followed by approximately \$3.055 million in 2027/28.
- 44 These projected savings have not accounted for overhead costs associated with delivering of new capital projects.

Emissions impact statement

- 45 The proposed changes to the 2026/27 capital budget will not have a material impact on the achievement of emissions reduction targets at either DCC or Dunedin scales.

OPTIONS

- 46 There are no options presented but Council may decide to modify the draft capital budget.

NEXT STEPS

- 47 The decision of Council will be included in the draft Annual Plan 2026/27 for the purposes of community engagement.
- 48 Following community engagement, staff will bring a budget update report to Council in May 2026.

Signatories

Author:	Janet Fraser - Corporate Planner Mathew Brockie - Budget Accountant Hayden McAuliffe - Financial Services Manager Lara McBride - Assistant Accountant - Compliance
Authoriser:	Carolyn Allan - Chief Financial Officer

Attachments

	Title	Page
↓A	2026-27 Non-Waters Capital Expenditure Draft Budget Summary	64
↓B	2026-27 Non-Waters Capital Expenditure Draft Budget Programme Detail	65
↓C	2026-27 Capital Expenditure Draft Budget Roding and Footpaths Subsidy	72

SUMMARY OF CONSIDERATIONS

Fit with purpose of Local Government

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

Fit with strategic framework

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

The Groups of Activity contribute to the delivery of all of the objectives and priorities of the strategic framework.

Māori Impact Statement

Council budgets impact broadly across all Dunedin communities, including Māori. The adoption of Te Taki Haruru – Māori Strategic Framework signals Council’s commitment to mana whenua and to its obligations under the Treaty of Waitangi. Mana whenua and matāwaka will have the opportunity to engage in the Annual Plan 2026/27 consultation process.

Sustainability

The Annual Plan 2026/27 is not proposing significant changes to that provided for in the 9 year plan 2025-34. Major issues and implications for sustainability are discussed in the Infrastructure Strategy and financial resilience is discussed in the Financial Strategy of the current 9 year plan 2025-34.

LTP/Annual Plan / Financial Strategy /Infrastructure Strategy

This report provides the draft capital budget for inclusion in the Annual Plan 2026/27.

Financial considerations

Financial considerations are detailed in the report.

Significance

The 9 year plan 2025-34 budgets were considered significant in terms of the Council’s Significance and Engagement Policy, and were consulted on. Variations to those budgets are discussed in this report. The draft budgets will be included in the Annual Plan 2026/27 and will be consulted on.

Engagement – external

There has been no external engagement in developing the draft budgets for the Groups of Activity.

Engagement - internal

Staff and managers from across Council have been involved in the development of the draft budget.

SUMMARY OF CONSIDERATIONS

Risks: Legal / Health and Safety etc.

There are risks associated with delivery of the capital programme. However, changes set out in this report do not impact previously identified risks.

Conflict of Interest

There are no known conflicts of interest.

Community Boards

Community Boards will have an opportunity to engage in the Annual Plan 2026/27 consultation process.

Dunedin City Council
Draft 2026/27 Non-Waters Capital Expenditure Programme

9 Year Plan Group Summary

9 Year Plan Group	Draft Budget	9 Year Plan	Inc/(Dec)
	2026/27	2025-34	
	\$'000	Year 2 Budget	\$'000
City Properties	18,946	16,529	2,417
Community Recreation	16,638	25,466	(8,828)
Creative and Cultural Vibrancy	2,458	2,393	65
Governance and Support Services	5,917	5,579	338
Regulatory Services	-	-	-
Resilient City	405	310	95
Roading and Footpaths	53,535	52,872	663
Vibrant Economy	-	-	-
Waste Minimisation	49,899	35,244	14,655
Grand Total	147,798	138,393	9,405

Summary by Type

Expenditure Type	9 Year Plan Group	Draft Budget	9 Year Plan	Inc/(Dec)
		2026/27	2025-34	
		\$'000	Year 2 Budget	\$'000
Growth	Roading and Footpaths	2,476	2,476	-
Growth Total		2,476	2,476	-
New Capital	City Properties	470	-	470
	Community Recreation	5,307	5,457	(150)
	Creative and Cultural Vibrancy	515	515	-
	Governance and Support Services	1,321	1,100	221
	Resilient City	400	305	95
	Roading and Footpaths	17,850	16,855	995
	Vibrant Economy	-	-	-
	Waste Minimisation	49,329	34,674	14,655
New Capital Total		75,192	58,906	16,286
Renewal	City Properties	18,476	16,529	1,947
	Community Recreation	11,331	20,009	(8,678)
	Creative and Cultural Vibrancy	1,943	1,878	65
	Governance and Support Services	4,596	4,479	117
	Regulatory Services	-	-	-
	Resilient City	5	5	-
	Roading and Footpaths	33,209	33,541	(332)
	Vibrant Economy	-	-	-
	Waste Minimisation	570	570	-
Renewal Total		70,130	77,011	(6,881)
Grand Total		147,798	138,393	9,405

Dunedin City Council
Draft 2026/27 Non-Waters Capital Expenditure Programme

9 Year Plan Group	Expenditure Type	Sub Activity	Project Name	Draft Budget 2026/27 \$'000	9 Year Plan 2025-34 Year 2 Budget \$'000	Inc/(Dec) \$'000
City Properties	New Capital	Community	CCTV George St	-	-	-
			Performing Arts	-	-	-
		Community Total		-	-	-
		Holding	Sammy's	-	-	-
		Holding Total		-	-	-
		Housing	Housing Growth	-	-	-
		Housing Total		-	-	-
		Investment	Asset Renewals	50	-	50
		Investment Total		50	-	50
		Operational	District Energy Scheme	-	-	-
			Public Toilets Growth	-	-	-
			Public Toilets Marlow Park	420	-	420
			South Dunedin Library and Community Complex	-	-	-
		Operational Total		420	-	420
		New Capital Total		470	-	470
	Renewal	Community	Asset Renewals	100	103	(3)
			Community Hall Renewals	250	155	95
			Dunedin Gasworks Museum	-	-	-
			Dunedin Ice Stadium	-	-	-
			Dunedin Railway Station	475	-	475
			Edgar Centre	3,000	3,000	-
			High Performance Sports	-	-	-
			Regent Theatre	-	464	(464)
			Roof Renewal Programme	-	258	(258)
			Sargood Centre	50	-	50
		Community Total		3,875	3,980	(105)
		Holding	Asset Renewals	250	515	(265)
	Former Forbury Park Raceway	100	-	100		
Holding Total		350	515	(165)		
Housing	Asset Renewals	1,150	515	635		
	Housing Renewal	-	-	-		
Housing Total		1,150	515	635		
Investment	Asset Renewals	1,610	4,194	(2,584)		
	Lift Replacements	-	-	-		
Investment Total		1,610	4,194	(2,584)		
Operational	Asbestos Remediation	-	-	-		
	Asset Renewals	800	1,082	(282)		
	Asset Renewals - Public Toilets	150	103	47		
	Civic Centre	40	-	40		
	Dunedin City Library	48	2,678	(2,630)		
	Dunedin Public Art Gallery	-	-	-		
	Dunedin Public Art Gallery	180	438	(258)		

Dunedin City Council
Draft 2026/27 Non-Waters Capital Expenditure Programme

9 Year Plan Group	Expenditure Type	Sub Activity	Project Name	Draft Budget	9 Year Plan	Inc/(Dec)
				2026/27	2025-34	
				\$'000	Year 2 Budget	\$'000
City Properties	Renewal	Operational	Furniture	-	52	(52)
			Octagon CCTV	-	-	-
			Olveston House Renewal	390	-	390
			Seismic Remediation	-	-	-
			Toitū Otago Settlers Museum	1,133	1,241	(108)
			Town Hall and Municipal Chambers Exterior Heritage Restoration	2,600	1,648	952
			Town Hall Interior Renewals	650	52	598
			Town Hall Seismic Remediation	5,000	-	5,000
		Operational Total		10,991	7,294	3,697
		Parking Operations	On and Off Street Parking Renewals	200	-	200
			Parking Meter Renewals	300	31	269
		Parking Operations Total		500	31	469
	Renewal Total			18,476	16,529	1,947
City Properties Total				18,946	16,529	2,417
Community Recreation	New Capital	Aquatic Services	Moana Pool Improvements	20	20	-
			Te Puna o Whakaehu Consequential	-	-	-
			Te Puna o Whakaehu Improvements	-	-	-
		Aquatic Services Total		20	20	-
		Botanic Garden	Botanic Garden Improvements	30	30	-
		Botanic Garden Total		30	30	-
		Cemeteries and Crematorium	Cemetery Development Plan	390	440	(50)
			City Wide Beam Expansion	150	150	-
		Cemeteries and Crematorium Total		540	590	(50)
		Parks and Recreation	Destination Playgrounds	4,420	4,420	-
			Logan Park Hockey Turf	-	-	-
			Playground Improvements	167	167	-
			Recreation Facilities Improvements	100	200	(100)
			Track Network Development	30	30	-
		Parks and Recreation Total		4,717	4,817	(100)
		St Clair - St Kilda Coastal Plan	St Kilda Coastal Transition Plan	-	-	-
		St Clair - St Kilda Coastal Plan Total		-	-	-
	New Capital Total			5,307	5,457	(150)
	Renewal	Aquatic Services	Hydroslide Renewal	-	-	-
			Moana Pool Renewals	8,505	14,625	(6,120)
			Port Chalmers Pool Renewals	-	216	(216)
			St Clair Pool Renewals	82	82	-
			Te Puna o Whakaehu Renewals	93	93	-
		Aquatic Services Total		8,680	15,016	(6,336)
		Botanic Garden	Botanic Garden Renewals	255	255	-
		Botanic Garden Total		255	255	-
		Cemeteries and Crematorium	Structures Renewals	98	98	-
		Cemeteries and Crematorium Total		98	98	-

Dunedin City Council
Draft 2026/27 Non-Waters Capital Expenditure Programme

9 Year Plan Group	Expenditure Type	Sub Activity	Project Name	Draft Budget	9 Year Plan	Inc/(Dec)	
				2026/27	2025-34		
				\$'000	Year 2 Budget	\$'000	
Community Recreation	Renewal	Parks and Recreation	Greenspace Renewals	124	485	(361)	
			Playground Renewals	672	1,254	(582)	
			Recreation Facilities Renewals	1,502	2,901	(1,399)	
		Parks and Recreation Total			2,298	4,640	(2,342)
		St Clair - St Kilda Coastal Plan	Kettle Park Transition Plan	-	-	-	
			St Clair Coastal Transition Plan	-	-	-	
		St Clair - St Kilda Coastal Plan Total			-	-	-
		Renewal Total			11,331	20,009	(8,678)
		Community Recreation Total			16,638	25,466	(8,828)
		Creative and Cultural Vibrancy	New Capital	Dunedin Public Art Gallery	Acquisitions - Donation Funded	35	35
Acquisitions - DPAG Society Funded	30				30	-	
Acquisitions - Rates Funded	140				140	-	
Art in Public Places	-				-	-	
Collection Store Painting Racks	50				50	-	
Minor Capital Works/Equipment	100				100	-	
Dunedin Public Art Gallery Total					355	355	-
Dunedin Public Libraries	City Library Redevelopment			-	-	-	
	Heritage Collection Purchases - Rates Funded			60	60	-	
	Heritage Collection Purchases - Trust Funded			10	10	-	
	Mobile Library Service			-	-	-	
	South Dunedin Library Opening Collection			-	-	-	
Dunedin Public Libraries Total				70	70	-	
Toitū Otago Settlers Museum	Acquisitions - Rates Funded			50	50	-	
	Minor Capital Works			40	40	-	
	New Gallery Space - Theatre			-	-	-	
Toitū Otago Settlers Museum Total				90	90	-	
New Capital Total				515	515	-	
Renewal	Dunedin Public Art Gallery			Exhibition Lighting	567	567	-
				Heating and Ventilation System	31	31	-
		Dunedin Public Art Gallery Total			598	598	-
	Dunedin Public Libraries	Acquisitions - Operational Collection	996	996	-		
		Minor Capital Equipment	57	57	-		
		RFID Replacement	-	-	-		
	Dunedin Public Libraries Total			1,053	1,053	-	
	Lan Yuan Dunedin Chinese Garden	Plant and Furniture Renewals	-	-	-		
	Lan Yuan Dunedin Chinese Garden Total			-	-	-	
	Olveston House	Minor Capital Works	5	-	5		
	Olveston House Total			5	-	5	
	Toitū Otago Settlers Museum	Electronic Equipment and Technology Renewal	124	124	-		
		Exhibition Lighting Renewal	-	-	-		
Gallery Furniture and Office/Gallery Renewal		-	-	-			
Minor Equipment Renewals		103	103	-			

Dunedin City Council
Draft 2026/27 Non-Waters Capital Expenditure Programme

9 Year Plan Group	Expenditure Type	Sub Activity	Project Name	Draft Budget	9 Year Plan	Inc/(Dec)	
				2026/27	2025-34		
				\$'000	Year 2 Budget	\$'000	
						\$'000	
Creative and Cultural Vibrancy	Renewal	Toitū Otago Settlers Museum	Plant Renewal	60	-	60	
		Toitū Otago Settlers Museum Total		287	227	60	
		Renewal Total		1,943	1,878	65	
Creative and Cultural Vibrancy Total				2,458	2,393	65	
Governance and Support Services	New Capital	Business Information Services	eServices & Online Services	200	1,000	(800)	
			New & Refreshed Internal IT Systems	766	-	766	
			Replacement & Upgrade Internal Legacy Systems	100	100	-	
		Business Information Services Total		1,066	1,100	(34)	
		Customer Services	Minor Capital	5	-	5	
		Customer Services Total		5	-	5	
		Fleet Operations	EV Charging Infrastructure	250	-	250	
		Fleet Operations Total		250	-	250	
		New Capital Total		1,321	1,100	221	
		Renewal	Business Information Services	eServices & Online Services	-	-	-
				New & Refreshed Internal IT Systems	3,134	2,884	250
				Replacement & Upgrade Internal Legacy Systems	1,103	979	124
			Business Information Services Total		4,237	3,863	374
			Council Communications and Marketing	DCC Digital Platform upgrade	-	-	-
				DCC Intranet Renewal	-	-	-
Minor Equipment Renewals	-			-	-		
Replacement of Webcams	-			-	-		
Street Banner Hardware	59			59	-		
Website Renewal	-			258	(258)		
Council Communications and Marketing Total			59	317	(258)		
Customer Services	Self Service Kiosks		-	-	-		
Customer Services Total		-	-	-			
Fleet Operations	General Replacement	300	299	1			
	Heavy Vehicle Replacement	-	-	-			
	Mobile Electric Vehicle Replacement (Book Bus)	-	-	-			
Fleet Operations Total		300	299	1			
Renewal Total		4,596	4,479	117			
Governance and Support Services Total				5,917	5,579	338	
Regulatory Services	Renewal	Animal Services	Body Worn Cameras	-	-	-	
			Dog Park & Stock Pound Maintenance & Upgrades	-	-	-	
			Minor Equipment Renewals	-	-	-	
		Animal Services Total		-	-	-	
		Environmental Health	Noise Meter Renewals	-	-	-	
		Environmental Health Total		-	-	-	
		Parking Services	Body Worn Cameras	-	-	-	
Electronic Ticket Writers	-		-	-			
Parking Services Total		-	-	-			
Renewal Total		-	-	-			

Dunedin City Council
Draft 2026/27 Non-Waters Capital Expenditure Programme

9 Year Plan Group	Expenditure Type	Sub Activity	Project Name	Draft Budget	9 Year Plan	Inc/(Dec)
				2026/27	2025-34	
				\$'000	Year 2 Budget	\$'000
				\$'000	\$'000	\$'000
Regulatory Services Total						
Resilient City	New Capital	City Development	Centres Upgrade Programme	-	-	-
			Minor Amenity Centres Upgrades	-	-	-
			Minor Streetscape Upgrades	300	300	-
			Street Trees and Furniture	-	-	-
			Warehouse Precinct Upgrades	-	-	-
		City Development Total		300	300	-
		Civil Defence	Plant Equipment	100	5	95
		Civil Defence Total		100	5	95
	New Capital Total			400	305	95
	Renewal	Task Force Green	Minor Equipment Renewals	5	5	-
		Task Force Green Total		5	5	-
	Renewal Total			5	5	-
Resilient City Total				405	310	95
Roading and Footpaths	Growth	Future Development Strategy	Future Development Strategy	2,476	2,476	-
		Future Development Strategy Total		2,476	2,476	-
	Growth Total			2,476	2,476	-
	New Capital	Central City Upgrade	Central City Upgrade Amenity	-	-	-
			Central City Upgrade Bath Street	-	-	-
			Central City Upgrade Retail Quarter Transport	-	-	-
			Central City Upgrade Transport	-	-	-
		Central City Upgrade Total		-	-	-
		Shaping Future Dunedin	Central City Bike Hubs Parking and Facilities	-	-	-
			Central City Cycle and Pedestrian Improvements	1,000	-	1,000
			Central City Parking Management	400	200	200
			Harbour Arterial Efficiency Improvements	1,500	1,500	-
			Mosgiel Park and Ride	-	-	-
			Princes Street Bus Priority and Corridor Safety Plan	3,200	2,000	1,200
		Shaping Future Dunedin Total		6,100	3,700	2,400
		Transport	Coastal Plan	-	1,405	(1,405)
			Crown Resilience Programme 2024-27	750	750	-
			Dunedin Urban Cycleways	-	-	-
			Dunedin Urban Cycleways Arterials	-	-	-
			Dunedin Urban Cycleways Tunnels Trail	-	-	-
			Low Cost, Low Risk Improvements	1,000	1,000	-
			Major Centres and Other Centres Upgrade	-	-	-
			Mosgiel East Plan Change Areas	-	-	-
			Peninsula Connection	8,000	8,000	-
			Peninsula Connection Boardwalk	2,000	2,000	-
			Tertiary Precinct Upgrade Amenity	-	-	-
			Tertiary Precinct Upgrade Transport	-	-	-
		Transport Total		11,750	13,155	(1,405)

Dunedin City Council
Draft 2026/27 Non-Waters Capital Expenditure Programme

9 Year Plan Group	Expenditure Type	Sub Activity	Project Name	Draft Budget	9 Year Plan	Inc/(Dec)
				2026/27	2025-34	
				\$'000	Year 2 Budget	\$'000
					\$'000	\$'000
Roading and Footpaths	New Capital	Zero Carbon High Investment	Bus Network and Infrastructure Improvements	-	-	-
			Bus Priority Improvements	-	-	-
			Central City Bike Parking Facilities	-	-	-
			Centres Upgrade Programme - Transport improvements	-	-	-
			City to Waterfront Bridge	-	-	-
			Ōtepoti Pathways – Caversham to Central City Tunnels Trail link	-	-	-
			Ōtepoti Pathways – Cycling Improvements Package	-	-	-
			Ōtepoti Pathways – George/Bank Streets improvements	-	-	-
			Ōtepoti Pathways – Hill Suburbs link	-	-	-
			Ōtepoti Pathways – Pedestrian Improvements Package	-	-	-
			Ōtepoti Pathways – Town Belt improvements	-	-	-
			Ōtepoti Pathways – Vogel Street improvements	-	-	-
			Shore Street/Portsmouth Dr/Portobello Road	-	-	-
			South Dunedin Safer School Streets	-	-	-
		Zero Carbon High Investment Total		-	-	-
	New Capital Total			17,850	16,855	995
	Renewal	Central City Upgrade	Central City Upgrade	-	-	-
		Central City Upgrade Total		-	-	-
		Transport	Coastal Plan	-	332	(332)
			Emergency Works	-	-	-
			Footpath Renewals	6,246	6,246	-
			Gravel Road Re-Metaling	1,292	1,292	-
			Major Drainage Control	6,628	6,628	-
			Pavement Rehabilitations	3,528	3,528	-
			Pavement Renewals	11,805	11,805	-
			Structure Component Replacement	2,021	2,021	-
			Structure Component Replacement Seawalls	208	208	-
			Structure Component Replacement Seawalls Railings	-	-	-
			Traffic Services Renewal	1,481	1,481	-
		Transport Total		33,209	33,541	(332)
	Renewal Total			33,209	33,541	(332)
Roading and Footpaths Total				53,535	52,872	663
Vibrant Economy	New Capital	Destination Marketing	Minor Equipment	-	-	-
			Toitū Visitor Bus Shelters	-	-	-
		Destination Marketing Total		-	-	-
	New Capital Total			-	-	-
	Renewal	Economic Development	Minor Equipment Renewals	-	-	-
		Economic Development Total		-	-	-
		iSite Visitor Centre	iSite Octagon Premises Refresh	-	-	-
		iSite Visitor Centre Total		-	-	-
	Renewal Total			-	-	-
Vibrant Economy Total				-	-	-

Dunedin City Council
Draft 2026/27 Non-Waters Capital Expenditure Programme

9 Year Plan Group	Expenditure Type	Sub Activity	Project Name	Draft Budget	9 Year Plan	Inc/(Dec)		
				2026/27	2025-34			
				\$'000	Year 2 Budget	\$'000		
Waste Minimisation	New Capital	Waste and Environmental Solutions	Community Recycling Hubs	15	160	(145)		
			Green Island Landfill Aftercare	1,577	1,577	-		
			Green Island Landfill Climate Change Adaption & Resilience	-	-	-		
			Green Island Landfill Community Walking Track	-	-	-		
			Green Island Landfill Education Facility	-	-	-		
			Green Island Landfill Gas Collection System	2,175	2,175	-		
			Green Island Landfill Leachate System	750	750	-		
			Green Island Landfill Solar Farm	-	-	-		
			Green Island Landfill Southern Valley Leachate Drain	-	700	(700)		
			Middlemarch Transfer Station Entrance Booth	-	-	-		
			Mobile Education Unit	80	80	-		
			Sawyers Bay Closed Landfill	-	-	-		
			Sawyers Bay Closed Landfill Climate Change Adaption	-	-	-		
			Waikouaiti Transfer Station/Closed Landfill Landscaping	-	-	-		
			Waste and Environmental Solutions Total			4,597	5,442	(845)
				Waste Futures	2nd Rummage Store	750	750	-
					Bulk Waste System	1,750	1,750	-
					Community Recycling Centres	200	200	-
					Construction and Demolition Facility	2,200	2,200	-
					Glass Facility	789	789	-
					Granulation Facility	-	-	-
					Material Recovery Facility	26,950	16,950	10,000
					New Collection System	-	-	-
					Organics Facility	6,316	2,416	3,900
					Resource Recovery Park Precinct	5,777	4,177	1,600
					Smooth Hill Landfill	-	-	-
				Waste Futures Total		44,732	29,232	15,500
		New Capital Total		49,329	34,674	14,655		
Renewal		Waste and Environmental Solutions	Forester Park Landfill Culvert	-	-	-		
			Green Island Landfill and Transfer Station	163	163	-		
			Green Island Landfill Renewals	-	-	-		
			Green Island Leachate System Pumps and Pumpstations	15	15	-		
			Green Island Transfer Station	-	-	-		
			Kerbside Bin Replacements	211	211	-		
			Middlemarch Closed Landfill	-	-	-		
			North Taieri Closed Landfill	-	-	-		
			Public Place Recycling and Rubbish Bins	170	170	-		
			Sawyers Bay Closed Landfill	11	11	-		
			Waikouaiti Transfer Station	-	-	-		
			Waste and Environmental Solutions Total			570	570	-
		Renewal Total		570	570	-		
Waste Minimisation Total				49,899	35,244	14,655		
Grand Total				147,798	138,393	9,405		

Dunedin City Council
Draft 2026/27 Capital Expenditure Programme
Roading and Footpaths Funding Subsidy Assumption

Expenditure Type	Sub Activity	Project Name	Co-Funding Assumption	Subsidy Value \$'000	Full Project Budget \$'000	Subsidy Split %
New Capital	Shaping Future Dunedin	Harbour Arterial Efficiency Improvements	Standard 51%	765	1,500	
		Princes Street Bus Priority and Corridor Safety Plan	Standard 51%	1,632	3,200	
	Shaping Future Dunedin Total			2,397	4,700	
	Transport	Crown Resilience Programme 2024-27	High 76%	570	750	
		Peninsula Connection Boardwalk	Standard 51%	1,020	2,000	
	Transport Total			1,590	2,750	
New Capital NZTA Waka Kotahi Funding Total				3,987		22.3%
New Capital DCC Funding Total				13,863		77.7%
New Capital Total				17,850		
Renewal	Transport	Footpath Renewals	Low Rate 7%	437	6,246	
		Gravel Road Re-Metaling	Standard 51%	659	1,292	
		Major Drainage Control	Standard 51%	3,380	6,628	
		Pavement Rehabilitations	Standard 51%	1,799	3,528	
		Pavement Renewals	Standard 51%	6,021	11,805	
		Structure Component Replacement	Standard 51%	1,031	2,021	
		Structure Component Replacement Seawalls	Standard 51%	106	208	
		Traffic Services Renewal	Standard 51%	755	1,481	
		Transport Total			14,188	33,209
Renewal NZTA Waka Kotahi Funding Total				14,188		42.7%
Renewal DCC Funding Total				19,021		57.3%
Renewal Total				33,209		
2026/27 Roading and Footpaths Capital Expenditure Programme Total				53,535		
NZTA Renewal Funding Cap				13,813		
Shortfall to be funded by DCC				375		
Total DCC Renewal Funding				19,396		
Renewal Total				33,209		

ROADING AND FOOTPATHS - DRAFT OPERATING BUDGET 2026/27

Department: Transport

EXECUTIVE SUMMARY

- 1 This report provides an overview of the draft operating budgets for the Annual Plan 2026/27 for the Roothing and Footpaths Group, as shown at **Attachment A**. A draft funding impact statement is shown at **Attachment B**. The following activity is provided for:
 - Transport
- 2 A schedule of proposed fees and charges for the 2026/27 year is also presented at **Attachment C**.
- 3 This report asks the Council to adopt the draft operating budget and changes for the purposes of developing the Annual Plan 2026/27.

RECOMMENDATIONS

That the Council:

- a) **Adopts** for the purposes of developing the Annual Plan 2026/27:
 - i) The draft 2026/27 operating budget for the Roothing and Footpaths Group as shown/amended at Attachments A and B.
 - ii) The draft 2026/27 fees and charges schedules for the Roothing and Footpaths Group as shown/amended at Attachment C.

OPERATING BUDGETS

- 4 The 2026/27 draft operating budget is \$70.652 million. This is an increase of \$3.050 million (4.5%). The following sections explain the revenue and expenditure changes from the previous year.

Revenue

Rates

- 5 Rates revenue increased from \$38.215 million to \$44.071 million, an increase of \$5.856 million (15.3%). Rates revenue for the Roothing and Footpaths Group includes funding for the Transport activity. It also incorporates the increase in funding required across the whole of council in order to achieve the 'balanced budget' test in Council's Financial Strategy – where everyday costs are funded by everyday revenue.

External revenue

- 6 External revenue decreased from \$1.969 million to \$1.713 million, a decrease of \$256k (13.0%). This is due to reduced demand and availability for resident parking permits (\$11k) and fewer corridor access applications (\$41k). The revenue recovery for State Highway streetlight maintenance was removed as this has now been taken in-house by NZTA Waka Kotahi (\$190k); previously this was paid by DCC and was 100% recoverable.
- 7 A new fee for vehicle crossing applications has been established, attracting revenue of \$63k, which partially offsets the above decreases.

Grants and subsidies - operating

- 8 Grants and subsidies (operating) revenue increased from \$10.472 million to \$11.197 million, an increase of \$725k (6.9%). This reflects the operational funded spend for the year, however the change mainly provides for an increase in the current charge out rates for the staff recovery component of the funding claim.

Grants and subsidies - capital

- 9 Capital subsidies decreased from \$22.372 million to \$18.175 million, a decrease of \$4.197 million (18.8%). Overall, this is due to a decrease in NZTA Waka Kotahi co-funded projects. Capital subsidies are split into new capital and renewal capital.
 - a) Revenue from new capital subsidies decreased from \$6.843 million to \$3.987 million, a decrease of \$2.856 million (41.7%). This decrease reflects a reduction in co-funding, mainly attributed to the Shaping Future Dunedin programme and the Peninsula Connection.
 - b) Revenue renewal subsidies decreased from \$15.529 million to \$14.188 million, a decrease of \$1.340 million (8.6%). This decrease is mainly because the additional emergency works funding from 2025/26 flood event no longer applies.

Expenditure

Personnel costs

- 10 Personnel costs have increased from \$4.887 million to \$4.989 million, an increase of \$102k (2.1%), reflecting a general salary increase.

Operations and maintenance costs

- 11 Operations and maintenance costs increased from \$19.214 million to \$19.385 million, an increase of \$171k (0.9%). This is primarily due to:
 - a) An \$853k increase for maintenance works reflects contractual cost escalation aligned with inflation and based on NZTA rates.
 - b) This increase is partially offset by a \$205k reduction in State Highway streetlight maintenance as NZTA Waka Kotahi will manage its own streetlight network from 1 May 2026.
 - c) There has also been a \$229k decrease from rationalising Community Road Safety and Coastal budgets to align with NZTA Waka Kotahi co-funding requirements and identified needs.

Occupancy costs

- 12 Occupancy costs increased from \$1.383 million to \$1.388 million, an increase of \$5k (0.4%). Rent increased by \$52k due to the new Mosgiel Park and Ride facility, though this was offset by decreases in electricity costs to be reflective of actual costs.

Depreciation costs

- 13 Depreciation increased from \$32.125 million to \$33.833 million, an increase of \$1.708 million (5.3%). This increase reflects the 30 June 2025 revaluation, an allowance for the 30 June 2026 revaluation, and the capital expenditure programme. The valuations reflect vested assets, asset condition and contract rates.

Interest costs

- 14 Interest increased from \$6.391 million to \$7.463 million, an increase of \$1.072 million (16.8%). This is mainly due to increased debt resulting from the capital programme and the change in interest rate.

Emissions impact statement

- 15 Travel demand management and road safety promotion activity and programmes will be reduced during the 2026/27 year which will impact some Zero Carbon Plan actions but will have minimal impact on achievement of Dunedin’s emissions reduction targets.

FEES AND CHARGES

- 16 Fees and charges for Roothing and Footpaths have largely increased by 3.0%, resulting from increased contract and other operating costs.
- 17 The penalty fee for unapproved corridor access has increased from \$736 to \$1,500. This is to encourage compliance.
- 18 Two new fees are proposed, relating to vehicle crossing requests.

Signatories

Author:	Jeanine Benson - Group Manager Transport
Authoriser:	Scott MacLean - General Manager, City Services

Attachments

	Title	Page
↓A	Draft Operating Budget 2026/27	78
↓B	Funding Impact Statement - Roothing and Footpaths	79
↓C	Draft 2026/27 fees and charges - Roothing and Footpaths	80

SUMMARY OF CONSIDERATIONS

Fit with purpose of Local Government

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

Fit with strategic framework

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

The Roding and Footpaths Group activities primarily contribute to the objectives and priorities of the above strategies.

Māori Impact Statement

Council budgets impact broadly across all Dunedin communities, including Māori. The adoption of Te Taki Haruru – Māori Strategic Framework signals Council’s commitment to mana whenua and to its obligations under the Treaty of Waitangi. Mana whenua and matāwaka will have the opportunity to engage in the Annual Plan 2026/27 consultation process.

Sustainability

The Annual Plan 2026/27 is not proposing any changes to that provided for in the 9 year plan 2025-34. Major issues and implications for sustainability are discussed in the Infrastructure Strategy and financial resilience is discussed in the Financial Strategy of the current 9 year plan 2025-34.

LTP/Annual Plan / Financial Strategy /Infrastructure Strategy

This report provides draft budgets for the Roding and Footpaths Group for inclusion in the Annual Plan 2026/27.

Financial considerations

Financial considerations are detailed in the report.

Significance

The 9 year plan 2025-34 budgets were considered significant in terms of the Council’s Significance and Engagement Policy, and were consulted on. Variations to those budgets are discussed in this report. The draft budgets will be included in the Annual Plan 2026/27 and will be consulted on.

Engagement – external

There has been no external engagement in developing the draft budgets for the Roding and Footpaths Group.

**Dunedin City Council
Income Statement
for the Year Ended 30 June 2027 for Roothing and Footpaths**

	Approved Budget 2025/26 \$000	Draft Budget 2026/27 \$000	YoY Movement 2025 > 2026 \$000	YoY Movement 2025 > 2026 %	LTP Y2 Budget 2026-27 \$000	Draft Budget vs LTP Y2 2026-27 \$000
Revenue						
Rates revenue	38,215	44,071	5,856	15.3%	43,714	357
Rates penalties	-	-	-	-	-	-
External revenue	1,969	1,713	(256)	(13.0%)	2,030	(317)
Fair value gain	-	-	-	-	-	-
Grants and subsidies operating	10,472	11,197	725	6.9%	10,943	254
Grants and subsidies capital	22,372	18,175	(4,197)	(18.8%)	16,557	1,618
Development contributions	721	721	-	-	721	-
Vested assets	1,450	1,450	-	-	1,450	-
Internal revenue	-	-	-	-	-	-
Tax refund	-	-	-	-	-	-
Total revenue	75,199	77,327	2,128	2.8%	75,415	1,912
Expenditure						
Personnel costs	4,887	4,989	102	2.1%	5,033	(44)
Operations and maintenance	19,214	19,385	171	0.9%	20,104	(719)
Occupancy costs	1,383	1,388	5	0.4%	1,427	(39)
Consumables and general	1,567	1,497	(70)	(4.5%)	1,615	(118)
Grants and subsidies	-	-	-	-	-	-
Internal charges	2,035	2,097	62	3.0%	2,097	-
Depreciation and amortisation	32,125	33,833	1,708	5.3%	33,006	827
Interest	6,391	7,463	1,072	16.8%	8,940	(1,477)
Total expenditure	67,602	70,652	3,050	4.5%	72,222	(1,570)
Net surplus/(deficit)	7,597	6,675	(922)	(12.1%)	3,193	3,482
Expenditure by Activity						
Business Support	10,780	11,979	1,199	11.1%	13,453	(1,474)
Maintenance	20,549	20,786	237	1.2%	21,478	(692)
Capital Delivery	32,566	34,296	1,730	5.3%	33,078	1,218
Community Road Safety	610	633	23	3.8%	629	4
Network	762	784	22	2.9%	1,178	(394)
Planning	1,479	1,333	(146)	(9.9%)	1,524	(191)
Road Safety	856	841	(15)	(1.8%)	882	(41)
Total expenditure	67,602	70,652	3,050	4.5%	72,222	(1,570)

Dunedin City Council

**Funding Impact Statement
for the Year Ended 30 June 2027 for Roading and
Footpaths**

	2026 Annual Plan \$000	2027 Long Term Plan \$000	2027 Draft Budget \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	38,175	43,670	44,031
Targeted rates	40	44	40
Subsidies and grants for operating purposes	9,572	10,015	10,297
Fees and charges	1,968	2,030	1,713
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	900	927	900
Total operating funding	50,655	56,686	56,981
Application of operating funding			
Payments to staff and suppliers	27,053	28,179	27,259
Finance costs	6,391	8,940	7,463
Internal charges and overheads applied	2,035	2,097	2,097
Other operating funding applications	-	-	-
Total application of operating funding	35,479	39,216	36,819
Surplus/(deficit) of operating funding	15,176	17,470	20,162
Sources of capital funding			
Subsidies and grants for capital expenditure	22,372	16,558	17,800
Development and financial contributions	721	721	721
Increase/(decrease) in debt	19,245	26,678	9,055
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	42,338	43,957	27,576
Application of capital funding			
Capital expenditure			
- to meet additional demand	18,844	16,855	17,850
- to improve the level of service	-	2,476	2,476
- to replace existing assets	35,916	33,541	33,209
Increase/(decrease) in reserves	-	-	-
Increase/(decrease) of investments	2,754	8,555	(5,797)
Total application of capital funding	57,514	61,427	47,738
Surplus/(deficit) of capital funding	(15,176)	(17,470)	(20,162)
Funding balance	-	-	-

Group of Activity: Roading and Footpaths

	2025/26 fees	2026/27 proposed fees	\$ change	% change
Transport				
Construction Parking Areas - Installation and Reinstatement of Area				
Investigation and administration - fixed fee	79.35	81.73	2.38	3.0%
6m length	724.81	746.55	21.74	3.0%
12m length	856.47	882.16	25.69	3.0%
18m length	989.40	1,019.08	29.68	3.0%
Relocation of pay and display machines.	1,186.30	1,221.89	35.59	3.0%
Construction Parking Areas - Monthly Hire, All "Residential Zones" as defined in the Dunedin City District Plan				
6m length	164.86	169.81	4.95	3.0%
12m length	329.20	339.08	9.88	3.0%
18m length	494.16	508.98	14.82	3.0%
Construction Parking Areas - Monthly Hire, All zones except "Residential Zones" as defined in the Dunedin City District Plan				
6m length	329.20	339.08	9.88	3.0%
12m length	657.86	677.60	19.74	3.0%
18m length	989.40	1,019.08	29.68	3.0%
Corridor Access Requests (CAR)				
Openings less than 0.25m ² (no fee providing an application is submitted)	-	-	0.00	0.0%
Footpath and shallow transverse crossings (no fee providing an application is submitted)	-	-	0.00	0.0%
Re-inspection Fee (Non-Conforming works)	146.83	154.17	7.34	5.0%
Corridor Access Fee (incorporating the completion and maintenance inspections)	346.39	363.71	17.32	5.0%
Penalty Fee for No/Unapproved CAR	736.05	1,500.00	763.95	103.8%
Encroachments on road reserve (per annum)				
Overhead/Underground pedestrian road crossings - Crossings are on a 'lease' basis with payment being on a 'fixed term' basis or subject to a yearly review.	-	-	0.00	0.0%
Fill points for private fuel lines on road reserve (per annum)	66.94	68.95	2.01	3.0%
Consent application fee for non-standard sign and other uses	265.12	273.07	7.95	3.0%
Residents' Parking				
Refund if you move on during the year	(58.35)	(60.10)	(1.75)	3.0%
Replacement Permit	11.77	12.12	0.35	3.0%
Residents' parking permit (applied 1 January 2022 to 30 June 2022) up to 6 months	118.82	122.38	3.56	3.0%
Residents' parking permit (applied 1 July 2021 to 30 June 2022) up to 12 months	237.43	244.55	7.12	3.0%
Residents' parking permit (annually)	237.43	244.55	7.12	3.0%
Road Stopping Proposal				
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)	1,113.20	1,146.60	33.40	3.0%
Vehicle Crossing Requests				
Application fee	-	363.71	363.71	0.0%
Penalty fee for no application	-	1,500.00	1500.00	0.0%

is offset by increased kerbside contract costs of \$268k due to Cost Fluctuation Adjustments.

- c) A \$753k (32.1%) reduction in ETS costs due to lower global carbon credit costs and reduced tonnage.
- d) A \$176k (8.3%) reduction in the variable component of the landfill management contract due to an expected reduction in tonnage.
- e) Offsetting the above decreases in the budget, transfer station contract costs are budgeted to increase \$113k due to the increased cost of transportation of material from Waikouaiti to Green Island.

Occupancy costs

- 14 Occupancy costs have increased from \$246k to \$264k, an increase of \$18k (7.3%), due to an increase in rates (\$32k), partially offset by a reduction in insurance costs (\$13k).

Consumables and general costs

- 15 Consumables and general costs have decreased from \$4.381 million to \$4.248 million, a decrease of \$133k (3.0%).
- 16 Waste levy costs have reduced by \$223k (5.6%), despite an increase in the levy rate payable from \$65/tonne to \$70/tonne as at 1 July 2026, due to an expected reduction in tonnage.
- 17 Budgeted costs for other consulting costs increased by \$44k, primarily relating to specialist landfill consultants.
- 18 Further offsetting this is a \$50k increase in legal and consultants' fees for Smooth Hill to cover tender documentation costs and the development of various plans as required by consent conditions.

Internal costs

- 19 Internal costs have increased from \$5.059 million to \$5.900 million, an increase of \$841k (16.6%). A decrease in the cost of disposing kerbside collection material at the Green Island landfill, due to less kerbside material entering the landfill, is offset by an increase in Waste Strategy costs to fund the transport costs of mixed recycling material to Timaru. These costs are funded by the Waste Minimisation Levy.

Depreciation costs

- 20 Depreciation has increased from \$1.768 million to \$2.171 million, an increase of \$403k (22.8%).

Interest costs

- 21 Interest has increased from \$2.767 million to \$3.390 million, an increase of \$623k (22.5%). This is below the expected interest in year two of the 9 year plan (\$3.909 million) as a result of delayed capital spend (\$15 million).

FEES AND CHARGES

- 22 Fees and charges for Waste Minimisation have generally increased by an average of 8.5%, reflecting contract cost increases and an increase in the waste disposal levy on municipal waste from 1 July 2026.
- 23 Additionally, some charges had higher increases (up to 39%) to account for a previous increase in the waste disposal levy on non-hazardous and inert materials.
- 24 Transfer Station charges for station wagons have been removed, as these will be incorporated into 'car' category charges.

OPTIONS

- 25 Council receives waste levy funding from the Ministry for Environment, and sets direction for how the funding will be used through the Waste Management and Minimisation Plan 2025 (WMMP).
- 26 There are currently surplus waste levy funds. Council direction is sought on whether more of the waste levy should be allocated to capital expenditure, which is possible while still adhering to the WMMP.

Option One – Use waste levy surplus for capex (Recommended Option)

- 27 Council's WMMP allows waste levy funds to be used for capital projects where they support waste minimisation activity. Under this option, Council would use the current levy surplus for capital expenditure.
- 28 This would provide approximately \$409k for eligible capital projects in 2026/27.

Advantages

- Helps to deliver infrastructure in a cost-effective way
- Reduced debt funding for capital projects
- Consistent with WMMP objectives

Disadvantages

- Capital funding may be hard to shift once allocated.

Emissions impact statement

- This option is anticipated to have minimal effect on achievement of Dunedin's emissions reduction targets.

Option Two – Status Quo

- 29 Under this option, Council would continue to use the waste levy primarily for operational expenditure and community grants. The current surplus would be retained in reserve for future operational costs in alignment with the WMMP.
- 30 No additional levy funding would be allocated to capex.

Advantages

- Continuity of support for community projects
- Supports waste minimisation goals and emissions reduction goals
- Retains flexibility to allocate the waste levy surplus other waste minimisation initiatives

Disadvantages

- Higher proportion of debt funding used for capital projects

Emissions impact statement

- This option would continue existing levels of support for both DCC and Dunedin city's emissions reduction targets.

Signatories

Author:	Chris Henderson - Group Manager Waste and Environmental Solutions
Authoriser:	Scott MacLean - General Manager, City Services

Attachments

	Title	Page
↓A	Draft Operating Budget 2026/27	88
↓B	Funding Impact Statement - Waste Minimisation	89
↓C	Draft 2026/27 fees and charges - Waste Minimisation	90

SUMMARY OF CONSIDERATIONS

Fit with purpose of Local Government

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

Fit with strategic framework

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

The Waste Minimisation Group activities primarily contribute to the objectives and priorities of the above strategies

Māori Impact Statement

Council budgets impact broadly across all Dunedin communities, including Māori. The adoption of Te Taki Haruru – Māori Strategic Framework signals Council’s commitment to mana whenua and to its obligations under the Treaty of Waitangi. Mana whenua and matawaka will have the opportunity to engage in the Annual Plan 2026/27 consultation process.

Sustainability

The Annual Plan 2026/27 is not proposing any changes to that provided for in the 9 year plan 2025-34. Major issues and implications for sustainability are discussed in the Infrastructure Strategy and financial resilience is discussed in the Financial Strategy of the current 9 year plan 2025-34.

LTP/Annual Plan / Financial Strategy /Infrastructure Strategy

This report provides draft budgets for the Waste Minimisation Group for inclusion in the Annual Plan 2026/27.

Financial considerations

Financial considerations are detailed in the report.

Significance

The 9 year plan 2025-34 budgets were considered significant in terms of the Council’s Significance and Engagement Policy, and were consulted on. Variations to those budgets are discussed in this report. The draft budgets will be included in the Annual Plan 2026/27 and will be consulted on.

Engagement – external

There has been no external engagement in developing the draft budgets for the Waste Minimisation Group.

**Dunedin City Council
Income Statement
for the Year Ended 30 June 2027 for Waste Minimisation**

	Approved Budget 2025/26 \$000	Draft Budget 2026/27 \$000	YoY Movement 2025 > 2026 \$000	YoY Movement 2025 > 2026 %	LTP Y2 Budget 2026-27 \$000	Draft Budget vs LTP Y2 2026-27 \$000
Revenue						
Rates revenue	17,331	17,481	150	0.9%	18,657	(1,176)
Rates penalties	-	-	-	-	-	-
External revenue	14,523	14,255	(268)	(1.8%)	15,017	(762)
Fair value gain	-	-	-	-	-	-
Grants and subsidies operating	-	-	-	-	-	-
Grants and subsidies capital	-	-	-	-	-	-
Development contributions	-	-	-	-	-	-
Vested assets	-	-	-	-	-	-
Internal revenue	5,518	6,245	727	13.2%	5,683	562
Tax refund	-	-	-	-	-	-
Total revenue	37,372	37,981	609	1.6%	39,357	(1,376)
Expenditure						
Personnel costs	1,253	1,238	(15)	(1.2%)	1,291	(53)
Operations and maintenance	22,085	20,221	(1,864)	(8.4%)	21,038	(817)
Occupancy costs	246	264	18	7.3%	255	9
Consumables and general	4,381	4,248	(133)	(3.0%)	4,976	(728)
Grants and subsidies	140	140	-	-	143	(3)
Internal charges	5,059	5,900	841	16.6%	5,210	690
Depreciation and amortisation	1,768	2,171	403	22.8%	1,957	214
Interest	2,767	3,390	623	22.5%	3,909	(519)
Total expenditure	37,699	37,572	(127)	(0.3%)	38,779	(1,207)
Net surplus/(deficit)	(327)	409	736	(225.1%)	578	(169)
Expenditure by Activity						
Waste Support Services	2,076	2,561	485	23.4%	2,139	422
Landfills	16,309	14,991	(1,318)	(8.1%)	17,748	(2,757)
Refuse, recycling, litter	18,341	18,098	(243)	(1.3%)	17,884	214
Waste Strategy	973	1,922	949	97.5%	1,008	914
Total expenditure	37,699	37,572	(127)	(0.3%)	38,779	(1,207)

Dunedin City Council
Funding Impact Statement
for the Year Ended 30 June 2027 for Waste
Minimisation

	2026 Annual Plan \$000	2027 Long Term Plan \$000	2027 Draft Budget \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	1,633	2,405	1,455
Targeted rates	15,697	16,252	16,025
Subsidies and grants for operating purposes	-	-	-
Fees and charges	14,523	15,017	14,255
Internal charges and overheads recovered	5,518	5,683	6,245
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding	37,371	39,357	37,980
Application of operating funding			
Payments to staff and suppliers	28,106	27,703	26,111
Finance costs	2,767	3,909	3,390
Internal charges and overheads applied	5,059	5,210	5,900
Other operating funding applications	-	-	-
Total application of operating funding	35,932	36,822	35,401
Surplus/(deficit) of operating funding	1,439	2,535	2,579
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	41,930	31,527	47,729
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	41,930	31,527	47,729
Application of capital funding			
Capital expenditure			
- to meet additional demand	44,531	34,674	49,329
- to improve the level of service	-	-	-
- to replace existing assets	551	570	570
Increase/(decrease) in reserves	(1,713)	(867)	409
Increase/(decrease) of investments	-	(315)	-
Total application of capital funding	43,369	34,062	50,308
Surplus/(deficit) of capital funding	(1,439)	(2,535)	(2,579)
Funding balance	-	-	-

Group of Activity: Waste Minimisation

	2025/26 fees	2026/27 proposed fees	\$ change	% change
Waste and Environmental Solutions				
After Hours Opening Fee (excludes ETS)				
Booth operation costs – per hour (plus any additional machine fees) After hours	95.00	98.00	3.00	3.2%
Opening Fee - After Hours	468.00	482.00	14.00	3.0%
Public weigh (weigh only)	11.00	11.00	0.00	0.0%
Green Island Transfer Station - e-Waste at the Recycling centre				
As per recovery costs	-	-	0.00	0.0%
Green Island Transfer Station – General Solid Waste (includes ETS)				
General Solid Waste per 50kg (or part thereof)	16.00	17.00	1.00	6.3%
Green Island Transfer Station – Vegetation for composting only (excludes ETS)				
100% vegetation per 50kg (or part thereof)	5.00	5.50	0.50	10.0%
Green Island Transfer Station / Landfill – Large Vehicle Charges (excludes ETS)				
Clay cover per tonne	16.50	23.00	6.50	39.4%
Clay minimum charge	16.50	23.00	6.50	39.4%
Clean fill minimum charge (dry)	21.50	28.00	6.50	30.2%
Clean fill per tonne (dry)	21.50	28.00	6.50	30.2%
Cover minimum charge	16.50	23.00	6.50	39.4%
Cover per tonne	16.50	23.00	6.50	39.4%
Rubble minimum charge	31.50	38.00	6.50	20.6%
Rubble per tonne	31.50	38.00	6.50	20.6%
Green Island Transfer Station / Landfill - Special/hazardous waste				
Animals remains/asbestos including high contaminated soil per 50kg (or part thereof)	21.55	22.25	0.70	3.2%
	21.55	22.25	0.70	3.2%
Sludges and liquids (solids content at least 20%) per 50kg (or part thereof)				
Sludges and liquids (solids content less than 20%) per 50kg (or part thereof)	24.50	25.25	0.75	3.1%
Green Island Transfer Station / Landfill - Special/hazardous waste (excludes ETS)				
Contaminated soil (low level) per 50kg (or part thereof)	6.50	7.00	0.50	7.7%
Foundry sands per 50kg (or part thereof)	6.50	7.00	0.50	7.7%
Gas bottles (each)	15.00	15.50	0.50	3.3%
Household chemicals (inclusive of car - small load fee)	18.00	19.00	1.00	5.6%
Non Hazardous tanker waste per 50kg (or part thereof)	8.10	8.50	0.40	4.9%
Oil (per litre)	1.50	2.00	0.50	33.3%
Tyres (bulk loads) per 50kg (or part thereof)	36.00	37.00	1.00	2.8%
Middlemarch and Waikouaiti Landfill – Large Vehicle Charges (includes ETS)				
General solid waste minimum charge	128.00	152.00	24.00	18.8%
General solid waste per cubic metre	128.00	152.00	24.00	18.8%
Middlemarch and Waikouaiti Transfer Stations – Large Vehicle Charges (excludes ETS)				
Vegetation for composting - per cubic metre	75.00	77.00	2.00	2.7%
Vegetation for composting - minimum charge	75.00	77.00	2.00	2.7%
Other charges				
Bokashi - Replacement lid	5.20	5.50	0.30	5.8%

	2025/26 fees	2026/27 proposed fees	\$ change	% change
Bokashi - Zing - bag	7.20	7.50	0.30	4.2%
Bokashi - 10lt bin	37.00	38.00	1.00	2.7%
Bokashi - 15lt bin	40.00	41.00	1.00	2.5%
Kerbside bin (additional bin/replacement bin/change of bin size) – delivery & administration fee	32.50	33.00	0.50	1.5%
Blue glass bin	15.00	15.50	0.50	3.3%
Mixed recycling bin - annual service charge (additional bin)	50.00	52.00	2.00	4.0%
Optional garden waste bin - annual service charge	92.00	95.00	3.00	3.3%
Transfer Stations without weighbridge – Small Vehicle Charges - General Solid Waste (includes ETS)				
Car (small load), wool pack (per pack or part pack), wheelie bin (per bin or part bin)	27.00	28.00	1.00	3.7%
Car – large load	65.00	67.00	2.00	3.1%
Cars and single axle trailers, vans and utes – small load	66.00	70.00	4.00	6.1%
Cars and single axle trailers, vans and utes – medium load	90.00	93.00	3.00	3.3%
Cars and single axle trailers, vans and utes – large load	123.00	127.00	4.00	3.3%
Non-Council Refuse bag – per bag (max size 80 litres)	5.20	5.50	0.30	5.8%
Station wagon – large load	102.00	—	0.00	0.0%
Station wagon – small load	52.00	—	0.00	0.0%
Transfer Stations without weighbridge – Small Vehicle Charges (excludes ETS)				
Clay cover (per cubic metre)	16.50	23.00	6.50	39.4%
Cleanfill (per cubic metre - dry)	21.50	28.00	6.50	30.2%
Car tyres – each	6.00	7.00	1.00	16.7%
Rubble (per cubic metre)	31.50	38.00	6.50	20.6%
Transfer Stations without weighbridge - Vegetation for composting only (excludes ETS)				
Car (small load, 100% vegetation), wheelie bin (per bin, 100% vegetation), wool pack (per pack, 100% vegetation)	9.00	9.50	0.50	5.6%
Car – large load 100% vegetation	24.00	25.00	1.00	4.2%
Van or Ute, Car with single axle trailer - 100% vegetation (small load)	22.00	23.00	1.00	4.5%
Van or Ute, Car with single axle trailer, 100% vegetation	44.00	45.00	1.00	2.3%
Station wagon – large load 100% vegetation	35.00	—	0.00	0.0%
Station wagon – small load 100% vegetation	14.00	—	0.00	0.0%

RESILIENT CITY - DRAFT OPERATING BUDGET 2026/27

Department: Executive Leadership Team

EXECUTIVE SUMMARY

- 1 This report provides an overview of the draft operating budgets for the Annual Plan 2026/27 for the Resilient City Group, as shown at **Attachment A**. A draft funding impact statement is shown at **Attachment B**. The following activities are provided for:
 - City Development
 - City Growth
 - Civil Defence
 - Community Partnerships
 - Housing Policy
 - South Dunedin Future
 - Zero Carbon
- 2 This report asks the Council to adopt the draft operating budget for the purposes of developing the Annual Plan 2026/27.

RECOMMENDATIONS

That the Council:

- a) **Adopts** for the purposes of developing the Annual Plan 2026/27:
 - i) The draft 2026/27 operating budget for the Resilient City Group as shown/amended at Attachments A and B.

OPERATING BUDGETS

- 3 The 2026/27 draft operating budget is \$12.175 million. This is an increase of \$179k (1.5%) from the 2025/26 year. The following sections explain the revenue and expenditure changes from the previous year.

Revenue

Rates

- 4 Rates revenue increased from \$11.600 million to \$11.774 million, an increase of \$174k (1.5%).

Expenditure

Personnel costs

- 5 Personnel costs have increased from \$5.652 million to \$5.898 million, an increase of \$246k (4.4%), reflecting a general salary increase and step increases.

Operations and maintenance costs

- 6 Operations and maintenance costs have increased from \$596k to \$999k, an increase of \$403k (67.6%). This increase is mainly due to reclassification of expenditure items from other expense categories as follows:

- a) South Dunedin Future contracted services for the citywide climate and resilience programme of \$110k were reclassified from consumables and general costs. These costs were previously categorised as consulting services and relate to contracted work towards natural hazard screening, risk assessments, adaptation planning guidance, and development of toolkits.
- b) The Service Level Agreement (SLA) to Dunedin Budget Advisory Services to manage the Electricity Fund of \$185k has been reclassified from grants and subsidies to operations and maintenance costs.

- 7 The SLA for Cosy Homes (\$111k) has been reinstated on signing of the new agreement.

Consumables and general costs

- 8 Consumables and general costs have decreased from \$1.569 million to \$1.179 million, a decrease of \$390k (24.9%), primarily due to an overall reduction in consultancy costs of \$405k. The key drivers are:

- a) City Development: An overall \$196k decrease in consultancy costs reflecting demand and current capability within the team.
- b) South Dunedin Future: Consultancy decreased by \$183k, due to reclassification of expenditure to operations and maintenance costs (\$110k) and a reduction in cost based on the staged implementation approach of the Citywide Climate Resilience programme (in line with the Council resolution in January 2025).

Grants and subsidies

- 9 Grants and subsidies costs have decreased from \$2.417 million to \$2.293 million, a decrease of \$124k (5.1%). This increase is mainly due to reclassification of expenditure items from other expense categories or activity groups as follows:

- a) The SLA to Dunedin Budget Advisory Services of \$185k was reclassified to Operations and Maintenance costs reflecting the nature of the agreement, as outlined above.
- b) The Te Au Toroa Grant (\$61k) has been transferred to the Resilient City Group (Community Partnerships) from Governance and Support (Corporate Policy).

FEES AND CHARGES

- 10 There are no fees and charges associated with the Resilient City Group.

Signatories

Authoriser:	Scott MacLean - General Manager, City Services David Ward - General Manager, 3 Waters, Property and Urban Development
-------------	--

Attachments

	Title	Page
↓A	Draft Operating Budget 2026/27	97
↓B	Funding Impact Statement - Resilient City	98

SUMMARY OF CONSIDERATIONS

Fit with purpose of Local Government

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

Fit with strategic framework

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

The Resilient City Group activities primarily contribute to the objectives and priorities of the above strategies.

Māori Impact Statement

Council budgets impact broadly across all Dunedin communities, including Māori. The adoption of Te Taki Haruru – Māori Strategic Framework signals Council’s commitment to mana whenua and to its obligations under the Treaty of Waitangi. Mana whenua and matāwaka will have the opportunity to engage in the Annual Plan 2026/27 consultation process.

Sustainability

The Annual Plan 2026/27 is not proposing any changes to that provided for in the 9 year plan 2025-34. Major issues and implications for sustainability are discussed in the Infrastructure Strategy and financial resilience is discussed in the Financial Strategy of the current 9 year plan 2025-34.

LTP/Annual Plan / Financial Strategy /Infrastructure Strategy

This report provides draft budgets for the Resilient City Group for inclusion in the Annual Plan 2026/27.

Financial considerations

Financial considerations are detailed in the report.

Significance

The 9 year plan 2025-34 budgets were considered significant in terms of the Council’s Significance and Engagement Policy, and were consulted on. Variations to those budgets are discussed in this report. The draft budgets will be included in the Annual Plan 2026/27 and will be consulted on.

Engagement – external

There has been no external engagement in developing the draft budgets for the Resilient City Group.

Engagement - internal

Staff and managers from across Council have been involved in the development of the draft budgets.

SUMMARY OF CONSIDERATIONS

Risks: Legal / Health and Safety etc.

There are no identified risks.

Conflict of Interest

There are no known conflicts of interest.

Community Boards

Community Boards will have an opportunity to engage in the Annual Plan 2026/27 consultation process.

**Dunedin City Council
Income Statement
for the Year Ended 30 June 2027 for Resilient City**

	Approved Budget 2025/26 \$000	Draft Budget 2026/27 \$000	YoY Movement 2025 > 2026 \$000	YoY Movement 2025 > 2026 %	LTP Y2 Budget 2026-27 \$000	Draft Budget vs LTP Y2 2026-27 \$000
Revenue						
Rates revenue	11,600	11,774	174	1.5%	11,661	113
Rates penalties	-	-	-	-	-	-
External revenue	256	261	5	2.0%	264	(3)
Fair value gain	-	-	-	-	-	-
Grants and subsidies operating	62	62	-	-	64	(2)
Grants and subsidies capital	-	-	-	-	-	-
Development contributions	-	-	-	-	-	-
Vested assets	-	-	-	-	-	-
Internal revenue	78	78	-	-	81	(3)
Tax refund	-	-	-	-	-	-
Total revenue	11,996	12,175	179	1.5%	12,070	105
Expenditure						
Personnel costs	5,652	5,898	246	4.4%	5,753	145
Operations and maintenance	596	999	403	67.6%	616	383
Occupancy costs	136	137	1	0.7%	141	(4)
Consumables and general	1,569	1,179	(390)	(24.9%)	1,438	(259)
Grants and subsidies	2,417	2,293	(124)	(5.1%)	2,465	(172)
Internal charges	1,594	1,618	24	1.5%	1,641	(23)
Depreciation and amortisation	32	51	19	59.4%	16	35
Interest	-	-	-	-	-	-
Total expenditure	11,996	12,175	179	1.5%	12,070	105
Net surplus/(deficit)	-	-	-	-	-	-
Expenditure by Activity						
City Development	5,227	4,265	(962)	(18.4%)	5,199	(934)
City Growth	588	1,510	922	156.8%	606	904
Civil Defence	200	197	(3)	(1.5%)	212	(15)
Community Partnerships	3,656	3,877	221	6.0%	3,748	129
Housing Policy	228	238	10	4.4%	235	3
South Dunedin Future	1,229	1,210	(19)	(1.5%)	1,176	34
Zero Carbon	868	878	10	1.2%	894	(16)
Total expenditure	11,996	12,175	179	1.5%	12,070	105

Dunedin City Council

Funding Impact Statement

for the Year Ended 30 June 2027 for Resilient City

	2026 Annual Plan \$000	2027 Long Term Plan \$000	2027 Draft Budget \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	11,600	11,661	11,773
Targeted rates	-	-	-
Subsidies and grants for operating purposes	62	64	62
Fees and charges	256	264	261
Internal charges and overheads recovered	78	81	78
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding	11,996	12,070	12,174
Application of operating funding			
Payments to staff and suppliers	10,371	10,412	10,506
Finance costs	-	-	-
Internal charges and overheads applied	1,594	1,641	1,618
Other operating funding applications	-	-	-
Total application of operating funding	11,965	12,053	12,124
Surplus/(deficit) of operating funding	31	17	50
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	-	-	-
Application of capital funding			
Capital expenditure			
- to meet additional demand	380	305	400
- to improve the level of service	-	-	-
- to replace existing assets	5	5	5
Increase/(decrease) in reserves	-	-	-
Increase/(decrease) of investments	(354)	(293)	(355)
Total application of capital funding	31	17	50
Surplus/(deficit) of capital funding	(31)	(17)	(50)
Funding balance	-	-	-

CITY PROPERTIES - DRAFT OPERATING BUDGET 2026/27

Department: Property

EXECUTIVE SUMMARY

- 1 This report provides an overview of the draft operating budget for the Annual Plan 2026/27 for the City Properties Group, as shown at **Attachment A**. A draft funding impact statement is shown at **Attachment B**. The following activities are provided for:
 - Community Housing
 - Community Property
 - Holding Property
 - Investment Property
 - Operational Property
 - Property Management
 - Parking Operations
- 2 A schedule of proposed fees and charges for the 2026/27 year is also presented at **Attachment C**.
- 3 This report asks the council to adopt the draft operating budgets and fees and charges for the purpose of developing the annual plan 2026/27.

RECOMMENDATIONS

That the Council:

- a) **Adopts** for the purposes of developing the Annual Plan 2026/27:
 - i) The draft 2026/27 operating budget for the City Properties Group as shown/amended at Attachments A and B.
 - ii) The draft 2026/27 fees and charges schedules for the City Properties Group as shown/amended at Attachment C.

OPERATING BUDGET

- 4 The 2026/27 draft operating budget is \$52.464 million. This is an increase of \$2.207 million (4.4%) from the 2025/26 year. The following sections explain the revenue and expenditure changes from the previous year.

- b) The planned compliance budget has increased by \$1.018 million across the portfolios, which is partly offset by a \$548k decrease in the planned maintenance budget. Compliance costs relate to the work required to maintain Building Warrant of Fitness'. These costs will now be tracked separately from planned maintenance.
- c) Reactive maintenance has increased by \$490k (13.1%). This includes increases to public toilet maintenance (\$46k) and the Municipal Chambers Exterior Heritage Restoration project (\$100k). This also include an increase to the general reactive maintenance budget of \$200k to accommodate increasing costs.
- d) Contracted Management Services for the Wall St Mall have increased by \$60k (19.7%). Mall Management Services will be publicly tendered in 2026. Property valuation and rental assessment services have increased by \$35k (20.9%) to reflect the residential property valuation cycle.

Occupancy costs

- 15 Occupancy costs have increased from \$12.366 million to \$13.804 million, an increase of \$1.438 million (11.6%). This is primarily due to:
- a) Rates have increased by \$602k (10.8%), reflecting a budgeted increase for rates.
 - b) Electricity and gas increased by \$495k (27.8%), largely due to \$369k increased electricity costs for the Dunedin Ice Stadium, which is recoverable, as noted in the External Revenue section.
 - c) Contract cleaning costs have increased by \$127k (8.5%), reflecting an anticipated 4.2% increase in the Living Wage, as well as additional public toilet facilities.
 - d) Insurance costs have increased by \$193k (8.1%).
 - e) The above increases are partially offset by rental cost reduction of \$93k (65.3%) relating to Burns House.

Consumables and general costs

- 16 Consumables and general costs have decreased from \$1.876 million to \$1.792 million, a decrease of \$84k (4.5%). This is primarily due to \$105k of increased recoverable waste levy costs, offset partly by a \$31k decrease in CCTV costs.

Grants and Subsidies costs

- 17 Grants and subsidies costs have decreased from \$464k to \$448k, a decrease of \$16k (3.4%) due to community hall service agreement grants decreasing \$15k.

Internal Costs

- 12 Internal costs have increased from \$3.907 million to \$3.980 million, an increase of \$73k (1.9%), reflecting a CPI increase to corporate charges.

Depreciation costs

- 18 Depreciation has decreased from \$15.068 million to \$14.500 million, a decrease of \$568k (3.8%). The decrease is due to asset revaluations and updated depreciation rates. A depreciation review

is currently in underway, and any changes will be incorporated into the May 2026 budget update.

Interest costs

19 Interest has increased from \$4.523 million to \$4.841 million, an increase of \$318k (7.0%). This is mainly due to increased debt resulting from the capital programme and the change in interest rate.

FEES AND CHARGES

20 Fees and charges for the City Properties Group have generally remained flat. There are some exceptions:

- a) Housing charges have increased by an average of 8%, reflecting an increase in operating expenditure for community housing. Refer to the ‘Community Housing rent update’ section below for more information.
- b) On-street, hourly parking charges in the city’s Core Zone and Inner Zone have increased by just over 14% (\$0.50), noting this increase compensates for the previous budget which overstated occupancy.
- c) Additionally, parking charges have increased on weekdays for off-street metered car parks at Filleul Street, as well as on weekends at the car park building on Great King Street.

21 New fees relating to disruption of on-street parking for 5 days or more have been proposed.

Community housing rent

22 The draft budget 2026/27 has been based on an 8% rental increase. This results in 22% for rates revenue and 78% external revenue. This does not comply with the current Revenue and Financing Policy of 10% rates revenue and 90% external revenue.

23 To fall within the Revenue and Financing policy, an increase of 28% for external revenue (rental) would need to occur.

Signatories

Author:	Anna Nilsen - Group Manager, Property Services
Authoriser:	David Ward - General Manager, 3 Waters, Property and Urban Development

Attachments

	Title	Page
↓A	Draft Operating Budget 2026/2027	105
↓B	Funding Impact Statement - City Properties	106
↓C	Draft 2026/27 fees and charges - City Properties	107

SUMMARY OF CONSIDERATIONS

Fit with purpose of Local Government

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

Fit with strategic framework

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

The City Properties Group activities primarily contribute to the objectives and priorities of the above strategies

Māori Impact Statement

Council budgets impact broadly across all Dunedin communities, including Māori. The adoption of Te Taki Haruru – Māori Strategic Framework signals Council’s commitment to mana whenua and to its obligations under the Treaty of Waitangi. Mana whenua and matāwaka will have an opportunity to engage on the Annual Plan 2026/27.

Sustainability

The Annual Plan 2026/27 is not proposing any changes to that provided for in the 9 year plan 2025-34. Major issues and implications for sustainability are discussed in the Infrastructure Strategy and financial resilience is discussed in the Financial Strategy of the current 9 year plan 2025-34.

LTP/Annual Plan / Financial Strategy /Infrastructure Strategy

This report provides draft budgets for the City Properties Group for inclusion in the Annual Plan.

Financial considerations

Financial considerations are detailed in the report.

Significance

The 9 year plan 2025-34 budgets were considered significant in terms of the Council’s Significance and Engagement Policy, and were consulted on. Variations to those budgets are discussed in this report. The draft budgets will be included in the Annual Plan 2026/27, and will be consulted on.

Engagement – external

There has been no external engagement in developing the draft budgets for the City Properties Group.

Engagement - internal

Staff and managers from across Council have been involved in the development of the draft budgets.

Dunedin City Council
Income Statement
for the Year Ended 30 June 2027 for City Properties

	Approved Budget 2025/26 \$000	Draft Budget 2026/27 \$000	YoY Movement 2025 > 2026 \$000	YoY Movement 2025 > 2026 %	LTP Y2 Budget 2026-27 \$000	Draft Budget vs LTP Y2 2026-27 \$000
Revenue						
Rates revenue	12,821	13,458	637	5.0%	15,348	(1,890)
Rates penalties	-	-	-	-	-	-
External revenue	28,568	29,930	1,362	4.8%	29,084	846
Fair value gain	5,800	2,018	(3,782)	(65.2%)	2,018	-
Grants and subsidies operating	-	-	-	-	-	-
Grants and subsidies capital	-	-	-	-	-	-
Development contributions	295	295	-	-	295	-
Vested assets	-	-	-	-	-	-
Internal revenue	8,382	8,590	208	2.5%	8,633	(43)
Tax refund	-	-	-	-	-	-
Total revenue	55,866	54,291	(1,575)	(2.8%)	55,378	(1,087)
Expenditure						
Personnel costs	4,178	4,186	8	0.2%	4,303	(117)
Operations and maintenance	7,876	8,913	1,037	13.2%	8,112	801
Occupancy costs	12,366	13,804	1,438	11.6%	12,880	924
Consumables and general	1,876	1,792	(84)	(4.5%)	2,025	(233)
Grants and subsidies	464	448	(16)	(3.4%)	473	(25)
Internal charges	3,907	3,980	73	1.9%	4,024	(44)
Depreciation and amortisation	15,068	14,500	(568)	(3.8%)	16,232	(1,732)
Interest	4,523	4,841	318	7.0%	5,016	(175)
Total expenditure	50,258	52,464	2,206	4.4%	53,065	(601)
Net surplus/(deficit)	5,608	1,827	(3,781)	(67.4%)	2,313	(486)
Expenditure by Activity						
Community Housing	9,362	10,808	1,446	15.4%	10,009	800
Community Property	6,589	7,447	858	13.0%	8,220	(773)
Holding Property	2,431	2,394	(37)	(1.5%)	2,487	(43)
Investment Property	5,304	5,459	155	2.9%	6,512	(1,053)
Operational Property	16,782	16,529	(253)	(1.5%)	15,713	815
Parking Operations	2,933	2,994	61	2.1%	2,973	21
Property Management	6,857	6,833	(24)	(0.4%)	7,151	(52)
Total expenditure	50,258	52,464	2,206	4.4%	53,065	(285)

Dunedin City Council

**Funding Impact Statement
for the Year Ended 30 June 2027 for City Properties**

	2026 Annual Plan \$000	2027 Long Term Plan \$000	2027 Draft Budget \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	12,821	15,348	13,458
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	28,568	29,084	29,930
Internal charges and overheads recovered	8,382	8,633	8,591
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding	49,771	53,065	51,979
Application of operating funding			
Payments to staff and suppliers	26,760	27,793	29,143
Finance costs	4,523	5,016	4,841
Internal charges and overheads applied	3,907	4,024	3,980
Other operating funding applications	-	-	-
Total application of operating funding	35,190	36,833	37,964
Surplus/(deficit) of operating funding	14,581	16,232	14,015
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	295	295	295
Increase/(decrease) in debt	5,751	-	4,216
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	6,046	295	4,511
Application of capital funding			
Capital expenditure			
- to meet additional demand	2,745	-	50
- to improve the level of service	-	-	-
- to replace existing assets	19,643	16,529	18,476
Increase/(decrease) in reserves	-	-	-
Increase/(decrease) of investments	(1,761)	(2)	-
Total application of capital funding	20,627	16,527	18,526
Surplus/(deficit) of capital funding	(14,581)	(16,232)	(14,015)
Funding balance	-	-	-

Group of Activity: City Properties

	2025/26 fees	2026/27 proposed fees	\$ change	% change
Community property				
Community Art Gallery				
Commercial Organisations (display purposes only) (per week)	1,165.00	1,165.00	0.00	0.0%
Commercial Organisations (commercial venture/selling) (Minimum weekly rate or 10% greater than Gross Revenue)	1,165.00	1,165.00	0.00	0.0%
Community Groups (non-commercial/display only) (per day)	25.00	25.00	0.00	0.0%
Community Groups (non-commercial/display only) (per week)	165.00	165.00	0.00	0.0%
Community Groups (non-commercial/sell products) (per day)	49.00	49.00	0.00	0.0%
Community Groups (non-commercial/sell products) (per week)	330.00	330.00	0.00	0.0%
Housing				
Housing				
Bedsit	147.00	159.00	12.00	8.2%
Single (partitioned flat)	150.00	162.00	12.00	8.0%
Single (separate flat)	156.00	168.00	12.00	7.7%
Double (partitioned flat)	206.00	222.00	16.00	7.8%
Double (separate flat)	212.00	229.00	17.00	8.0%
1 Bedroom	223.00	241.00	18.00	8.1%
2 Bedroom	261.00	282.00	21.00	8.0%
Parking Operations				
On-Street Meters (hourly) Monday to Saturday between the hours of 9am and 6pm				
Core Zone (one hour maximum stay)	3.50	4.00	0.50	14.3%
Inner Zone (variable maximum stay)	3.50	4.00	0.50	14.3%
Outer Zone (four hours maximum stay, or all day parking) (per hour)	2.00	2.00	0.00	0.0%
Outer Zone All Day Parking (per day)	11.00	11.00	0.00	0.0%
On-Street Meters (hourly) Monday to Sunday between the hours of 9am and 6pm				
Sunday Zone (variable maximum stay)	-	3.50	3.50	0.0%
Off-Street Metered Car Parks (hourly) Monday to Friday between the hours of 9am and 6pm				
Filleul Street	3.00	3.50	0.50	16.7%
Frederick Street (four hours maximum)	3.00	3.00	0.00	0.0%
Railway Station North	3.00	3.00	0.00	0.0%
Railway Station South	3.00	3.00	0.00	0.0%
St Andrew Street	-	2.00	2.00	0.0%
Off-Street Metered Car Parks (hourly) Weekends between the hours of 9am and 6pm Saturday				
Filleul Street	2.00	2.00	0.00	0.0%
Off-Street Metered Car Parks (hourly) Saturday between the hours of 9am and 6pm				
Frederick Street (four hours maximum)	2.00	2.00	0.00	0.0%
Railway Station North	2.00	2.00	0.00	0.0%
Railway Station South	2.00	2.00	0.00	0.0%
Off-Street Metered Car Parks – Sunday and Public Holidays				
Frederick Street (four hours maximum)	-	-	0.00	0.0%
Railway Station North	-	-	0.00	0.0%
Railway Station South	-	-	0.00	0.0%
St Andrew Street	-	-	0.00	0.0%
Off-Street Metered Car Parks Public Holidays				
Filleul Street	-	-	0.00	0.0%

	2025/26 fees	2026/27 proposed fees	\$ change	% change
Off-Street Car Parks Metered Parking Flat Fee (per day)				
Railway North	8.00	8.00	0.00	0.0%
St Andrew Street	8.00	8.00	0.00	0.0%
Thomas Burns	8.00	8.00	0.00	0.0%
Off-Street Leased Parking Fees (weekly)				
Crawford Street	55.00	55.00	0.00	0.0%
Filleul Street	55.00	55.00	0.00	0.0%
Lorne Street	25.00	25.00	0.00	0.0%
Railway Station North	35.00	35.00	0.00	0.0%
St Andrew Street	25.00	25.00	0.00	0.0%
Thomas Burns	35.00	35.00	0.00	0.0%
York Place	55.00	55.00	0.00	0.0%
Car Park Building Fees (hourly) Monday to Friday between opening and 6pm				
Great King Street	3.00	3.00	0.00	0.0%
Lower Moray Place	3.00	3.00	0.00	0.0%
Wall Street	3.00	3.00	0.00	0.0%
Long stay parks: hourly rate applies. Once parking costs \$12 allocate 8 hours parking.	-	-	0.00	0.0%
Car Park Building Fees (hourly) Monday to Friday between 6pm and closing				
Great King Street	1.50	1.50	0.00	0.0%
Lower Moray Place	1.50	1.50	0.00	0.0%
Car Park Building Fees (hourly) Weekends				
Great King Street	2.00	3.00	1.00	50.0%
Lower Moray Place	2.00	2.00	0.00	0.0%
Wall Street	2.00	2.00	0.00	0.0%
Car Park Building Fees Monday to Sunday				
Mataukarao Building carpark (Hour 1)	5.00	5.00	0.00	0.0%
Mataukarao Building carpark (Hour 2+)	6.00	6.00	0.00	0.0%
Car Park Building Fees (hourly) Public Holidays between opening and closing - free				
Great King Street	-	-	0.00	0.0%
Lower Moray Place	-	-	0.00	0.0%
Wall Street	-	-	0.00	0.0%
Car Park Buildings Leased Parking Fees (weekly)				
Great King Street	55.00	55.00	0.00	0.0%
Wall Street	66.50	66.50	0.00	0.0%
Parking Permit Charges (minimum charge 1/2 day)				
Permit (1 day) except Octagon and George Street (Octagon – Albany Street)	28.00	28.00	0.00	0.0%
Permit (1 day) Octagon and George Street (Octagon – Albany Street)	40.00	40.00	0.00	0.0%
Permit (7 days) except Octagon and George Street (Octagon – Albany Street)	140.00	140.00	0.00	0.0%
Permit (7 days) Octagon and George Street (Octagon – Albany Street)	200.00	200.00	0.00	0.0%
Permit (month) except Octagon and George Street (Octagon – Albany Street)	560.00	560.00	0.00	0.0%
Permit (month) Octagon and George Street (Octagon – Albany Street)	840.00	840.00	0.00	0.0%
Disrupted Parking				
Inner Zone (per park, per day)	-	28.80	28.80	0.0%
Outer Zone (per park, per day)	-	14.40	14.40	0.0%

	2025/26 fees	2026/27 proposed fees	\$ change	% change
Property management				
Encroachments on road reserve (per annum)				
All other encroachment types (8% of adjacent unimproved rated value \$/m2)	200.00	200.00	0.00	0.0%
Commercial Use (fee is negotiated)	200.00	200.00	0.00	0.0%
New application establishment administration fee	80.00	80.00	0.00	0.0%
Residential – Double garage <50m ²	400.00	400.00	0.00	0.0%
Residential – Single garage <25m ²	200.00	200.00	0.00	0.0%

External revenue

- 6 External revenue increased from \$7.123 million to \$7.320 million, an increase of \$197k (2.8%), mainly driven by an increase in Aquatic Services gym/swim membership revenue of \$168k (12.7%).

Expenditure

Personnel costs

- 7 Personnel costs have increased from \$11.052 million to \$11.348 million, an increase of \$296k (2.7%). This includes an increase in Aquatic Services of \$326k (5.0%) and a reduction in Parks of \$65k (2.0%) due to removal of two fixed term city sanctuary roles in September 2025 that are no longer funded. Budget for mileage costs for staff travelling has increased \$20k (25.3%) to reflect actual costs in 2024/25.

Operations and Maintenance

- 8 Operations and maintenance costs increased from \$14.269 million to \$15.148 million, an increase of \$879k (6.2%), due to the following changes:
- a) A 2% contractually agreed annual increase in the Greenspace contracts totalling \$207k;
 - b) In addition to the above contractual uplift, an additional \$268k is required to cover the increase in living wage over the past three years, which has exceeded the annual 2% contractual increase;
 - c) Additional new asset maintenance required for transport buildouts, e.g., George St ornamental gardens, St Leonards to Port Chalmers maintenance previously varied into the maintenance contract without a corresponding budget uplift, costing \$250k annually;
 - d) Aquatics increase in plant maintenance costs of \$40k (6.8%) across all pools, and pool chemicals increase of \$13k (15.6%); and
 - e) Botanic Garden apprenticeship training increase of \$31k (6.2%).

Occupancy costs

- 9 Occupancy costs have increased from \$6.208 million to \$6.672 million, an increase of \$464k (7.5%), due to:
- a) Energy costs have increased by \$303k. This is made up of gas \$87k, electricity \$106k, and other energy costs (such as fuel and woodchips) \$110k.
 - b) Rates and insurance have increased by \$97k and \$19k respectively; and
 - c) Water costs for Aquatics and the Botanic Garden have increased by \$30k (9.0%), based on prior year actual consumption.

Consumables and general costs

- 10 Consumables and general costs have increased from \$705k to \$801k, an increase of \$96k (13.6%), due to scheduled asset valuations and condition assessments required in the 2026/27 financial year that were not required in 2025/26, which is in line with the triannual valuation process.

Grants and subsidies

- 11 Grants and subsidies costs have increased from \$611k to \$762k, an increase of \$151k (24.7%), primarily due to the start of the \$150k Predator Free grant, as approved by Council as part of the 9 year plan, and agreed CPI increases for swimming grants.

Depreciation costs

- 12 Depreciation costs have decreased from \$7.988 million to \$7.850 million, a decrease of \$138k (1.7%), due to the timing of capital works on Moana Pool.

Interest costs

- 13 Interest has increased from \$1.614 million to \$1.712 million, an increase of \$98k (6.1%), due to increased debt associated with the capital programme and the change in interest rate.

FEES AND CHARGES

- 14 Fees and charges for Community Recreation have generally either remained flat or increased by 2.0 to 3.5% to reflect inflation forecasts and increases to contractor costs. Exceptions include:
 - a) Swim school “Just Swim For You” group lessons have increased by 30%, bringing the charge more into line with other group lesson charges.
 - b) Swim membership with access to all pools have increased by 5.7-18.0% due to weekly direct debit charges, which have been updated to be relative to the adult weekly direct debit charges for consistency.
 - c) Swim and gym concessions have decreased by 1-4%, to align with a ‘buy X, get Y free’ promotion, i.e., buy 10 swims and get two free, to encourage participation.
 - d) Swim teacher travel charges have shifted from a flat fee to a variable charge based on distance travelled.
 - e) ‘Toddler time’ pool rates have decreased by 20-23%, (from \$5.40 to \$4.30 at Moana, St Clair and Te Puna, \$5.20 to \$4.00 at Port Chalmers) to encourage more parents to enjoy swimming with their pre-schoolers. The fee covers an adult and an under 5 pool entry and brings the fee in line with a child entry.
 - f) Sportsground lighting has increased by 10.0%, in line with increases in electricity costs.
- 15 Two new fees have been introduced for 5 week bookings of Swim School lessons at Moana and Whakaehu pools.

Signatories

Author:	Heath Ellis - Group Manager Parks and Recreation
Authoriser:	Scott MacLean - General Manager, City Services

Attachments

	Title	Page
↓A	Draft Operating Budget 2026/27	116
↓B	Funding Impact Statement - Community Recreation	117

[↓C](#) Draft 2026/27 fees and charges - Community Recreation

118

SUMMARY OF CONSIDERATIONS

Fit with purpose of Local Government

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

Fit with strategic framework

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

The Community Recreation Group activities primarily contribute to the objectives and priorities of the above strategies.

Māori Impact Statement

Council budgets impact broadly across all Dunedin communities, including Māori. The adoption of Te Taki Haruru – Māori Strategic Framework signals Council’s commitment to mana whenua and to its obligations under the Treaty of Waitangi. Mana whenua and matāwaka will have the opportunity to engage in the Annual Plan 2026/27 consultation process.

Sustainability

The Annual Plan 2026/27 is not proposing any changes to that provided for in the 9 year plan 2025-34. Major issues and implications for sustainability are discussed in the Infrastructure Strategy and financial resilience is discussed in the Financial Strategy of the current 9 year plan 2025-34.

LTP/Annual Plan / Financial Strategy /Infrastructure Strategy

This report provides draft budgets for the Community Recreation Group for inclusion in the Annual Plan 2026/27.

Financial considerations

Financial considerations are detailed in the report.

Significance

The 9 year plan 2025-34 budgets were considered significant in terms of the Council’s Significance and Engagement Policy, and were consulted on. Variations to those budgets are discussed in this report. The draft budgets will be included in the Annual Plan 2026/27 and will be consulted on.

Engagement – external

There has been no external engagement in developing the draft budgets for the Community Recreation Group.

**Dunedin City Council
Income Statement
for the Year Ended 30 June 2027 for Community Recreation**

	Approved Budget 2025/26 \$000	Draft Budget 2026/27 \$000	YoY Movement 2025 > 2026 \$000	YoY Movement 2025 > 2026 %	LTP Y2 Budget 2026-27 \$000	Draft Budget vs LTP Y2 2026-27 \$000
Revenue						
Rates revenue	38,467	40,174	1,707	4.4%	40,607	(433)
Rates penalties	-	-	-	-	-	-
External revenue	7,123	7,320	197	2.8%	7,336	(16)
Fair value gain	-	-	-	-	-	-
Grants and subsidies operating	213	219	6	2.8%	219	-
Grants and subsidies capital	-	-	-	-	-	-
Development contributions	281	281	-	-	281	-
Vested assets	126	126	-	-	126	-
Internal revenue	1	1	-	-	1	-
Tax refund	-	-	-	-	-	-
Total revenue	46,211	48,121	1,910	4.1%	48,570	(449)
Expenditure						
Personnel costs	11,052	11,348	296	2.7%	11,381	(33)
Operations and maintenance	14,269	15,148	879	6.2%	14,720	428
Occupancy costs	6,208	6,672	464	7.5%	5,845	827
Consumables and general	705	801	96	13.6%	850	(49)
Grants and subsidies	611	762	151	24.7%	769	(7)
Internal charges	3,357	3,421	64	1.9%	3,458	(37)
Depreciation and amortisation	7,988	7,850	(138)	(1.7%)	8,940	(1,090)
Interest	1,614	1,712	98	6.1%	2,200	(488)
Total expenditure	45,804	47,714	1,910	4.2%	48,163	(449)
Net surplus/(deficit)	407	407	-	-	407	-
Expenditure by Activity						
Aquatic Services	14,094	15,015	921	6.5%	13,940	1,075
Cemeteries and Crematorium	2,056	2,101	45	2.2%	3,840	(1,739)
Dunedin Botanic Garden	3,714	3,871	157	4.2%	2,187	1,684
Parks and Recreation	25,940	26,727	787	3.0%	28,196	(1,469)
Operational Property	45,804	47,714	1,910	4.2%	48,163	(362)

Dunedin City Council
Funding Impact Statement
for the Year Ended 30 June 2027 for Community
Recreation

	2026 Annual Plan \$000	2027 Long Term Plan \$000	2027 Draft Budget \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	32,264	34,218	33,781
Targeted rates	6,203	6,389	6,394
Subsidies and grants for operating purposes	213	219	219
Fees and charges	7,120	7,334	7,314
Internal charges and overheads recovered	1	1	1
Local authorities fuel tax, fines, infringement fees, and other receipts	3	3	6
Total operating funding	45,804	48,164	47,715
Application of operating funding			
Payments to staff and suppliers	32,844	33,564	34,731
Finance costs	1,614	2,200	1,712
Internal charges and overheads applied	3,357	3,458	3,421
Other operating funding applications	-	-	-
Total application of operating funding	37,815	39,222	39,864
Surplus/(deficit) of operating funding	7,989	8,942	7,851
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	281	281	281
Increase/(decrease) in debt	6,189	7,532	8,506
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	6,470	7,813	8,787
Application of capital funding			
Capital expenditure			
- to meet additional demand	2,022	5,457	5,307
- to improve the level of service	-	-	-
- to replace existing assets	12,926	20,009	11,331
Increase/(decrease) in reserves	-	-	-
Increase/(decrease) of investments	(489)	(8,711)	-
Total application of capital funding	14,459	16,755	16,638
Surplus/(deficit) of capital funding	(7,989)	(8,942)	(7,851)
Funding balance	-	-	-

Group of Activity: Community Recreation

	2025/26 fees	2026/27 proposed fees	\$ change	% change
Aquatic Services				
All Pools access - Premium Membership (Unlimited Gym/Swim & Group Fitness Class Access)				
Adult - 12 months	1,485.70		0.00	0.0%
Concession - 6 months	569.50		0.00	0.0%
Adult - 3 months	414.70		0.00	0.0%
Adult - 6 months	829.40		0.00	0.0%
Concession - 3 months	297.10		0.00	0.0%
Concession - 12 months	1,089.60		0.00	0.0%
All Pools access - Premium Membership (Unlimited Gym/Swim & Group Fitness Class Access) Direct Credit				
Adult - Weekly - Payment for the initial 4 weeks of Direct Credit instalments is due upon signing up	33.40	33.00	-0.40	-1.2%
Concession - Weekly - Payment for the initial 4 weeks of Direct Credit instalments is due upon signing up	24.50	24.60	0.10	0.4%
Group Booking Rates - Birthday parties and other group bookings				
Child entry per head	1.90	2.00	0.10	5.3%
Child entry per head swim and slide	6.20	6.30	0.10	1.6%
Adult entry per head	5.30	5.30	0.00	0.0%
Adult entry per head swim and slide	11.30	11.30	0.00	0.0%
Birthday child - free	-	-	0.00	0.0%
Group Booking Rates - Group Fitness				
Private Group Fitness Class (includes Instructor)	112.10	112.10	0.00	0.0%
Group Booking Rates - Schools (primary/secondary) and Holiday Programmes (Moana /Whakaehu Pool)				
Child entry per head	1.90	2.00	0.10	5.3%
Child entry per head swim and slide	6.20	6.30	0.10	1.6%
Kayak Spray Skirt - group hire (excludes pool entry)	22.40	22.40	0.00	0.0%
Kayaks – group hire (excludes pool entry)	22.40	22.40	0.00	0.0%
Group-fitness (includes swim)				
Child (14yrs+)	7.90	7.90	0.00	0.0%
Adult	9.70	9.70	0.00	0.0%
Concession	7.90	7.90	0.00	0.0%
Gym membership, access to swimming at all pools				
Child (14 yrs+) - 3 Month Membership	143.00	151.19	8.19	5.7%
Child (14 yrs+) - 6 Month Membership	286.00	287.00	1.00	0.3%
Child (14 yrs+) - 12 Month Membership	540.90	544.96	4.06	0.8%
Adult - 1 month membership	98.00	98.00	0.00	0.0%
Adult - 3 Month Membership	283.10	302.50	19.40	6.9%
Adult - 6 Month Membership	566.50	574.60	8.10	1.4%
Adult - 12 Month Membership	1,078.00	1,091.50	13.50	1.3%
Concession - 3 Month Membership	171.60	181.50	9.90	5.8%
Concession - 6 Month Membership	343.20	344.80	1.60	0.5%
Concession - 12 Month Membership	646.80	655.00	8.20	1.3%
Student membership (from date of purchase for nine months) *9 month student special to be sold when advertised	478.50	517.20	38.70	8.1%
Gym membership, Direct Credit - Access to swimming at all pools				
Child (14+) - Weekly - Payment for the initial 4 weeks of Direct Credit instalments is due upon signing up	11.30	12.50	1.20	10.6%

	2025/26 fees	2026/27 proposed fees	\$ change	% change
Adult - Weekly - Payment for the initial 4 weeks of Direct Credit instalments is due upon signing up	22.70	22.99	0.29	1.3%
Concession - Weekly - Payment for the initial 4 weeks of Direct Credit instalments is due upon signing up	13.60	14.60	1.00	7.4%
Hire (a refundable deposit applies to all hire items)				
Kayak (hire)	3.60	3.60	0.00	0.0%
Kayak and Spray Skirt (hire)	8.50	8.60	0.10	1.2%
Refundable Deposit for hire items	22.00	20.00	-2.00	-9.1%
Swim Togs (hire)	8.60	8.60	0.00	0.0%
Towel (hire)	8.60	8.60	0.00	0.0%
Lane usage fee for recognised user groups during peak times at Moana Pool				
Group activity - use of whole dive/lap pool per hour	14.80		0.00	0.0%
Lane usage fee for recognised user groups during peak times at Moana Pool and Whakaehu				
Lane hire per hour for each lane (up to 6 lanes)	3.20	3.30	0.10	3.1%
Lane hire per hour for each lane over a total of 6 lanes	14.80	15.20	0.40	2.7%
Meeting Room Hire				
Birthday Party room hire per hour	22.80	23.00	0.20	0.9%
Poolside meeting room per hour	30.40	31.00	0.60	2.0%
Poolside meeting room all day hire	158.80	160.00	1.20	0.8%
Moana Pool - Gym (includes swim)				
Child (14yrs+)	9.10	9.10	0.00	0.0%
Adult	18.40	18.40	0.00	0.0%
Concession	10.60	10.60	0.00	0.0%
Moana Pool - Hydro Slide				
Child Swim and Slide	9.10	9.10	0.00	0.0%
Adult Swim and Slide	16.40	16.40	0.00	0.0%
Concession Swim and Slide	11.30	11.30	0.00	0.0%
Family Swim and Slide	41.70	41.70	0.00	0.0%
Multi-visit passes - can be used at all Pools, Moana, Whakaehu, St Clair, Port Chalmers				
Child Swim (12)	44.90	43.00	-1.90	-4.2%
Child Swim (30)	108.00	103.20	-4.80	-4.4%
Adult Swim (12)	90.10	92.00	1.90	2.1%
Adult Swim (30)	215.60	220.80	5.20	2.4%
Concession Swim (12)	53.60	53.00	-0.60	-1.1%
Concession Swim (30)	129.60	127.20	-2.40	-1.9%
Child Group-fitness (12)	79.00	79.00	0.00	0.0%
Adult Group-fitness (12)	97.00	97.00	0.00	0.0%
Adult Group-fitness (30)	242.50	232.80	-9.70	-4.0%
Concession Group-fitness (12)	79.00	79.00	0.00	0.0%
Concession Group-fitness (30)	197.50	189.60	-7.90	-4.0%
Port Chalmers - season ticket (6 months)				
Child	93.00	93.00	0.00	0.0%
Adult	171.90	171.90	0.00	0.0%
Each extra child	23.70	23.70	0.00	0.0%
Family	255.50	255.50	0.00	0.0%
Concession	93.00	93.00	0.00	0.0%
Port Chalmers - season ticket (half season sold from 31 December)				
Child	46.50	46.50	0.00	0.0%
Adult	85.90	85.90	0.00	0.0%
Concession	46.50	46.50	0.00	0.0%

	2025/26 fees	2026/27 proposed fees	\$ change	% change
Each extra child	11.80	11.80	0.00	0.0%
Family	127.70	127.70	0.00	0.0%
Port Chalmers Pool - multi-visit passes				
Child 12 swim	33.70	36.00	2.30	6.8%
Adult 12 swim	49.40	54.00	4.60	9.3%
Concession 12 swim	41.50	45.00	3.50	8.4%
St Clair Hot Salt Water Pool - season ticket (6 months)				
Child	127.20	130.00	2.80	2.2%
Adult	299.10	300.00	0.90	0.3%
Each extra child	45.10	46.00	0.90	2.0%
Family	600.70	600.00	-0.70	-0.1%
Concession	164.60	165.00	0.40	0.2%
St Clair Hot Salt Water Pool - season ticket (half season sold from 26 December)				
Child	63.60	65.00	1.40	2.2%
Adult	149.50	150.00	0.50	0.3%
Concession	82.30	82.50	0.20	0.2%
Each extra child	22.50	23.00	0.50	2.2%
Family	300.30	300.00	-0.30	-0.1%
Swim Membership Direct Credit - Access to all pools				
Admin Fee	22.00		0.00	0.0%
Child - Fortnightly - Payment for the initial 4 weeks of Direct Credit instalments is due upon signing up	12.70	14.98	2.28	18.0%
Adult - Fortnightly - Payment for the initial 4 weeks of Direct Credit instalments is due upon signing up	25.20	26.00	0.80	3.2%
Concession - Fortnightly - Payment for the initial 4 weeks of Direct Credit instalments is due upon signing up	15.20	16.92	1.72	11.3%
Swim Memberships - can be used at all Pools, Moana, Whakaehu, St Clair, Port Chalmers				
Child 6 Month Membership	157.30	157.30	0.00	0.0%
Child 12 Month Membership	280.50	285.70	5.20	1.9%
Adult 6 Month Membership	314.60	314.60	0.00	0.0%
Adult 12 Month Membership	561.00	571.40	10.40	1.9%
Concession 6 Month Membership	193.10	188.76	-4.34	-2.2%
Concession 12 Month Membership	336.70	336.30	-0.40	-0.1%
Student membership (from date of purchase for nine months) *membership sales may be available 1st February to 31 March	284.70	283.50	-1.20	-0.4%
Swim school				
Programmes 1 hour per person	13.20	13.50	0.30	2.3%
Programmes 2 hour per person	22.00	22.50	0.50	2.3%
Programmes 3 hour per person	30.80	31.50	0.70	2.3%
Programmes 3/4 hour per person	11.00	11.50	0.50	4.5%
Swim School – Lessons at Pools other than Dunedin City Council Aquatic Facilities				
Swim Teacher travel charge to pools. *A travel charge will apply to vehicle trips exceeding 20 km each way. The charge will be calculated only for the distance above 20 km in accordance with the current IRD Tier 2 rate.	14.00	-	0.00	0.0%
Swim School – Lessons at Pools other than Moana/Whakaehu Pool				
Waikouaiti Babies lessons per lesson - min 45 participants between babies and preschoolers	10.40	10.40	0.00	0.0%
Waikouaiti preschoolers lessons per lesson - min 45 participants between babies and preschoolers	17.50	17.50	0.00	0.0%

	2025/26 fees	2026/27 proposed fees	\$ change	% change
Swim School - Lessons for Schools at Pools other than Moana/Whakaehu Pool				
25 minute lesson 1:6 ratio– per child	8.10	8.10	0.00	0.0%
25 minute lesson 1:8 ratio– per child	6.30	6.40	0.10	1.6%
30 minute lesson 1:6 ratio– per child	9.70	9.70	0.00	0.0%
20 minute lesson 1:4 ratio – per child	9.80	9.80	0.00	0.0%
20 minute lesson 1:6 ratio – per child	6.50	6.50	0.00	0.0%
30 minute lesson 1:8 ratio– per child	7.40	7.50	0.10	1.4%
30 minute lesson 1:10 ratio– per child	5.70	5.80	0.10	1.8%
Swim School - Lessons for Schools, Moana and Whakaehu				
20 minute lesson 1:4 ratio – per child, includes pool admission fee	8.10	8.10	0.00	0.0%
25 minute lesson 1:6 ratio – per student, includes pool admission fee	6.90	6.90	0.00	0.0%
25 minute lesson 1:8 ratio – per student, includes pool admission fee	5.10	5.20	0.10	2.0%
30 minute lesson 1:10 ratio – per child, includes pool admission fee	5.00	5.10	0.10	2.0%
30 minute lesson 1:6 ratio – per child, includes pool admission fee	8.40	8.40	0.00	0.0%
30 minute lesson 1:8 ratio – per child, includes pool admission fee	6.30	6.40	0.10	1.6%
1 hour school activity session 1:6 per pupil, includes pool admission fee	16.70	16.80	0.10	0.6%
1 hour school activity session 1:8 per pupil, includes pool admission fee	12.40	12.80	0.40	3.2%
1 hour school activity session 1:10 per pupil, includes pool admission fee	9.90	10.20	0.30	3.0%
2 hour school activity session 1:6 per pupil, includes pool admission fee	33.40	33.60	0.20	0.6%
2 hour school activity session 1:8 per pupil, includes pool admission fee	24.90	25.60	0.70	2.8%
2 hour school activity session 1:10 per pupil, includes pool admission fee	20.00	20.40	0.40	2.0%
Diverse needs lesson 1:1 or 1:2 ratio - per student, includes pool admission fee	18.20	18.70	0.50	2.7%
Swim School - Lessons, Moana and Whakaehu				
5 week booking, baby (specific dates)	-	47.00	47.00	0.0%
5 week booking, preschool/school age (specific dates)	82.50	82.50	0.00	0.0%
5 week booking, squad (specific)	-	82.50	82.50	0.0%
Babies (10 weeks)	94.00	94.00	0.00	0.0%
Baby lessons introductory talk 1hour	16.50	16.50	0.00	0.0%
Adult 5 week block course - includes pool entry for duration of course till Sunday following last day of lesson	127.00	135.00	8.00	6.3%
Adult 5 week block course with current gym/swim or gym membership	80.50	85.00	4.50	5.6%
Holiday block course of lessons	82.50	82.50	0.00	0.0%
Just swim for you 1on1 (10 weeks)	178.00	183.00	5.00	2.8%
Just swim for you group lessons (10 weeks)	115.00	150.00	35.00	30.4%
Pop up sessions - 30 mins - Babies	9.40	9.40	0.00	0.0%
Pop up sessions - 30 mins - Pre school	16.50	16.50	0.00	0.0%
Pre-schoolers (10 weeks)	165.00	165.00	0.00	0.0%
Private Lessons (20 minutes duration)	29.60	30.00	0.40	1.4%
Private Lessons (30 minutes duration)	46.50	46.50	0.00	0.0%
School age children (10 weeks)	165.00	165.00	0.00	0.0%
Squad lessons (10 weeks)	165.00	165.00	0.00	0.0%
Squads 2nd lessons (10 weeks) 20% off	132.00		0.00	0.0%
Squads 3rd lessons (10 weeks) 20% off	115.00		0.00	0.0%
45 min Adult private lesson (Intermediate/technical skills)	65.90	66.00	0.10	0.2%
Casual Rates - Moana & Whakaehu Pool				
Child – Clubcard holder	3.10	3.30	0.20	6.5%
External pre-employment swim test	14.30	15.00	0.70	4.9%

	2025/26 fees	2026/27 proposed fees	\$ change	% change
Casual Rates - Moana, St Clair & Whakaehu Pool				
Child Swim	4.30	4.30	0.00	0.0%
Adult Swim	9.20	9.20	0.00	0.0%
Concession Swim	5.30	5.30	0.00	0.0%
Family Swim	19.80	19.80	0.00	0.0%
School Swim	1.90	2.00	0.10	5.3%
Toddler Time	5.40	4.30	-1.10	-20.4%
Casual Rates - St Clair Hot Salt Water Pool				
Preschooler	1.90	2.00	0.10	5.3%
Casual Rates - Port Chalmers Pool				
Child	4.00	4.00	0.00	0.0%
Adult	5.80	6.00	0.20	3.4%
Family Swim	14.00	14.00	0.00	0.0%
Schools per pupil	1.20	1.20	0.00	0.0%
Toddler Time	5.20	4.00	-1.20	-23.1%
Concession	4.80	5.00	0.20	4.2%
Pool Hire (per hour) - Moana				
Old Dive Pool before 8am (excludes pool entry) - Pool hire per hour -free	-	-	0.00	0.0%
Old Dive Pool (excludes pool entry) - Pool hire per hour	53.20	54.00	0.80	1.5%
50m pool (includes competitor pool entry) - Pool hire per hour	378.00	380.00	2.00	0.5%
Dive/lap pool (includes competitor pool entry) - Pool hire per hour	143.20	144.00	0.80	0.6%
	188.80	190.00	1.20	0.6%
School Swimming sports 50m (includes pool entry) - Pool hire per hour				
Pool Hire (per hour) - Moana/Whakaehu				
25m pools (includes competitor pool entry) - Pool hire per hour	188.80	189.00	0.20	0.1%
Learners Pool (excludes pool entry) - Lane hire per hour	19.30	19.50	0.20	1.0%
Learners pool (excludes pool entry) - Pool hire per hour	77.40	78.00	0.60	0.8%
	94.40	94.50	0.10	0.1%
School Swimming sports 25m (includes pool entry) - Pool hire per hour				
School Swimming sports per 25m lane (includes pool entry) - Pool lane hire per hour	12.40	12.50	0.10	0.8%
Spectator all pools	-	-	0.00	0.0%
Additional lifeguard/pool staff per hour (2 hour minimum) - Pool hire per hour	42.40	43.00	0.60	1.4%
Pool Hire (per hour) - St Clair Hot Salt Water Pool				
Pool Hire per hour (min 2 hours, includes 2 lifeguards, excludes pool entry)	187.00	190.00	3.00	1.6%
Pool Hire (per hour) - St Clair/Moana/Whakaehu				
Per 25m lane (excludes pool entry) - lane hire per hour	24.40	25.00	0.60	2.5%
Pool Hire - Port Chalmers Pools				
Lane hire per lane - excludes pool entry	19.80	19.80	0.00	0.0%
	134.20	134.20	0.00	0.0%
Pool Hire per hour (min 2 hours, includes lifeguard, excludes pool entry)				
Pool Hire - Port Chalmers Pools - whole pool hire for school age recognised user groups, school teams and not for profit clubs				
Casual pool entry rate per child - Child -Clubcard holder	3.00	3.00	0.00	0.0%
Cemeteries and Crematorium				
All Cemeteries				
Attach a plaque	20.70	21.40	0.70	3.4%
Monumental Permit	101.50	105.10	3.60	3.5%

	2025/26 fees	2026/27 proposed fees	\$ change	% change
Cemeteries - Allanton, Andersons Bay, Dunedin City, Green Park, Portobello, Broad Bay, Macandrew Bay, Northern, Southern, Green Island, Port Chalmers, West Taieri, East Taieri and Waikouaiti				
Burial Rights (plot purchase)	2,766.60	2,863.40	96.80	3.5%
Burial Rights (plot purchase) – Children Under 10 Years	1,391.40	1,440.10	48.70	3.5%
	2,065.60	2,137.90	72.30	3.5%
Burial Rights (plot purchase) (Roman Catholic Sisters – Andersons Bay only)				
Burial Rights (plot purchase)(Green Park Natural Burial site only)	2,766.60	2,863.40	96.80	3.5%
Exhumation	3,653.30	3,781.20	127.90	3.5%
Exhumation – Children Under 10 Years (all cemeteries)	2,469.80	2,556.20	86.40	3.5%
Interments	1,991.40	2,061.10	69.70	3.5%
Interments – Children Under 10 Years (all cemeteries)	1,348.60	1,395.80	47.20	3.5%
Service (maintenance) Fee - one off fee	1,118.70	1,157.90	39.20	3.5%
Cemeteries - Hindon, Otokia, Waitati, Middlemarch and Purakanui				
Burial Rights (plot purchase)	935.30	968.00	32.70	3.5%
Exhumation	3,653.30	3,781.20	127.90	3.5%
Interments	1,991.40	2,061.10	69.70	3.5%
Service (maintenance) Fee - one off fee	935.30	968.00	32.70	3.5%
Chapel Hire (per hour)				
Saturdays and Public Holidays	327.30	338.80	11.50	3.5%
Weekdays	225.80	233.70	7.90	3.5%
Columbarium Wall				
Placement of Ashes - Columbarium Wall	209.40	216.70	7.30	3.5%
Price per Niche 150 x 110 mm - Columbarium Wall	273.20	282.80	9.60	3.5%
Price per Niche 300 x 110 mm - Columbarium Wall	546.40	565.50	19.10	3.5%
Cremations				
Babies Under 48 Hours	39.10	39.10	0.00	0.0%
Children Under 10 years	209.40	209.40	0.00	0.0%
Children Under 10 years Saturday and Public Holidays	283.90	283.90	0.00	0.0%
Crematorium Fee	1,182.20	1,182.20	0.00	0.0%
Pathology and Mortuary Department Remains	742.20	742.20	0.00	0.0%
Saturday and Public Holidays	1,419.30	1,419.30	0.00	0.0%
Post-Cremation Services				
Ash Beam Purchase	327.30	338.80	11.50	3.5%
Ash Beam Purchase – Waikouaiti (includes Metal Flower Container)	428.90	443.90	15.00	3.5%
Ash Disinterment Fee	247.70	256.40	8.70	3.5%
	209.40	216.70	7.30	3.5%
Inter in Family Plot, Ash Beam, Family Ash Plot, Soldiers Plot or Child's Plot				
Placement per Plaque in Court of Reflections (150 x 100 mm)	118.40	122.50	4.10	3.5%
Placement per Plaque in Court of Reflections (300 x 110 mm)	236.90	245.20	8.30	3.5%
Purchase of Family Ash Plot	660.80	683.90	23.10	3.5%
Scatter – Andersons Bay, Rose Garden	101.50	105.10	3.60	3.5%
Service Fee for Ash Plot - one off fee	283.90	293.80	9.90	3.5%
Parks and Recreation – Reserves				
Commercial Concessions				
Application Fee - Tourism/Recreation: Guided Walking/Hiking/Tramping activities/Guided Biking/4WD activities/Use of Aquatic structures/facilities or Other activities	152.50	155.60	3.10	2.0%
Application Fee - Tourism/Recreation: Sporting/Music Events or Corporate Promotions/Trade Events (Expo's/Car shows)	269.80	275.20	5.40	2.0%
Concession Activity Fee (minimum fee per day)	293.30	299.20	5.90	2.0%
Concession Activity Fee: one or more of the following methods: a flat fee (either monthly, quarterly, or annually)/a per head charge for participants/clients (3.5% to 7%)/ a percentage of annual gross revenue (GST incl.)	-	-	0.00	0.0%
Management Fee	117.30	119.60	2.30	2.0%

	2025/26 fees	2026/27 proposed fees	\$ change	% change
Monitoring Fee	293.30	299.20	5.90	2.0%
Easements				
Easement annual fee (corporate/commercial benefit)	879.80	897.40	17.60	2.0%
Easement annual fee (private benefit)	293.30	299.20	5.90	2.0%
	410.60	418.80	8.20	2.0%
Easement application/processing fee (corporate/commercial benefit)				
Easement application/processing fee (private benefit)	152.50	155.60	3.10	2.0%
Encroachments (minor)				
	410.60	418.80	8.20	2.0%
Minimum annual encroachment licence fee or Annual Licence Fee assessed on 0.3% of private property land value whichever is the greater				
Event Use				
	-	-	0.00	0.0%
Bonds are negotiable from \$500, depending on event size, area and numbers				
Enclosed grounds (per day)	647.60	663.80	16.20	2.5%
Unenclosed ground (per day)	596.50	611.40	14.90	2.5%
Food Stall/Mobile Trader for profit - Casual (per location, per day)				
Food Stall per location, per day	43.90	44.80	0.90	2.1%
Food Stall/Mobile Trader for profit - Event (per location, per day)				
Special Events (concerts, festivals) per location, per day	293.30	299.20	5.90	2.0%
Standard Lease or Licence or Agreement				
Application/processing fee	88.00	89.80	1.80	2.0%
Storage Container				
Annual Agreement Fee	152.50	155.60	3.10	2.0%
Parks and Recreation – Sportsgrounds				
Caledonian Function room				
Facility use per hour	30.80	31.50	0.70	2.3%
Gymnasium				
Child casual use - per booking, per hour	20.40	20.90	0.50	2.5%
Adult casual use - per booking, per hour	30.60	31.40	0.80	2.6%
Club rate (non-profit) - per booking, per hour	20.40	20.90	0.50	2.5%
Club rate (for profit/commercial) - per booking, per hour	35.70	36.60	0.90	2.5%
After hours call out fee	59.10	60.60	1.50	2.5%
Equipment storage overnight	31.50	32.30	0.80	2.5%
Kitchen and committee rooms per hour	24.10	24.70	0.60	2.5%
Gymnasium - Caledonian Only				
Foyer Rate - per booking, per hour (Boxing, Table Tennis)	12.00	12.30	0.30	2.5%
Sportsgrounds – Field Lighting				
Lights per booking (non-sports codes) requires contractor site visit)	26.10	28.70	2.60	10.0%
Sportsgrounds – Summer Code - Cricket				
Change Facilities, per day, quoted at time of booking	-	-	0.00	0.0%
Change Facilities, per season	1,167.20	1,196.40	29.20	2.5%
Sportsgrounds – Summer Codes (Cricket, Athletics, Softball, Marching)				
Archery Use per hectare (per season)	1,129.40	1,157.60	28.20	2.5%
Artificial cricket strip, per day	72.40	74.20	1.80	2.5%
Artificial wicket, per season	1,156.40	1,185.30	28.90	2.5%

	2025/26 fees	2026/27 proposed fees	\$ change	% change
Athletics Caledonian Track and Ground Enclosed ground competition use (per hour)	269.50	276.20	6.70	2.5%
Athletics Caledonian Track and Ground Enclosed ground competition use (primary, intermediate and secondary schools or junior club rate)	130.00	133.30	3.30	2.5%
Athletics Caledonian Track and Ground Enclosed ground practice use (per hour)	159.40	163.40	4.00	2.5%
Athletics Caledonian Track and Ground Enclosed ground practice use (primary, intermediate and secondary schools or junior club rate)	83.90	86.00	2.10	2.5%
Athletics Marked 400m grass track (per day)	75.60	77.50	1.90	2.5%
Athletics Marked 400m grass track (per season)	1,214.00	1,244.40	30.40	2.5%
Athletics Unmarked field (per season)	607.00	622.20	15.20	2.5%
Dunedin Cricket Primary, intermediate and secondary schools - free	-	-	0.00	0.0%
Grass cricket strip, per day - quoted at time of booking	-	-	0.00	0.0%
Grass wicket block, per season	3,750.90	3,844.70	93.80	2.5%
Marching Unmarked 1 hectare area (per day)	100.70	103.20	2.50	2.5%
Otago Cricket Hire of international practice strips (full day hire/per strip)	1,922.90	1,971.00	48.10	2.5%
Otago Cricket Hire of international practice strips (per hour/per strip)	163.40	167.50	4.10	2.5%
Out of season play including field preparation - quoted at time of booking	-	-	0.00	0.0%
Softball Field per day - quoted at time of booking	-	-	0.00	0.0%
Softball Field per season	1,183.00	1,212.60	29.60	2.5%
Sportsgrounds – Winter Codes (Rugby, Rugby League, Hockey, Soccer)				
Artificial turf per pitch, per season	4,053.75	4,155.10	101.35	2.5%
Change Facilities, per season	1,167.20	1,196.40	29.20	2.5%
Field lights per pitch, per season	265.00	291.50	26.50	10.0%
Touch Marked field without facilities (per season)	491.00	503.30	12.30	2.5%
Tournament Bookings to be quoted for each event depending on requirements e.g. additional mowing, marking, facility cleaning, litter bin emptying	-	-	0.00	0.0%
Training use only for schools - free	-	-	0.00	0.0%
Unenclosed Fields Without facilities (per season)	1,129.40	1,158.00	28.60	2.5%
Parks and Recreation – Facilities				
Chingford Stables				
Facility use per hour	30.80	31.60	0.80	2.6%
Chingford Stables & Chingford Pavillion				
Functions (from 5.00pm to 11.00pm) – includes security patrol	344.00	352.60	8.60	2.5%
Storage overnight	31.50	32.30	0.80	2.5%
Commercial Use of Jetties/Wharves etc				
Regular and Occasional commercial use (up to 3 approved harbour locations) - flat fee per day	117.30	119.60	2.30	2.0%
Regular commercial use - minimum quarterly fee payable in advance	1,407.60	1,435.80	28.20	2.0%
Halls e.g. Portobello				
Facility use per hour	30.80	31.60	0.80	2.6%
Marina				
Deborah Bay Marina – Berth (annual fee)	2,815.20	2,891.21	76.01	2.7%
Octagon Booking - Contractor Fee				
Lowering and raising of bollards in The Octagon	32.60	33.40	0.80	2.5%
Stalls (including The Octagon)				
Single for profit stall (per stall, per day or part thereof)	76.60	78.10	1.50	2.0%

	2025/26 fees	2026/27 proposed fees	\$ change	% change
Single not for profit stall (per stall, per day or part thereof)	41.60	42.40	0.80	1.9%

CREATIVE AND CULTURAL VIBRANCY - DRAFT OPERATING BUDGET 2026/27

Department: Arts and Culture and Library

EXECUTIVE SUMMARY

- 1 This report provides an overview of the draft operating budgets for the Annual Plan 2026/27 for the Creative and Cultural Vibrancy Group, as shown at **Attachment A**. A draft funding impact statement is shown at **Attachment B**. The following activities are provided for:
 - Creative Partnerships
 - Dunedin Public Art Gallery (DPAG), Toitū and Lan Yuan
 - Libraries and City of Literature
 - Olveston Historic House
- 2 A schedule of proposed fees and charges for the 2026/27 year is also presented at **Attachment C**.
- 3 This report asks the Council to adopt the draft operating budget and fees and charges for the purpose of developing the annual plan 2026/27.

RECOMMENDATIONS

That the Council:

- a) **Adopts** for the purposes of developing the Annual Plan 2026/27:
 - i) The draft 2026/27 operating budget for the Creative and Cultural Vibrancy Group as shown/amended at Attachments A and B.
 - ii) The draft 2026/27 fees and charges schedules for the Creative and Cultural Vibrancy Group as shown/amended at Attachment C.

OPERATING BUDGETS

- 4 The 2026/27 draft operating budget is \$32.775 million. This is an increase of \$655k (2.0%) from the 2025/26 year. The following sections explain the revenue and expenditure charged from the previous year.

Revenue

Rates

- 5 Rates revenue has increased from \$29.507 million to \$30.081 million, an increase of \$574k (1.9%).

External revenue

- 6 External revenue increased from \$2.047 million to \$2.097 million, an increase of \$50k (2.4%). This is primarily due to general admission fees at Olveston increasing by \$37k (9.2%), reflecting forecast visitor volumes, based on visitation for the 2024/25 year.

Grants and subsidies

- 7 Grants and subsidies have increased from \$362k to \$391k, an increase of \$29k (8.0%). Lan Yuan is expecting an increase in grants from the Dunedin Chinese Garden Trust of \$9k (130.8%).
- 8 DPAG is expecting to be awarded funding of \$100k from Creative New Zealand. A three year contract expired at the end of 2025; however, it is anticipated that this will be available again from 2026/27.

Expenditure

Personnel costs

- 9 Personnel costs have increased from \$12.060 million to \$12.548 million, an increase of \$488k (4.0%), reflecting salary changes and an increase in training costs.

Operations and maintenance

- 10 Operations and maintenance costs have increased from \$1.528 million to \$1.558 million, an increase of \$30k (2.0%), primarily due to the following:
- a) DPAG, Toitū and Lan Yuan have increased by \$22k (2.4%) for Building Management System (BMS) replacement parts, collection management costs and event costs.
 - b) Libraries' costs increased \$44k for security due to health and safety concerns at both Mosgiel and the new South Dunedin libraries.
 - c) These increases are partially offset by the budget for the Community Partnerships Creative Capability Workstream of \$30k. This has been reclassified from operations and maintenance to grants and subsidies reflecting the nature of the funding.

Occupancy costs

- 11 Occupancy costs increased from \$1.403 million to \$1.470 million, an increase of \$67k (4.8%), primarily driven by electricity and gas cost increases of \$76k (10.0%), which has been partially offset with reduced insurance costs of \$9k (5.6%).

Consumables and general costs

- 12 Consumables and general costs decreased from \$1.493 million to \$1.372 million, a decrease of \$121k (8.1%), due to:
- a) A reduction of \$75k for Creative Partnerships, relating to one-off funding for the Performing Arts Action Plan in 2025/26.
 - b) A \$33k reduction for DPAG, Toitū and Lan Yuan, through reduced travel (\$8.2k) and alignment of consumable costs to prior actual costs.
 - c) A \$13k reduction in library online subscriptions and software costs.

Grants and subsidies

- 13 Grants and subsidies costs have increased from \$5.856 million to \$5.992 million, an increase of \$136k (2.3%), due to:
- a) An increase of 2% for the Otago Museum Levy (\$106k), which is consistent with year 2 of the 9 Year Plan
 - b) A reclassification of the Community Partnerships Creative Capability Workstream grant (\$30k) from the operations and maintenance cost line to grants and subsidies as outlined in paragraph 10(c) above.

Internal charges

- 14 Internal charges increased from \$7.464 million to \$7.732 million, an increase of \$268k (3.6%), reflecting a CPI increase to corporate charges.

Depreciation costs

- 15 Depreciation decreased from \$1.712 million to \$1.439 million, a decrease of \$273k (15.9%), mainly due to timing of capital expenditure. Changes in the expected timing of project completion has resulted in lower depreciation than previously forecast.

Interest costs

- 16 Interest has increased from \$604k to \$664k, an increase of \$60k (9.9%), due to increased debt associated with the capital programme and the change in interest rate.

FEES AND CHARGES

- 17 Fees and charges for the Creative and Cultural Vibrancy Group have generally increased by between 2.5-4.0%. Exceptions include:
- a) Admission fees to Lan Yuan Chinese Garden have increased by approximately 5% to align with increases in labour and materials costs.
 - b) Libraries’ inter-loan charges increased from \$10 to \$13 (30.0%). Inter-loan is a co-operative scheme where libraries throughout New Zealand lend items to each other. This fee has increased due to increased costs of postage and handling.
- 18 A new fee of \$10 is proposed for the ‘Introduction to Ōtepoti’ immersive experience at the Toitū theatrette.

Signatories

Author:	Cam McCracken - Director DPAG and Toitū, Lan Yuan & Olveston Sarah Gallagher - Director Library Services
Authoriser:	Mike Costelloe - General Manager, Arts, Culture & Economic Development

Attachments

	Title	Page
↴A	Draft Operating Budget 2026/27	133
↴B	Funding Impact Statement - Creative and Cultural Vibrancy	134

[↓C](#) Draft 2026/27 fees and charges - Creative and Cultural Vibrancy

135

SUMMARY OF CONSIDERATIONS

Fit with purpose of Local Government

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

Fit with strategic framework

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

The Creative and Cultural Vibrancy Group activities primarily contribute to the objectives and priorities of the above strategies.

Māori Impact Statement

Council budgets impact broadly across all Dunedin communities, including Māori. The adoption of Te Taki Haruru – Māori Strategic Framework signals Council’s commitment to mana whenua and to its obligations under the Treaty of Waitangi. Mana whenua and matawaka will have the opportunity to engage in the Annual Plan 2026/27 consultation process.

Sustainability

The Annual Plan 2026/27 is not proposing any changes to that provided for in the 9 year plan 2025-34. Major issues and implications for sustainability are discussed in the Infrastructure Strategy and financial resilience is discussed in the Financial Strategy of the current 9 year plan 2025-34.

LTP/Annual Plan / Financial Strategy /Infrastructure Strategy

This report provides draft budgets for the 3 Waters Group for inclusion in the Annual Plan 2026/27.

Financial considerations

Financial considerations are detailed in the report.

Significance

The 9 year plan 2025-34 budgets were considered significant in terms of the Council’s Significance and Engagement Policy, and were consulted on. Variations to those budgets are discussed in this report. The draft budgets will be included in the Annual Plan 2026/27 and will be consulted on.

Engagement – external

There has been no external engagement in developing the draft budgets for the Creative and Cultural Vibrancy Group.

Engagement - internal

Staff and managers from across Council have been involved in the development of the draft budgets.

Dunedin City Council
Income Statement
for the Year Ended 30 June 2027 for Creative and Cultural
Vibrancy

	Approved Budget 2025/26 \$000	Draft Budget 2026/27 \$000	YoY Movement 2025 > 2026 \$000	YoY Movement 2025 > 2026 %	LTP Y2 Budget 2026-27 \$000	Draft Budget vs LTP Y2 2026-27 \$000
Revenue						
Rates revenue	29,507	30,081	574	1.9%	30,342	(261)
Rates penalties	-	-	-	-	-	-
External revenue	2,047	2,097	50	2.4%	2,109	(12)
Fair value gain/(loss)	-	-	-	-	-	-
Grants and subsidies operating	362	391	29	8.0%	404	(13)
Grants and subsidies capital	30	30	-	-	-	30
Development contributions	-	-	-	-	-	-
Vested assets	-	-	-	-	-	-
Internal revenue	174	176	2	1.1%	179	(3)
Tax refund	-	-	-	-	-	-
Total revenue	32,120	32,775	655	2.0%	33,034	(259)
Expenditure						
Personnel costs	12,060	12,548	488	4.0%	12,421	127
Operations and maintenance	1,528	1,558	30	2.0%	1,573	(15)
Occupancy costs	1,403	1,470	67	4.8%	1,445	25
Consumables and general	1,493	1,372	(121)	(8.1%)	1,461	(89)
Grants and subsidies	5,856	5,992	136	2.3%	5,974	18
Internal charges	7,464	7,732	268	3.6%	7,688	44
Depreciation and amortisation	1,712	1,439	(273)	(15.9%)	1,779	(340)
Interest	604	664	60	9.9%	693	(29)
Total expenditure	32,120	32,775	655	2.0%	33,034	(259)
Net surplus/(deficit)	-	-	-	-	-	-
Expenditure by Activity						
Creative Partnerships	1,238	1,181	(57)	(4.6%)	1,192	(11)
DPAG, Toitu and Lan Yuan	11,407	11,681	274	2.4%	11,850	(169)
Libraries and City of Literature	13,118	13,382	264	2.0%	13,503	(121)
Olveston Historic Home	1,070	1,138	68	6.4%	1,096	42
Otago Museum Levy	5,287	5,393	106	2.0%	5,393	-
Total expenditure	32,120	32,775	655	2.0%	32,120	33,034

Dunedin City Council

**Funding Impact Statement
for the Year Ended 30 June 2027 for Creative and
Cultural Vibrancy**

	2026 Annual Plan \$000	2027 Long Term Plan \$000	2027 Draft Budget \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	29,507	30,342	30,217
Targeted rates	-	-	-
Subsidies and grants for operating purposes	362	373	391
Fees and charges	2,047	2,109	2,097
Internal charges and overheads recovered	174	179	176
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding	32,090	33,003	32,881
Application of operating funding			
Payments to staff and suppliers	22,340	22,874	23,076
Finance costs	604	693	664
Internal charges and overheads applied	7,464	7,688	7,732
Other operating funding applications	-	-	-
Total application of operating funding	30,408	31,255	31,472
Surplus/(deficit) of operating funding	1,682	1,748	1,409
Sources of capital funding			
Subsidies and grants for capital expenditure	30	31	30
Development and financial contributions	-	-	-
Increase/(decrease) in debt	458	711	1,019
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	488	742	1,049
Application of capital funding			
Capital expenditure			
- to meet additional demand	979	515	515
- to improve the level of service	-	-	-
- to replace existing assets	1,241	1,878	1,943
Increase/(decrease) in reserves	-	-	-
Increase/(decrease) of investments	(50)	97	-
Total application of capital funding	2,170	2,490	2,458
Surplus/(deficit) of capital funding	(1,682)	(1,748)	(1,409)
Funding balance	-	-	-

Group of Activity: Creative and Cultural Vibrancy

	2025/26 fees	2026/27 proposed fees	\$ change	% change
Dunedin Public Art Gallery				
Dunedin Public Art Gallery Admission				
Admission free	-	-	0.00	0.0%
Group tours by arrangement, cost negotiable	-	-	0.00	0.0%
Special exhibition entry charges will vary depending on the exhibition	-	-	0.00	0.0%
Venue hire				
Venue Hire - by negotiation depending on the hirer's requirements	-	-	0.00	0.0%
Lan Yuan Chinese Garden				
Chinese Garden Admission				
Child (under 13 years with Adult) free	-	-	0.00	0.0%
Adult Admission	13.00	13.50	0.50	3.8%
Adult Season Ticket	30.00	31.50	1.50	5.0%
Adult Season Ticket renewal	26.00	27.00	1.00	3.8%
Student or Beneficiary	9.50	10.00	0.50	5.3%
Student or Beneficiary Season Ticket	21.50	22.50	1.00	4.7%
Student or Beneficiary Season Ticket Renewal	18.00	18.50	0.50	2.8%
Venue hire				
Venue Hire - by negotiation depending on the hirer's requirements	-	-	0.00	0.0%
Libraries				
Hold fees				
Holds charge (per item)	1.50	1.50	0.00	0.0%
Holds Voucher Pack (6 Holds vouchers)	6.00	6.00	0.00	0.0%
Hot picks				
Hot Picks Books (two week loan)	5.00	5.00	0.00	0.0%
Hot Picks Magazines (one week loan)	2.50	2.50	0.00	0.0%
Hot Picks Voucher Pack (6 Hot Picks vouchers)	25.00	25.00	0.00	0.0%
Libraries				
Photocopying (black and white, A4, per side)	0.20	0.20	0.00	0.0%
Photocopying (black and white, A3, per side)	0.30	0.40	0.10	33.3%
Photocopying (colour, A4, per side)	1.00	1.00	0.00	0.0%
Photocopying (colour, A3, per side)	2.00	2.00	0.00	0.0%
Create and supply digital image, per image	35.00	35.00	0.00	0.0%
Membership card replacement (Child)	2.00	2.00	0.00	0.0%
Membership card replacement (Adult)	4.00	4.00	0.00	0.0%
Inter-loan (plus any additional charges over the standard fee)	10.00	13.00	3.00	30.0%
Non-residential membership (per family per year)	180.00	200.00	20.00	11.1%
Research enquiries undertaken by staff (per hour)	85.00	85.00	0.00	0.0%
Libraries may offer discounts on fees & services periodically to promote access and usage	-	-	0.00	0.0%
Loss and damage charges				
Processing Fee per item	10.00	10.00	0.00	0.0%
Room Hire - Downes Room, Mosgiel Library				
Commercial rate per hour	45.00	47.00	2.00	4.4%
Community not-for-profit groups or individuals, per hour	-	-	0.00	0.0%

	2025/26 fees	2026/27 proposed fees	\$ change	% change
Room Hire - Dunningham Suite, City Library				
Security Guard Service (After 8pm Monday – Friday, before 11am and after 4pm Saturday/Sunday) per hour	40.00	45.00	5.00	12.5%
Wedding Booking (includes full day for event, plus 2 half days for set up and clean up. Does not include security guard service)	1,000.00	1,000.00	0.00	0.0%
Room Hire - Dunningham Suite, City Library Commercial Rates				
Full Suite (full day)	450.00	461.00	11.00	2.4%
Full Suite (half day)	325.00	335.00	10.00	3.1%
Kitchen	60.00	62.00	2.00	3.3%
Moderate Meeting Room (full day)	270.00	278.00	8.00	3.0%
Moderate Meeting Room (half day)	200.00	206.00	6.00	3.0%
Small Meeting Room (full day)	190.00	195.00	5.00	2.6%
Small Meeting Room (half day)	110.00	113.00	3.00	2.7%
Room Hire - Dunningham Suite, City Library, Community not for profit groups or individuals rates				
Full Suite (full day)	150.00	155.00	5.00	3.3%
Full Suite (half day)	110.00	113.00	3.00	2.7%
Kitchen	20.00	30.00	10.00	50.0%
Moderate Meeting Room (full day)	90.00	93.00	3.00	3.3%
Moderate Meeting Room (half day)	66.00	68.00	2.00	3.0%
Small Meeting Room (full day)	65.00	67.00	2.00	3.1%
Small Meeting Room (half day)	35.00	36.00	1.00	2.9%
Room Hire - Meeting Room, Blueskin Bay Library				
Commercial rate per hour	45.00	47.00	2.00	4.4%
Community not-for-profit groups or individuals, per hour	-	-	0.00	0.0%
Room Hire - Meeting Rooms, South Dunedin Library				
Community not-for-profit groups or individuals	-	-	0.00	0.0%
Large meeting room (full day) Commercial rate	190.00	195.00	5.00	2.6%
Large meeting room (half day) Commercial rate	110.00	113.00	3.00	2.7%
Small meeting room Commercial rate per-hour	45.00	47.00	2.00	4.4%
Room Hire - Rolfe Room, Port Chalmers Library				
Commercial rate per hour	45.00	47.00	2.00	4.4%
Community not-for-profit groups or individuals, per hour	-	-	0.00	0.0%
Temporary membership (conditions apply)				
Bond (\$50.00), from which weekly charge (\$4.00) is deducted	-	-	0.00	0.0%
Olveston Historic Home				
1 hour tour with high tea (for groups of 10 or more)				
Edwardian High Tea per person	65.00	65.00	0.00	0.0%
2 hour Tours, Special Interest, Art Tours, Embroidery etc. (minimum group 8pax)				
Child	29.00	29.00	0.00	0.0%
Concession (friends, student, seniors)	44.00	44.00	0.00	0.0%
Group (8+)	44.00	44.00	0.00	0.0%
Local	44.00	44.00	0.00	0.0%
Adult	48.00	50.00	2.00	4.2%
Education groups				
Primary student	11.50	11.50	0.00	0.0%
Secondary student	13.50	13.50	0.00	0.0%
Tertiary student	16.50	16.50	0.00	0.0%
Adult	21.00	21.00	0.00	0.0%

	2025/26 fees	2026/27 proposed fees	\$ change	% change
Family				
2 adults and up to 3 children	87.00	89.50	2.50	2.9%
Additional adults	21.00	21.50	0.50	2.4%
Additional children	15.00	15.50	0.50	3.3%
Garden tours (minimum group 8pax)				
Child	15.00	15.50	0.50	3.3%
Adult	26.00	26.50	0.50	1.9%
Retail /Free independent traveller (FIT) guided tour				
Child	15.00	15.50	0.50	3.3%
Concession (friends, students, seniors)	24.00	24.50	0.50	2.1%
Group (10+)	21.00	21.50	0.50	2.4%
Local	21.00	21.50	0.50	2.4%
Adult	26.00	26.50	0.50	1.9%
Venue hire				
Additional staff as required for security and staff	48.00	50.00	2.00	4.2%
Equipment cost on request	-	-	0.00	0.0%
Garden and drying room 4 hours	550.00	600.00	50.00	9.1%
Garden Hire 4 hours includes	350.00	400.00	50.00	14.3%
Room Hire - Drying room 4 hours	200.00	200.00	0.00	0.0%
Room Hire - Great Hall 4 hours	1,000.00	1,000.00	0.00	0.0%
Toitū Otago Settlers Museum				
Toitū Otago Settlers Museum				
Admission free	-	-	0.00	0.0%
Archive/Collection queries first half hour free, then charge per half hour	82.00	85.00	3.00	3.7%
Archives	17.50	18.50	1.00	5.7%
Group tours by arrangement - cost negotiable	-	-	0.00	0.0%
Special exhibition entry charges will vary depending on the exhibition	10.00	10.50	0.50	5.0%
Venue Hire - by negotiation depending on the hirers requirements	-	-	0.00	0.0%
'Introduction to Ōtepoti' immersive experience entry fee	-	10.00	10.00	100.0%

VIBRANT ECONOMY - DRAFT OPERATING BUDGET 2026/27

Department: Enterprise Dunedin and Events

EXECUTIVE SUMMARY

- 1 This report provides an overview of the draft operating budget for the Annual Plan 2026/27 for the Vibrant Economy Group, as shown at **Attachment A**. A draft funding impact statement is shown at **Attachment B**. The following activities are provided for:
 - Economic Development
 - isite Visitor Centre (isite)
 - City Marketing
 - Events
- 2 A schedule of proposed fees and charges for the 2026/27 year is also presented at **Attachment C**.
- 3 This report asks the Council to adopt the draft operating budget for the purposes of developing the Annual Plan 2026/27.

RECOMMENDATIONS

That the Council:

- a) **Adopts** for the purposes of developing the Annual Plan 2026/27
 - i) The draft 2026/27 operating budget for the Vibrant Economy Group as shown/amended at Attachments A and B.
 - ii) The draft 2026/27 fees and charges schedules for the Vibrant Economy Group as shown/amended at Attachment C.

OPERATING BUDGETS

- 4 The 2026/27 draft operating budget is \$12.173 million. This is an increase of \$450k (3.8%) from the 2025/26 year. Year two of the 9 year plan included an increase of \$400k for the Festivals and Events plan. The following sections explain the revenue and expenditure changes from the previous year.

Revenue

Rates

- 5 Rates revenue has increased from \$11.148 million to \$11.485 million, an increase of \$337k (3.0%).

External revenue

- 6 External revenue has increased from \$560k to \$681k, an increase of \$121k (21.6%), due to new revenue from the Lantern Festival (\$99k) and Mid-Winter Ice Skating event (\$49k).
- 7 Offsetting the increase, merchandise sales at the isite have decreased from \$200k to \$175k, a decrease of \$25k (12.5%), as a result of fewer cruise ship visits expected in 2026/27. This decrease means the isite is non-compliant with Council's Revenue and Financing Policy. The Policy will be reviewed as part of the development of the 10 year plan.

Expenditure

Personnel costs

- 8 Personnel costs have increased from \$3.268 million to \$3.456 million, an increase of \$188k (5.8%). This increase relates to a general salary increase and additional staffing required for new events as per the Festival and Events plan.

Operations and maintenance costs

- 9 Operations and maintenance costs have increased from \$2.959 million to \$4.866 million, an increase of \$1.907 million (64.4%).
- 10 This increase is mainly due to the Service Level Agreement (SLA) to Dunedin Venues Management Limited for event attraction, where \$1.645 million, of the \$2.045 million in total, has been reclassified from grants and subsidies.
- 11 The remaining increase in budget relates to the approved Festivals and Events Plan for events such as the night market, solar eclipse event, Matariki event, and lantern festival. Due to the timing of Matariki, the event occurs twice within the 2026/27 budget year.

Consumables and general costs

- 12 Consumables and general costs have increased from \$1.310 million to \$1.383 million, an increase of \$73k (5.6%), relating to the above-mentioned spending within Events along with advertising/promotions cost increases of \$97k (24.0%).
- 13 Costs for the isite have reduced by \$47k (25.0%) driven by a \$21k reduction in inventory purchases and \$21k reduced bank commissions to better reflect actual expected costs.

Grants and subsidies

- 14 Grants and subsidies have decreased overall from \$2.861 million to \$1.063 million, a decrease of \$1.798 million (62.8%). This is made up from the following changes:
- a) The reclassification of event attraction funding to Dunedin Venues Management Limited to the operations and maintenance cost line of \$1.645 million.

- b) A grant to the Centre of Digital Excellence (CODE) for \$150k has been included, which was approved as part of the 9 year plan 2025-34.
- c) A grant towards the Matariki event for \$15k, funded through the additional allocation for the Festival and Events plan.
- d) A reduction to the Major Events grant of \$280k due to a scheduled reduction in the funding plan.
- e) A reduction in the grant to the Masters Games Trust of \$38k as the event is not hosted in Dunedin in the 2026/27 year.

Internal costs

15 Internal costs have increased from \$1.264 million to \$1.325 million, an increase of \$61k (4.8%), reflecting a CPI increase to corporate charges.

FEES AND CHARGES

16 Fees and charges for the Vibrant Economy Group, relating to film permit charges, remain unchanged from the 2025/26 year.

Signatories

Author:	Sian Sutton - Manager, Enterprise Dunedin Dan Hendra - Team Leader - Events
Authoriser:	Mike Costelloe - General Manager, Arts, Culture & Economic Development

Attachments

	Title	Page
↕A	Draft Operating Budget 2026/27	143
↕B	Funding Impact Statement - Vibrant Economy	144
↕C	Draft 2026/27 fees and charges - Vibrant Economy	145

SUMMARY OF CONSIDERATIONS

Fit with purpose of Local Government

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

Fit with strategic framework

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

The Vibrant Economy Group activities primarily contribute to the objectives and priorities of the above strategies

Māori Impact Statement

Council budgets impact broadly across all Dunedin communities, including Māori. The adoption of Te Taki Haruru – Māori Strategic Framework signals Council’s commitment to mana whenua and to its obligations under the Treaty of Waitangi. Mana whenua and matāwaka will have the opportunity to engage in the Annual Plan 2026/27 consultation process.

Sustainability

The Annual Plan 2026/27 is not proposing any changes to that provided for in the 9 year 2025-34 plan. Major issues and implications for sustainability are discussed in the Infrastructure Strategy and financial resilience is discussed in the Financial Strategy of the current 9 year plan 2025-34.

LTP/Annual Plan / Financial Strategy /Infrastructure Strategy

This report provides draft budgets for the Vibrant Economy Group for inclusion in the Annual Plan 2026/27.

Financial considerations

Financial considerations are detailed in the report.

Significance

The 9 year plan 2025-34 budgets were considered significant in terms of the Council’s Significance and Engagement Policy, and were consulted on. Variations to those budgets are discussed in this report. The draft budgets will be included in the Annual Plan 2026/27 and will be consulted on.

Engagement – external

There has been no external engagement in developing the draft budgets for the Vibrant Economy Group.

**Dunedin City Council
Income Statement
for the Year Ended 30 June 2027 for Vibrant Economy**

	Approved Budget 2025/26 \$000	Draft Budget 2026/27 \$000	YoY Movement 2025 > 2026 \$000	YoY Movement 2025 > 2026 %	LTP Y2 Budget 2026-27 \$000	Draft Budget vs LTP Y2 2026-27 \$000
Revenue						
Rates revenue	11,148	11,485	337	3.0%	11,888	(403)
Rates penalties	-	-	-	-	-	-
External revenue	560	681	121	21.6%	504	177
Fair value gain	-	-	-	-	-	-
Grants and subsidies operating	-	-	-	-	-	-
Grants and subsidies capital	-	-	-	-	-	-
Development contributions	-	-	-	-	-	-
Vested assets	-	-	-	-	-	-
Internal revenue	15	7	(8)	(53.3%)	15	(8)
Tax refund	-	-	-	-	-	-
Total revenue	11,723	12,173	450	3.8%	12,407	(234)
Expenditure						
Personnel costs	3,268	3,456	188	5.8%	3,383	73
Operations and maintenance	2,959	4,866	1,907	64.4%	3,592	1,274
Occupancy costs	34	54	20	58.8%	38	16
Consumables and general	1,310	1,383	73	5.6%	1,329	54
Grants and subsidies	2,861	1,063	(1,798)	(62.8%)	2,738	(1,675)
Internal charges	1,264	1,325	61	4.8%	1,302	23
Depreciation and amortisation	27	26	(1)	(3.7%)	25	1
Interest	-	-	-	-	-	-
Total expenditure	11,723	12,173	450	3.8%	12,407	(234)
Net surplus/(deficit)	-	-	-	-	-	-
Expenditure by Activity						
City Marketing	905	899	(6)	(0.7%)	933	(34)
Dunedin isite Visitor Centre	1,344	1,356	12	0.9%	1,384	(28)
Economic development	5,500	5,740	240	4.4%	5,793	(53)
Events	3,974	4,178	204	5.1%	4,297	(119)
Total expenditure	11,723	12,173	450	3.8%	12,407	(234)

Dunedin City Council

**Funding Impact Statement
for the Year Ended 30 June 2027 for Vibrant Economy**

	2026 Annual Plan \$000	2027 Long Term Plan \$000	2027 Draft Budget \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	11,148	11,888	11,485
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	560	504	681
Internal charges and overheads recovered	15	15	7
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding	11,723	12,407	12,173
Application of operating funding			
Payments to staff and suppliers	10,432	11,080	10,822
Finance costs	-	-	-
Internal charges and overheads applied	1,264	1,302	1,325
Other operating funding applications	-	-	-
Total application of operating funding	11,696	12,382	12,147
Surplus/(deficit) of operating funding	27	25	26
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	-	-	-
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase/(decrease) in reserves	-	-	-
Increase/(decrease) of investments	27	25	26
Total application of capital funding	27	25	26
Surplus/(deficit) of capital funding	(27)	(25)	(26)
Funding balance	-	-	-

Group of Activity: Vibrant Economy

	2025/26 fees	2026/27 proposed fees	\$ change	% change
Economic Development				
Film Permit Fee				
Fee for a permit to conduct commercial film activity in public places (per half day)	315.00	315.00	0.00	0.0%
Fee for a permit to conduct commercial film activity in public places (per day)	632.50	632.50	0.00	0.0%

REGULATORY SERVICES - DRAFT OPERATING BUDGET 2026/27

Department: Corporate and Regulatory

EXECUTIVE SUMMARY

- 1 This report provides an overview of the operating budgets for the Annual Plan 2026/27 for the Regulatory Services Group, as shown at **Attachment A**. A draft funding impact statement is shown at **Attachment B**. The following activities are provided for:
 - Building Services
 - Compliance Solutions
 - Parking Services (Enforcement)
 - Resource Consents
- 2 A schedule of proposed fees and charges for the 2026/27 year is also presented at **Attachments C and D**.
- 3 This report asks the Council to adopt the draft operating budget for the purposes of developing the Annual Plan 2026/27.

RECOMMENDATIONS

That the Council:

- a) **Adopts** for the purposes of developing the Annual Plan 2026/27:
 - i) The draft 2026/27 operating budget for the Regulatory Services Group as shown/amended at Attachments A and B.
 - ii) The draft 2026/27 fees and charges schedules for the Regulatory Services Group as shown/amended at Attachment C and D.

OPERATING BUDGETS

- 4 The 2026/27 draft operating budget is \$23.153 million. This is an increase of \$758k (3.4%) from the 2025/26 year. The following sections explain the revenue and expenditure changes from the previous year.

Rates revenue

- 5 Rates revenue increased from \$6.037 million to \$6.316 million, an increase of \$279k (4.6%).

External revenue

- 6 External revenue has increased from \$15.930 million to \$16.397 million, an increase of \$467k (2.9%), primarily driven by increased parking infringement charges of \$360k (11.3%) and LIM fees increase of \$44k.
- 7 Towage revenue has increased by \$21k (237%) due to increased towage volume and fees (set by legislation).
- 8 Dog Registration fees have increased by \$41k (2.7%).

Expenditure

Personnel costs

- 9 Personnel costs have increased from \$13.352 million to \$13.748 million, an increase of \$396k (3.0%), reflecting a general salary increase.

Operations and maintenance costs

- 10 Operations and maintenance costs have increased from \$786k to \$841k, an increase of \$55k (7.0%), primarily due to an increase in Parking Services towage costs by \$32k due to a higher than expected number of towed vehicles and an increase to the abandoned vehicle removal contract of \$6k.

Consumables and General Costs

- 11 Consumables and general have increased from \$1.804 million to \$1.950 million, an increase of \$146k (8.1%). Resource consent compliance expenditure has increased by \$166k (42.8%) due to the requirements for planning consultants, with \$240k added to align with actual activity costs. This is being partially offset by reduced spending in legal fees of \$75k.
- 12 Parking services (enforcement) expenditure has increased by \$48k (4.8%) driven by an increase to postage of \$113k (149%) due to licence plate recognition (LPR) infringements being posted. This is partially offset by court lodgement fee costs reducing by \$80k (18.8%). Debt collection commission fees are reduced by \$31k (31%), reflecting actual costs.

Internal charges

- 13 Internal charges have increased from \$6.126 million to \$6.292 million, an increase of \$166k (2.7%), reflecting a CPI increase to corporate charges.

FEES AND CHARGES

- 14 Fees and charges for the Regulatory Services Group have generally increased by 2.5-4.0%. There are some exceptions:
 - a) Alcohol licencing and environmental health fees are unchanged, as set by legislation.
 - b) Animal Services daily sustenance charges have increased by 50% to \$15 per day to account for time spent by Animal Control Officers.
 - c) The removal of abandoned vehicles fee has increased by 292% to \$200, to reflect actual towing costs.

- d) Producer Statement Authors registration and renewal fees have increased by 20% to \$180. This is the first increase in seven years, and still compares favourably to costs charged by other Councils.
- 15 New Building Services fees for non-consented, stand-alone dwellings have been introduced, which relate to new legislation on granny flats.
- 16 New Resource Consents monitoring fees have been introduced, which account for changes from the Resource Management (Consenting and Other System Changes) Amendment Act 2025. New fees have also been introduced relating to site contamination searches for multiple sites.

Signatories

Author:	Bonnie Wright - Manager Compliance Solutions Mike Hart - Acting Manager, Building Services Alan Worthington - Resource Consents Manager
Authoriser:	Paul Henderson - General Manager Corporate and Regulatory Services

Attachments

	Title	Page
↓A	Draft Operating Budget 2026/27	151
↓B	Funding Impact Statement - Regulatory Services	152
↓C	Draft 2026/27 fees and charges - Building Schedule B	153
↓D	Draft 2026/27 fees and charges - Regulatory Services	154

SUMMARY OF CONSIDERATIONS

Fit with purpose of Local Government

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

Fit with strategic framework

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

The Regulatory Services Group activities primarily contribute to the objectives and priorities of the above strategies.

Māori Impact Statement

Council budgets impact broadly across all Dunedin communities, including Māori. The adoption of Te Taki Haruru – Māori Strategic Framework signals Council’s commitment to mana whenua and to its obligations under the Treaty of Waitangi. Mana whenua and matāwaka will have the opportunity to engage in the Annual Plan 2026/27 consultation process.

Sustainability

The Annual Plan 2026/27 is not proposing any changes to that provided for in the 9 year plan 2025-34. Major issues and implications for sustainability are discussed in the Infrastructure Strategy and financial resilience is discussed in the Financial Strategy of the current 9 year plan 2025-34.

LTP/Annual Plan / Financial Strategy /Infrastructure Strategy

This report provides draft budgets for the Regulatory Services Group for inclusion in the Annual Plan 2026/27.

Financial considerations

Financial considerations are detailed in the report.

Significance

The 9 year plan 2025-34 budgets were considered significant in terms of the Council’s Significance and Engagement Policy, and were consulted on. Variations to those budgets are discussed in this report. The draft budgets will be included in the Annual Plan 2026/27 and will be consulted on.

Engagement – external

There has been no external engagement in developing the draft budgets for the Regulatory Services Group.

Dunedin City Council
Income Statement
for the Year Ended 30 June 2027 for Regulatory Services

	Approved Budget 2025/26 \$000	Draft Budget 2026/27 \$000	YoY Movement 2025 > 2026 \$000	YoY Movement 2025 > 2026 %	LTP Y2 Budget 2026-27 \$000	Draft Budget vs LTP Y2 2026-27 \$000
Revenue						
Rates revenue	6,037	6,316	279	4.6%	6,215	101
Rates penalties	-	-	-	-	-	-
External revenue	15,930	16,397	467	2.9%	16,315	82
Fair value gain	-	-	-	-	-	-
Grants and subsidies operating	-	-	-	-	-	-
Grants and subsidies capital	-	-	-	-	-	-
Development contributions	-	-	-	-	-	-
Vested assets	-	-	-	-	-	-
Internal revenue	428	440	12	2.8%	440	-
Tax refund	-	-	-	-	-	-
Total revenue	22,395	23,153	758	3.4%	22,970	183
Expenditure						
Personnel costs	13,352	13,748	396	3.0%	13,749	(1)
Operations and maintenance	786	841	55	7.0%	810	31
Occupancy costs	308	314	6	1.9%	317	(3)
Consumables and general	1,804	1,950	146	8.1%	1,765	185
Grants and subsidies	-	-	-	-	-	-
Internal charges	6,126	6,292	166	2.7%	6,309	(17)
Depreciation and amortisation	19	8	(11)	(57.9%)	20	(12)
Interest	-	-	-	-	-	-
Total expenditure	22,395	23,153	758	3.4%	22,970	183
Net surplus/(deficit)	-	-	-	-	-	-
Expenditure by Activity						
Building Services	10,537	10,806	269	2.6%	10,797	9
Compliance Solutions	4,222	4,383	161	3.8%	4,349	34
Parking Services (Enforcement)	3,274	3,330	56	1.7%	3,331	(1)
Resource Consents	4,362	4,634	272	6.2%	4,493	141
Total expenditure	22,395	23,153	758	3.4%	22,970	183

Dunedin City Council

**Funding Impact Statement
for the Year Ended 30 June 2027 for Regulatory
Services**

	2026 Annual Plan \$000	2027 Long Term Plan \$000	2027 Draft Budget \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	6,037	6,215	6,316
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	12,774	13,157	12,880
Internal charges and overheads recovered	428	440	440
Local authorities fuel tax, fines, infringement fees, and other receipts	3,155	3,158	3,516
Total operating funding	22,394	22,970	23,152
Application of operating funding			
Payments to staff and suppliers	16,249	16,641	16,853
Finance costs	-	-	-
Internal charges and overheads applied	6,126	6,309	6,292
Other operating funding applications	-	-	-
Total application of operating funding	22,375	22,950	23,145
Surplus/(deficit) of operating funding	19	20	7
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	-	-	-
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	5	-	-
Increase/(decrease) in reserves	-	-	-
Increase/(decrease) of investments	14	20	7
Total application of capital funding	19	20	7
Surplus/(deficit) of capital funding	(19)	(20)	(7)
Funding balance	-	-	-

Schedule B: Indicative charges for complete building consent applications 2026/27 (levies additional)

	Processing time @ \$239 per hour	Checking/ Admin time @ \$135- \$172 per hour	Inspection deposit @ \$244 per inspection	2025/26 PIM/PCON	Proposed 2026/27 PIM/PCON	% change	2025/26 Code Compliance Certificate	Proposed 2026/27 Code Compliance Certificate	% change
Building Consent Application - Residential									
New Construction – Residential									
Erect Single Level Dwelling	8 - 15 hours	1 - 3 hours	12	\$825.00	\$846.00	2.5%	\$352.50	\$367.00	4.1%
Erect Multiple Level Dwelling (including Basement)	10 - 17 hours	1 - 3 hours	15	\$825.00	\$846.00	2.5%	\$470.00	\$489.00	4.0%
Multi-Unit Development (Single Level) Per Unit	8 - 15 hours	1 - 3 hours	12	\$500.00	\$500.00	0.0%	\$352.50	\$367.00	4.1%
Multi-Unit Development (>1 Level) per Unit	8 - 15 hours	1 - 3 hours	13	\$500.00	\$500.00	0.0%	\$470.00	\$489.00	4.0%
Erect Garage/Carport/Shed (Non-Habitable)	2 - 5 hours	0.5 - 2 hours	5	\$610.00	\$627.00	2.8%	\$235.00	\$244.00	3.8%
Erect Habitable Garage/Sleepout	5 - 9 hours	0.5 - 2 hours	8	\$825.00	\$846.00	2.5%	\$235.00	\$244.00	3.8%
Relocate Dwelling	5 - 13 hours	1 - 3 hours	4	\$825.00	\$846.00	2.5%	\$235.00	\$244.00	3.8%
Additions and Alterations – Residential									
Alter Dwelling less than \$20,000	3 - 5 hours	0.5 - 2 hours	6	\$610.00	\$627.00	2.8%	\$235.00	\$244.00	3.8%
Alter Dwelling \$20,000 to \$100,000	5 - 11 hours	0.5 - 2 hours	8	\$825.00	\$846.00	2.5%	\$235.00	\$244.00	3.8%
Alter Dwelling \$100,000 to \$500,000	8 - 15 hours	0.5 - 2 hours	10	\$825.00	\$846.00	2.5%	\$235.00	\$244.00	3.8%
Alter Dwelling over \$500,000	10 - 17 hours	1 - 3 hours	12	\$825.00	\$846.00	2.5%	\$235.00	\$244.00	3.8%
Other – Residential									
Erect Deck	3 - 6 hours	0.5 - 2 hours	2	\$610.00	\$627.00	2.8%	\$117.50	\$122.00	3.8%
Install Sump/Mud Tank	1 - 3 hours	0.5 - 2 hours	1		\$627.00	2.8%	\$117.50	\$122.00	3.8%
Foul/Stormwater Drainage (including Septic Tank)	2 - 5 hours	0.5 - 2 hours	2	\$610.00	\$627.00	2.8%	\$117.50	\$122.00	3.8%
Retaining Walls (Specific Design)	2 - 5 hours	0.5 - 2 hours	2	\$610.00	\$627.00	2.8%	\$117.50	\$122.00	3.8%
Reclad Existing Building	2 - 5 hours	0.5 - 2 hours	2				\$117.50	\$122.00	3.8%
Reroof	1 - 3 hours	0.5 - 2 hours	2				\$117.50	\$122.00	3.8%
Minor alteration < \$10,000.00 including installation of wet area shower	2 - 5 hours	0.5 - 2 hours	3				\$117.50	\$122.00	3.8%
Remove Internal Wall	2 - 5 hours	0.5 - 2 hours	1				\$117.50	\$122.00	3.8%
Solid Fuel Burner (domestic only)	1 - 3 hours	0.5 - 2 hours	1				\$117.50	\$122.00	3.8%
Swimming Pool Fences	1 - 3 hours	0.5 - 2 hours	1				\$117.50	\$122.00	3.8%
Pole/Veranda Signs	1 - 3 hours	0.5 - 2 hours	1				\$117.50	\$122.00	3.8%
Minor Plumbing, Installation of new fitting	1 - 3 hours	0.5 - 2 hours	2				\$117.50	\$122.00	3.8%
Demolish Residential Dwelling (more than three storeys)	1 - 2 hours	0.5 - 2 hours	1	\$380.00	\$387.00	1.8%	\$117.50	\$122.00	3.8%
	Processing time @ \$255 per hour	Checking/ Admin time @ \$135- \$172 per hour	Inspection deposit @ \$260 per inspection	2025/26 PIM/PCON	Proposed 2026/27 PIM/PCON	% change	2025/26 Code Compliance Certificate	Proposed 2026/27 Code Compliance Certificate	% change
Building Consent Application - Commercial									
New Construction – Commercial									
New Single Level Commercial Building	12 - 25 hours	2 - 5 hours	14	\$855.00	\$878.00	2.7%	\$1,000.00	\$1,040.00	4.0%
New Multi-Level Commercial Building	25 - 45 hours	2 - 6 hours	24	\$1,077.50	\$1,105.00	2.6%	\$1,000.00	\$1,040.00	4.0%
Complex, Institutional or High Rise Building	45+ hours	6+ hours	24+	\$1,077.50	\$1,105.00	2.6%	\$1,000.00	\$1,040.00	4.0%
Erect Garage/Carport/Shed (Non-Habitable)	2 - 5 hours	0.5 - 2 hours	5	\$632.50	\$650.00	2.8%	\$500.00	\$520.00	4.0%
Additions and Alterations – Commercial									
Alterations to Existing Building (Single Floor)	5 - 13 hours	2 - 5 hours	4	\$632.50	\$650.00	2.8%	\$1,000.00	\$1,040.00	4.0%
Alterations to Existing Building (Single Floor) including Plumbing and Drainage	8 - 15 hours	2 - 5 hours	7	\$855.00	\$878.00	2.7%	\$1,000.00	\$1,040.00	4.0%
Alterations to Existing Building (Multi Level)	10 - 17 hours	2 - 5 hours	4	\$732.50	\$750.00	2.4%	\$1,000.00	\$1,040.00	4.0%
Alterations to Existing Building (Multi Level) including Plumbing and Drainage	12 - 25 hours	2 - 5 hours	7	\$1,077.50	\$1,105.00	2.6%	\$1,000.00	\$1,040.00	4.0%
Demolition – Commercial									
Demolish Commercial Building (per building)	1 - 4 hours	0.5 - 2 hours	1	\$387.50	\$395.00	1.9%	\$1,000.00	\$1,040.00	4.0%
Drainage seal off may be required and incurs a fee									
Temporary Structures – Commercial									
Marquee	1 - 4 hours	0.5 - 2 hours	1	\$287.50	\$295.00	2.6%	\$125.00	\$130.00	4.0%

Group of Activity: Regulatory Services

	2025/26 fees	2026/27 proposed fees	\$ change	% change
Alcohol Licensing				
Licence Annual Fee (set by Sale and Supply of Alcohol (Fees) Regulations 2013)				
Licence annual fee – very low risk	161.00	161.00	0.00	0.0%
Licence annual fee – low risk	391.00	391.00	0.00	0.0%
Licence annual fee – medium risk	632.50	632.50	0.00	0.0%
Licence annual fee – high risk	1,035.00	1,035.00	0.00	0.0%
Licence annual fee – very high risk	1,437.50	1,437.50	0.00	0.0%
Licence Application				
Licence application – very low risk	368.00	368.00	0.00	0.0%
Licence application – low risk	609.50	609.50	0.00	0.0%
Licence application – medium risk	816.50	816.50	0.00	0.0%
Licence application – high risk	1,023.50	1,023.50	0.00	0.0%
Licence application – very high risk	1,207.50	1,207.50	0.00	0.0%
Other Fees				
Manager's Certificate application/renewal	316.25	316.25	0.00	0.0%
Permanent Club Charter Fee	632.50	632.50	0.00	0.0%
Extract from Record or Register	57.50	57.50	0.00	0.0%
Special Licence				
Special Licence – small event with one to two events on licence	63.25	63.25	0.00	0.0%
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	0.00	0.0%
Special Licence – all other occasions including large events	575.00	575.00	0.00	0.0%
Temporary Licence				
Temporary Authority on/off licences	296.70	296.70	0.00	0.0%
Temporary Licence during repairs, etc. (Section 29(1)(j))	296.70	296.70	0.00	0.0%
Animal Services				
Daily Sustenance Charge				
Asses, Mules, Pigs Daily Sustenance Charge	10.00	15.00	5.00	50.0%
Horses, Cattle, Deer Daily Sustenance Charge	10.00	15.00	5.00	50.0%
Sheep, Goats and Poultry Daily Sustenance Charge	10.00	15.00	5.00	50.0%
Dog Registration				
Non-working Dogs Registration Fee	123.00	127.00	4.00	3.3%
Responsible Dog Owner Registration Fee	68.00	70.00	2.00	2.9%
Dangerous Dogs Registration Fee	184.50	190.50	6.00	3.3%
Working Dogs (1st dog) Registration Fee	60.00	62.00	2.00	3.3%
Working Dogs (2nd dog) Registration Fee	31.00	32.00	1.00	3.2%
Working Dogs (3rd and subsequent dogs) Registration Fee	31.00	32.00	1.00	3.2%
Special Aid Dog Registration Fee	-	-	0.00	0.0%
Late Fee Penalty (50% of full fee)				
Non-working Dogs Late Fee Penalty	61.50	63.50	2.00	3.3%
Dangerous Dogs Late Fee Penalty	92.25	95.25	3.00	3.3%
Responsible Dog Owner Late Fee Penalty	34.00	35.00	1.00	2.9%
Working Dogs (1st dog) Late Fee Penalty	30.00	31.00	1.00	3.3%
Working Dogs (2nd dog) Late Fee Penalty	15.50	16.00	0.50	3.2%
Working Dogs (3rd and subsequent dogs) Late Fee Penalty	15.50	16.00	0.50	3.2%
Special Aid Dog Late Fee Penalty	-	-	0.00	0.0%
Driving Charges				
Staff Cost (per hour)	96.00	96.00	0.00	0.0%
Vehicles per km (minimum charge of \$5.00)	2.25	2.25	0.00	0.0%
Impounding - Dogs				
First Impounding	130.00	130.00	0.00	0.0%
Second Impounding (& subsequent impounding)	175.00	200.00	25.00	14.3%

	2025/26 fees	2026/27 proposed fees	\$ change	% change
After Hours Impounding	175.00	180.00	5.00	2.9%
Boarding Fee Per Day	31.00	31.00	0.00	0.0%
Advertisement	12.00	12.00	0.00	0.0%
Notification	4.00	4.00	0.00	0.0%
Impounding - Other Animals				
Horses, Asses, Mules, Cattle and Deer	105.00	110.00	5.00	4.8%
Sheep, Goats, Pigs and Poultry	31.00	32.00	1.00	3.2%
Infringement Offences and Fees (set by Dog Control Act 1996)				
Wilful obstruction of Dog Control Officer or Ranger (section 18)	750.00	750.00	0.00	0.0%
Failure to supply information or wilfully providing false particulars about dog (section 19A(2))	750.00	750.00	0.00	0.0%
Failure or refusal to supply information or wilfully providing false particulars (section 19(2))	750.00	750.00	0.00	0.0%
Failure to comply with any bylaw authorised by (section 20(5))	300.00	300.00	0.00	0.0%
Failure to comply with effects of disqualification authorised by (section 28(5))	750.00	750.00	0.00	0.0%
Failure to comply with effects of classification of dog as dangerous dog (section 32(2))	300.00	300.00	0.00	0.0%
Fraudulent sale or transfer of dangerous dog (section 32(4))	500.00	500.00	0.00	0.0%
Failure to comply with effects of classification of dog as menacing dog (section 33E(2))	300.00	300.00	0.00	0.0%
Failure to implant microchip transponder in dog (section 36A(6))	300.00	300.00	0.00	0.0%
False statement relating to registration (section 41)	750.00	750.00	0.00	0.0%
Failure to register dog (section 42)	300.00	300.00	0.00	0.0%
Fraudulent procurement or attempt to procure replacement registration label or disc (section 46(4))	500.00	500.00	0.00	0.0%
Failure to advise change of dog ownership (section 48 (3))	100.00	100.00	0.00	0.0%
Failure to advise change of address (section 49(4))	100.00	100.00	0.00	0.0%
Removal, swapping or counterfeiting of registration label or disc (section 51(1))	500.00	500.00	0.00	0.0%
Failure to keep dog controlled or confined (section 52A)	200.00	200.00	0.00	0.0%
Failure to keep dog under control (section 53(1))	200.00	200.00	0.00	0.0%
Failure to carry leash in public (section 54A)	100.00	100.00	0.00	0.0%
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	0.00	0.0%
Allowing dog known to be dangerous to be at large unmuzzled or unleashed (section 62(4))	300.00	300.00	0.00	0.0%
Other Fees				
Adoption fee	215.00	215.00	0.00	0.0%
Permit to keep more than one dog	90.00	90.00	0.00	0.0%
Permit to have public charge 7 or more dogs	90.00	90.00	0.00	0.0%
Microchip Implanting	48.00	48.00	0.00	0.0%
Dog Euthanised Fee	250.00	250.00	0.00	0.0%
Rebate for Neutering/Spaying	10.00	10.00	0.00	0.0%
Withdrawal of Infringement Fee	55.00	55.00	0.00	0.0%
Responsible Dog Owner Site Visit	49.00	49.00	0.00	0.0%
Long Life Tag (round 25x25mm)	1.20	1.20	0.00	0.0%
Collars	25.00	25.00	0.00	0.0%
Poo Bags (sold in bundles of 10 rolls)	15.00	15.00	0.00	0.0%
Penal rates charged for Statutory Holidays and Overtime Stock Control on State Highways				
Hourly rate (including standby allowance)	94.00	96.00	2.00	2.1%
Vehicle charge per km	2.25	2.25	0.00	0.0%
Building Services				
Allanton – New Wastewater Reticulated Services				
Installation Fees 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 3 Waters on application	-	-	0.00	0.0%
Capital Joining Fee Pressure Sewer System	10,500.00	10,500.00	0.00	0.0%
Amusement Device (set by Amusement Device Regulations 1978)				

	2025/26 fees	2026/27 proposed fees	\$ change	% change
One amusement device, for the first seven days or part thereof	11.50	11.50	0.00	0.0%
For each device \$1.15 GST inclusive for a further seven days or part thereof	1.15	1.15	0.00	0.0%
Each additional device for first seven days or part thereof – same owner	2.30	2.30	0.00	0.0%
Building Application Costs				
Costs payable are made up of a number of components including checking, processing, administration costs and an assumed number of inspections. Code compliance certificates are additional. Further charges may also apply	-	-	0.00	0.0%
Building Compliance Certificate - Sale and Supply of Alcohol Act 2012				
Application for Building Compliance Certificate Sale and Supply of Alcohol Act fee	375.00	390.00	15.00	4.0%
Building Consent Application - Residential (estimates)				
As per schedule B	-	-	0.00	0.0%
Building Consent Application - Commercial (estimates)				
As per schedule B	-	-	0.00	0.0%
Building Consent Lists (Electronic Only)				
Annual Subscription	355.00	369.00	14.00	3.9%
Monthly Subscription	36.00	37.00	1.00	2.8%
Report – Monthly Subscription (Generated Weekly)	60.00	62.00	2.00	3.3%
Building Warrant of Fitness (BWOFF)				
Copy of Compliance Schedule	40.00	42.00	2.00	5.0%
Issue new or amended Compliance Schedule (hourly rate)	250.00	260.00	10.00	4.0%
BWOFF Administration fee (hourly rate)	130.00	135.00	5.00	3.8%
BWOFF Annual Return fee	250.00	260.00	10.00	4.0%
BWOFF Annual Return fee and Form 12	255.00	260.00	0.00	0.0%
BWOFF Inspection fee and/or Audit fee (hourly rate, minimum 1 hour charge thereafter each 15 mins)	250.00	260.00	10.00	4.0%
Certificate for Public Use				
Certificate for Public Use amendments (hourly rate, minimum 1 hour charge) (if complex, further hourly rates may apply).	250.00	260.00	10.00	4.0%
Certificate for Public Use Construction/Occupation Application fee (to a maximum of 12 months) (if complex, further hourly rates may apply)	625.00	650.00	25.00	4.0%
Certificate for Public Use Inspection Charge (hourly rate, minimum 1 hour charge)	250.00	260.00	10.00	4.0%
Renewal of Certificate for Public Use Construction/Occupation Application fee (to a maximum of 12 months)	1,375.00	1,430.00	55.00	4.0%
Certificate of Acceptance				
Certificate of Acceptance Application Fee - Commercial (All fees and levies associated with building consent applications will also apply.) Not charged when building works have been undertaken under urgency section 41(1)(c)	750.00	780.00	30.00	4.0%
Certificate of Acceptance Application Fee - Residential (All fees and levies associated with building consent applications will also apply.) Not charged when building works have been undertaken under urgency section 41(1)(c)	705.00	733.00	28.00	4.0%
Code Compliance Certificate				
Solid fuel burners & residential minor building/plumbing work	117.50	122.00	4.50	3.8%
Code Compliance Certificate Refusal - Inspection and admin hourly rates apply	-	-	0.00	0.0%
Commercial (C1 & C2 category & multi storey apartments & C3 with value below \$500,000) (if complex, further hourly rates may apply).	500.00	520.00	20.00	4.0%
Commercial (C3 with value of work over \$500,000) (if complex, further hourly rates may apply).	1,000.00	1,040.00	40.00	4.0%
Commercial Marquee	125.00	130.00	5.00	4.0%
Residential minor work/accessory buildings and alterations	235.00	244.00	9.00	3.8%
Residential new building (single level)	352.50	367.00	14.50	4.1%
Residential new building (multi-level)	470.00	489.00	19.00	4.0%
Code Compliance Certificate (Older Consents)				

	2025/26 fees	2026/27 proposed fees	\$ change	% change
Code compliance certificate fee for building consents (commercial) over 5 years old from the date it was issued. (Additional Inspection fees at hourly rates apply)	500.00	520.00	20.00	4.0%
Code compliance certificate fee for building consents (residential) over 5 years old from the date it was issued. (Additional Inspection fees at hourly rates apply)	470.00	489.00	19.00	4.0%
Disbursements – Copies of Plans and Records				
A3 and A4	1.00	1.00	0.00	0.0%
A3 and A4 – Electronic Copy (hourly rate)	130.00	135.00	5.00	3.8%
Record of Title	50.00	52.00	2.00	4.0%
Levies				
MBIE Building Levy - Projects at and over \$65,000 (\$1.75 per \$1,000 of building work)	-	-	0.00	0.0%
BRANZ Building Research Levy - Projects at and over \$20,000 (\$1.00 per \$1,000 of building work)	-	-	0.00	0.0%
BCA Accreditation Levy payable on all building consent applications including amended and staged applications (\$0.55 per \$1,000 of building work, minimum fee \$10 - Non-refundable)	0.50	0.55	0.05	10.0%
Plan Request				
Copy of Consent Documents required for inspections plus \$1.00 per page photocopy	65.00	68.00	3.00	4.6%
Hourly rate	130.00	135.00	5.00	3.8%
Note: Plans and records sent electronically will be charged at the hourly rate rather than per page for collation	-	-	0.00	0.0%
Commercial Searches hourly rate, min 1 hour- plus \$1.00 per page photocopy	130.00	135.00	5.00	3.8%
Faxing/Postage (additional to minimum charge)	2.00	2.00	0.00	0.0%
Residential Building and Structural Plans plus \$1.00 per page photocopy	65.00	68.00	3.00	4.6%
Residential Plumbing and Drainage Plans plus \$1.00 per page photocopy	65.00	68.00	3.00	4.6%
Residential Searches hourly rate, min 1 hour - plus \$1.00 per page photocopy	130.00	135.00	5.00	3.8%
Private Foul and Stormwater Drain in Common				
Application for Private Foul and Stormwater Drain in Common	230.00	239.00	9.00	3.9%
Disconnection notification from drain-in-common filing fee	97.50	101.00	3.50	3.6%
Plus joining fee for each party	97.00	101.00	4.00	4.1%
Property Reports/Documents for Filing on Council Records				
Submit Independent Building Report for filing on Council records (Safe and Sanitary Report)	265.00	276.00	11.00	4.2%
Submit property related document for filing on Council record	97.50	101.00	3.50	3.6%
Submit Schedule 1 Exempt Building Work notification	97.50	101.00	3.50	3.6%
Sewer Connections – Foul and Stormwater				
Connection fee greater than 150mm diameter (Sewer Connections – per connection) - as quoted by 3 Waters on application	-	-	0.00	0.0%
Seal Off - DCC contractor to excavate	1,860.00	2,000.00	140.00	7.5%
Seal Off - Drain layer to excavate	285.00	295.00	10.00	3.5%
Standard Connection fee 100mm diameter (Sewer Connections – per connection)	620.00	630.00	10.00	1.6%
Standard Connection fee 150mm diameter (Sewer Connections – per connection)	905.00	915.00	10.00	1.1%
Project Information Memorandum - Non-consented small standalone dwelling				
Submit property related document for filing on Council record	-	101.00	101.00	0.0%
Additional extension of time requests	-	68.00	68.00	0.0%
Administration charges (hourly rate)	-	135.00	135.00	0.0%
Administration cost for lapsing or withdrawing a project memorandum application charges (hourly rate)	-	135.00	135.00	0.0%
Checking charges (hourly rate)	-	172.00	172.00	0.0%
Processing charges (hourly rate)	-	239.00	239.00	0.0%
Project Information Memorandum - Base fee plus hourly rate thereafter	-	400.00	400.00	0.0%
Building – General Charges				

	2025/26 fees	2026/27 proposed fees	\$ change	% change
Administration charges (hourly rate)	130.00	135.00	5.00	3.8%
Administration cost for lapsing or withdrawing building consent application (hourly rate)	130.00	135.00	5.00	3.8%
Administration costs for change of debtor request (hourly rate)	130.00	135.00	5.00	3.8%
Administration costs to rectify incorrect CCC related submitted documentation (hourly rate)	130.00	135.00	5.00	3.8%
Administration costs to transfer building consent owner (hourly rate)	130.00	135.00	5.00	3.8%
Application for exemption for Earthquake Prone Buildings (2 hours, then hourly thereafter)	530.00	551.00	21.00	4.0%
Assessment of information relating to buildings Earthquake Prone status (2 hours, then hourly thereafter)	530.00	551.00	21.00	4.0%
Construction of building (commercial) on two or more allotments (S75–S83) application fee plus LINZ Lodgement Fee plus hourly rate thereafter	245.00	255.00	10.00	4.1%
Construction of building (residential) on two or more allotments (S75–S83) application fee plus LINZ Lodgement Fee plus hourly rate thereafter	230.00	239.00	9.00	3.9%
Conversion of hard copy application to digital application (hourly rate)	230.00	239.00	9.00	3.9%
Inspection charges - Commercial site visits and/or evidence based remote (hourly rate, minimum 1 hour charge thereafter each 15 mins)	250.00	260.00	10.00	4.0%
Inspection charges - Residential site visits and/or evidence based remote (hourly rate, minimum 1 hour charge thereafter each 15 mins)	235.00	244.00	9.00	3.8%
Insulation (stand alone) building work - Free from DCC fees	-	-	0.00	0.0%
Marquees for community/not for profit organisations	400.00	416.00	16.00	4.0%
Minor Plan Variation fee - Commercial (hourly rate)	245.00	255.00	10.00	4.1%
Minor Plan Variation fee - Residential (hourly rate)	230.00	239.00	9.00	3.9%
Non Commercial Fast Track Code Compliance Certificates (hourly rate, minimum 1 hour charge)	235.00	244.00	9.00	3.8%
Notice to Fix (NTF) preparation and monitoring fee - Commercial (hourly rate, minimum 1 hour charge)	250.00	260.00	10.00	4.0%
Notice to Fix (NTF) preparation and monitoring fee - Residential (hourly rate, minimum 1 hour charge)	235.00	244.00	9.00	3.8%
Outside working hours and public holiday inspections (hourly rate, minimum 1 hour charge thereafter each 15 mins)	375.00	390.00	15.00	4.0%
Solar (stand alone) building work - Free from DCC fees	-	-	0.00	0.0%
Discretionary Exemption to Building Consent application under Schedule 1, Clause 2 (Commercial) (if complex, further hourly rates may apply).	530.00	551.00	21.00	4.0%
Discretionary Exemption to Building Consent application under Schedule 1, Clause 2 (Residential) (hourly rate, minimum 1 hour charge)	265.00	276.00	11.00	4.2%
Building on land (commercial) subject to natural hazards (S71 – S74) application fee plus LINZ Lodgement Fee plus hourly rate thereafter	245.00	255.00	10.00	4.1%
Building on land (residential) subject to natural hazards (S71 – S74) application fee plus LINZ Lodgement Fee plus hourly rate thereafter	230.00	239.00	9.00	3.9%
Change of Use Consideration if no building work required - Commercial (hourly rate, minimum 1 hour charge)	245.00	255.00	10.00	4.1%
Change of Use Consideration if no building work required - Residential (hourly rate, minimum 1 hour charge)	230.00	239.00	9.00	3.9%
Checking building consent applications charges (hourly rate)	165.00	172.00	7.00	4.2%
Earthquake Prone Building assessment extensions (1/2 hr then hourly thereafter)	132.50	138.00	5.50	4.2%
Eco-design advisor service - Free	-	-	0.00	0.0%
Front Counter Advice 15 minutes free then hourly rate thereafter	230.00	239.00	9.00	3.9%
Functions Relating to Dangerous, Affected or Insanitary Buildings - Commercial (hourly rate)	250.00	260.00	10.00	4.0%
Functions Relating to Dangerous, Affected or Insanitary Buildings - Residential (hourly rate)	235.00	244.00	9.00	3.8%
Functions Relating to Earthquake-Prone Buildings (hourly rate)	265.00	276.00	11.00	4.2%
Pre-Application Meetings - (Commercial) Building Consent Officer (hourly rate)	245.00	255.00	10.00	4.1%
Pre-Application Meetings - (Residential) Building Consent Officer (hourly rate)	230.00	239.00	9.00	3.9%
Processing charges - Commercial (hourly rate)	245.00	255.00	10.00	4.1%
Processing charges - Residential (hourly rate)	230.00	239.00	9.00	3.9%
Producer Statement Authors Registration fee (includes 3 year renewal fee)	150.00	180.00	30.00	20.0%
Producer Statement Authors renewal fee (3 years)	150.00	180.00	30.00	20.0%
Residential Pool Barrier Inspections (hourly rate, minimum 1 hour charge)	235.00	244.00	9.00	3.8%
Same day inspection fee cancellation - Commercial (for inspections cancelled after 3pm for the day before including weekends and public holidays)	250.00	260.00	10.00	4.0%

	2025/26 fees	2026/27 proposed fees	\$ change	% change
Same day inspection fee cancellation - Residential (for inspections cancelled after 3pm for the day before including weekends and public holidays)	235.00	244.00	9.00	3.8%
Seismic (stand alone) building work - Free from DCC fees	-	-	0.00	0.0%
Senior Officer/Team Leader/Principal Advisor/Manager advice (hourly rate)	265.00	276.00	11.00	4.2%
Project Information Memorandum Only - Base fee plus hourly rate thereafter	-	400.00	400.00	0.0%
Building Infringement Offences and Fees (set by Building (Infringement Offences, Fees, and Forms) Regulations 2007)				
Importing building products into New Zealand for the purpose of supply without complying with prescribed information requirements (section 362VB(2)(d))	1,000.00	1,000.00	0.00	0.0%
Licensed building practitioner carrying out restricted building work without appropriate licence (section 85(2)(a))	500.00	500.00	0.00	0.0%
Licensed building practitioner supervising restricted building work without appropriate licence (section 85(2)(b))	500.00	500.00	0.00	0.0%
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	0.00	0.0%
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	0.00	0.0%
Displaying a building warrant of fitness other than in accordance with section 108 (section 108(5)(c))	1,000.00	1,000.00	0.00	0.0%
Displaying a false or misleading building warrant of fitness (section 108(5)(b))	1,000.00	1,000.00	0.00	0.0%
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	0.00	0.0%
Failing to complete seismic work by deadline (section 133AU(1))	1,000.00	1,000.00	0.00	0.0%
Failing to comply with a notice to fix in relation to means of restricting access to a residential pool (section 168(1AA))	500.00	500.00	0.00	0.0%
Failing to comply with a notice, within the time stated in the notice, requiring work to be carried out on a dangerous or insanitary building (section 124)	1,000.00	1,000.00	0.00	0.0%
Failing to comply with any other notice to fix (section 168(1))	1,000.00	1,000.00	0.00	0.0%
Failing to comply with requirement to attach EPB notice or EPB exemption notice (section 133AU(2))	1,000.00	1,000.00	0.00	0.0%
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	0.00	0.0%
Failing to comply with the requirement to obtain a compliance schedule (section 101)	250.00	250.00	0.00	0.0%
Failing to display a building warrant of fitness required to be displayed (section 108(5)(a))	1,000.00	1,000.00	0.00	0.0%
Failing to have a written contract as prescribed (section 362F(4))	500.00	500.00	0.00	0.0%
Failing to provide prescribed checklist (section 362D(4))	500.00	500.00	0.00	0.0%
Failing to provide prescribed disclosure information (section 362D(4))	500.00	500.00	0.00	0.0%
Failing to provide prescribed information or documentation to specified persons (section 362T(4))	500.00	500.00	0.00	0.0%
Failing to supply territorial authority with a building warrant of fitness (section 108(5)(aa))	1,000.00	1,000.00	0.00	0.0%
Failing, when EPB notice or EPB exemption notice ceases to be attached or becomes illegible, to notify the territorial authority (section 133AU(3))	1,000.00	1,000.00	0.00	0.0%
Supplying a pool product without an approved notice (section 162E)	500.00	500.00	0.00	0.0%
Supplying, offering to supply, or advertising the supply of building products in New Zealand without complying with prescribed information requirements (section 362VB(2)(a) to (c))	1,000.00	1,000.00	0.00	0.0%
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	0.00	0.0%
Using or occupying an earthquake-prone building, or permitting another person to do so, contrary to a territorial authority's hoarding, fence, or notice (section 133AU(5))	2,000.00	2,000.00	0.00	0.0%
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	0.00	0.0%
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	0.00	0.0%
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	0.00	0.0%

	2025/26 fees	2026/27 proposed fees	\$ change	% change
Wilfully obstructing, hindering, or resisting a person executing powers conferred under the Act or its regulations (section 367)	500.00	500.00	0.00	0.0%
Wilfully removing or defacing a notice published under the Act or inciting another person to do so (section 368)	500.00	500.00	0.00	0.0%
Failure of owner to supply territorial authority with specified information (section 42B))	-	500.00	500.00	0.0%
Environmental Health				
Food Premises				
Additional verification - fixed fee	265.00	265.00	0.00	0.0%
Initial Registration – fixed fee	265.00	265.00	0.00	0.0%
Fee for cancelled verification - fixed fee	265.00	265.00	0.00	0.0%
Food Control Plan Mentoring session - fixed fee	265.00	265.00	0.00	0.0%
Registration – renewal, fixed fee	100.00	100.00	0.00	0.0%
Infringement Offences and Fees (set by Food Regulations 2015)				
Failing to ensure that a food business that is subject to a national programme is registered with the appropriate authority ss 79, 240(2)	450.00	450.00	0.00	0.0%
Failing to register a food control plan or to ensure that a food control plan is registered with the appropriate authority ss48, 240 (2)	450.00	450.00	0.00	0.0%
Infringement Offences and Fees (set by Resource Management (Infringement Offences) Regulations 1999)				
Contravention of an abatement notice for an unreasonable noise (other than a notice under section 322(1)(c))	750.00	750.00	0.00	0.0%
Contravention of an excessive noise direction under section 327	500.00	500.00	0.00	0.0%
Contravention of Section 22 (failure to provide certain information to an enforcement officer)	300.00	300.00	0.00	0.0%
Contravention of Section 9 (restrictions of use of land)	300.00	300.00	0.00	0.0%
Noise Control				
Noise consultancy and survey work fee (per hour)	260.00	260.00	0.00	0.0%
Excessive noise equipment seizure fine	300.00	300.00	0.00	0.0%
Other Premises				
Hairdressers' Salons - fixed fee	284.00	284.00	0.00	0.0%
Mobile Trading Permit - fixed fee	57.00	57.00	0.00	0.0%
Monitoring, enforcement and additional visits - fixed fee	100.00	100.00	0.00	0.0%
Offensive Trades (site visit) - fixed fee	186.00	186.00	0.00	0.0%
Beauticians	284.00	284.00	0.00	0.0%
Beauticians as secondary business	98.00	98.00	0.00	0.0%
Camping Grounds - fixed fee	284.00	284.00	0.00	0.0%
Funeral Directors - fixed fee	284.00	284.00	0.00	0.0%
Tattooist	284.00	284.00	0.00	0.0%
Out of District Verification				
Incidentals (actual costs for accommodation & meals)	-	-	0.00	0.0%
Mileage/km	0.88	0.88	0.00	0.0%
Travel Time (one off fee)	260.00	260.00	0.00	0.0%
Verification				
Corrective Action Request remote sign off - new fixed fee	100.00	100.00	0.00	0.0%
Corrective Action Request sign off - fixed fee	255.00	255.00	0.00	0.0%
Class 1 -Verification, fixed fee	450.00	450.00	0.00	0.0%
Class 2 -Verification, new fixed fee	590.00	590.00	0.00	0.0%
Class 3 -Verification, fixed fee	710.00	710.00	0.00	0.0%
Class 4 -Verification, fixed fee	1,030.00	1,030.00	0.00	0.0%
Parking Services (Enforcement)				
Abandoned Vehicle (Fees recovered from owner)				
Impound Fee - Abandoned Vehicle	555.00	555.00	0.00	0.0%
Storage (daily) - Abandoned Vehicle	20.00	25.00	5.00	25.0%
Unwanted Vehicle Removal - Abandoned Vehicle	51.00	200.00	149.00	292.2%
Authorised Vehicle Parking				
Authorised Vehicle Permit (annually)	50.00	50.00	0.00	0.0%

	2025/26 fees	2026/27 proposed fees	\$ change	% change
Replacement Permit	13.00	13.50	0.50	3.8%
Commercial Use of Footpaths (Permits)				
Impounding of sign or any other object (per item)	79.00	80.00	1.00	1.3%
Initial application fee	78.00	80.00	2.00	2.6%
Signs, Screens, or any other object per item (annually)	45.00	45.00	0.00	0.0%
Display of Goods (annually)	114.00	115.00	1.00	0.9%
Replacement Permit	13.00	13.50	0.50	3.8%
Table with up to a maximum of four chairs (annually)	223.00	225.00	2.00	0.9%
E-scooter Operator Fees				
Administration fee	500.00	525.00	25.00	5.0%
Fee per ride	0.15	0.15	0.00	0.0%
Fees specific to Dunedin				
Parked in a resident's parking area – no permit displayed - Dunedin	70.00	70.00	0.00	0.0%
Parked in an authorised parking area when not authorised - Dunedin	70.00	70.00	0.00	0.0%
Parked in area restricted to motorcycles only - Dunedin	70.00	70.00	0.00	0.0%
Parked over limit line marking parking space - Dunedin	70.00	70.00	0.00	0.0%
Exceeded maximum stay in pay-by-plate in metered parking space - Dunedin	20.00-97.00	20.00-97.00	0.00	0.0%
Exceeded maximum time for which parking fee had been paid - Dunedin	20.00-97.00	20.00-97.00	0.00	0.0%
Failed to activate pay-by-plate parking meter - Dunedin	70.00	70.00	0.00	0.0%
Infringement Fees (set by Land Transport Act 1998)				
Inconsiderate parking	100.00	100.00	0.00	0.0%
Incorrect kerb parking	70.00	70.00	0.00	0.0%
Left passenger service vehicle unattended in reserved stopping place	100.00	100.00	0.00	0.0%
Obscured or indistinguishable license label	200.00	200.00	0.00	0.0%
Obscured or indistinguishable license label (Body Corporate)	1,000.00	1,000.00	0.00	0.0%
Obscured or indistinguishable registration plate	200.00	200.00	0.00	0.0%
Obscured or indistinguishable registration plate (Body Corporate)	1,000.00	1,000.00	0.00	0.0%
Operated an unlicensed motor vehicle	200.00	200.00	0.00	0.0%
Operated an unregistered motor vehicle	200.00	200.00	0.00	0.0%
Parked a trailer on a road in excess of five days	100.00	100.00	0.00	0.0%
Parked a vehicle on or over a marking indicating the limits of a parking space	70.00	70.00	0.00	0.0%
Parked facing the wrong direction	70.00	70.00	0.00	0.0%
Parked in a prohibited area	70.00	70.00	0.00	0.0%
Parked in a reserved area reserved for hire or reward vehicles	100.00	100.00	0.00	0.0%
Parked in an area reserved for mobility card holders only	750.00	750.00	0.00	0.0%
Parked in an area reserved for motorcycles only	70.00	70.00	0.00	0.0%
Parked on a broken yellow line	100.00	100.00	0.00	0.0%
Parked on a bus stop or taxi stand	70.00	70.00	0.00	0.0%
Parked on a clearway	100.00	100.00	0.00	0.0%
Parked on a Cycle Lane	70.00	70.00	0.00	0.0%
Parked on a footpath or cycle path	70.00	70.00	0.00	0.0%
Parked on a Roadside grass plot, shrubs or flower bed	70.00	70.00	0.00	0.0%
Parked on or within 500 mm of a fire hydrant	70.00	70.00	0.00	0.0%
Parked on or within 6m of a pedestrian crossing	100.00	100.00	0.00	0.0%
Parked over or within 1m of a vehicle entrance	70.00	70.00	0.00	0.0%
Parked unlawfully in a Pickup and Drop off area	70.00	70.00	0.00	0.0%
Parked within 6m of an intersection	100.00	100.00	0.00	0.0%
Parked within an intersection	100.00	100.00	0.00	0.0%
Displayed item likely to be mistaken for a motor vehicle license	200.00	200.00	0.00	0.0%
Displayed item likely to be mistaken for a motor vehicle license (Body Corporate)	1,000.00	1,000.00	0.00	0.0%
Displayed item likely to be mistaken for a Registration Plate	200.00	200.00	0.00	0.0%
Displayed item likely to be mistaken for a Registration Plate (Body Corporate)	1,000.00	1,000.00	0.00	0.0%
Displayed other than authorised motor vehicle license	200.00	200.00	0.00	0.0%
Displayed other than authorised motor vehicle license (Body Corporate)	1,000.00	1,000.00	0.00	0.0%
Displayed other than authorised registration plate	200.00	200.00	0.00	0.0%
Displayed other than authorised registration plate (Body Corporate)	1,000.00	1,000.00	0.00	0.0%
Double parked	100.00	100.00	0.00	0.0%
Failing to display a red marker light on a GSV	255.00	255.00	0.00	0.0%
Failing to display current evidence of vehicle inspection (COF) (commercial or heavy)	1,200.00	1,200.00	0.00	0.0%

	2025/26 fees	2026/27 proposed fees	\$ change	% change
Failing to display current evidence of vehicle inspection (WOF) private vehicle	400.00	400.00	0.00	0.0%
Registration Plates not affixed in prescribed manner	200.00	200.00	0.00	0.0%
Stopped, stood or parked a vehicle in a parking area reserved for the charging of electric vehicles when the vehicle was not an electric vehicle.	100.00	100.00	0.00	0.0%
Used a vehicle with exemption from continuous licensing	200.00	200.00	0.00	0.0%
Used a vehicle with exemption from continuous licensing (Body Corporate)	1,000.00	1,000.00	0.00	0.0%
Other Permits				
Special Circumstances Permit	38.00	39.00	1.00	2.6%
Tour Operators Permit	38.00	39.00	1.00	2.6%
Skips and Containers (Permits)				
20 foot container (daily)	49.00	50.00	1.00	2.0%
40 foot container (daily)	95.00	97.00	2.00	2.1%
All zones except "Residential Zones" as defined in the Dunedin City District Plan: (daily) - Skips	49.00	50.00	1.00	2.0%
Monthly Charge (all zones) - Skips	710.00	725.00	15.00	2.1%
Temporary Parking Permit				
Non Return of Permit	29.00	29.00	0.00	0.0%
Temporary Parking Permit - no charge	-	-	0.00	0.0%
Towage (set by Transport (Towage Fees) Notice 2024)				
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	120.30	120.30	0.00	0.0%
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)	90.20	90.20	0.00	0.0%
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	343.70	343.70	0.00	0.0%
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)	223.40	223.40	0.00	0.0%
Resource Consents				
Consent Monitoring				
Determining that contravention of district plan, resource consent or National Environmental Standard has occurred (at hourly rate for monitoring officer)	-	154.00	154.00	0.0%
Determining that contravention of district plan, resource consent or National Environmental Standard has occurred (at hourly rate for planner)	-	200.00	200.00	0.0%
Issuing, administering, supervising, or monitoring compliance with abatement notice or enforcement order (at hourly rate for monitoring officer)	-	154.00	154.00	0.0%
Issuing, administering, supervising, or monitoring compliance with abatement notice or enforcement order (at hourly rate for planner)	-	200.00	200.00	0.0%
Monitoring of activities subject to requirements of the HSNO Act (fixed fee)	335.00	345.00	10.00	3.0%
Monitoring of compliance with district plan permitted activity rule (at hourly rate for monitoring officer)	-	154.00	154.00	0.0%
Monitoring of compliance with district plan permitted activity rule (at hourly rate for planner)	-	200.00	200.00	0.0%
Monitoring of specified permitted activity in National Environmental Standard (where NES allows) (at hourly rate for monitoring officer)	-	154.00	154.00	0.0%
Monitoring of specified permitted activity in National Environmental Standard (where NES allows) (at hourly rate for planner)	-	200.00	200.00	0.0%
Reports, advice, and assessment commissioned by the Council - at cost	-	-	0.00	0.0%
Resource Consent monitoring fee for first visit (fixed fee when resource consent granted)	335.00	345.00	10.00	3.0%
Resource Consent monitoring fee for second visit (fixed fee when resource consent granted)	335.00	345.00	10.00	3.0%
Resource Consent monitoring fee for visits after the first two or where the complexity of the resource consent requires more tailored monitoring (per hour)	-	-	0.00	0.0%
State of the Environment monitoring fee (fixed fee)	140.00	140.00	0.00	0.0%
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	-	-	0.00	0.0%
Designations/Heritage Orders/Plan Changes				

	2025/26 fees	2026/27 proposed fees	\$ change	% change
Heritage order applications (deposit and additional charges at cost)	3,120.00	3,120.00	0.00	0.0%
Minor modifications (Section 181) (deposit and additional charges at cost)	1,040.00	1,070.00	30.00	2.9%
Notice of requirement for designations (Section 168) (deposit and additional charges at cost)	10,400.00	10,400.00	0.00	0.0%
Plan changes (privately initiated) (deposit and additional charges at cost)	31,200.00	31,200.00	0.00	0.0%
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	-	-	0.00	0.0%
Uplifting designations - no charge	-	-	0.00	0.0%
Development Contributions				
Objections (Full cost recovery for commissioners, council staff and other support) (deposit)	520.00	540.00	20.00	3.8%
Remissions, unusual developments and deferral of payment (deposit)	520.00	540.00	20.00	3.8%
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. Commissioners are selected and appointed independently of Council and their full costs will be recovered. The full development contribution must be paid before a RMA certificate will be issued.	-	-	0.00	0.0%
Disbursements				
Photocopying (per A4 copy) - at cost	-	-	0.00	0.0%
Site inspections - at cost	-	-	0.00	0.0%
Site signs - at cost	-	-	0.00	0.0%
Postage - at cost	-	-	0.00	0.0%
Public notices - at cost	-	-	0.00	0.0%
Vehicle usage (calculated on time basis (per min))	0.27	0.27	0.00	0.0%
Fees for Land Use Planning Activities				
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 here 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.	-	-	0.00	0.0%
Fees for Subdivision Activities				
Non-Notified Subdivision Consents (deposit)	2,860.00	2,950.00	90.00	3.1%
Hearing Costs				
Hearing up to 3 hours (fixed fee)	1,000.00	1,000.00	0.00	0.0%
Hearings over 3 hours (per day)	2,000.00	2,000.00	0.00	0.0%
Staff attendance at hearings – cost of staff attending hearing (charged at hourly rates). For resource consents, only the processing planner and specialist from another department will be charged. For all applications involving elected members attendance at hearings:	-	-	0.00	0.0%
Monitoring fees				
Monitoring fees will normally be charged at the time the consent is issued. The Council will recover additional costs from the consent holder for more than two inspection, or the complexity requires a more tailored process. Any additional monitoring costs will be charged when the monitoring has been carried out, at the specified hourly rate. Any use of a consultant specialist will be at cost.			0.00	0.0%

	2025/26 fees	2026/27 proposed fees	\$ change	% change
Monitoring of Permitted Activities and Resource Consents	-	-	0.00	0.0%
Monitoring fees for resource consents are typically charged when the consent is issued. If more than two inspections are required, or if the consent involves complex circumstances needing a tailored approach, the Council will recover additional costs from the consent holder. These extra monitoring charges will be applied after the monitoring has taken place, based on the specified hourly rate. If a consultant specialist is engaged to assist with monitoring, their costs will be passed on directly to the consent holder. For permitted activities, monitoring fees—including any consultant specialist costs—will be charged after monitoring has occurred.				
Non-Notified Land Use and Subdivision consent applications				
Land Use and Subdivisions: If the application is complex or significant, or specialist advice is needed, a higher deposit may be required.	-	-	0.00	0.0%
Non-Notified Land Use Consents				
Category A (no charge)	-	-	0.00	0.0%
Category B (deposit)	1,120.00	1,160.00	40.00	3.6%
Category C (deposit)	1,920.00	1,970.00	50.00	2.6%
Non-Notified Land Use Consents - Category A Applications				
<ul style="list-style-type: none"> • Pruning work or removal of a significant tree identified in schedule A1.3; • Murals; • Replacing a roof of a significant building identified in schedule A1.1; • Earthquake strengthening affecting the protected part of a building or structure identified in Schedule A1.1; • Restoration of a building or structure that has a Heritage New Zealand Pouhere Taonga Category 1 listing as detailed in Schedule A1.1; • Additions and alteration to the protected part of a building or structure identified in Schedule A1.1 that are required to achieve compliance with fire or access requirements of the Building Code. Category A only applies to non-notified applications, except for a tree identified in Schedule A1.3 of the District Plan.	-	-	0.00	0.0%
Non-Notified Land Use Consents - Category B Applications				
Rural or rural-residential zone accessory buildings, and Residential zone accessory buildings including carports and garages); 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 C); New dwellings where density of residential activity complies (except as covered by Category C); Signs except for permanent hoardings	-	-	0.00	0.0%
Non-Notified Land Use Consents - Category C Applications				
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 Category A or B; 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)	-	-	0.00	0.0%
Non-Notified resource consent applications				
All non-notified resource consent applications not provided for by other categories will be charged at the Category C rate (deposit and actual cost above the deposit)	-	-	0.00	0.0%
Non-Notified Subdivision consents applications				
All non-notified subdivision applications will be charged a deposit and actual cost above the deposit. Engineering, geotechnical and contamination input will be an additional fee that recovers actual cost.	-	-	0.00	0.0%
Notified Land Use Consents				
Limited Notified Land Use Consents (deposit)	6,450.00	6,600.00	150.00	2.3%
Publicly Notified Land Use Consents (deposit)	10,100.00	10,300.00	200.00	2.0%

	2025/26 fees	2026/27 proposed fees	\$ change	% change
Notified Subdivision Consents				
Limited Notified Subdivision Consents (deposit)	6,450.00	6,600.00	150.00	2.3%
Publicly Notified Subdivision Consents (deposit)	10,100.00	10,300.00	200.00	2.0%
Objections				
Other objections to decisions of resource consents (Section 357) and fees (Section 357B) - no fee	-	-	0.00	0.0%
For objections under section 357A(1)(f) or (g), where a request is made for the objection to be considered by a hearings commissioner, there is a fixed deposit	940.00	970.00	30.00	3.2%
Planning - Other Legislation				
Converting a cross lease into a fee simple (deposit)	345.00	360.00	15.00	4.3%
Overseas Investment Commission Certificate (deposit)	365.00	375.00	10.00	2.7%
Cancellation of building line restriction (Section 327A Local Government Act 1974) (deposit)	365.00	390.00	25.00	6.8%
Planning certificates for the sale of liquor (deposit)	305.00	310.00	5.00	1.6%
Right of way (Section 348 Local Government Act 1974) (deposit)	940.00	980.00	40.00	4.3%
Right of way application for sealing (Section 348 Local Government Act 1974)	270.00	280.00	10.00	3.7%
Pre-application meeting				
Pre-application meeting and advice will be charged at the hourly rate of staff involved (includes administration, research and assessment, meeting attendance, and providing advice). The cost will be recovered when a subsequent resource consent application is processed	-	-	0.00	0.0%
Processing Costs				
Administrative Officers (per hour)	114.00	123.00	9.00	7.9%
Planning Technician (per hour)	131.00	154.00	23.00	17.6%
Compliance and Monitoring Officer (per hour)	143.00	154.00	11.00	7.7%
Development contributions officer (per hour)	143.00	154.00	11.00	7.7%
Graduate Planner (per hour)	143.00	154.00	11.00	7.7%
Planner (per hour)	185.00	200.00	15.00	8.1%
Specialist input (junior/intermediate level) from another Council department (per hour)	185.00	200.00	15.00	8.1%
Associate Senior Planner (per hour)	195.00	211.00	16.00	8.2%
Senior Planner (per hour)	205.00	221.00	16.00	7.8%
Principal Advisor/Team Leader/Specialist input (senior level) from another Council department (per hour)	205.00	221.00	16.00	7.8%
External consultants processing resource consent (same hourly rate as equivalent DCC officer)	-	-	0.00	0.0%
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:	-	-	0.00	0.0%
Refund or Cost Recovery Threshold: There is a \$50 threshold either side of the final cost whereby if the amount to be refunded or recovered is less than \$50 it will be absorbed to cover the processing cost	-	-	0.00	0.0%
Reports, advice and assessment commissioned by the Council - at cost	-	-	0.00	0.0%
Related Land Use Consents				
If the application is complex or significant, or specialist advice is needed, a higher deposit may be required before proceeding	-	-	0.00	0.0%
Marginal or Temporary Activity Notice (deposit)	540.00	560.00	20.00	3.7%
Outline plan of works (Section 176A) (deposit)	1,560.00	1,600.00	40.00	2.6%
Boundary Activity Notice Deposit	540.00	560.00	20.00	3.7%
Certificates of compliance (Section 139) (deposit)	1,040.00	1,100.00	60.00	5.8%
Change or cancellation of conditions of land use consents (Section 127(1)(b)) (deposit)	1,020.00	1,060.00	40.00	3.9%
Existing use certificate (Section 139A) (deposit)	1,200.00	1,250.00	50.00	4.2%
Extension of time for land use consents. (Section 125(1)(b)) (deposit)	780.00	780.00	0.00	0.0%
Surrender of resource consent (s138)	220.00	230.00	10.00	4.5%
Related Subdivision Consent Matters				
Approving, certification fee for survey plans (except 224(c)) (per certificate) (deposit)	600.00	630.00	30.00	5.0%

	2025/26 fees	2026/27 proposed fees	\$ change	% change
Compliance with subdivision consent conditions (Section 224(c)) (deposit)	915.20	940.00	24.80	2.7%
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	-	-	0.00	0.0%
Objections to decisions of subdivision consents (Section 357) and fees (Section 357B) (no fee)	-	-	0.00	0.0%
Payment of Final Fee for Subdivision Applications: 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	-	-	0.00	0.0%
Combined 223 and 224(c) application (deposit)	1,090.00	1,130.00	40.00	3.7%
Bond renewal (fixed fee)	300.00	350.00	50.00	16.7%
Certified copy of Council Resolution (fixed fee)	280.00	290.00	10.00	3.6%
Change or cancellation of conditions of subdivision consents (Section 127(1) (deposit))	1,650.00	1,700.00	50.00	3.0%
Extension of time for subdivision consents (Section 125(1)(b)) (deposit)	840.00	840.00	0.00	0.0%
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)	340.00	355.00	15.00	4.4%
s240 Covenants (deposit)	600.00	630.00	30.00	5.0%
s241 Amalgamation of Allotments (deposit)	340.00	360.00	20.00	5.9%
Section 221 application (deposit)	1,425.00	1,460.00	35.00	2.5%
Section 226 application including certification (deposit)	940.00	980.00	40.00	4.3%
Section 243 application (deposit)	650.00	670.00	20.00	3.1%
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.	-	-	0.00	0.0%
2. Plan changes or Notice of Requirements which require the use of a commissioner will be charged at the actual cost of the commissioner				
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	-	-	0.00	0.0%
Commercial and Industrial (fixed deposit for 5 or more adjoining sites) - Site Contamination Search	-	1,760.00	1760.00	0.0%
Commercial and Industrial (fixed fee 3 to 4 adjoining sites) - Site Contamination Search	-	1,760.00	1760.00	0.0%
Commercial and Industrial (fixed fee per site) - Site Contamination Search	880.00	880.00	0.00	0.0%
Residential and rural (fixed deposit for 5 or more adjoining sites) - Site Contamination Search	-	1,140.00	1140.00	0.0%
Residential and rural (fixed fee 3 to 4 adjoining sites) - Site Contamination Search	-	1,140.00	1140.00	0.0%
Residential and rural (fixed fee per site) - Site Contamination Search	570.00	570.00	0.00	0.0%

Council and enables consistent, coordinated partnership input across activities such as planning, resource management, and other functions where iwi engagement is required or adds significant value.

Occupancy costs

- 8 Occupancy costs have increased from \$5k to \$7k, an increase of \$2k (40.0%), reflecting increased costs associated with venue hire.

Consumables and general

- 9 Consumables and general costs have decreased from \$100k to \$83k, a decrease of \$17k (17.0%), mainly due to the above classification correction (paragraph 6) for cultural support services and a contribution towards the overall Council reduction in consultancy costs.
- 10 Consumables and general costs include consultant cultural trainers, Te Pae Māori expenditure and consultants to develop tools for the implementation of Te Taki Haruru.

Grants and subsidies

- 11 Grants and subsidies costs have remained the same as the previous year at \$79k. This budget has typically supported three annual grants of \$26.3k for local marae capacity. It is proposed this funding be repurposed to focus specifically on building rakatahi (youth) leadership, governance capability, and community engagement capacity. While this represents a shift in emphasis and may be viewed as a change from the current approach, it more directly aligns with Council priorities around capacity building, partnership, and inclusive civic participation.

FEES AND CHARGES

- 12 There are no fees and charges associated with the Treaty Partnership Group.

Signatories

Author:	Caron Solomon - Kaiwhakahaere o Mana Ruruku
Authoriser:	Nicola Morand - Manahautū (General Manager Community and Strategy)

Attachments

	Title	Page
↓A	Draft Operating Budget 2026/27	171
↓B	Funding Impact Statement - Treaty Partnership	172

SUMMARY OF CONSIDERATIONS

Fit with purpose of Local Government

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

Fit with strategic framework

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

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

Māori Impact Statement

Council budgets impact broadly across all Dunedin communities, including Māori. The adoption of Te Taki Haruru – Māori Strategic Framework signals Council’s commitment to mana whenua and to its obligations under the Treaty of Waitangi. Mana whenua and matāwaka will have the opportunity to engage in the Annual Plan 2026/27 consultation process.

Sustainability

The Annual Plan 2026/27 is not proposing any changes to that provided for in the 9 year plan 2025-34. Major issues and implications for sustainability are discussed in the Infrastructure Strategy and financial resilience is discussed in the Financial Strategy of the 9 year plan 2025-34.

LTP/Annual Plan / Financial Strategy /Infrastructure Strategy

This report provides draft budgets for the Treaty Partnership Group for inclusion in the Annual Plan 2026/27.

Financial considerations

Financial considerations are detailed in the report.

Significance

The 9 year plan 2025-34 budgets were considered significant in terms of the Council’s Significance and Engagement Policy, and were consulted on. Variations to those budgets are discussed in this report. The draft budgets will be included in the Annual Plan 2026/27 and will be consulted on.

Engagement – external

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

**Dunedin City Council
Income Statement
for the Year Ended 30 June 2027 for Treaty Partnership**

	Approved Budget 2025/26 \$000	Draft Budget 2026/27 \$000	YoY Movement 2025 > 2026 \$000	YoY Movement 2025 > 2026 %	LTP Y2 Budget 2026-27 \$000	Draft Budget vs LTP Y2 2026-27 \$000
Revenue						
Rates revenue	921	926	5	0.5%	948	(22)
Rates penalties	-	-	-	-	-	-
External revenue	-	-	-	-	-	-
Fair value gain	-	-	-	-	-	-
Grants and subsidies operating	-	-	-	-	-	-
Grants and subsidies capital	-	-	-	-	-	-
Development contributions	-	-	-	-	-	-
Vested assets	-	-	-	-	-	-
Internal revenue	-	-	-	-	-	-
Tax refund	-	-	-	-	-	-
Total revenue	921	926	5	0.5%	948	(22)
Expenditure						
Personnel costs	487	501	14	2.9%	501	-
Operations and maintenance	250	255	5	2.0%	258	(3)
Occupancy costs	5	7	2	40.0%	5	2
Consumables and general	100	83	(17)	(17.0%)	104	(21)
Grants and subsidies	79	79	-	-	80	(1)
Internal charges	-	1	1	-	-	1
Depreciation and amortisation	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditure	921	926	5	0.5%	948	(22)
Net surplus/(deficit)	-	-	-	-	-	-
Expenditure by Activity						
Maori Partnerships	921	926	5	0.5%	948	(22)
Total expenditure	921	926	5	0.5%	948	(22)

Dunedin City Council

**Funding Impact Statement
for the Year Ended 30 June 2027 for Treaty
Partnership**

	2026 Annual Plan \$000	2027 Long Term Plan \$000	2027 Draft Budget \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	921	948	926
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding	921	948	926
Application of operating funding			
Payments to staff and suppliers	921	948	925
Finance costs	-	-	-
Internal charges and overheads applied	-	-	1
Other operating funding applications	-	-	-
Total application of operating funding	921	948	926
Surplus/(deficit) of operating funding	-	-	-
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	-	-	-
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase/(decrease) in reserves	-	-	-
Increase/(decrease) of investments	-	-	-
Total application of capital funding	-	-	-
Surplus/(deficit) of capital funding	-	-	-
Funding balance	-	-	-

GOVERNANCE AND SUPPORT - DRAFT OPERATING BUDGET 2026/27

Department: Finance

EXECUTIVE SUMMARY

- 1 This report provides an overview of the draft operating budgets for the Annual Plan 2026/27 for the Governance and Support Services Group, as shown at **Attachment A**. A draft funding impact statement is shown at **Attachment B**. The following activities are provided for:
 - Business Information Systems (BIS)
 - Civic and Governance
 - Corporate Leadership
 - Council Communications and Marketing
 - Customer Services
 - Finance
 - People, Projects and Risk
 - Corporate Policy
 - Fleet Operations
- 2 A schedule of proposed fees and charges for the 2026/27 year is also presented at **Attachment C**.
- 3 This report asks the Council to adopt the draft operating budget for the purposes of developing the Annual Plan 2026/27.

RECOMMENDATIONS

That the Council:

- a) **Adopts** for the purposes of developing the Annual Plan 2026/27:
 - i) The draft 2026/27 operating budget for the Governance and Support Services Group as shown/amended at Attachments A and B.
 - ii) The draft 2026/27 fees and charges schedules for the Governance and Support Services Group as shown/amended at Attachment C.

OPERATING BUDGETS

- 4 The 2026/27 draft operating budget is \$53.700 million. This is an increase of \$199k (0.4%) from the 2025/26 year. The following sections explain the revenue and expenditure changes from the previous year.

Revenue

Rates

- 5 The Governance and Support Services group includes the corporate support activities of Council and realises investment revenue (such as interest and dividends received from Dunedin City Holdings Limited 'DCHL' and the Waipori Fund).
- 6 Each corporate activity is funded through a combination of rates revenue, external revenue and internal revenue (charged to other council activities). After allowing for the Council investments which return a net surplus, the required rates revenue for the Governance and Support Services Group is \$2.357 million.
- 7 The Governance and Support Services group includes the \$1.250 million of rates funding for the stadium, as outlined in the Dunedin Stadium Property Debt Repayment Options report on this agenda.

External revenue

- 8 External revenue has decreased from \$20.276 million to \$20.113 million, a decrease of \$163k (0.8%), as the 2025/26 year included recovery revenue from Otago Regional Council for the 2025 Election.

Fair value gain

- 9 Fair value gains have increased from \$1.332 million to \$1.470 million, an increase of \$138k (10.4%), representing an increase of the anticipated unrealised fair value gains on the Waipori Fund. Fair value gains represent the movement in market value of investments.

Grants and subsidies

- 10 Grants and subsidies have decreased from \$2.019 million to \$445k, a decrease of \$1.574 million (78.0%), reflecting a reduction in Better off Funding and is aligned with the programme. The operating grant continues to be administered corporately and allocated to relevant activities via internal revenue as costs re incurred. The 2026/27 year is the final year of this funding.

Internal revenue

- 11 Internal revenue has increased from \$29.002 million to \$30.019 million, an increase of \$1.017 million (3.5%), primarily due to an increase in corporate charges of \$952k, in line with the CPI, and an increase in the allocation of funding from 3 Waters to Finance for Local Water Done Well ringfencing requirements.

Expenditure

Personnel costs

- 12 Personnel costs have increased from \$20.103 million to \$21.131 million, an increase of \$1.028 million (5.1%). This increase includes a general salary increase and a provision for Council wide annual leave changes resulting from the general salary increase.

Operations and maintenance costs

- 13 Operations and maintenance costs have decreased from \$8.369 million to \$7.865 million, a decrease of \$504k (6.0%), primarily due to:
- a) 2025 Election costs of \$778k have been removed.
 - b) Council Communications and Marketing have savings of \$34k due to reduced website maintenance contractor costs.
 - c) Fleet Operations costs have decreased by \$55k, due mainly to expected reduction in the cost of fuel consumption, however partly offset by an increase in the cost of mechanical repairs.
 - d) Business Information Systems contracted services costs reduced by \$136k due to a change in the document management system.
 - e) IT consultancy has decreased by \$190k due to reclassification of expenditure to consumables and general costs line.
 - f) These decreases have been partially offset with an increase in the IT managed services contract. Contract costs increased \$764k (18.0%), which is in line with the contract awarded during 2025.

Consumables and general costs

- 14 Consumables and general costs have increased from \$10.537 million to \$11.804 million, an increase of \$1.267 million (12.0%), primarily due to increases in councillor remuneration (\$214k), audit fees (\$302k), software licence fees (\$464k), and postage costs (\$97k).
- 15 The reclassification of IT consultancy of \$190k for Project Management Support and Cloud Architecture has been moved to consumables and general from operations and maintenance costs.
- 16 The Te Au Torara grant of \$60k has been recoded from the Corporate Policy activity to Community Partnerships and has now been included in the grants list.

Internal charges

- 12 Internal charges have decreased from \$9.444 million to \$8.038 million, a decrease of \$1.406 million (14.9%), mainly reflecting the reduction of Better Off Funding.

Depreciation costs

- 17 Depreciation has decreased from \$2.969 million to \$2.598 million, a decrease of \$371k (12.5%), reflecting changes in timing and spend on project completion. This has resulted in lower depreciation than previously forecast.

Interest costs

- 18 Interest has increased from \$1.793 million to \$1.943 million, an increase of \$150k (8.4%). Debt allocation will be reviewed before May 2026 which will result in a change to the interest allocation between activity groups.

FEES AND CHARGES

19 LIM fees have increased by 5% in alignment with the increasing cost of processing.

Signatories

Authoriser:	Paul Henderson - General Manager Corporate and Regulatory Services Carolyn Allan - Chief Financial Officer
-------------	---

Attachments

	Title	Page
↓A	Draft Operating Budget 2026/27	179
↓B	Funding Impact Statement - Governance and Support	180
↓C	Draft 2026/27 fees and charges - Governance and Support Services	181

SUMMARY OF CONSIDERATIONS

Fit with purpose of Local Government

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

Fit with strategic framework

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

The Governance and Support Services Group activities primarily contribute to the objectives and priorities of the above strategies.

Māori Impact Statement

Council budgets impact broadly across all Dunedin communities, including Māori. The adoption of Te Taki Haruru – Māori Strategic Framework signals Council’s commitment to mana whenua and to its obligations under the Treaty of Waitangi. Mana whenua and matawaka will have the opportunity to engage in the Annual Plan 2026/27 consultation process.

Sustainability

The Annual Plan 2026/27 is not proposing any changes to that provided for in the 9 year plan 2025-34. Major issues and implications for sustainability are discussed in the Infrastructure Strategy and financial resilience is discussed in the Financial Strategy of the current 9 year plan 2025-34.

LTP/Annual Plan / Financial Strategy /Infrastructure Strategy

This report provides draft budgets for the Governance and Support Services Group for inclusion in the Annual Plan 2026/27.

Financial considerations

Financial considerations are detailed in the report.

Significance

The 9 year plan 2025-34 budgets were considered significant in terms of the Council’s Significance and Engagement Policy, and were consulted on. Variations to those budgets are discussed in this report. The draft budgets will be included in the Annual Plan 2026/27 and will be consulted on.

Engagement – external

There has been no external engagement in developing the draft budgets for the Governance and Support Services Group.

**Dunedin City Council
Income Statement
for the Year Ended 30 June 2027 for Governance and
Support Services**

	Approved Budget 2025/26 \$000	Draft Budget 2026/27 \$000	YoY Movement 2025 > 2026 \$000	YoY Movement 2025 > 2026 %	LTP Y2 Budget 2026-27 \$000	Draft Budget vs LTP Y2 2026-27 \$000
Revenue						
Rates revenue	653	2,357	1,704	260.9%	1,450	907
Rates penalties	1,300	1,800	500	38.5%	1,300	500
External revenue	20,276	20,113	(163)	(0.8%)	20,684	(571)
Fair value gain	1,332	1,470	138	10.4%	1,563	(93)
Grants and subsidies operating	2,019	445	(1,574)	(78.0%)	1,400	(955)
Grants and subsidies capital	-	-	-	-	-	-
Development contributions	-	-	-	-	-	-
Vested assets	-	-	-	-	-	-
Internal revenue	29,002	30,019	1,017	3.5%	29,842	177
Tax refund	250	250	-	-	-	250
Total revenue	54,832	56,454	1,622	3.0%	56,239	215
Expenditure						
Personnel costs	20,103	21,131	1,028	5.1%	20,659	472
Operations and maintenance	8,369	7,865	(504)	(6.0%)	8,311	(446)
Occupancy costs	202	175	(27)	(13.4%)	208	(33)
Consumables and general	10,537	11,804	1,267	12.0%	11,278	526
Grants and subsidies	84	146	62	73.8%	86	60
Internal charges	9,444	8,038	(1,406)	(14.9%)	9,048	(1,010)
Depreciation and amortisation	2,969	2,598	(371)	(12.5%)	3,009	(411)
Interest	1,793	1,943	150	8.4%	2,077	(134)
Total expenditure	53,501	53,700	199	0.4%	54,676	(976)
Net surplus/(deficit)	1,331	2,754	1,423	106.9%	1,563	1,191
Expenditure by Activity						
Business Information Services	17,002	17,723	721	4.2%	17,923	(200)
Civic and Governance	5,058	4,530	(528)	(10.4%)	4,393	137
Corporate Leadership	4,448	3,847	(601)	(13.5%)	4,580	(733)
Corporate Policy	1,516	1,490	(26)	(1.7%)	1,562	(72)
Council Communications and Marketing	3,876	4,042	166	4.3%	3,991	51
Customer Services	3,036	3,169	133	4.4%	3,127	42
Finance	6,655	7,936	1,281	19.2%	7,191	745
Fleet Operations	2,292	2,280	(12)	(0.5%)	2,454	(174)
Investment Account	3,344	1,560	(1,784)	(53.3%)	2,995	(1,435)
People, Projects and Risk	5,992	6,809	817	13.6%	6,169	640
Waipori Fund	282	314	32	11.3%	291	23
Total expenditure	53,501	53,700	199	0.4%	54,676	(976)

Dunedin City Council

**Funding Impact Statement
for the Year Ended 30 June 2027 for Governance and
Support Services**

	2026 Annual Plan \$000	2027 Long Term Plan \$000	2027 Draft Budget \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	1,725	2,625	3,997
Targeted rates	228	164	160
Subsidies and grants for operating purposes	2,018	1,400	445
Fees and charges	20,277	20,396	20,113
Internal charges and overheads recovered	29,003	29,842	30,019
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding	53,251	54,427	54,734
Application of operating funding			
Payments to staff and suppliers	39,295	40,542	41,155
Finance costs	1,793	2,077	1,943
Internal charges and overheads applied	9,444	9,048	8,038
Other operating funding applications	-	-	-
Total application of operating funding	50,532	51,667	51,136
Surplus/(deficit) of operating funding	2,719	2,760	3,598
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	6,271	1,518	1,678
Gross proceeds from sale of assets	120	120	120
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	6,391	1,638	1,798
Application of capital funding			
Capital expenditure			
- to meet additional demand	1,816	1,100	1,321
- to improve the level of service	-	-	-
- to replace existing assets	2,490	4,479	3,910
Increase/(decrease) in reserves	-	-	-
Increase/(decrease) of investments	4,804	(1,181)	165
Total application of capital funding	9,110	4,398	5,396
Surplus/(deficit) of capital funding	(2,719)	(2,760)	(3,598)
Funding balance	-	-	-

Group of Activity: Governance and Support Services

	2025/26 fees	2026/27 proposed fees	\$ change	% change
Administration Services				
Official Information				
Photocopy first 20 pages A4 black and white free, thereafter charged per page	0.20	0.20	0.00	0.0%
Archives Reference Services				
Archivist's Fee				
First half hour free, thereafter charged per hour. Full details are provided in the Council Reference Service Policy available from Archives	55.00	60.50	5.50	10.0%
Finance				
Credit card surcharge				
1% of the transaction value	-	-	0.00	0.0%
Information Services				
Land Information Memorandum				
Residential (non-urgent) - Land Information Memorandum, 4 day LIM	329.00	345.45	16.45	5.0%
Residential - Land Information Memorandum, 3 day LIM	384.00	403.20	19.20	5.0%
Commercial - Land Information Memorandum, 5 day LIM	405.00	425.25	20.25	5.0%
Mapping Services				
GIS services available - cost on application	-	-	0.00	0.0%
Legal				
In-House Legal Counsel (hourly rate)				
In-house legal services (performed by the Council's legal staff) will be charged at the following rates plus disbursements.	250.00	250.00	0.00	0.0%
Legal Executive Assistant (hourly rate)				
In-house legal services (performed by the Council's legal staff) will be charged at the following rates plus disbursements.	100.00	100.00	0.00	0.0%

COMPLIANCE WITH REVENUE AND FINANCING POLICY - ANNUAL PLAN 2026/27

Department: Civic

EXECUTIVE SUMMARY

- 1 A Revenue and Financing Policy (the Policy) is required by the Local Government Act 2002 (LGA). It sets out how Council's operating and capital expenditure will be funded, and the sources of those funds.
- 2 This report presents the level of compliance that the draft Annual Plan 2026/27 budget has with the Policy.
- 3 A review of the Revenue and Financing Policy will be undertaken as part of the development of the 10 year plan 2027-37 (10 year plan).

RECOMMENDATIONS

That the Council:

- a) **Notes** the Compliance with Revenue and Financing Policy report.
- b) **Notes** that a review of the Revenue and Financing Policy will be undertaken as part of the development of the 10 year plan 2027-37.

BACKGROUND

- 4 Section 102 of the LGA requires all councils to prepare and adopt a Revenue and Financing Policy. For each activity of Council, the Policy sets out how operating and capital expenditure will be funded, and the sources of those funds.
- 5 The Policy is normally reviewed every three years but can be amended earlier if required. The next Policy review will occur as part of the development of the 10 year plan. No amendments are proposed at this time.

DISCUSSION

- 6 A review has been undertaken of how the draft operating budgets for the Annual Plan 2026/27 comply with the Policy, as shown in Table 1.
- 7 In any budget year, there may be a level of variability between the policy and the budget, but this is not expected to be more than +/- 5%.

Table 1: Policy and draft budgets comparison

Activity	2025-34 Policy		2026/27 Budgets		Variance within +/- 5%
	Rates Revenue %	Other Revenue %	Rates Revenue %	Other Revenue %	
City Properties					
Community Housing	10%	90%	22%	78%	Note 1
Community, holding, operational properties and management	90%	10%	84%	16%	Note 2
Investment Property	0%	100%	0%	100%	✓
Parking Operations	0%	100%	0%	100%	✓
Community Recreation					
Aquatic Services	65%	35%	67%	33%	✓
Botanic Garden	98%	2%	99%	1%	✓
Cemeteries (parks and burials)	60%	40%	60%	40%	✓
Crematorium	0%	100%	0%	100%	✓
Parks and Reserves	96%	4%	95%	5%	✓
Creative and Cultural Vibrancy					
Creative partnerships (Ara Toi)	90%	10%	92%	8%	✓
Gallery, Garden and Museum	85%	15%	86%	14%	✓
Libraries and City of Literature	98%	2%	99%	1%	✓
Olveston	45%	55%	47%	53%	✓
Otago Museum levy	100%	0%	100%	0%	✓
Governance and Support Services					
Civic and governance support, incl. corporate support services and Warm Dunedin	98%	2%	99%	1%	✓
Regulatory Services					
Animal Services	10%	90%	16%	84%	Note 3

Activity	2025-34 Policy		2026/27 Budgets		Variance within +/- 5%
	Rates Revenue %	Other Revenue %	Rates Revenue %	Other Revenue %	
Alcohol Licensing	25%	75%	28%	72%	✓
Building Services	25%	75%	24%	76%	✓
Environmental Health	65%	35%	69%	31%	✓
Parking Enforcement	2%	98%	0%	100%	✓
Resource Consents	55%	45%	57%	43%	✓
Resilient City					
Community partnerships	95%	5%	98%	2%	✓
City Development	100%	0%	98%	2%	✓
City Growth	100%	0%	99%	1%	✓
Civil Defence	100%	0%	100%	0%	✓
Housing Policy	100%	0%	100%	0%	✓
South Dunedin Future	80%	20%	86%	14%	Note 4
Zero Carbon	100%	0%	100%	0%	✓
Roading and Footpaths					
Transport	75%	25%	77%	23%	✓
Kettle Park	100%	0%	100%	0%	✓
Treaty Partnership					
Māori Partnership	100%	0%	100%	0%	✓
Vibrant Economy					
City Marketing	99%	1%	100%	0%	✓
Economic Development	99%	1%	100%	0%	✓
Events	95%	5%	92%	8%	✓
Visitors Centre	70%	30%	78%	22%	Note 5

Activity	2025-34 Policy		2026/27 Budgets		Variance within +/- 5%
	Rates Revenue %	Other Revenue %	Rates Revenue %	Other Revenue %	
3 Waters					
Water supply	80%	20%	84%	16%	✓
Wastewater	98%	2%	97%	3%	✓
Stormwater	99%	1%	99%	1%	✓
Waste Minimisation					
Landfills	10%	90%	10%	90%	✓
Refuse, Recycling, Litter	98%	2%	98%	2%	✓
Waste Strategy (minimisation)	0%	100%	0%	100%	✓
Waste Support Services	100%	0%	100%	0%	✓

Note 1: Community Housing

- 8 The draft budgets for community housing have been prepared with an 8% increase in rental costs for the 2026/27 year. This proposed increase would not achieve compliance with the policy. Further discussion on this is included in the City Properties draft operating budget report.

Note 2: Community, holding, operational properties and management

- 9 The Community, Holding and Operational Property, and Property Management activities have an operating budget of \$33.202 million, of which \$17.175 million is funded by rates and \$3.354 million is funded by external revenue.
- 10 The activities are requiring less funding from rates than indicated in the Policy due to an increase in rental revenue and cost recoveries, which was previously unbudgeted.

Note 3: Animal Services Note 3

- 11 The Animal Services activity has an operating budget of \$2.057 million, of which \$322k is funded by rates and \$1.735 million is funded by external revenue. This is due to a high level of discounts to compliant owners and neutering subsidies than previously expected.

Note 4: South Dunedin Future

- 12 The South Dunedin Future activity has an operating budget of \$1,210 million, of which \$1.035 million is funded by rates and \$175k is funded by external revenue. The budget reflects the activity's expansion from a focus only on South Dunedin to city-wide.
- 13 When the Revenue and Financing Policy was set, only the South Dunedin Future activity was accounted for; the expansion of the activity will be updated in the Policy when it is reviewed.

Note 5: isite Visitors' Centre

- 14 The isite Visitors' Centre has an operating budget of \$1.356 million, of which \$1.051 million is funded by rates and \$302k is funded by external revenue. The budget reflects the forecast decline in the number of cruise ships expected to visit Dunedin over 2026/27.

OPTIONS

- 15 There are no options.

NEXT STEPS

- 16 A review of the Revenue and Financing Policy will be completed as part of the development of the 10 year plan 2027-37.

Signatories

Author:	Janet Fraser - Corporate Planner
Authoriser:	Carolyn Allan - Chief Financial Officer

Attachments

There are no attachments for this report.

SUMMARY OF CONSIDERATIONS

Fit with purpose of Local Government

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

Fit with strategic framework

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

The Annual Plan contributes to the objectives and priorities of the strategic framework. The Revenue and Financing Policy is a key component of the development of the Annual Plan.

Māori Impact Statement

The adoption of Te Taki Haruru Māori Strategic Framework signals Council’s commitment to mana whenua and to its obligations under the Treaty of Waitangi. Mana whenua and mātāwaka will have an opportunity to engage with the Annual Plan consultation process.

Sustainability

The Revenue and Financing Policy considers the overall impact of its funding requirements on the current and future social, economic, environmental and cultural wellbeing of the community.

LTP/Annual Plan / Financial Strategy /Infrastructure Strategy

The Revenue and Financing Policy does not impact on levels of service but provides for how the activities are funded.

Financial considerations

Financial impacts are discussed in the report.

Significance

This report is considered to be of low significance in terms of the Council’s Significance and Engagement Policy.

Engagement – external

The Revenue and Financing Policy was consulted on as part of the 9 year plan 2025-34.

Engagement - internal

Staff and managers from across Council have been involved in the development of the draft budgets.

DUNEDIN STADIUM PROPERTY LTD - DEBT REPAYMENT OPTIONS

Department: Finance

EXECUTIVE SUMMARY

- 1 The purpose of this report is to present options for a Debt Repayment Plan for Dunedin Stadium Properties Limited (DSPL).
- 2 In 2024, Dunedin City Holdings Limited (DCHL) asked Council to provide an additional \$2 million per annum to Dunedin Venues Management Limited (DVML), to support the operation of the stadium facility.
- 3 Before deciding on the request, Council engaged Ernst Young (EY) to undertake a review of DVML and DSPL on behalf of the DCC, the purpose of the review being *“to ensure that the future operating and financial model of the stadium and related venues is fit for purpose, financially and economically sustainable”*.
- 4 At its meeting on 26 May 2025, Council considered the draft EY report. The report noted that *“the stadium is facing increasing costs and it is reaching a point in its lifecycle where some significant upgrades are required”*.
- 5 At the 26 May 2025 Council meeting, it was also noted that a Debt Repayment Policy and a Debt Repayment Plan for DSPL would be provided to Council for consideration, prior to the draft Annual Plan 2026/27.
- 6 DCHL has developed a theoretical long-term forecast model for DSPL, to determine the level of funding required to meet future capital expenditure and repay debt. The model has assumed that the remaining expected life of the Stadium is 34 years through to 2060, however, with ongoing maintenance, the stadium may have a longer life. A memorandum from DCHL on the forecast model, is provided at Attachment A. Summary financial models are provided at Attachment B.
- 7 Currently, Council provides an annual payment (share capital) of \$2.91 million to support capital expenditure and debt repayment. Two new annual payment options are presented for Council’s consideration, to form the basis of a Debt Repayment Plan.
- 8 Option 1 proposes increasing the annual share capital funding by \$1.25 million in the 2026/27 year, and then increasing it by a further \$1.25 million (\$2.5 million increase in total) from 2027/28 onwards. Option 2 proposes increasing the share capital funding by \$2.25 million per annum from 2026/27 onwards.
- 9 Both options enable long term debt repayment to at least the fair value of land, estimated to be \$51 million at 30 June 2060.

RECOMMENDATIONS

That the Council:

- a) **Approves** option one to provide additional funding (share capital) of \$1.25 million in 2026/27, then increasing the additional funding to \$2.5 million from 2027/28 onwards to support capital expenditure and debt repayment for the Forsyth Barr Stadium
- b) **Notes** that the agreed option will be used to develop a Debt Repayment Plan for Dunedin Stadium Properties Limited.

BACKGROUND

- 10 In 2024, DCHL asked the Council to provide an additional \$2 million per annum to the stadium to support the operation of the facility.
- 11 At its meeting on 27 February 2024, Council considered the request and agreed to undertake a review of DVML and DSPL. The purpose of the review was to ensure that the future operating and financial model of the stadium and related venues is fit for purpose, and financially and economically sustainable. The review was timed to be considered as part of the 9 year plan 2025-34 process.
- 12 Council engaged Ernst Young (EY) to undertake the review, with additional support from Deloitte as and when required. The review commenced in October 2024.
- 13 At its meeting on 26 May 2025, Council considered the outcome of the review and resolved the following:

Moved (Cr Bill Acklin/Cr Kevin Gilbert):

That the Council:

- a) **Confirms** that DVML would continue to operate as a commercial activity with a view to making a profit.
- b) **Confirms** an increase in event attraction funding to DVML of \$1.645 million per annum.
- c) **Approves** a reallocation of \$355,000 of the \$2 million funding support to DVML as an annual share capital payment for DSPL.
- d) **Notes** that a Debt Repayment Policy would be developed for the Council and DSPL and will be presented to Council prior to the draft 2026/27 Annual Plan.
- e) **Notes** that a debt repayment plan would be developed for DSPL and would be presented to Council prior to the draft 2026/27 Annual Plan.
- f) **Notes** that an Ernst Young implementation plan would be presented to a future Finance and CCO Committee meeting.
- g) **Notes** that the implementation plan would address concerns around community access to DVML facilities.

Motion carried (CNL/2025/097)

- 14 The funding provided to DVML is for attracting events to Dunedin, it is not for the purposes of supporting capital expenditure and debt repayment.
- 15 From 1 July 2024, to improve the commercial viability of its tenancy, DSPL reduced its rent on the stadium from \$2 million to \$1 million and stopped on-charging rates and insurance costs to DVML. Constrained rental income, and increasing operating and capital costs are resulting in forecast deficits. Without additional funding, increased debt will be required to address the deficits.
- 16 The Council currently provides funding support to DVML and DSPL as follows:
- DVML - Events attraction fund of \$2.05 million per annum (service level payment) to assist with attracting events to the stadium, generating an economic benefit for the city.
 - DVML – Community access funding of \$750,000 per annum (service level payment) to provide financial support to community and not for profit organisations, enabling their use of the Forsyth Barr Stadium and the Dunedin Town Hall.
 - DVML – Dunedin Centre funding of \$757,000 per annum (service level payment) to manage and operate the Dunedin Centre and Town Hall.
 - DSPL – Share Capital funding of \$2.91 million per annum, to support capital expenditure and debt repayment.
- 17 In addition, Council has a rating differential for the Stadium for its general rates and capital value based targeted rates. These were introduced in 2012/13 to moderate the rates burden on the Stadium, by setting the Stadium rates at specified amounts. The initial amount to be collected in the 2012/13 year was equivalent to the estimated total rates that the Council would have collected from the Stadium land if the Stadium had not been built. These were estimated to be \$134,000 excluding GST. The rates have since been increased annually by an indexed amount.
- 18 DSPL debt for the year ending 30 June 2025 totalled \$84.6 million. The forecast debt balance for the year ending 30 June 2026 is \$84.8 million.

DISCUSSION

- 19 Forsyth Barr Stadium is a strategic asset that plays a significant role in achieving and promoting the current and future well-being of the community. The attraction of events to the stadium delivers substantial economic and cultural benefits, enhances community engagement, supports local businesses, and provides a wide range of recreational and entertainment opportunities.
- 20 The stadium has reached a point in its lifecycle where operating and capital expenditure requirements are increasing. Along with reduced rental income and cost recovery, the current financial model is unsustainable, and additional debt is needed to cover ongoing operating and capital costs.
- 21 A Debt Repayment Policy and a Debt Repayment Plan are being prepared to address this problem. As part of this work, DCHL has developed a long-term forecast model for DSPL, to determine the level of funding required to meet future capital expenditure and repay debt, over the expected life of the Stadium. The model assumptions and financial outcomes are discussed in the memorandum at Attachment A.

Option Two

- 35 Option 2 provides additional funding (share capital) of \$2.25 million per annum from 2026/27 (bringing the total share capital payment to \$5.15 million per annum). This equates to an additional \$76.5 million of share capital for the period from 2026/27 to 2059/60 above the status quo.
- 36 Under option 2, DSPL debt is estimated to be \$49 million by 2060, being close to the estimated fair value of the land of \$51 million at 30 June 2060.
- 37 This option does not provide head room for any unanticipated expenditure not provided for in the financial modelling.
- 38 This option would also be funded by the general rate and result in an increase of 1.35% in non waters rates in 2026/27. This option would increase the draft 2026/27 budget for non waters rates from 6.9% to 7.5%. There is no increase in the 2027/28 year.

Advantages

- Certainty for future of the stadium through to 2060, and preservation of this strategic asset.
- Asset maintenance / renewals can be maintained.
- Debt will be close to the estimated fair value of land in 2060.
- Reduced interest expense.

Disadvantages

- Level of contribution does not provide availability of headroom to address unanticipated expenditure requirements.
- Financial impact on DCC and ratepayers in funding the increased payments (noting lower impact than Option 1).
- Potential constraint on Council's ability to fund other expenditure.

NEXT STEPS

- 39 Council's preferred option will be used to inform the development of a Debt Repayment Plan for DSPL.
- 40 The forecast model will be reviewed on a regular basis.
- 41 A workshop will be scheduled for Council on Stadium matters, including maintenance.
- 42 A draft Debt Repayment Policy will be provided to a future Finance and Performance Committee.

Signatories

Author:	Tony Nelmes - Project Accountant
Authoriser:	Carolyn Allan - Chief Financial Officer

Attachments

	Title	Page
↓A	DCHL Memo - DSPL long term funding model	198
↓B	DSPL Options - Forecast financial models	201

SUMMARY OF CONSIDERATIONS

Fit with purpose of Local Government

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

Fit with strategic framework

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

Māori Impact Statement

There has been no consultation with Māori on the contents of this report.

Sustainability

There are no implications for sustainability.

LTP/Annual Plan / Financial Strategy /Infrastructure Strategy

Any decision made will be provided for in the Annual Plan 2026/27, and in the 10 year plan 2027-37.

Financial considerations

Any increase in the annual payment of share capital will need to be funded by rates.

Significance

This decision is considered to be of low significance in terms of the Council’s Significance and Engagement Policy.

Engagement – external

There has been engagement with DCHL.

Engagement - internal

There has been no internal engagement.

Risks: Legal / Health and Safety etc.

There may be reputational risk for the DCC if it decides not to increase the annual payment of share capital, along with the potential loss of a strategic asset for the city.

Conflict of Interest

There are no known conflicts of interest.



DUNEDIN CITY HOLDINGS LIMITED

Memo

TO: Carolyn Allan, Chief Financial Officer, Dunedin City Council
FROM: Peter Hocking, General Manager, Dunedin City Holdings Ltd
DATE: 20 February 2026
SUBJECT: DSPL long-term funding model

BACKGROUND

1. DCC undertook to review Dunedin Venues Management Ltd (DVML) and Dunedin Stadium Property Ltd (DSPL). The purpose of the review was *"To ensure that the future operating and financial model of the stadium and related venues is fit for purpose, financially and economically sustainable"*.
2. EY's report was presented to Council on 26 May 2025. The cover report included a recommendation to increase event attraction funding to DVML by \$1.645m. This additional funding will assist DVML in securing future content in a highly competitive events landscape. EY noted that, globally, since COVID-19, events are becoming harder and costlier to attract and smaller centres in smaller countries, like Dunedin, are suffering some of the worst impacts. Increasing event attraction funding brings significant economic and cultural benefits but any financial benefits are less material and indirect e.g. a strong events schedule underpins membership and commercial revenues.
3. The cover report also noted that a Debt Repayment Policy and Debt Repayment Plan for DSPL will be provided to Council for consideration prior to the draft 2026/27 Annual Plan.
4. Prior to the increase in event attraction funding, DSPL reduced the rent on the stadium from \$2m to \$1m, with effect from 1 July 2024 and ceased to on-charge rates and insurance (value approximately \$700,000), in order to make the tenancy more commercially viable. The DSPL board noted in their Statement of Intent, that these changes were made *"on the basis that the upcoming review will give rise to future changes to the company's financial forecasts to provide a more sustainable long-term model for both DVML and DSPL"*.
5. These adjustments have enabled DVML to forecast modest profits across the next 3-5 years. DVML's forecasts are consistent with EY's analysis. Deloitte also provided advice on the two-company structure for the stadium. They highlighted that DVML operating on a commercial, for-profit, basis remains essential to the effectiveness of the structure.
6. Total additional equity funding of \$655,000 per annum to DSPL from FY26 was agreed, increasing the annual equity injection from DCC via DCHL to \$2.9m. This partially compensated for the \$1.7m reduction in rent and outgoings. This additional funding, together with higher forecast subvention payments (as brought forward tax losses are utilised against higher group profits), enables DSPL's forecast borrowings to remain flat at approximately \$85m across the next three years. However, forecasts indicate that this position is not sustainable in the long-term. EY noted that their *"experience suggests that the only meaningful avenue to change this dynamic in the long-term is to increase the Council's financial contribution to DSPL and DVML, to support debt repayment"*.
7. DCHL management has developed a long-term forecast model for DSPL, with a focus on determining the level of funding required to meet future capex and repay debt, either in full or to the expected value of the land (which will have enduring value beyond the life of the stadium).

Page 1 of 3

DISCUSSION

8. It is important to note that our financial model has been prepared for the sole purpose of understanding funding requirements. It is not intended to be a financial plan for the stadium; in our view, that is not reasonable or necessary beyond the 10-year term of the Asset Management Plan (AMP). Having developed a model, it will be important to review it periodically alongside actual debt repayments and update as necessary during the life of the stadium.

Assumptions

9. To complete our financial modelling, we have worked with David O'Malley, Chair of DSPL, and the asset management team of DVML, to finalise appropriate input assumptions.

Assumption	Comments
Economic life of the stadium	The Building Code requires a 50-year design life. However, provided there is adequate maintenance and appropriate checks of the structural integrity, etc., DSPL's view is that there is no reason that the stadium will not last longer. However, a 50-year assumption is prudent.
Capex assumptions beyond FY34 (the end of the current AMP forecast)	<p>Within capex assumptions, potential replacement of the roof is an important assumption. This is likely to be the largest individual component of the stadium with a shorter life than the main structure. With continued maintenance, current thinking is that the life of the polymer roofing can be extended to 40 years or longer. Accordingly, we have not modelled roof replacement within the 50-year timeframe.</p> <p>If the modelling were revised to reflect a life beyond 50 years, the roof assumption should also be revisited.</p> <p>Within the next 10 years, capex modelled on the AMP is variable with certain one-off larger items:</p> <ul style="list-style-type: none"> ▪ PA system replacement in FY26 ▪ Turf replacement in FY32 <p>It is likely that there will be other spikes in capex during the life of the stadium (e.g. switchboards, HVAC services etc) but none of the magnitude of the roof and the timing cannot be readily forecast. Accordingly, we have assumed a general capex allowance of \$1.8m (plus inflation) with effect from FY35, the first year beyond the current AMP. This represents the mean capex spend across the AMP period.</p>
Maintenance opex assumptions	Planned maintenance in the AMP only informs short-term, known requirements. Beyond the three-year SoI period we have applied inflation to costs only and assumed no significant growth in the quantum of maintenance required. The rationale is that, as a well-managed asset, maintenance is preventative as well as reactive – and the current level of maintenance is the ongoing norm.
Expected land value at the end of the economic life of the stadium	Once the stadium has reached the end of its economic life and the value of the building and related assets has been consumed, we assume that there is value in the land. The current rateable value (from 2025) of the stadium land is \$24.3m. This is below the book value of \$28.5m. Applying the same inflation rates as opex costs, with a long-run forecast rate of 2.2%, the forecast fair value of land in 2060 is \$51m.

Assumption	Comments
Alignment with DSPL Statement of Intent	FY26 to FY28 is aligned to DSPL's current Statement of Intent, adjusted for the following: <ul style="list-style-type: none"> Changes to equity injected as outlined in each option; and Inflation applied to rental income from DVML, with effect from FY27. Subvention receipts are based on the FY26 SOI forecast. The timing of subvention receipts will be affected by actual profitability within the DCHL group (e.g. the effect of wind damage on City Forests' financial results) but will not materially impact on the amount of funding required.
Rental income	DVML rent stays at \$1m, and is inflated from FY27. Assumption, validated by EY's analysis, is that DVML is making an acceptable level of profit in its current budget, with rent at \$1m per annum and no recharge of rates or insurance.
Operating expenditure inflation	Opex is inflation adjusted throughout, using SoI assumptions to FY28 then a long-run forecast of 2.2%.
Interest costs	Interest costs are based on DCTL forecasts through to 2034, followed by a long-run assumption. The projected interest rates incorporate the forward-looking yield curve and DCTL's operating margins. Rates are expected to fluctuate between 3.90% and 5.32% over the FY26-FY34 period, with a long-term assumption of 4.60% applied from FY35 onward.
Equity funding	Call on capital (equity funding) from DCC, via DCHL, is the variable that has been altered between the different options presented, to achieve the required outcome to borrowings.

- We have prepared a status quo model, including these assumptions, and current equity funding of \$2.9m per annum. This would see current DSPL debt of \$85m increase to \$194m at FY60. This is clearly unsustainable.
- In consultation with the DCC Finance team, we have run scenarios on the base model, to inform options that enable long-term debt repayment. We have assumed annual equity funding of \$2.9m in FY26, with any changes to be applied in subsequent years.

Scenario description	Annual equity funding current	Annual equity funding FY27	Annual equity funding FY28+	Increase in equity funding FY27	Increase in equity funding FY28+	Projected debt balance FY60
1 Debt less than FV of land at FY60	\$2.91m	\$4.16m	\$5.41m	\$1.25m	\$2.50m	\$37.00m
2 Repay debt to estimated FV of land at FY60	\$2.91m	\$5.15m	\$5.15m	\$2.25m	\$2.25m	\$49.19m
3 Status quo	\$2.91m	\$2.91m	\$2.91m	Nil	Nil	\$194.20m

- Summary financials are attached to this memo. The full model, including projected income statement, balance sheet and cash flow statement, has been made available to your team.

Dunedin Stadium Property Limited

Option One - debt less than estimated fair value of land

\$m	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36	FY37	FY38	FY39	FY40	FY41	FY42	FY43
	F	F	F	F	F	F	F	F	F	F	F	F	F	F	F	F	F	F
Rent received from DVML	1.0	1.0	1.0	1.1	1.1	1.1	1.1	1.2	1.2	1.2	1.2	1.3	1.3	1.3	1.4	1.4	1.4	1.4
Operating expenses	(1.3)	(1.3)	(1.5)	(1.5)	(1.6)	(1.6)	(1.7)	(1.6)	(1.7)	(1.8)	(1.8)	(1.8)	(1.9)	(1.9)	(1.9)	(2.0)	(2.0)	(2.1)
Cash from operations	(0.3)	(0.2)	(0.5)	(0.5)	(0.5)	(0.5)	(0.6)	(0.4)	(0.5)	(0.5)	(0.5)	(0.6)						
<i>Funds paid</i>																		
Interest paid	(3.4)	(3.3)	(3.4)	(3.5)	(3.5)	(3.6)	(3.8)	(4.0)	(4.0)	(3.6)	(3.4)	(3.3)	(3.2)	(3.2)	(3.1)	(3.0)	(3.0)	(2.9)
CAPEX	(4.6)	(1.3)	(0.9)	(1.8)	(1.1)	(0.5)	(5.5)	(1.0)	(1.0)	(1.8)	(1.8)	(1.9)	(1.9)	(2.0)	(2.0)	(2.1)	(2.1)	(2.1)
<i>Funds received</i>																		
Subventions received	5.5	1.9	1.7	1.7	1.5	1.6	1.6	1.9	1.8	1.8	1.7	1.7	1.7	1.7	1.7	1.7	1.8	1.7
New equity	2.9	4.2	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4
Total cash movement	0.1	1.2	2.3	1.3	1.8	2.4	(2.8)	1.9	1.6	1.3	1.4	1.4	1.4	1.4	1.4	1.5	1.5	1.4
Loan balance (increase)/decrease	0.1	1.2	2.3	1.3	1.8	2.4	(2.8)	1.9	1.6	1.3	1.4	1.4	1.4	1.4	1.4	1.5	1.5	1.4
Total cash movement	0.1	1.2	2.3	1.3	1.8	2.4	(2.8)	1.9	1.6	1.3	1.4	1.4	1.4	1.4	1.4	1.5	1.5	1.4
Loan balance at year end	84.8	83.5	81.2	79.9	78.1	75.7	78.5	76.6	74.9	73.6	72.2	70.8	69.4	67.9	66.5	65.0	63.5	62.1
Equity balance at year end (BV)	48.1	45.7	44.4	43.7	42.7	41.5	40.1	38.6	36.9	35.6	34.4	33.1	31.8	30.6	29.3	27.9	26.9	25.8
Debt to Equity Ratio	1.8	1.8	1.8	1.8	1.8	1.8	2.0	2.0	2.0	2.1	2.1	2.1	2.2	2.2	2.3	2.3	2.4	2.4

Continued

\$m	FY44	FY45	FY46	FY47	FY48	FY49	FY50	FY51	FY52	FY53	FY54	FY55	FY56	FY57	FY58	FY59	FY60
	F	F	F	F	F	F	F	F	F	F	F	F	F	F	F	F	F
Rent received from DVML	1.5	1.5	1.5	1.6	1.6	1.7	1.7	1.7	1.8	1.8	1.8	1.9	1.9	2.0	2.0	2.1	2.1
Operating expenses	(2.1)	(2.2)	(2.2)	(2.3)	(2.3)	(2.4)	(2.4)	(2.5)	(2.5)	(2.6)	(2.6)	(2.7)	(2.8)	(2.8)	(2.9)	(2.9)	(3.0)
Cash from operations	(0.6)	(0.7)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.9)	(0.9)	(0.9)	(0.9)						
<i>Funds paid</i>																	
Interest paid	(2.8)	(2.8)	(2.7)	(2.6)	(2.6)	(2.5)	(2.4)	(2.3)	(2.3)	(2.2)	(2.1)	(2.1)	(2.0)	(1.9)	(1.9)	(1.8)	(1.7)
CAPEX	(2.2)	(2.2)	(2.3)	(2.3)	(2.4)	(2.4)	(2.5)	(2.5)	(2.6)	(2.7)	(2.7)	(2.8)	(2.8)	(2.9)	(3.0)	(3.0)	(3.1)
<i>Funds received</i>																	
Subventions received	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8
New equity	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4
Total cash movement	1.4	1.5	1.4														
Loan balance (increase)/decrease	1.4	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.4
Total cash movement	1.4	1.5	1.4														
Loan balance at year end	60.7	59.2	57.8	56.3	54.8	53.3	51.8	50.3	48.8	47.3	45.8	44.3	42.8	41.4	39.9	38.4	37.0
Equity balance at year end (BV)	24.6	23.5	22.3	21.1	19.9	18.7	17.5	16.4	15.1	13.9	12.7	11.4	10.2	9.0	7.8	6.6	5.3
Debt to Equity Ratio	2.5	2.5	2.6	2.7	2.8	2.8	3.0	3.1	3.2	3.4	3.6	3.9	4.2	4.6	5.1	5.9	6.9

Dunedin Stadium Property Limited
Option Two - debt to estimated fair value of land

\$m	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36	FY37	FY38	FY39	FY40	FY41	FY42	FY43
	F	F	F	F	F	F	F	F	F	F	F	F	F	F	F	F	F	F
Rent received from DVML	1.0	1.0	1.0	1.1	1.1	1.1	1.1	1.2	1.2	1.2	1.2	1.3	1.3	1.3	1.4	1.4	1.4	1.4
Operating expenses	(1.3)	(1.3)	(1.5)	(1.5)	(1.6)	(1.6)	(1.7)	(1.6)	(1.7)	(1.8)	(1.8)	(1.8)	(1.9)	(1.9)	(1.9)	(2.0)	(2.0)	(2.1)
Cash from operations	(0.3)	(0.2)	(0.5)	(0.5)	(0.5)	(0.5)	(0.6)	(0.4)	(0.5)	(0.5)	(0.5)	(0.6)						
<i>Funds paid</i>																		
Interest paid	(3.4)	(3.3)	(3.4)	(3.4)	(3.5)	(3.6)	(3.8)	(4.0)	(4.0)	(3.6)	(3.4)	(3.4)	(3.3)	(3.3)	(3.2)	(3.1)	(3.1)	(3.0)
CAPEX	(4.6)	(1.3)	(0.9)	(1.8)	(1.1)	(0.5)	(5.5)	(1.0)	(1.0)	(1.8)	(1.8)	(1.9)	(1.9)	(2.0)	(2.0)	(2.1)	(2.1)	(2.1)
<i>Funds received</i>																		
Subventions received	5.5	1.9	1.7	1.7	1.5	1.6	1.6	1.9	1.8	1.8	1.8	1.7	1.7	1.8	1.8	1.8	1.8	1.7
New equity	2.9	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2
Total cash movement	0.1	2.3	2.1	1.1	1.6	2.2	(3.1)	1.6	1.4	1.1	1.0							
Loan balance (increase)/decrease	0.1	2.3	2.1	1.1	1.6	2.2	(3.1)	1.6	1.4	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.0
Total cash movement	0.1	2.3	2.1	1.1	1.6	2.2	(3.1)	1.6	1.4	1.1	1.0							
Loan balance at year end	84.8	82.5	80.4	79.3	77.7	75.6	78.7	77.0	75.6	74.6	73.5	72.4	71.2	70.1	69.0	67.9	66.7	65.7
Equity balance at year end (BV)	48.1	46.7	45.2	44.3	43.0	41.6	39.9	38.2	36.2	34.6	33.1	31.5	29.9	28.3	26.7	25.0	23.7	22.2
Debt to Equity Ratio	1.8	1.8	1.8	1.8	1.8	1.8	2.0	2.0	2.1	2.2	2.2	2.3	2.4	2.5	2.6	2.7	2.8	3.0

Continued

\$m	FY44	FY45	FY46	FY47	FY48	FY49	FY50	FY51	FY52	FY53	FY54	FY55	FY56	FY57	FY58	FY59	FY60
	F	F	F	F	F	F	F	F	F	F	F	F	F	F	F	F	F
Rent received from DVML	1.5	1.5	1.5	1.6	1.6	1.7	1.7	1.7	1.8	1.8	1.8	1.9	1.9	2.0	2.0	2.1	2.1
Operating expenses	(2.1)	(2.2)	(2.2)	(2.3)	(2.3)	(2.4)	(2.4)	(2.5)	(2.5)	(2.6)	(2.6)	(2.7)	(2.8)	(2.8)	(2.9)	(2.9)	(3.0)
Cash from operations	(0.6)	(0.7)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)	(0.9)	(0.9)	(0.9)	(0.9)						
<i>Funds paid</i>																	
Interest paid	(3.0)	(2.9)	(2.9)	(2.9)	(2.8)	(2.8)	(2.7)	(2.7)	(2.6)	(2.6)	(2.5)	(2.5)	(2.4)	(2.4)	(2.4)	(2.3)	(2.3)
CAPEX	(2.2)	(2.2)	(2.3)	(2.3)	(2.4)	(2.4)	(2.5)	(2.5)	(2.6)	(2.7)	(2.7)	(2.8)	(2.8)	(2.9)	(3.0)	(3.0)	(3.1)
<i>Funds received</i>																	
Subventions received	1.7	1.7	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9
New equity	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2
Total cash movement	1.0	1.1	1.0	1.1	1.1	1.0	1.0	1.0	1.0	1.0	1.0	0.9	0.9	0.9	0.9	0.8	0.8
Loan balance (increase)/decrease	1.0	1.1	1.0	1.1	1.1	1.0	1.0	1.0	1.0	1.0	1.0	0.9	0.9	0.9	0.9	0.8	0.8
Total cash movement	1.0	1.1	1.0	1.1	1.1	1.0	1.0	1.0	1.0	1.0	1.0	0.9	0.9	0.9	0.9	0.8	0.8
Loan balance at year end	64.7	63.6	62.6	61.5	60.4	59.4	58.4	57.4	56.4	55.4	54.4	53.5	52.6	51.7	50.8	50.0	49.2
Equity balance at year end (BV)	20.6	19.1	17.5	15.8	14.2	12.6	11.0	9.3	7.6	5.8	4.1	2.3	0.5	(1.3)	(3.1)	(5.0)	(6.9)
Debt to Equity Ratio	3.1	3.3	3.6	3.9	4.2	4.7	5.3	6.2	7.5	9.5	13.4	23.3	102.9	(39.8)	(16.3)	(10.0)	(7.2)

ENGAGEMENT APPROACH - ANNUAL PLAN 2026/27

Department: Civic

EXECUTIVE SUMMARY

- 1 This report recommends approaches to community engagement for Council's draft Annual Plan 2026/27 (the draft Plan) and early engagement on the upcoming 10 Year Plan 2027-37 (the 10 Year Plan).
- 2 The draft Plan proposes no significant changes to year two of the 9 Year Plan 2025-34 (the 9 Year Plan), and there are limited material differences requiring specific feedback. Consequently, this report recommends a focused and proportionate engagement approach for the draft Plan, rather than inviting broad feedback.
- 3 Conversely, the development of the 10 Year Plan will be a substantial undertaking, and it is recommended to have a significant early engagement process. Pre-consultation is planned for mid-April to May 2026, and will be a chance for the community to give broad feedback on what is most important to them.

RECOMMENDATIONS

That the Council:

- a) **Approves** the recommended engagement approach for the Annual Plan 2026/27, as outlined in this report.
- b) **Amends** the 2026 Council meeting schedule, as outlined at Attachment A.
- c) **Approves** the recommended early engagement approach for the 10 Year Plan 2027-37, as outlined in this report.

BACKGROUND

- 4 The Local Government Act 2002 (the Act) sets out provisions for preparing and consulting on Annual Plans.
- 5 Section 95 of the Act includes the following provisions:
 - (1) *A local authority must prepare and adopt an annual plan for each financial year.*
 - (2) *Subject to subsection (2A), a local authority must consult in a manner that gives effect to the requirements of section 82 before adopting an annual plan under this section.*
 - (2A) *Subsection (2) does not apply if the proposed annual plan does not include significant or material differences from the content of the long-term plan for the financial year to which the proposed annual plan relates.*

engagement material will encourage people to express their views to Council only in relation to material changes within the draft Plan.

- 16 The engagement material will also signal the upcoming pre-consultation on the 10 Year Plan, so that the community is aware of when and how they can share broader views and feedback to Council.
- 17 The consultation material will note the context the draft Plan has been developed in, i.e., against a backdrop of significant legislative reform, with rates capping on the horizon.

Capturing community feedback

- 18 The consultation period will run from 30 March to 12 noon on 29 April 2026.
- 19 Online submissions via an online form will be encouraged. There will be links in all promotional material that direct people to the online form. There will also be an option to provide written feedback, with submissions accepted if received via DCC service centres, post or email.
- 20 Comments on social media will not be treated as formal submissions, but sentiment will be tracked by staff and a summary will be included in a report for Council consideration.
- 21 Submitters will have an opportunity to speak directly to Council at its meeting on 13 May 2026.
- 22 Submission feedback will be collated, analysed, and reported back to Council for its consideration at the budget update meeting scheduled for 28 May 2026.

Key milestones

- 23 The recommended approach requires changes to Council’s meeting schedule (additions and deletions). These changes are set out in **Attachment A**.
- 24 The key milestones of the recommended approach are:

Milestone	Timing
Adoption of consultation document	Council meeting on Thu 26 March 2026
Focused consultation on draft Annual Plan	30 March to 29 April 2026
Hearings on draft Annual Plan	Council meeting on Wed 13 May 2026
Annual Plan budget update	Council meeting on Thu 28 May 2026
Annual Plan adoption	Council meeting on Thu 25 June 2026

Pre-consultation on the 10 Year Plan

- 25 Early engagement is not required by legislation, but it provides an opportunity to communicate with the community and raise awareness of issues, as well as hear community views at a stage where they can help shape the draft 10 Year Plan before formal consultation in early 2027.
- 26 It is proposed for the 10 Year Plan to have a significant early engagement process. Pre-consultation is planned for mid-April to end of May 2026, and will be a chance for the community to give broad feedback on what is most important to them.
- 27 Early engagement would encourage feedback from the community, with key messages around understanding community priorities and what is most important, while acknowledging the current context, including significant legislative reform and proposed rates capping.

- 28 Sending a pre-consultation prompt, in the form of a link to an online survey and ‘comments wall’, with rates bills is being explored as a simple way to reach more people and capture broader views from a range of topics, including whether to do a full review of the options relating to Smooth Hill. Rates bills will be delivered in tranches between 14 April and 5 May 2026.
- 29 Pre-consultation with mana whenua and mātāwaka partners would be through existing forums (i.e., Te Pae Māori and hui with Aukaha).
- 30 Additional outreach will be undertaken to reach residents who are not ratepayers. This may include digital advertising, community networks, youth engagement channels and in person engagement.
- 31 It is proposed that a four to six question survey be developed using three to five closed questions and one open question. The ‘comments wall’ would allow for views on a range of topics/themes, with the ability for other commenters to upvote and respond.
- 32 The results of the pre-consultation will give a sense of how to target formal consultation for the 10 Year Plan.

OPTIONS

- 33 Council could choose not to adopt the proposed engagement approaches. However, no alternative approach has been identified that better aligns with legislative requirements and proportionality. Accordingly, no alternative options are presented.

NEXT STEPS

- 34 If approved, staff will develop Annual Plan engagement collateral for the draft Plan. A cross Council working group will be engaged to undertake this work and deliver the Annual Plan engagement approach.
- 35 A Consultation Document on the draft Annual Plan 2026/27 will be presented to Council for adoption at its meeting on 25 March 2026.
- 36 If approved, staff will implement an early engagement programme for the 10 Year Plan.
- 37 Following the early engagement programme, a report will be presented to Council, summarising the feedback received from the community.

Signatories

Author:	Janet Fraser - Corporate Planner
Authoriser:	Nicola Morand - Manahautū (General Manager Community and Strategy) Sandy Graham - Chief Executive

Attachments

	Title	Page
↓A	Changes to 2026 Council meeting schedule	209

SUMMARY OF CONSIDERATIONS

Fit with purpose of Local Government

This decision enables democratic local decision making and action by, and on behalf of communities.

Fit with strategic framework

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

The Annual Plan and 10 Year Plan contribute to all of the objectives and priorities of the strategic framework and provides a focus for decision making and coordination of the Council’s resources, as well as a basis for community accountability.

Māori Impact Statement

The adoption of Te Taki Haruru – Māori Strategic Framework signals Council’s commitment to mana whenua and to its obligations under the Treaty of Waitangi. Engagement with mana whenua and mātawaka is included in the proposal outlined in this report.

Sustainability

Engagement as proposed in this report will provide an opportunity for the community to express their views of the DCC’s work towards sustainability.

LTP/Annual Plan / Financial Strategy /Infrastructure Strategy

Engagement as proposed in this report is an opportunity for the community to express their views.

Financial considerations

Engagement costs will be met from within existing budgets.

Significance

Consultation and engagement will be delivered in alignment with the principles outlined in Council’s Significance and Engagement Policy.

Engagement – external

This report discusses an approach for external engagement on the Annual Plan and 10 Year Plan.

Engagement - internal

Engagement planning has been prepared with input from staff, including community engagement practitioners, across DCC.

Risks: Legal / Health and Safety etc.

There are no identified risks with the recommended approach.

MEETING SCHEDULE FOR 2026 - CHANGES

May 2026		
Otago CE Forum	Friday 1 May	
Council (Annual Plan hearings)	Tuesday 5 May - Thursday 7 May	Delete
Council	Wednesday 13 May	Time allowed for members of the public to speak to Annual Plan submissions
Finance and Performance Committee	Thursday 21 May	
Council (Annual Plan deliberations)	Tuesday 26 May – Wednesday 27 May	Wed 27 May 2026 only, and change meeting name to 'Annual Plan budget update'

December 2026		
Otago Peninsula Community Board	Tuesday 1 December	
Strath Taieri Community Board	Wednesday 2 December	
Mosgiel-Taieri Community Board	Wednesday 2 December	
West Harbour Community Board	Wednesday 2 December	
Policy and Planning Committee	Thursday 3 December	
Saddle Hill Community Board	Wednesday 9 December	
Waikouaiti Coast Community Board	Wednesday 9 December	
Audit, Risk and Assurance Committee	Thursday 10 December	
Council	Thursday 17 December	Extend to 14-17 December for 10 Year Plan 2027-37 Council budget meeting

PROPOSED EVENT ROAD CLOSURES

Department: Transport

EXECUTIVE SUMMARY

- 1 The DCC has received temporary road closure applications relating to the following events:
 - i) 2026 Rally Otago
 - ii) Anzac Day Service and Parades – Mosgiel and Outram
 - iii) Hyde Street Party
- 2 This report recommends that Council approves the temporary closure of the affected roads.

RECOMMENDATIONS

That the Council:

- a) **Resolves** to close the roads detailed below (pursuant to Section 319, Section 342, and Schedule 10 clause 11(e) of the Local Government Act 1974 (LGA 1974)):

i) 2026 Rally Otago

Media Day

Wednesday, 8 April 2026	10.00am to 4.00pm	<ul style="list-style-type: none"> • Silverstream Valley Road and Pineapple Track carpark
----------------------------	-------------------	--

Ceremonial Rally start

Friday, 10 April 2026	12.00pm to 9.00pm	<ul style="list-style-type: none"> • Octagon Central Carriageway, between George Street and Princes Street
	3.00pm to 9.00pm	<ul style="list-style-type: none"> • The Lower Octagon, between George Street and Princes Street • Lower Stuart Street, between the Octagon and Lower Moray Place • Access will be maintained on Bath Street

SS 1 Waipori Gorge

Saturday, 11 April 2026	6.00am to 11.30am	<ul style="list-style-type: none"> • Waipori Gorge Road, from CDC/DCC boundary to Koefords Road
----------------------------	-------------------	--

SS 8 Super Stage

Saturday, 11 April 2026	9.00am to 9.00pm	<ul style="list-style-type: none"> • Sturdee Street, between Wickliffe Street and Halsey Street
----------------------------	------------------	--

		<ul style="list-style-type: none"> • Halsey Street, between Sturdee Street and Ward Street • Ward Street, between Halsey Street and Wickliffe Street • Wickliffe Street, between Ward Street and Jutland Street • Jutland Street, between Wickliffe Street and Akaroa Street • Ward Street Overbridge, between Anzac Avenue and Ward Street
--	--	--

Service Park

Saturday, 11 April 2026	2.00pm to 7.00pm	<ul style="list-style-type: none"> • Ice Stadium carpark
-------------------------	------------------	---

SS 9 Otokia

Saturday, 12 April 2026	6.15am to 11.45am	<ul style="list-style-type: none"> • McLaren Gully Road, between rapid 108 McLaren Gully Road and Big Stone Road • Big Stone Road, between McLaren Gully Road and Otokia Kuri Bush Road West • Otokia Kuri Bush Road West, between Big Stone Road and Henley Road • Henley Road, between Otokia Kuri Bush Road West and Christies Gully Road • Christies Gully Road, between Henley Road and Otokia Kuri Bush Road East • Otokia Kuri Bush Road East, between Big Stone Road and Dicksons Road • Dicksons Road, between Otokia Kuri Bush Road East and Brighton Taieri Mouth Road
-------------------------	-------------------	--

SS 16 Kuri Bush

Saturday, 12 April 2026	1.00pm to 6.00pm	<ul style="list-style-type: none"> • Otokia Kuri Bush Road East, between Brighton Taieri Mouth Road and Big Stone Road • Big Stone Road, between Otokia Kuri Bush Road East and rapid 141 Big Stone Road
-------------------------	------------------	--

Rally Finish

Saturday, 12 April 2026	1.00pm to 6.00pm	<ul style="list-style-type: none"> • Brighton Domain
-------------------------	------------------	---

ii) Anzac Day Service and Parades – Mosgiel and Outram

Saturday, 25 April 2026	8.00am to 12.00pm	<ul style="list-style-type: none"> • Church Street, between Factory Road and Cargill Street
-------------------------	-------------------	--

	10.50am to 11.30am	<ul style="list-style-type: none"> • Hoylake Street, from Skerries Street to end of cul-de-sac
--	--------------------	---

iii) Hyde Street Party

Saturday, 18 April 2026	5.30am to 8.30pm	<ul style="list-style-type: none"> • Albany Street, between Grange Street and Clyde Street
	5.30am (on Saturday) to 12.00pm on Sunday, 19 April 2026	<ul style="list-style-type: none"> • Hyde Street, between Albany Street and Frederick Street

BACKGROUND

- 3 Council’s Dunedin Festival and Events Plan supports the goal of a successful city with a diverse, innovative, and productive economy and a hub for skill and talent.
- 4 The areas proposed to be used for these events are legal roads and can therefore be temporarily closed to normal traffic if statutory temporary road closure procedures are followed. The procedures are set out in Section 319 of the LGA 1974 and give Council the power to stop or close any road (or part of a road) within the parameters of Section 342 and Schedule 10 of the LGA 1974 (Schedule 10 is included as Attachment A).
- 5 These procedures include:
 - Consultation with the New Zealand Transport Authority Waka Kotahi and the Police.
 - Public notice being given of the proposal to close any road (or part of a road), and public notice of a decision to close the road.
 - Council being satisfied that traffic is not likely to be unreasonably impeded.
- 6 A resolution of Council is required where a proposal to temporarily close a road relates to public functions.
- 7 Council is required to give public notice of its decision. This notice will be published after this meeting and prior to the event, if approved.

DISCUSSION

Consultation and Notification

- 8 The Police and the New Zealand Transport Authority Waka Kotahi have no objections to the proposed road closures.
- 9 On Saturday, 31 January 2026 the proposed temporary road closures were advertised in the Otago Daily Times (Attachment B) with a deadline for feedback.
- 10 Schedule 10 clause 11(e) states a road cannot be closed more than 31 days in the aggregate in any one year. This limit will not be exceeded by the approval of the proposed temporary road closures.

Signatories

Authoriser:	Jeanine Benson - Group Manager Transport Scott MacLean - General Manager, City Services
-------------	--

Attachments

	Title	Page
↓A	Local Government Act 1974, Schedule 10	217
↓B	ODT Advert - 31 January 2026	222

SUMMARY OF CONSIDERATIONS

Fit with purpose of Local Government

This decision promotes the social well-being of communities in the present and for the future.

Fit with strategic framework

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

Events contribute to the Strategic Framework. Events contribute to the Economic Development Strategy, the Social Wellbeing Strategy. There is a Festival and Events Plan 2018-2023.

Māori Impact Statement

Mana whenua have not been directly engaged with in relation to these road closures.

Sustainability

There are no implications for sustainability.

LTP/Annual Plan / Financial Strategy /Infrastructure Strategy

There are no implications, as the decision is a regulatory one and there are no direct costs to Council.

Financial considerations

There are no financial implications. The cost of the proposed road closure is not a cost to Council.

Significance

This decision is considered low in terms of the Council’s Significance and Engagement Policy.

Engagement – external

There has been external engagement (as required by the LGA 1974), with the Police and New Zealand Transport Agency Waka Kotahi. Affected parties were notified and provided a time period for feedback.

Engagement - internal

There has been engagement with DCC Events and Transport. There is support for the events to proceed.

Risks: Legal / Health and Safety etc.

There are no identified risks should the recommended resolution be made.

Conflict of Interest

There are no known conflicts of interest.

SUMMARY OF CONSIDERATIONS

Community Boards

There are no implications for Community Boards.

Schedule 10

Local Government Act 1974

Version as at
1 July 2022

Schedule 10
**Conditions as to stopping of roads and the temporary prohibition of
traffic on roads**

ss 319(h), 342

Schedule 10: inserted, on 1 April 1979, by section 3(1) of the Local Government Amendment Act 1978 (1978 No 43).

Stopping of roads

- 1 The council shall prepare a plan of the road proposed to be stopped, together with an explanation as to why the road is to be stopped and the purpose or purposes to which the stopped road will be put, and a survey made and a plan prepared of any new road proposed to be made in lieu thereof, showing the lands through which it is proposed to pass, and the owners and occupiers of those lands so far as known, and shall lodge the plan in the office of the Chief Surveyor of the land district in which the road is situated. The plan shall separately show any area of esplanade reserve which will become vested in the council under section 345(3).

Schedule 10 clause 1: amended, on 1 October 1991, by section 362 of the Resource Management Act 1991 (1991 No 69).

- 2 On receipt of the Chief Surveyor's notice of approval and plan number the council shall open the plan for public inspection at the office of the council, and the council shall at least twice, at intervals of not less than 7 days, give public notice of the proposals and of the place where the plan may be inspected, and shall in the notice call upon persons objecting to the proposals to lodge their objections in writing at the office of the council on or before a date to be specified in the notice, being not earlier than 40 days after the date of the first publication thereof. The council shall also forthwith after that first publication serve a notice in the same form on the occupiers of all land adjoining the road proposed to be stopped or any new road proposed to be made in lieu thereof, and, in the case of any such land of which the occupier is not also the owner, on the owner of the land also, so far as they can be ascertained.
- 3 A notice of the proposed stoppage shall, during the period between the first publication of the notice and the expiration of the last day for lodging objections as aforesaid, be kept fixed in a conspicuous place at each end of the road proposed to be stopped:

provided that the council shall not be deemed to have failed to comply with the provisions of this clause in any case where any such notice is removed without the authority of the council, but in any such case the council shall, as soon as conveniently may be after being informed of the unauthorised removal of the notice, cause a new notice complying with the provisions of this clause to be affixed in place of the notice so removed and to be kept so affixed for the period aforesaid.

374

Version as at 1 July 2022	Local Government Act 1974	Schedule 10
4	If no objections are received within the time limited as aforesaid, the council may by public notice declare that the road is stopped; and the road shall, subject to the council's compliance with clause 9, thereafter cease to be a road.	
5	If objections are received as aforesaid, the council shall, after the expiration of the period within which an objection must be lodged, unless it decides to allow the objections, send the objections together with the plans aforesaid, and a full description of the proposed alterations to the Environment Court.	Schedule 10 clause 5: amended, on 2 September 1996, pursuant to section 6(2)(a) of the Resource Management Amendment Act 1996 (1996 No 160).
6	The Environment Court shall consider the district plan, the plan of the road proposed to be stopped, the council's explanation under clause 1, and any objection made thereto by any person, and confirm, modify, or reverse the decision of the council which shall be final and conclusive on all questions.	Schedule 10 clause 6: replaced, on 1 October 1991, by section 362 of the Resource Management Act 1991 (1991 No 69). Schedule 10 clause 6: amended, on 2 September 1996, pursuant to section 6(2)(a) of the Resource Management Amendment Act 1996 (1996 No 160).
7	If the Environment Court reverses the decision of the council, no proceedings shall be entertained by the Environment Court for stopping the road for 2 years thereafter.	Schedule 10 clause 7: amended, on 2 September 1996, pursuant to section 6(2)(a) of the Resource Management Amendment Act 1996 (1996 No 160).
8	If the Environment Court confirms the decision of the council, the council may declare by public notice that the road is stopped; and the road shall, subject to the council's compliance with clause 9, thereafter cease to be a road.	Schedule 10 clause 8: amended, on 2 September 1996, pursuant to section 6(2)(a) of the Resource Management Amendment Act 1996 (1996 No 160).
9	Two copies of that notice and of the plans hereinbefore referred to shall be transmitted by the council for record in the office of the Chief Surveyor of the land district in which the road is situated, and no notice of the stoppage of the road shall take effect until that record is made.	
10	The Chief Surveyor shall allocate a new description of the land comprising the stopped road, and shall forward to the Registrar-General of Land or the Registrar of Deeds, as the case may require, a copy of that description and a copy of the notice and the plans transmitted to him by the council, and the Registrar shall amend his records accordingly.	Schedule 10 clause 10: amended, on 12 November 2018, by section 250 of the Land Transfer Act 2017 (2017 No 30).

Schedule 10

Local Government Act 1974

Version as at
1 July 2022

Temporary prohibition of traffic

- 11 The council may, subject to such conditions as it thinks fit (including the imposition of a reasonable bond), and after consultation with the Police and the New Zealand Transport Agency, close any road or part of a road to all traffic or any specified type of traffic (including pedestrian traffic)—
- (a) while the road, or any drain, water race, pipe, or apparatus under, upon, or over the road is being constructed or repaired; or
 - (b) where, in order to resolve problems associated with traffic operations on a road network, experimental diversions of traffic are required; or
 - (c) during a period when public disorder exists or is anticipated; or
 - (d) when for any reason it is considered desirable that traffic should be temporarily diverted to other roads; or
 - (e) for a period or periods not exceeding in the aggregate 31 days in any year for any exhibition, fair, show, market, concert, film-making, race or other sporting event, or public function:

provided that no road may be closed for any purpose specified in paragraph (e) if that closure would, in the opinion of the council, be likely to impede traffic unreasonably.

Schedule 10 clause 11: replaced, on 14 August 1986, by section 14(1) of the Local Government Amendment Act (No 3) 1986 (1986 No 50).

Schedule 10 clause 11: amended, on 26 March 2015, by section 5 of the Local Government Act 1974 Amendment Act 2015 (2015 No 20).

- 11A The council shall give public notice of its intention to consider closing any road or part of a road under clause 11(e); and shall give public notice of any decision to close any road or part of a road under that provision.

Schedule 10 clause 11A: inserted, on 14 August 1986, by section 14(1) of the Local Government Amendment Act (No 3) 1986 (1986 No 50).

- 11B Where any road or part of a road is closed under clause 11(e), the council or, with the consent of the council, the promoter of any activity for the purpose of which the road has been closed may impose charges for the entry of persons and vehicles to the area of closed road, any structure erected on the road, or any structure or area under the control of the council or the promoter on adjoining land.

Schedule 10 clause 11B: inserted, on 14 August 1986, by section 14(1) of the Local Government Amendment Act (No 3) 1986 (1986 No 50).

- 11C Where any road or part of a road is closed under clause 11(e), the road or part of a road shall be deemed for the purposes of—

- (a) *[Repealed]*
- (b) the Traffic Regulations 1976:

376

Version as at
1 July 2022

Local Government Act 1974

Schedule 10

- (c) the Transport (Drivers Licensing) Regulations 1985:
- (d) *[Repealed]*
- (e) the Transport (Vehicle Registration and Licensing) Notice 1986:
- (ea) the Land Transport Act 1998:
- (f) any enactment made in substitution for any enactment referred to in paragraphs (a) to (ea)—

not to be a road; but nothing in this clause shall affect the status of the road or part of a road as a public place for the purposes of this or any other enactment.

Schedule 10 clause 11C: inserted, on 14 August 1986, by section 14(1) of the Local Government Amendment Act (No 3) 1986 (1986 No 50).

Schedule 10 clause 11C(a): repealed, on 10 May 2011, by section 100(3) of the Land Transport (Road Safety and Other Matters) Amendment Act 2011 (2011 No 13).

Schedule 10 clause 11C(d): repealed, on 1 May 2011, by section 35(4) of the Land Transport Amendment Act 2009 (2009 No 17).

Schedule 10 clause 11C(ea): inserted, on 1 March 1999, by section 215(1) of the Land Transport Act 1998 (1998 No 110).

Schedule 10 clause 11C(f): amended, on 1 March 1999, by section 215(1) of the Land Transport Act 1998 (1998 No 110).

- 12 The powers conferred on the council by clause 11 (except paragraph (e)) may be exercised by the chairman on behalf of the council or by any officer of the council authorised by the council in that behalf.
- 13 Where it appears to the council that owing to climatic conditions the continued use of any road in a rural area, other than a State highway or government road, not being a road generally used by motor vehicles for business or commercial purposes or for the purpose of any public work, may cause damage to the road, the council may by resolution prohibit, either conditionally or absolutely, the use of that road by motor vehicles or by any specified class of motor vehicle for such period as the council considers necessary.
- 14 Where a road is closed under clause 13, an appropriate notice shall be posted at every entry to the road affected, and shall also be published in a newspaper circulating in the district.
- 15 A copy of every resolution made under clause 13 shall, within 1 week after the making thereof, be sent to the Minister of Transport, who may at any time, by notice to the council, disallow the resolution, in whole or in part, and thereupon the resolution, to the extent that it has been disallowed, shall be deemed to have been revoked.
- 16 No person shall—
 - (a) use a vehicle, or permit a vehicle to be used, on any road which is for the time being closed for such vehicles pursuant to clause 11; or

377

Schedule 11

Local Government Act 1974

Version as at
1 July 2022

- (aa) without the consent of the council or the promoter of any activity permitted by the council, enter or attempt to enter, or be present, on any road or part of a road that is for the time being closed to pedestrian traffic pursuant to clause 11; or
- (b) use a motor vehicle, or permit a motor vehicle to be used, on any road where its use has for the time being been prohibited by a resolution under clause 13.

Schedule 10 clause 16(aa): inserted, on 14 August 1986, by section 14(2) of the Local Government Amendment Act (No 3) 1986 (1986 No 50).

Schedule 11
Width of roads, access ways, and service lanes

[Expired]

s 325(1)

Schedule 11: expired, on 1 January 1993, by section 325(3).

ODT Advert – 31 January 2026

TEMPORARY ROAD CLOSURE PROPOSALS

2026 Otago Rally

The Council is considering closing the following roads for the above event.

Media Day - Whare Flat Road, between Silverstream Valley Road and Pineapple track carpark, 10am to 4pm, on Wednesday, 8 April.

Ceremonial Rally start - Octagon central carriageway, between George and Princes Streets, 12 to 9pm, the lower Octagon, between George and Princes Streets, lower Stuart Street, between the Octagon and lower Moray Place, 3pm to 9pm, maintaining access to Bath Street, on Friday, 10 April.

SS 1 Waipori Gorge - Waipori Gorge Road, from CDC/DCC boundary to Koefords Road, 6am to 11.30am on Saturday, 11 April.

SS 8 Super Stage - Sturdee Street, between Wickliffe and Halsey Streets, Halsey Street, between Sturdee and Ward Streets, Ward Street, between Halsey and Wickliffe Streets, Wickliffe Street, between Ward and Jutland Streets, Jutland Street, between Wickliffe and Akaroa Streets, Ward Street overbridge, between Anzac Avenue and Ward Street, 9am to 9pm on Saturday, 11 April.

Service Park - Ice stadium carpark, 2pm to 7pm, on Saturday, 11 April.

SS 9 Otokia - McLaren Gully Road, between rapid 108 McLaren Gully and Big Stone Roads, Big Stone Road, between McLaren Gully Road and Otokia Kuri Bush Road West, Otokia Kuri Bush Road West, between Big Stone and Henley Roads, Henley Road, between Otokia Kuri Bush Road West and Christies Gully Road, Christies Gully Road, between Henley Road and Otokia Kuri Bush Road East, Otokia Kuri Bush Road East, between Big Stone and Dicksons Roads, Dickson Road, between Otokia Kuri Bush Road East and Brighton Taieri Mouth Road, 6.15am to 11.45am, on Sunday 12 April.

SS 16 Kuri Bush - Otokia Kuri Bush Road East, between Brighton Taieri Mouth and Big Stone Roads, Big Stone Road, between Otokia Kuri Bush Road East and rapid 141 Big Stone Road, 1pm to 6pm, on Sunday 12 April.

Rally finish - Brighton Domain, 1pm to 6pm, on Sunday 12 April.

Hyde Street Party

The Council is considering closing Albany Street, between Grange and Clyde Streets, 5.30am to 8.30pm, on Saturday, 18 April, and Hyde Street, between Albany and Frederick Streets, 5.30am on Saturday, 18 April to 12pm on Sunday, 19 April.

Anzac Day Service and Parades

The Council is considering closing Church Street, between Factory Road and Cargill Street, in Mosgiel 8am to 12pm, Hoylake Street, from Skerries Street to end of cul-de-sac, in Outram 10.50am to 11.30am, on Saturday, 25 April.

These road closures will be considered at the Dunedin City Council meeting at 10am on Thursday, 5 March. Please provide any feedback on the proposals by emailing tmp@dcc.govt.nz before 5pm on Saturday, 7 February.

RESOLUTION TO EXCLUDE THE PUBLIC

That the Council excludes the public from the following part of the proceedings of this meeting (pursuant to the provisions of the Local Government Official Information and Meetings Act 1987) namely:

General subject of the matter to be considered	Reasons for passing this resolution in relation to each matter	Ground(s) under section 48(1) for the passing of this resolution	Reason for Confidentiality
C1 Bargaining Update	S7(2)(i) The withholding of the information is necessary to enable the local authority to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations).	S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.	
C2 Appointment Of Independent Member and Chair of Audit, Risk and Assurance Committee	S7(2)(a) The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.	S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.	

This resolution is made in reliance on Section 48(1)(a) of the Local Government Official Information and Meetings Act 1987, and the particular interest or interests protected by Section 6 or Section 7 of that Act, or Section 6 or Section 7 or Section 9 of the Official Information Act 1982, as the case may require, which would be prejudiced by the holding of the whole or the relevant part of the proceedings of the meeting in public are as shown above after each item.