

Notice of Meeting:

I hereby give notice that an ordinary meeting of the Finance and Performance Committee will be held on:

Date: Thursday 19 March 2026
Time: 09.00 am
Venue: Council Chamber, Level 2, Dunedin Public Art Gallery, The Octagon, Dunedin

Sandy Graham
Chief Executive Officer

**Finance and Performance Committee
PUBLIC AGENDA**

MEMBERSHIP

Co-Chairperson	Cr Cherry Lucas	Cr Lee Vandervis
Members	Mayor Sophie Barker Cr John Chambers Cr Doug Hall Cr Russell Lund Cr Benedict Ong Cr Mickey Treadwell Cr Brent Weatherall	Mr Jeffrey Broughton Cr Christine Garey Cr Marie Laufiso Cr Mandy Mayhem Cr Andrew Simms Cr Steve Walker
Senior Officer	Carolyn Allan, Chief Financial Officer	
Governance Support Officer	Lauren Riddle	

Lauren Riddle
Governance Support Officer

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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.

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1 PUBLIC FORUM

At the close of the agenda no requests for public forum had been received.

2 APOLOGIES

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

3 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.

DECLARATION OF INTEREST

EXECUTIVE SUMMARY

1. Members are reminded of the need to stand aside from decision-making when a conflict arises between their role as an elected representative and any private or other external interest they might have.
2. Elected members are reminded to update their register of interests as soon as practicable, including amending the register at this meeting if necessary.
3. Staff members are reminded to update their register of interests as soon as practicable.

RECOMMENDATIONS

That the Committee:

- a) **Notes/Amends** if necessary the Elected Members' Interest Register attached as Attachment A; and
- b) **Confirms/Amends** the proposed management plan for Elected Members' Interests.
- c) **Notes** the proposed management plan for the Executive Leadership Team's Interests.

Attachments

	Title	Page
↓A	Interest Register	6

Council Interest Register 2 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.
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.

Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
	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 Officer	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 Abrahami 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.
	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.

Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
	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	Mosgiel-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.
	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.

Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
	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.
	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.

Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
	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.
	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 contract 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.

Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
	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	Hereweka 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.
	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.

PART A REPORTS

DUNEDIN CITY HOLDINGS LIMITED GROUP COMPANIES - INTERIM REPORTS FOR THE SIX MONTHS ENDED 31 DECEMBER 2025

Department: Finance

EXECUTIVE SUMMARY

- 1 Please find attached the interim reports for the six months ended 31 December 2025 for the Dunedin City Holdings Limited (DCHL) Group Companies, along with the DCHL half year report to 31 December 2025.

RECOMMENDATIONS

That the Committee:

- a) **Notes** the Dunedin City Holdings Limited Group Companies Interim Reports for the six months ended 31 December 2025.
- b) **Notes** the Dunedin City Holdings Limited Group Half Years Report to 31 December 2025.

Signatories

Authoriser:	Carolyn Allan - Chief Financial Officer
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Attachments

	Title	Page
↔A	DCHL Quarterly Report to 31 December 2025 <i>(Under Separate Cover 1)</i>	
↔B	DCHL Cover report to Half Year reports to six months ended 31 December 2025 <i>(Under Separate Cover 1)</i>	
↔C	DCHL Group Half Year Report to 31 December 2025 <i>(Under Separate Cover 1)</i>	
↔D	Aurora Energy Ltd Interim Report to 31 December 2025 <i>(Under Separate Cover 1)</i>	
↔E	City Forests Interim Report to 31 December 2025 <i>(Under Separate Cover 1)</i>	
↔F	Dunedin City Treasury Ltd (DCTL) interim report to 31 December 2025 <i>(Under Separate Cover 1)</i>	
↔G	Delta Interim Report to 31 December 2025 <i>(Under Separate Cover 1)</i>	
↔H	Dunedin Railways Ltd interim report to 31 December 2025 <i>(Under Separate Cover 1)</i>	
↔I	Dunedin Stadium Property Ltd (DSPL) interim report to 31 December 2025 <i>(Under Separate Cover 1)</i>	
↔J	Dunedin Venues Management Ltd (DVML) interim report to 31 December 2025 <i>(Under Separate Cover 1)</i>	
↔K	Dunedin International Airport (DIAL) interim report to 31 December 2025 <i>(Under Separate Cover 1)</i>	

- 8 As a shareholder of DCHL, Council may provide comments on the draft Statements to the Board of DCHL, who must consider the comments. DCHL will provide feedback to subsidiary and/or associate companies as necessary.
- 9 Final Statements of Intent must be delivered to shareholders on or before 30 June 2026. Statements of Intent will be made publicly available on the DCC website within one month of adoption by Council.

OPTIONS

- 10 There are no options.

NEXT STEPS

- 11 Elected Members will be able to provide feedback via email. Emailed feedback will be required by the Corporate Planner by Wednesday 1 April 2026. A workshop will be held in April to discuss the feedback received.
- 12 The feedback will be collated into a report to Council on 23 April 2026 for Council to consider if it wishes to amend the Statements of Intent. Council’s decisions at that meeting will then be provided to DCHL by the statutory deadline of 1 May 2026.
- 13 Financial forecasts will be updated prior to the completion of the final Statements of Intent in June 2026.

Signatories

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

Attachments

	Title	Page
↔A	DCHL Report on Draft Statements of Intent <i>(Under Separate Cover 1)</i>	
↔B	DCHL Report on Draft Statements of Intent - Appendix A (Summary of changes) <i>(Under Separate Cover 1)</i>	
↔C	Aurora Energy Ltd - draft Sol <i>(Under Separate Cover 1)</i>	
↔D	City Forests Ltd - draft Sol <i>(Under Separate Cover 1)</i>	
↔E	Dunedin City Holdings Ltd - draft Sol <i>(Under Separate Cover 1)</i>	
↔F	Dunedin City Treasury Ltd - draft Sol <i>(Under Separate Cover 1)</i>	
↔G	Delta Utility Services Ltd - draft Sol <i>(Under Separate Cover 1)</i>	
↔H	Dunedin Railways Ltd - draft Sol <i>(Under Separate Cover 1)</i>	
↔I	Dunedin Stadium Property Ltd - draft Sol <i>(Under Separate Cover 1)</i>	
↔J	Dunedin Venues Management Ltd - draft Sol <i>(Under Separate Cover 1)</i>	
↔K	Dunedin International Airport Ltd - draft Sol <i>(Under Separate Cover 1)</i>	

LEVELS OF SERVICE 2025/26 HALF YEAR UPDATE

Department: Civic

EXECUTIVE SUMMARY

- 1 This report provides results of Levels of Service (LOS) half-year reporting, covering the period from 1 July to 31 December 2025.
- 2 The results do not include performance results where measures are from the Residents' Opinion Survey (ROS), as those are already reported on each quarter.
- 3 Of the 137 non-ROS results, 13% have already been achieved for the 2025/26 year, 59% are on track to be achieved, 15% are at risk of not being achieved, 5% will not be achieved, and 8% could not be reported on until the end of the financial year.
- 4 A visual overview of the results, as well as details of results for each group of activity, is at Attachment A.

RECOMMENDATIONS

That the Committee:

- a) **Notes** the results of half-year Levels of Service reporting.

BACKGROUND

- 5 Prior to the development of the 9 year plan 2025-34 (the 9 year plan), Council's LOS were predominantly made up of measures from the Residents' Opinion Survey (ROS).
- 6 The ROS reports on residents' satisfaction with services and facilities provided by Council. Council receives a separate quarterly report on ROS results.
- 7 LOS were reviewed and updated as part of the development of the 9 year plan. New measures were introduced and were designed to be meaningful and output-focused. During this process, Council also considered the role of ROS measures. Following deliberation, a selection of ROS measures were retained within the Levels of Service to ensure continuity of insight into residents' views.
- 8 All LOS results (including ROS) are reported as a whole once per year as part of Council's Annual Report.
- 9 The 9 year plan was adopted by Council on 30 June 2025. Since this time, new LOS measures have not yet been reported on.

DISCUSSION

- 10 Half year reporting on LOS aimed to uncover any reporting issues on new measures, to test the usefulness of ongoing interim reporting for performance monitoring, and to provide transparency for elected members.
- 11 There is variability in how frequently different LOS measures can be reported on, ranging from monthly to annually. Because of this, some measures do not have half year results available.

Half year results

- 12 Eighteen (13%) measures have already been achieved for the 2025/26 year. These measures predominantly related to maintaining external accreditations and the provision of various programmes.
- 13 Eighty-one (59%) measures have not yet been achieved for 2025/26 but are on track to meet performance targets by 30 June 2026.
- 14 Twenty (15%) measures have not yet been achieved for 2025/26 and are not on track to meet performance targets by 30 June 2026. Factors that contributed to lower than expected performance include weather events, staff vacancies, policy changes, upgrades and maintenance.
- 15 Seven (5%) measures will not be achieved for 2026/26, as results from the first half of the year mean that it is not possible to meet annual performance targets by 30 June 2026. These results generally relate to legislative requirements, where the target is 100%. While no longer able to be achieved, most of these targets were within 5% of the target. Exceptions to this are:
 - a) **Percentage of LGOIMA requests processed within the statutory timeframes:**

81% of requests were met within the timeframe, noting that this is a significant improvement on the 2024/25 result, with a new LGOIMA Officer position in place and strategies to further improve timeframes in the second half of 2025/26.
 - b) **Percentage of scheduled food control plan verification visits conducted in accordance with statutory timeframes:**

93% of visits conducted within the timeframe. Twenty scheduled food control plan verification visits were not conducted in accordance with statutory timeframes.
 - c) **Percentage of resource consent applications processed within statutory timeframes:**

61% of consents processed within the timeframe, noting that there were significantly more applications received following the adoption of a new Development Contributions Policy in June 2025.
- 16 Eleven (8%) measures do not have half year results available and/or it is not possible to predict whether or not the performance measure is likely to be achieved by 30 June 2026.
- 17 A visual overview of the results, as well as details of results for each group of activity, is at Attachment A. Note that 'new measures', which have not been part of previous annual reporting, do not have graphs to accompany the results.

SUMMARY OF CONSIDERATIONS

Fit with purpose of Local Government

This decision 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 Groups of Activity, to which the LOS relate, contribute to the objectives and priorities of the above strategies.

Māori Impact Statement

Levels of Service 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, and some of Council’s Levels of Service relate to Te Taki Haruru.

Sustainability

Levels of Service indicate whether a measure contributes to Council’s Zero Carbon goals, and so provides indication on how Level of Service performance relates to sustainability.

LTP/Annual Plan / Financial Strategy /Infrastructure Strategy

Levels of Service will be reviewed as part of the development of the 10 Year Plan 2027-37.

Financial considerations

This report considers non-financial performance measurements and targets.

Significance

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

Engagement – external

Current Levels of Service are part of the 9 Year Plan 2025-34, which was externally consulted on during its development.

Engagement - internal

Staff across Council have been involved in compiling the 2025/26 half year performance results.

Risks: Legal / Health and Safety etc.

There are no identified risks.

SUMMARY OF CONSIDERATIONS

Conflict of Interest

There are no known conflicts of interest.

Community Boards

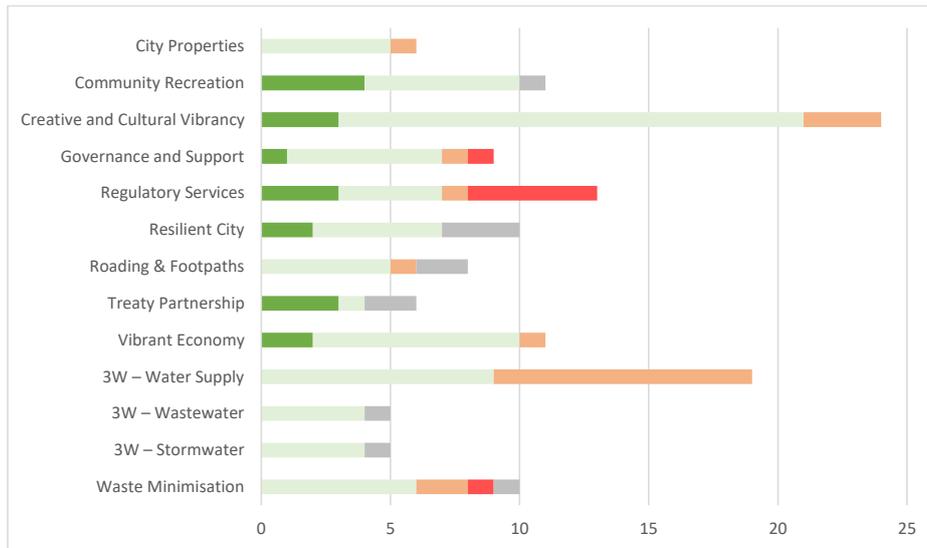
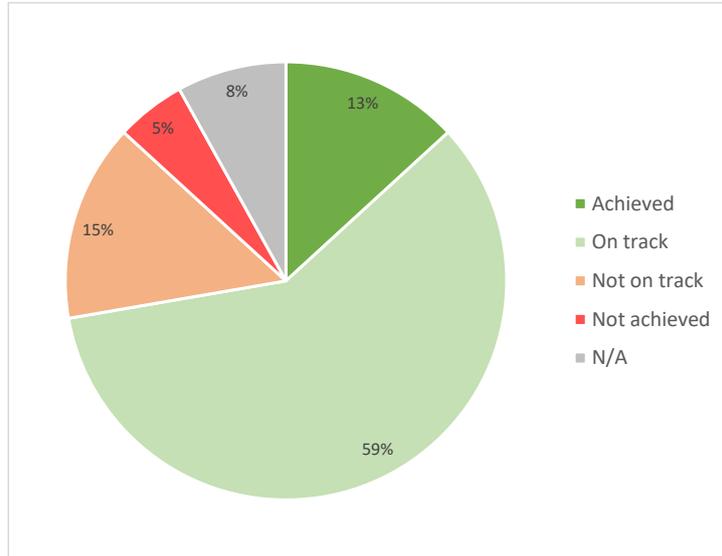
There are no implications for Community Boards.

Levels of Service – 9 year plan 2025-34

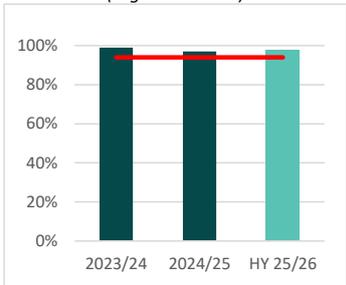
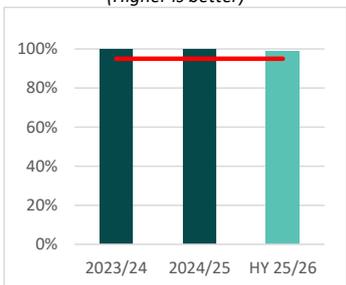
2025/26 Half Year Results

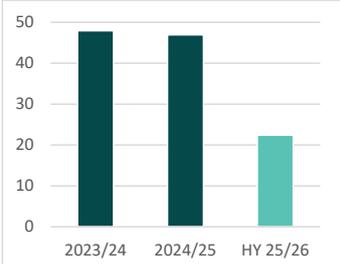
Overview.....	2
City Properties.....	3
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Regulatory Services.....	13
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OVERVIEW



CITY PROPERTIES

The DCC manages warm, dry and safe community housing			
 <p>Measure: Occupancy of DCC community housing</p>	<p><i>(Higher is better)</i></p> 		<p>Target: ≥94%</p> <p>The Community Housing Occupancy rate measures the percentage of total possible housing unit days that are tenant-occupied.</p> <p>Occupancy remains high at 98%.</p> <p>Occupancy rates are impacted by redevelopment works and normal tenant movement.</p>
 <p>Measure: Percentage of DCC community housing tenants who are satisfied with their rental housing</p>	<p><i>(Higher is better)</i></p> 		<p>Target: ≥95%</p> <p>Tenant Satisfaction Surveys show that 99% of tenants' needs are being met or exceeded.</p> <p>Between July 2025 and 31 December 2025, 189 tenants were surveyed, with two tenants indicating their needs were not met.</p> <p>All tenant concerns are followed up by the Community Housing Team.</p>
The DCC prioritises community housing for people that are most in need			
 <p>Measure: Average time to house priority 1 applicants</p>	<p>Target: ≤2 months</p>	<p>HY 2025/26: N/A</p>	<p><i>New measure</i></p> <p>There are currently two Priority 1 applicants on the Community Housing waitlist.</p> <p>One applicant has been offered a house but declined.</p> <p>One applicant requires a fully modified house and is waiting for one to become available.</p>
 <p>Measure: Average time to house priority 2 applicants</p>	<p>Target: ≤6 months</p>	<p>HY 2025/26: 1.6 months</p>	<p><i>New measure</i></p> <p>23 'Priority Group 2' applicants have been housed within 55 days of joining the DCC Community Housing Waitlist.</p>

The DCC will build a toilet and changing facility in the central city that meets the needs of people living with profound disability											
	<p>Measure: A changing places bathroom in the central city area will be completed</p>	<p>Target: By 30 June 2026</p>	<p>HY 2025/26: In progress</p> <p>The Changing Places bathroom project is expected to be completed by the end of April 2026.</p>								
The DCC reduces the amount of total energy required to run the DCC's facilities											
	<p>Measure: The total GWh consumed at DCC facilities </p>	<p style="text-align: center;"><i>(Lower is better)</i></p>  <table border="1" style="display: none;"> <caption>GWh Consumed at DCC Facilities</caption> <thead> <tr> <th>Year</th> <th>GWh Consumed</th> </tr> </thead> <tbody> <tr> <td>2023/24</td> <td>~48</td> </tr> <tr> <td>2024/25</td> <td>~48</td> </tr> <tr> <td>HY 25/26</td> <td>~22</td> </tr> </tbody> </table>	Year	GWh Consumed	2023/24	~48	2024/25	~48	HY 25/26	~22	<p>Target: Reduce year on year</p> <p>Although consumption of fossil fuels (LPG and diesel) is continuing to decline, overall GWh consumed is increasing. This means this measure is not on track to be achieved.</p> <p>This is largely due to increased consumption of purchased electricity at the Green Island WWTP.</p>
Year	GWh Consumed										
2023/24	~48										
2024/25	~48										
HY 25/26	~22										

KEY

	Achieved for 2025/26		On track to achieve		Not on track		Not achieved for 2025/26		N/A
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COMMUNITY RECREATION

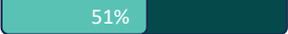
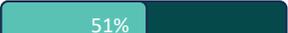
The DCC maintains and provides access to safe and inclusive aquatic facilities that allow for a range of activities			
	Measure: DCC pools meet the 'Poolsafe' national standard of compliance	Target: Achieved	HY 2025/26: N/A <i>New measure</i> PoolSafe site visits and inspections scheduled for February 2026
	Moana Pool		<i>New measure</i> Target: 362 days HY 2025/26: 183 days
	Measure: Number of days open to the public:	St Clair	 <i>New measure</i> Target: ≥170 days HY 2025/26: 91 days
		Te Puna o Whakaehu	 <i>New measure</i> Target: 362 days HY 2025/26: 183 days
		Port Chalmers	 <i>New measure</i> Target: ≥185 days HY 2025/26: 105 days
The DCC maintains and provides access to a world class Botanic Garden that allows for a range of community activities and recreational experiences			
	Measure: Maintain a grading of '6-Star' Garden of International Significance	Target: Achieved	HY 2025/26: N/A <i>New measure</i> Next 3-yearly assessment to be completed in November 2026.
The DCC provides a range of programmes and community engagement opportunities and experiences at the Botanic Garden			
	Measure: Number of visitor or education programmes	Target: 20	HY 2025/26: 30 <i>New measure</i> Includes tours, talks and workshops.
The DCC maintains and provides access to quality playspaces			
	Measure: Number of playspaces in the city per 1000 children	Target: 5.7	HY 2025/26: 5.71 <i>New measure</i>

The DCC maintains and provides sports fields to allow for year-round sport and recreation			
	Measure: Percentage of designated sports fields that are open for organised sports	Target: 95%	HY 2025/26: 99% <i>New measure</i> Closures and restrictions only due to inclement weather
The DCC provides cemetery infrastructure and capacity (burial and ash interment) for the community			
	Measure: Cemetery capacity of land that is developed and ready for burial interment	Target: 5 years	HY 2025/26: 6.6 years <i>New measure</i>
	Measure: Cemetery capacity of land that is developed and ready for ash interment	Target: 5 years	HY 2025/26: 9.9 years <i>New measure</i>

KEY

	Achieved for 2025/26		On track to achieve		Not on track		Not achieved for 2025/26		N/A
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CREATIVE AND CULTURAL VIBRANCY

The DCC maintains and provides access to inclusive cultural facilities and allows for a range of programmes and creative activities				
	DPAG			<i>New measure</i> Target: 361 days HY 2025/26: 183 days
	Lan Yuan			<i>New measure</i> Target: 361 days HY 2025/26: 183 days
	Olveston			<i>New measure</i> Target: 361 days HY 2025/26: 183 days
	Toitū			<i>New measure</i> Target: 361 days HY 2025/26: 183 days
	City Library	Target: 353 days	HY 2025/26: on track to open 350 days	<i>New measure</i> Closures for fuse board replacement and ANZAC day
	South Dunedin Library	Target: 248 days	HY 2025/26: on track to open 221 days	<i>New measure</i> Pop-up library closed on 1 Jul, new library opened 27 Sep 2025.
	Community libraries	Target: 300 days	HY 2025/26: on track to open 296 days	<i>New measure</i>
	Mobile libraries	Target: 286 days	HY 2025/26: on track to open at least 286 days	<i>New measure</i>

Measure:
Number of days galleries, museums and libraries are open to the public:

	DPAG		<i>New measure</i> Target: ≥80 HY 2025/26: 48
	Toitū		<i>New measure</i> Target: ≥80 HY 2025/26: 46
	Olveston	Target: ≥2,000 HY 2025/26: 2,184	<i>New measure</i>
	Lan Yuan		<i>New measure</i> Target: ≥10 HY 2025/26: 5
	Libraries		<i>New measure</i> Target: ≥2,000 HY 2025/26: 1,058
	City of Literature		<i>New measure</i> Target: ≥15 HY 2025/26: 14
	Creative Partnerships	Target: ≥6 HY 2025/26: 9	<i>New measure</i>
	DPAG		<i>New measure</i> Target: ≥4,000 HY 2025/26: 3,061
	Toitū		<i>New measure</i> Target: ≥4,000 HY 2025/26: 2,760
	Lan Yuan		<i>New measure</i> Target: ≥2,700 HY 2025/26: 939 Still on track due to Chinese New Year in February
	Libraries		<i>New measure</i> Target: ≥25,000 HY 2025/26: 12,836
	City of Literature		<i>New measure</i> Target: ≥1,000 HY 2025/26: 971

Measure:
Number of public programmes (Lectures, talks, guided tours, creative workshops and events):

Measure:
Number of public programme attendees:

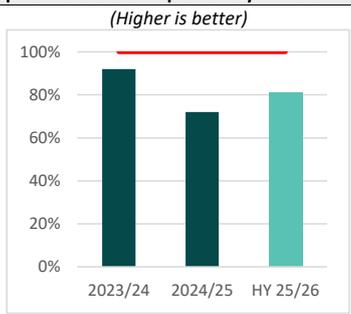
	Creative Partnerships		<i>New measure</i> Target: ≥100 HY 2025/26: 48 On track; some 2025 data not yet received	
The DCC maintains and provides access to a world class, authentic, traditional Chinese scholars garden				
	Measure: Lan Yuan maintains a grading of '6-Star' Garden of International Significance	Target: Achieved	HY 2025/26: Achieved	<i>New measure</i> Awarded 6-stars by the NZ Gardens Trust
The DCC develops, maintains and provides access to art, cultural and historical collections				
	Measure: Percentage of DPAG's exhibition galleries that are committed to displays from their collection	Target: 40%	HY 2025/26: 60%	<i>New measure</i>
	Measure: Percentage of Toitū's exhibition galleries that are committed to displays from their collection	Target: 90%	HY 2025/26: 91%	<i>New measure</i>

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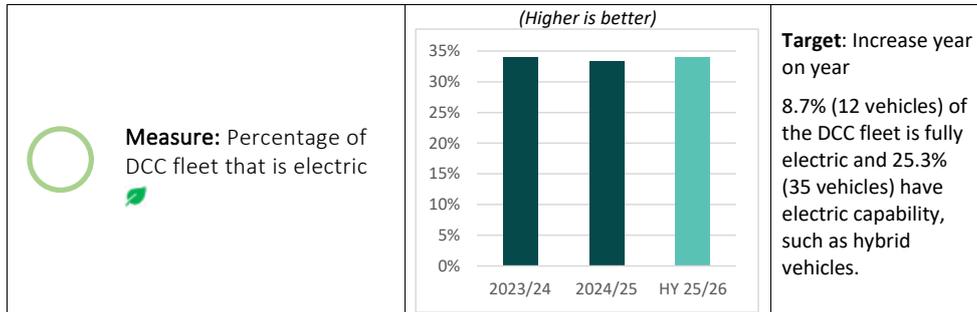
	Achieved for 2025/26		On track to achieve		Not on track		Not achieved for 2025/26		N/A
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GOVERNANCE AND SUPPORT SERVICES

The DCC maintains accountability to the community through strategic planning documents			
	Measure: The Long Term Plan and Annual Plan are adopted by Council within the legislative timeframe	Target: by 30 June	HY 2025/26: N/A <i>New measure</i> Council's Annual Plan 2026/27 is being developed and is on track to be adopted by 30 June 2026.
The DCC provides accurate, accessible and timely online information about Council services and local events			
	Measure: The DCC website receives an 80% or higher score in the annual Web Audit	Target: ≥80%	HY 2025/26: 80.7% <i>New measure</i> The DCC placed 11 th out of 80 councils in the 2025 ALGIM Local Government Benchmarking Web Audit report.
	Measure: Content on the DCC website is reviewed yearly for the site sections 'Services', 'News and Events' and 'Council' with no more than 30% of content exceeding this timeframe	Target: ≤30%	HY 2025/26: 40% of webpages not reviewed in last 12 months <i>New measure</i> A significant web platform upgrade in Sep 2025 + resulting issues delayed reviews. Note some parts of the site will not be reviewed as historic info is present for legal or transparency reasons.
The DCC enables participation and provides transparency in democratic processes			
	Measure: Percentage of requests under the Local Government Official Information and Meetings Act (LGOIMA) processed within the statutory timeframes		Target: 100% Difficult for the wider org. to provide info for complicated LGOIMAs within timeframes. Mitigation: LGOIMA Officer now in place; assists key staff in preparing responses.



<p>Measure: Percentage of Council, Committee, and Community Board meetings advertised, and agendas published, within the statutory timeframes</p>	<p><i>(Higher is better)</i></p> <table border="1"> <thead> <tr> <th>Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>2023/24</td> <td>100%</td> </tr> <tr> <td>2024/25</td> <td>100%</td> </tr> <tr> <td>HY 25/26</td> <td>100%</td> </tr> </tbody> </table>	Year	Percentage	2023/24	100%	2024/25	100%	HY 25/26	100%	<p>Target: 100% 100% compliance during HY 2025/26.</p>
Year	Percentage									
2023/24	100%									
2024/25	100%									
HY 25/26	100%									
<p>The DCC reduces the amount of fossil fuels used in DCC facilities and fleet vehicles</p>										
<p>Measure: The total GWh of energy consumed from LPG across DCC facilities</p>	<p><i>(Lower is better)</i></p> <table border="1"> <thead> <tr> <th>Year</th> <th>Total GWh</th> </tr> </thead> <tbody> <tr> <td>2023/24</td> <td>~13.5</td> </tr> <tr> <td>2024/25</td> <td>~12.0</td> </tr> <tr> <td>HY 25/26</td> <td>~5.5</td> </tr> </tbody> </table>	Year	Total GWh	2023/24	~13.5	2024/25	~12.0	HY 25/26	~5.5	<p>Target: Reduce year on year</p>
Year	Total GWh									
2023/24	~13.5									
2024/25	~12.0									
HY 25/26	~5.5									
<p>Measure: The total GWh of energy consumed from diesel across DCC facilities</p>	<p><i>(Lower is better)</i></p> <table border="1"> <thead> <tr> <th>Year</th> <th>Total GWh</th> </tr> </thead> <tbody> <tr> <td>2023/24</td> <td>~2.4</td> </tr> <tr> <td>2024/25</td> <td>~2.4</td> </tr> <tr> <td>HY 25/26</td> <td>~1.2</td> </tr> </tbody> </table>	Year	Total GWh	2023/24	~2.4	2024/25	~2.4	HY 25/26	~1.2	<p>Target: Reduce year on year</p>
Year	Total GWh									
2023/24	~2.4									
2024/25	~2.4									
HY 25/26	~1.2									
<p>Measure: Litres of combined petrol and diesel used by the DCC fleet</p>	<p><i>(Lower is better)</i></p> <table border="1"> <thead> <tr> <th>Year</th> <th>Litres</th> </tr> </thead> <tbody> <tr> <td>2023/24</td> <td>~160,000</td> </tr> <tr> <td>2024/25</td> <td>~160,000</td> </tr> <tr> <td>HY 25/26</td> <td>~80,000</td> </tr> </tbody> </table>	Year	Litres	2023/24	~160,000	2024/25	~160,000	HY 25/26	~80,000	<p>Target: Reduce year on year A total of 80,906 litres of fuel was consumed from 1 Jul to 30 Dec 2025, including 17,733 litres of petrol and 63,173 litres of diesel.</p>
Year	Litres									
2023/24	~160,000									
2024/25	~160,000									
HY 25/26	~80,000									

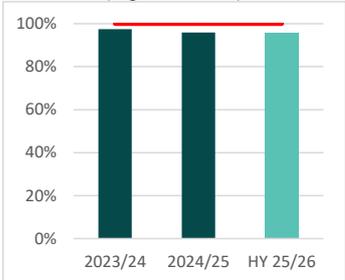
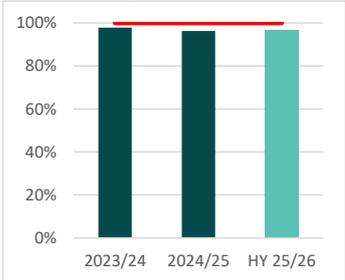


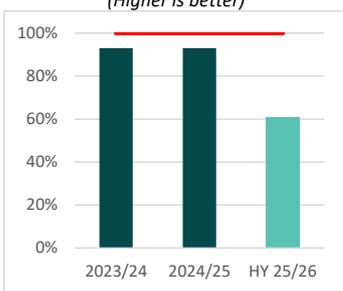
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 <p>Achieved for 2025/26</p>	 <p>On track to achieve</p>	 <p>Not on track</p>	 <p>Not achieved for 2025/26</p>	 <p>N/A</p>
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REGULATORY SERVICES

The DCC encourages responsible dog ownership to protect and promote community safety			
	Measure: Percentage of requests for service completed by due date	Target: 95%	HY 2025/26: 99.6% <i>New measure</i> On track
	Measure: Number of educational activities for schools and the general public	Target: 50	HY 2025/26: 61 <i>New measure</i> Education including school visits remain a focus for the team.
The DCC protects the health and safety of the community by monitoring food and alcohol premises			
	Measure: Percentage of scheduled food control plan verification visits conducted in accordance with statutory timeframes	Target: 100%	HY 2025/26: 93% <i>New measure</i> Twenty scheduled food control plan verification visits were not conducted in accordance with statutory timeframes.
	Measure: Percentage of alcohol licenced premises which we enquire and report on to the District Licencing Committee in accordance with statutory requirements	Target: 100%	HY 2025/26: 100% <i>New measure</i> On track
The DCC responds promptly to complaints in order to protect the health and safety of the community			
	Measure: Percentage of excessive noise complaints where an officer arrives on site within 30 mins in the city area or 60 mins in outlying areas	Target: 95%	HY 2025/26: 98% <i>New measure</i> On track

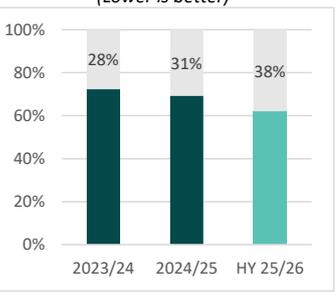
 <p>Measure: Percentage of complaints about unsafe parking that are responded to within 60 minutes during operational hours</p>	<p>Target: 90%</p>	<p>HY 2025/26: 81%</p>	<p><i>New measure</i></p> <p>Delays in recruiting replacement parking officers contributed to this result while the collective agreement was updated to take into account Sunday enforcement.</p>								
<p>The DCC maintains accreditation as a Building Consent Authority (BCA) enabling building consents and related applications to be issues and granted</p>											
 <p>Measure: Retention of BCA accreditation</p>	<p>Target: Accredited</p>	<p>HY 2025/26: Accredited</p>	<p><i>New measure</i></p> <p>DCC accreditation maintained to Sept 2027.</p>								
<p>The DCC provides building consenting and inspection services in a timely manner</p>											
 <p>Measure: Percentage of building consent applications granted in accordance with statutory timeframes</p>	<p>(Higher is better)</p>  <table border="1"> <caption>Percentage of building consent applications granted in accordance with statutory timeframes</caption> <thead> <tr> <th>Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>2023/24</td> <td>95.9%</td> </tr> <tr> <td>2024/25</td> <td>95.9%</td> </tr> <tr> <td>HY 25/26</td> <td>95.9%</td> </tr> </tbody> </table>		Year	Percentage	2023/24	95.9%	2024/25	95.9%	HY 25/26	95.9%	<p>Target: 100%</p> <p>95.9% of consents granted within timeframes.</p>
Year	Percentage										
2023/24	95.9%										
2024/25	95.9%										
HY 25/26	95.9%										
 <p>Measure: Percentage of Code Compliance Certificates issued in accordance with statutory timeframes</p>	<p>(Higher is better)</p>  <table border="1"> <caption>Percentage of Code Compliance Certificates issued in accordance with statutory timeframes</caption> <thead> <tr> <th>Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>2023/24</td> <td>96.9%</td> </tr> <tr> <td>2024/25</td> <td>96.9%</td> </tr> <tr> <td>HY 25/26</td> <td>96.9%</td> </tr> </tbody> </table>		Year	Percentage	2023/24	96.9%	2024/25	96.9%	HY 25/26	96.9%	<p>Target: 100%</p> <p>96.9% of certificates granted within timeframes.</p>
Year	Percentage										
2023/24	96.9%										
2024/25	96.9%										
HY 25/26	96.9%										
<p>The DCC audits buildings with a Building Warrant of Fitness (BWoF)</p>											
 <p>Measure: Percentage of buildings with BWoFs which are audited</p>	<p>Target: ≥20%</p>	<p>HY 2025/26: 13%</p>	<p><i>New measure</i></p> <p>Currently on track to exceed 20% for full 12 month period.</p>								

The DCC determines if a building is deemed earthquake prone											
	Measure: The percentage of potentially earthquake-prone buildings which have been assessed	Target: 30%	HY 2025/26: 41% <i>New measure</i>								
The DCC processes applications for resource consents efficiently											
	Measure: Percentage of resource consent applications processed within statutory timeframes	<p><i>(Higher is better)</i></p>  <table border="1"> <caption>Resource Consent Processing Data</caption> <thead> <tr> <th>Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>2023/24</td> <td>~90%</td> </tr> <tr> <td>2024/25</td> <td>~92%</td> </tr> <tr> <td>HY 25/26</td> <td>61%</td> </tr> </tbody> </table>		Year	Percentage	2023/24	~90%	2024/25	~92%	HY 25/26	61%
Year	Percentage										
2023/24	~90%										
2024/25	~92%										
HY 25/26	61%										
	Measure: Percentage of subdivision certification applications processed within statutory timeframes	Target: 100%	HY 2025/26: 97% <i>New measure</i> 174 of 179 applications processed within timeframe.								

KEY

	Achieved for 2025/26		On track to achieve		Not on track		Not achieved for 2025/26		N/A
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RESILIENT CITY

The DCC provides grants to the community to support community wellbeing			
	Measure: Percentage of committed contestable grant funding that is allocated	Target: ≥95%	HY 2025/26: 100% <i>New measure</i>
The DCC supports community initiatives that are focussed on sustainability			
	Measure: Total volunteer hours worked for DCC's Taskforce Green programme		<i>New measure</i> Target: 22,000 hrs HY 2025/26: 13,000 hrs
	Measure: Number of schools the DCC supports through the EnviroSchools Programme	Target: 28	HY 2025/26: 36 <i>New measure</i>
The DCC implements actions to reduce Council's emissions			
	Measure: Total DCC emissions 	<p style="text-align: center;"><i>(Lower is better)</i></p>  <p>Target: Reduce DCC emissions against 2018/19 baseline year</p> <p>Six month progress results show that emissions for Jul-Dec 2025/26 were 1% lower than the same period last year, and 38% lower than the same period in the baseline year.</p>	
The DCC reports on actions to reduce Dunedin's emissions			
	Measure: Progress on Zero Carbon Plan implementation is publicly reported	Target: An annual Zero Carbon Plan update report is published	<i>New measure</i> HY 2025/26: N/A An annual Zero Carbon Plan update report will be published year end. Six month progress results show that of the 54 projects in 2025/26, 20 are on track to be completed, 27 have delays or minor scope contractions, and 7 have major delays or scope contractions.

The DCC delivers integrated planning that supports growth and adequate business and housing development capacity			
	<p>Measure: The status of the Future Development Strategy (FDS) required by the National Policy Statement on Urban Development 2020 and FDS Implementation Plan (IP)</p>	<p>Target: First IP developed. Review FDS for 2027 LTP.</p>	<p>HY 2025/26: N/A</p> <p><i>New measure</i> On hold due to resource management reform</p>
The DCC supports the conservation of Dunedin’s built heritage through the implementation of the Heritage Action Plan (HAP) 2023			
	<p>Measure: Implementation plan actions progress as scheduled</p>	<p>Target: >60%</p>	<p><i>New measure</i> Recruitment to resource the programme completed. Some actions have been completed since Dec 2023 but actions depending on the current 2GP have been suspended due to RMA reform. Work to progress the Implementation Plan is ongoing.</p>
The DCC develops a climate change adaptation plan for South Dunedin in collaboration with the community			
	<p>Measure: Milestones for developing the South Dunedin Adaptation Masterplan are met</p>	<p>Target: 3-stage risk assessment completed, and spatial longlist of adaptation approaches drafted</p>	<p><i>New measure</i> Risk Assessment + 7 Potential Adaptation Futures completed in March 2025. Community engagement completed in May 2025. New target for 26/27.</p>

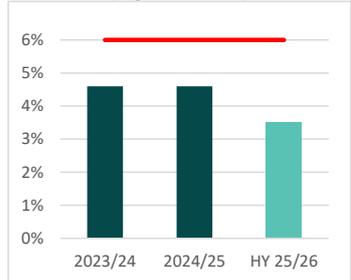
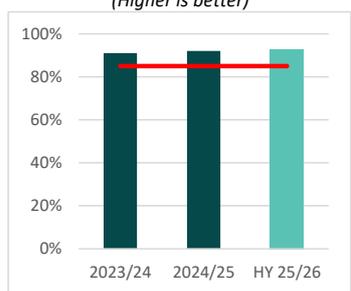
The DCC will be prepared to respond in the event of a civil defence emergency			
	Measure: Time taken to activate once the Controller has made the decision to activate	Target: 60 minutes	HY 2025/26: N/A <i>New measure</i> No activations during this time period.
	Measure: Meet CDEM minimum capability levels for EOC functioning (annualised results)	Target: Achieve	HY 2025/26: N/A <i>New measure</i> No activations during this time period.

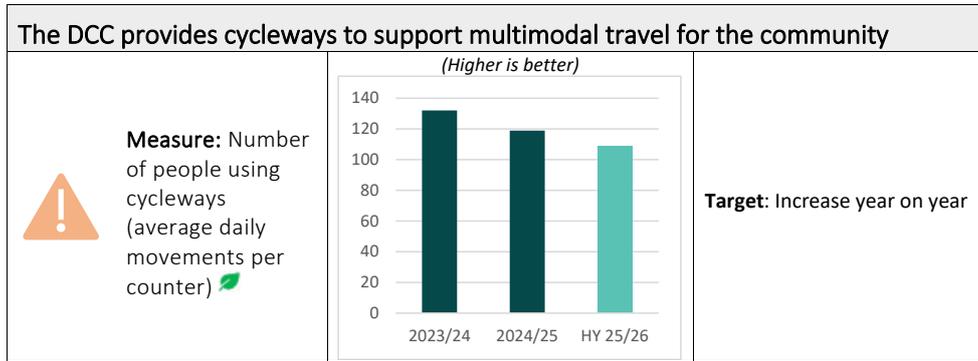
KEY

	Achieved for 2025/26		On track to achieve		Not on track		Not achieved for 2025/26		N/A
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ROADING AND FOOTPATHS

The DCC provides kerb and channel within the level of service standard adopted by the Council Asset Management Plan			
	Measure: Percentage of the kerb and channel network is rated as moderate to excellent condition	Target: ≥88%	HY 2025/26: 90.7%
			<i>New measure</i> A condition rating will be undertaken before 30 June. Kerb and channel assets are currently in better condition than other transport assets, resulting in lower renewal pressure; however, this position will only be maintained through continued, condition-led investment.
The DCC provides footpaths within the level of service standard adopted by the Council Asset Management Plan			
	Measure: Percentage of the footpath network is rated as moderate to excellent condition	Target: ≥89%	HY 2025/26: 91.1%
			<i>New measure</i> A condition rating will be undertaken before 30 June. Footpath assets are currently in better condition than other transport assets, resulting in lower renewal pressure; however, this position will only be maintained through continued, condition-led investment.
The DCC provides a functional streetlight network that provides for safe movement			
	Measure: Percentage of streetlights monitored by the Central Management System (CMS) that will be operational during the hours of darkness	Target: ≥99%	HY 2025/26: 99.96%
			<i>New measure</i>

The DCC provides a transport network that facilitates safe travel											
	<p>Measure: The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network expressed as number</p>	<p>Target: Reduce year on year</p>	<p>HY 2025/26: N/A</p> <p>Results available at year end.</p>								
The DCC provides a transport network that facilitates comfortable travel											
	<p>Measure: Average quality of ride on local sealed road network measured by smooth travel exposure</p>	<p>Target: ≥76%</p>	<p>HY 2025/26: N/A</p> <p>Results available at year end.</p>								
The DCC provides a transport network that facilitates sustainable maintenance											
	<p>Measure: Percentage of sealed road network that is resurfaced</p>	<p style="text-align: center;"><i>(Higher is better)</i></p>  <table border="1"> <caption>Percentage of sealed road network resurfaced</caption> <thead> <tr> <th>Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>2023/24</td> <td>~4.5%</td> </tr> <tr> <td>2024/25</td> <td>~4.5%</td> </tr> <tr> <td>HY 25/26</td> <td>~3.5%</td> </tr> </tbody> </table>	Year	Percentage	2023/24	~4.5%	2024/25	~4.5%	HY 25/26	~3.5%	<p>Target: 6%</p> <p>Forecasting to resurface 6.7% of the network in the 2025/26 financial year.</p> <p>Additional resources have been allocated to reseals this year.</p>
Year	Percentage										
2023/24	~4.5%										
2024/25	~4.5%										
HY 25/26	~3.5%										
The DCC maintains the transport network efficiently											
	<p>Measure: Percentage of service requests relating to roads and footpaths to where the response is provided within five working days</p>	<p style="text-align: center;"><i>(Higher is better)</i></p>  <table border="1"> <caption>Percentage of service requests responded to within five working days</caption> <thead> <tr> <th>Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>2023/24</td> <td>~90%</td> </tr> <tr> <td>2024/25</td> <td>~90%</td> </tr> <tr> <td>HY 25/26</td> <td>~92%</td> </tr> </tbody> </table>	Year	Percentage	2023/24	~90%	2024/25	~90%	HY 25/26	~92%	<p>Target: 85%</p>
Year	Percentage										
2023/24	~90%										
2024/25	~90%										
HY 25/26	~92%										



KEY

	Achieved for 2025/26		On track to achieve		Not on track		Not achieved for 2025/26		N/A
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TREATY PARTNERSHIP

The Council actively works as a treaty partner by integrating Te Taki Haruru (TTH) into its strategic and operational processes, ensuring it is embedded as a standard practice throughout Council activities			
	Measure: Number of strategies, policies, plans and projects that include TTH	Target: ≥6	HY 2025/26: 6 <i>New measure</i>
	Measure: Percentage of staff familiar with TTH and are capable of applying it to their work	Target: 10%	HY 2025/26: N/A <i>New measure</i> Results reported at year end
Mana whenua are actively engaged as partners and decision makers in projects they determine are a priority			
	Measure: Number of programmes identified as a priority for mana whenua where they are engaged at all phases of development	Target: 5	HY 2025/26: 6 <i>New measure</i>
Cultural capability and knowledge are strengthened across Council to ensure effective and respectful engagement with the Māori community, contributing to inclusive service delivery for the benefit of the wider community			
	Measure: Number of Council officers participating in Tū Ake, Tū Kotahi and Tū Hono	Target: 130	HY 2025/26: 126 <i>New measure</i> 22% of staff have completed Tū Kotahi Whakaohoho cultural capability programme. Next training cohort starting in March 2026.
The Council invests in initiatives and events that are of cultural significance that support both the Māori community and wider economy, fostering cultural enrichment and economic growth for the benefit of residents			
	Measure: Number of models of partnership with mana whenua are explored and developed	Target: 2	HY 2025/26: 5 <i>New measure</i>

	Measure: Number of co-investment opportunities are explored and developed	Target: 1	HY 2025/26: N/A	<i>New measure</i> Results reported at year end
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KEY

	Achieved for 2025/26		On track to achieve		Not on track		Not achieved for 2025/26		N/A
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VIBRANT ECONOMY

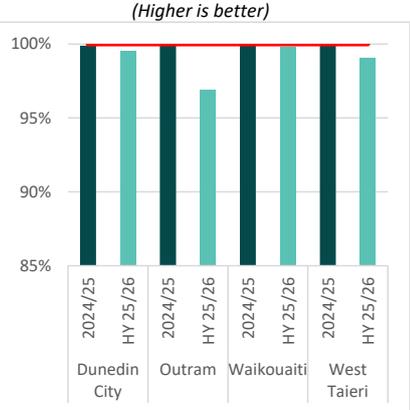
<p>The DCC fosters the growth, strength and resilience of the local economy by supporting business innovation and growth, promoting Dunedin and attracting and retaining investment and talent</p>		
 <p>Measure: Number of new start-ups incubated through Startup Dunedin SLA</p>		<p><i>New measure</i></p> <p>Target: 8</p> <p>HY 2025/26: 7</p>
 <p>Measure: Number of JobDUN internships supported</p>		<p><i>New measure</i></p> <p>Target: 40</p> <p>HY 2025/26: 34</p>
 <p>Measure: Number of business event bids supported</p>	<p>Target: 15</p>	<p>HY 2025/26: 26</p> <p><i>New measure</i></p>
 <p>Measure: Number of targeted city marketing campaigns</p>	<p>Target: >6</p>	<p>HY 2025/26: 8</p> <p><i>New measure</i></p>
 <p>Measure: Number of film permits issued</p>		<p><i>New measure</i></p> <p>Target: 25</p> <p>HY 2025/26: 9</p>
 <p>Measure: Number of days isite services are open to the public</p>		<p><i>New measure</i></p> <p>Target: 364 days</p> <p>Satellite shops operated at Port Otago and Toitū as required when cruise ships in.</p>
 <p>Measure: Frequency that isite visitor feedback is collected, analysed and results provided to Council and staff</p>	<p>Target: Quarterly</p>	<p>HY 2025/26: N/A</p> <p><i>New measure</i></p> <p>Feedback is continuously collected from isite visitors and ticker holders, and then reviewed. If issues arise, they are investigated and the customer contacted if necessary.</p> <p>Any issues requiring escalation are reported upwards.</p>

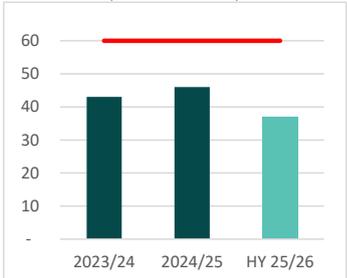
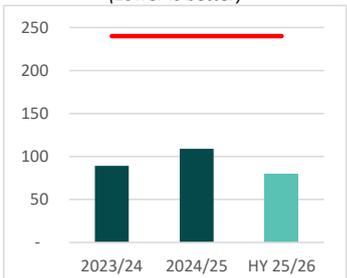
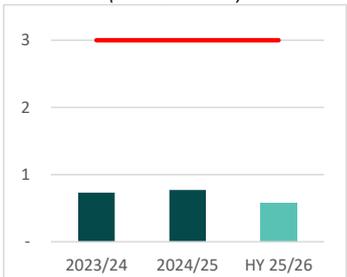
The DCC supports a variety of events for local and international audiences that foster community wellbeing, provide economic benefit and promote Dunedin					
	Measure: Number of DCC led events:	Local events	Target: 9	HY 2025/26: 2	<i>New measures</i> Note that results are for the whole of 2025. Most events take 6-9 months to plan with the peak being Jan-Mar, so measures are still on track to be achieved by 30 June.
		Regional events	Target: 4	HY 2025/26: 0	
		Major events	Target: 1	HY 2025/26: 1	
	Measure: Contestable events funding allocated		Target: 100%	HY 2025/26: 100%	<i>New measure</i>

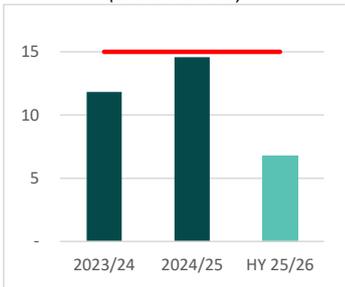
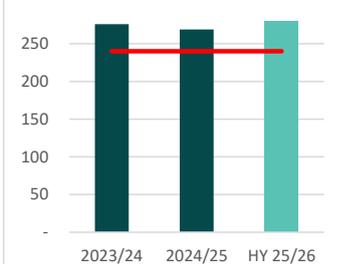
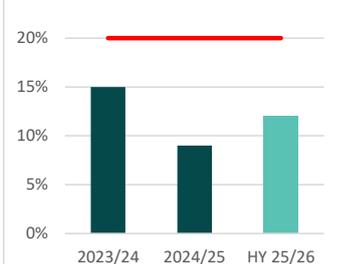
KEY

	Achieved for 2025/26		On track to achieve		Not on track		Not achieved for 2025/26		N/A
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3 WATERS – WATER SUPPLY

The DCC provides a water supply that is safe to drink			
 Measure: The extent to which the drinking water supply complies with Drinking Water Quality Assurance Rules (h) 4.10.1 T3 Bacterial Rules:	Dunedin City	<p style="text-align: center;"><i>(Higher is better)</i></p> 	Target: 100% Figures are based on manual assessment, which may change after external audit is completed at the end of 2025/26.
	Outram		
	Waikouaiti		
	West Taieri		
 Measure: The extent to which the drinking water supply complies with Drinking Water Quality Assurance Rules (j) 4.11.5 D3.29 Microbiological Monitoring Rules:	Dunedin City	<p style="text-align: center;"><i>(Higher is better)</i></p> 	Target: 100% Figures are based on manual assessment, which may change after external audit is completed at the end of 2025/26.
	Outram		
	Waikouaiti		
	West Taieri		
 Measure: The extent to which the drinking water supply complies with Drinking Water Quality Assurance Rules (i) 4.10.2 T3 Protozoal Rules:	Dunedin City	<p style="text-align: center;"><i>(Higher is better)</i></p> 	Target: 100% Figures are based on manual assessment, which may change after external audit is completed at the end of 2025/26.
	Outram		
	Waikouaiti		
	West Taieri		

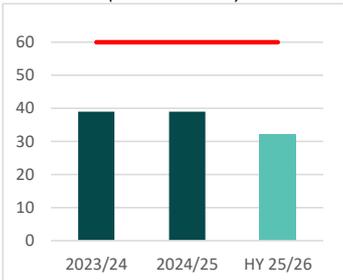
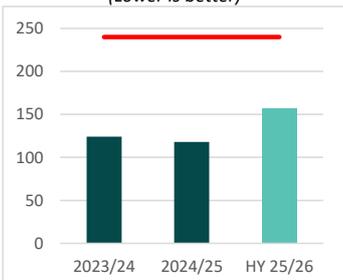
Service calls are responded to promptly										
<p>Measure: Median attendance time for urgent call outs: from the time that notification is received, to the time that the service personnel reach the site</p>	<p>(Lower is better)</p>  <table border="1"> <thead> <tr> <th>Year</th> <th>Median Attendance Time (mins)</th> </tr> </thead> <tbody> <tr> <td>2023/24</td> <td>~42</td> </tr> <tr> <td>2024/25</td> <td>~45</td> </tr> <tr> <td>HY 25/26</td> <td>~38</td> </tr> </tbody> </table>	Year	Median Attendance Time (mins)	2023/24	~42	2024/25	~45	HY 25/26	~38	<p>Target: <60 mins</p>
Year	Median Attendance Time (mins)									
2023/24	~42									
2024/25	~45									
HY 25/26	~38									
<p>Measure: Median resolution time of urgent call outs: from the time that notification is received to the time that service personnel confirm resolution of the fault or interruption</p>	<p>(Lower is better)</p>  <table border="1"> <thead> <tr> <th>Year</th> <th>Median Resolution Time (mins)</th> </tr> </thead> <tbody> <tr> <td>2023/24</td> <td>~85</td> </tr> <tr> <td>2024/25</td> <td>~110</td> </tr> <tr> <td>HY 25/26</td> <td>~75</td> </tr> </tbody> </table>	Year	Median Resolution Time (mins)	2023/24	~85	2024/25	~110	HY 25/26	~75	<p>Target: <240 mins</p>
Year	Median Resolution Time (mins)									
2023/24	~85									
2024/25	~110									
HY 25/26	~75									
<p>Measure: Median attendance time for non-urgent callouts: from the time that notification is received, to the time that the service personnel reach the site</p>	<p>(Lower is better)</p>  <table border="1"> <thead> <tr> <th>Year</th> <th>Median Attendance Time (working days)</th> </tr> </thead> <tbody> <tr> <td>2023/24</td> <td>~0.8</td> </tr> <tr> <td>2024/25</td> <td>~0.8</td> </tr> <tr> <td>HY 25/26</td> <td>~0.6</td> </tr> </tbody> </table>	Year	Median Attendance Time (working days)	2023/24	~0.8	2024/25	~0.8	HY 25/26	~0.6	<p>Target: <3 working days</p>
Year	Median Attendance Time (working days)									
2023/24	~0.8									
2024/25	~0.8									
HY 25/26	~0.6									
<p>Measure: Median resolution time of non-urgent callouts: from the time that notification is received to the time that service personnel confirm resolution of the fault or interruption</p>	<p>(Lower is better)</p>  <table border="1"> <thead> <tr> <th>Year</th> <th>Median Resolution Time (working days)</th> </tr> </thead> <tbody> <tr> <td>2023/24</td> <td>~1.0</td> </tr> <tr> <td>2024/25</td> <td>~1.2</td> </tr> <tr> <td>HY 25/26</td> <td>~1.0</td> </tr> </tbody> </table>	Year	Median Resolution Time (working days)	2023/24	~1.0	2024/25	~1.2	HY 25/26	~1.0	<p>Target: <7 working days</p>
Year	Median Resolution Time (working days)									
2023/24	~1.0									
2024/25	~1.2									
HY 25/26	~1.0									

Customers are satisfied with drinking water service										
 <p>Measure: Total number of complaints per 1000 properties received by Council about: a) Drinking water clarity b) Drinking water taste c) Drinking water odour d) Pressure or flow e) Continuity of supply f) Council’s response to any of these issues per 1,000 properties served per year</p>	<p>(Lower is better)</p>  <table border="1"> <caption>Complaints per 1000 properties</caption> <thead> <tr> <th>Year</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>2023/24</td> <td>12</td> </tr> <tr> <td>2024/25</td> <td>15</td> </tr> <tr> <td>HY 25/26</td> <td>7</td> </tr> </tbody> </table>	Year	Value	2023/24	12	2024/25	15	HY 25/26	7	<p>Target: <15 per 1,000 customers Forecast to just exceed the target.</p>
Year	Value									
2023/24	12									
2024/25	15									
HY 25/26	7									
Water resources are used efficiently and sustainably										
 <p>Measure: The average consumption of drinking water per day per resident </p>	<p>(Lower is better)</p>  <table border="1"> <caption>Average consumption of drinking water per day per resident</caption> <thead> <tr> <th>Year</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>2023/24</td> <td>260</td> </tr> <tr> <td>2024/25</td> <td>260</td> </tr> <tr> <td>HY 25/26</td> <td>270</td> </tr> </tbody> </table>	Year	Value	2023/24	260	2024/25	260	HY 25/26	270	<p>Target: <240 litres The sample size used for calculation is insufficient to provide confidence in results.</p>
Year	Value									
2023/24	260									
2024/25	260									
HY 25/26	270									
 <p>Measure: The percentage of real water loss from the networked reticulation system </p>	<p>(Lower is better)</p>  <table border="1"> <caption>Percentage of real water loss from the networked reticulation system</caption> <thead> <tr> <th>Year</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>2023/24</td> <td>15%</td> </tr> <tr> <td>2024/25</td> <td>9%</td> </tr> <tr> <td>HY 25/26</td> <td>12%</td> </tr> </tbody> </table>	Year	Value	2023/24	15%	2024/25	9%	HY 25/26	12%	<p>Target: <20% The sample size used for calculation is insufficient to provide confidence in results.</p>
Year	Value									
2023/24	15%									
2024/25	9%									
HY 25/26	12%									

KEY

	Achieved for 2025/26		On track to achieve		Not on track		Not achieved for 2025/26		N/A
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3 WATERS – WASTEWATER

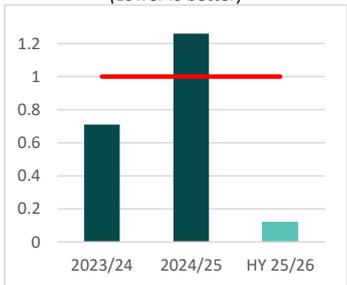
Wastewater is managed without adversely affecting the quality of the receiving environment											
-	<p>Measure: The number of dry weather sewage overflows from the sewerage system, expressed per 1000 sewerage connections to that sewerage system</p>	<p>Target: 0</p>	<p>HY 2025/26: N/A</p> <p>Currently replacing WW overflow loggers that have reached the end of life. There are 2 loggers remaining for install.</p>								
○	<p>Measure: Compliance with DCC resource consents for discharge from its sewerage system measured by the number of abatement notices, infringement notices, enforcement orders and convictions</p>	<p>Target: 0</p>	<p>HY 2025/26: 0</p> <p>Note: an abatement notice for Surrey St was received in November 2025 but does not relate to consents, and so does not count toward this result.</p>								
Service calls related to wastewater are responded to promptly											
○	<p>Measure: Median attendance time when the DCC attends to sewage overflows resulting from a blockage or other fault in sewerage system (from the time notification is received to the time that service personnel reach the site)</p>	<p><i>(Lower is better)</i></p>  <table border="1"> <caption>Median Attendance Time (mins)</caption> <thead> <tr> <th>Year</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>2023/24</td> <td>~38</td> </tr> <tr> <td>2024/25</td> <td>~38</td> </tr> <tr> <td>HY 25/26</td> <td>~32</td> </tr> </tbody> </table>	Year	Value	2023/24	~38	2024/25	~38	HY 25/26	~32	<p>Target: <60 mins</p>
Year	Value										
2023/24	~38										
2024/25	~38										
HY 25/26	~32										
○	<p>Measure: Median resolution time when the DCC attends to sewage overflows resulting from a blockage or other fault in sewerage system (from the time notification is received to the time that service personnel confirm resolution of the blockage or other fault)</p>	<p><i>(Lower is better)</i></p>  <table border="1"> <caption>Median Resolution Time (mins)</caption> <thead> <tr> <th>Year</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>2023/24</td> <td>~125</td> </tr> <tr> <td>2024/25</td> <td>~120</td> </tr> <tr> <td>HY 25/26</td> <td>~155</td> </tr> </tbody> </table>	Year	Value	2023/24	~125	2024/25	~120	HY 25/26	~155	<p>Target: <240 mins</p>
Year	Value										
2023/24	~125										
2024/25	~120										
HY 25/26	~155										

The wastewater service is reliable and the Council is responsive to customer concerns										
<p>Measure: Total number of complaints per 1000 properties received by Council per year about:</p> <ul style="list-style-type: none"> a) Wastewater odour b) Wastewater system faults c) Wastewater system blockages d) Council's response to any of these issues 	<p><i>(Lower is better)</i></p> <table border="1"> <caption>Complaints per 1,000 connections</caption> <thead> <tr> <th>Year</th> <th>Complaints per 1,000 connections</th> </tr> </thead> <tbody> <tr> <td>2023/24</td> <td>4.5</td> </tr> <tr> <td>2024/25</td> <td>6.2</td> </tr> <tr> <td>HY 25/26</td> <td>2.0</td> </tr> </tbody> </table>	Year	Complaints per 1,000 connections	2023/24	4.5	2024/25	6.2	HY 25/26	2.0	<p>Target: <5 per 1,000 connections</p>
Year	Complaints per 1,000 connections									
2023/24	4.5									
2024/25	6.2									
HY 25/26	2.0									

KEY

	Achieved for 2025/26		On track to achieve		Not on track		Not achieved for 2025/26		N/A
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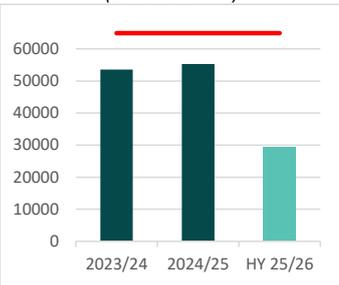
3 WATERS – STORMWATER

Stormwater services perform adequately and reliably											
	Measure: The number of flooding events that occur in Dunedin (the DCC territorial authority district)	Target: 0	HY 2025/26: N/A No flooding events YTD.								
	Measure: For each flooding event, the number of habitable floors affected (expressed per 1,000 properties connected to the stormwater system)	Target: 0	HY 2025/26: N/A No flooding events YTD.								
Stormwater is managed without adversely affecting the quality of the receiving environment											
	Measure: Compliance with DCC resource consents for discharge from its stormwater system measured by the number of abatement notices, infringement notices, enforcement orders and convictions	Target: 0	HY 2025/26: 0 No abatement or infringement notices related to DCC resource consents.								
Service calls are responded to promptly											
	Measure: The median response time to attend a flooding event, measured from the time that notification is received to the time that service personnel reach the site	Target: <60 minutes	HY 2025/26: N/A No data YTD.								
	Measure: The number of complaints received about the performance of the stormwater system, expressed per 1000 properties connected to the stormwater system	<p>(Lower is better)</p>  <table border="1"> <caption>Complaints per 1,000 connections</caption> <thead> <tr> <th>Year</th> <th>Complaints per 1,000 connections</th> </tr> </thead> <tbody> <tr> <td>2023/24</td> <td>~0.7</td> </tr> <tr> <td>2024/25</td> <td>~1.2</td> </tr> <tr> <td>HY 25/26</td> <td>~0.1</td> </tr> </tbody> </table>		Year	Complaints per 1,000 connections	2023/24	~0.7	2024/25	~1.2	HY 25/26	~0.1
Year	Complaints per 1,000 connections										
2023/24	~0.7										
2024/25	~1.2										
HY 25/26	~0.1										

KEY

	Achieved for 2025/26		On track to achieve		Not on track		Not achieved for 2025/26		N/A
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WASTE MINIMISATION

<p>The DCC promotes and encourages waste reduction, reuse and recycling to levels in line with the Waste Minimisation and Management Plan (WMMP)</p>											
 <p>Measure: Waste generation: reduce the amount of material entering the waste management system, by 15% per person </p>	<p>Target: <499 kg per person</p>	<p>HY 2025/26: 510 kg per person (67,726 tonnes)</p>	<p><i>New measure</i></p> <p>Note that this target will be updated as part of the 10 year plan 2027-37 process.</p>								
 <p>Measure: Waste disposal: reduce the amount of material that needs final disposal, by 45% per person </p>	<p>(Lower is better)</p>  <table border="1"> <caption>Waste Disposal (tonnes)</caption> <thead> <tr> <th>Year</th> <th>Waste Disposal (tonnes)</th> </tr> </thead> <tbody> <tr> <td>2023/24</td> <td>~53,000</td> </tr> <tr> <td>2024/25</td> <td>~55,000</td> </tr> <tr> <td>HY 25/26</td> <td>~29,000</td> </tr> </tbody> </table>		Year	Waste Disposal (tonnes)	2023/24	~53,000	2024/25	~55,000	HY 25/26	~29,000	<p>Target: <64,900 tonnes</p> <p>Note that this target will be updated as part of the 10 year plan 2027-37 process.</p>
Year	Waste Disposal (tonnes)										
2023/24	~53,000										
2024/25	~55,000										
HY 25/26	~29,000										
 <p>Measure: Number of days resource recovery facilities are open for the community</p>			<p><i>New measure</i></p> <p>Target: 360 days</p>								
<p>The DCC manages its open and closed landfills and resource recovery facilities in a manner that safeguards the environment and within waste facility resource consent conditions under the Resource Management Act 1991</p>											
 <p>Measure: Number of abatement or infringement notices received and responded to</p>	<p>Target: 0</p>	<p>HY 2025/26: 0</p>	<p><i>New measure</i></p>								
 <p>Measure: Number of reported missed collections of public litter bins, public place recycling bins, and residential recycling drop-off stations</p>	<p>Target: <5 per month</p>	<p>HY 2025/26: 4.5 per month</p>	<p><i>New measure</i></p>								

The DCC collects kerbside rubbish and recycling from homes and across the city			
 <p>Measure: Number of kerbside food, organic garden waste pickups in the collection area </p>		<p><i>New measure</i></p> <p>Target: 52</p> <p>General waste collections in Mosgiel had to be abandoned for half a day due to a storm on 23 October 2025.</p>	
 <p>Measure: Number of kerbside rubbish, glass and recycling pick ups in the collection area</p>		<p><i>New measure</i></p> <p>Target: 26</p>	
 <p>Measure: Number of kerbside rubbish, food waste, green waste, glass and recycling pick ups scheduled in the tertiary area of the city </p>		<p><i>New measure</i></p> <p>Target: 52</p>	
 <p>Measure: Number of reported missed collections of kerbside rubbish, food waste, green waste, glass, and recycling (of items correctly presented for collection)</p>	<p>Target: <80 per month</p>	<p>HY 2025/26: 172 per month</p>	<p><i>New measure</i></p>
The DCC reduces greenhouse gas emissions associated with waste deposited at Green Island landfill			
 <p>Measure: Waste emissions: reduce the biogenic methane emissions from waste, by at least 45% by 2034 </p>	<p>Target: Decrease year on year</p>	<p>HY 2025/26: N/A</p>	<p>Results available at year end.</p>

KEY

	Achieved for 2025/26		On track to achieve		Not on track		Not achieved for 2025/26		N/A
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NEXT STEPS

- 7 Month end financial reports will continue to be presented to future Council or Finance and Performance Committee meetings.

Signatories

Author:	Lawrie Warwood - Management Accountant
Authoriser:	Hayden McAuliffe - Financial Services Manager Carolyn Allan - Chief Financial Officer

Attachments

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FINANCIAL UPDATE

For the period ended 31 January 2026

This report provides a detailed commentary on the Council's financial result for the period ended 31 January 2026 and the financial position at that date.

SUMMARY FINANCIAL INFORMATION

\$ Million	Actual YTD	Budget YTD	Variance YTD		Last Year YTD
Revenue	254.301	258.720	(4.419)	U	228.350
Expenditure	263.920	276.313	12.393	F	255.655
Net Surplus/(Deficit) excluding Waipori	(9.619)	(17.593)	7.974	F	(27.305)
Waipori Fund Net	4.318	2.936	1.382	F	8.777
Net Surplus/(Deficit) including Waipori	(5.301)	(14.657)	9.356	F	(18.528)
Capital Expenditure	81.074	115.095	34.021		80.249
Debt					
Current Year Loan	36.300	92.000	55.700	F	59.350
Prior Year Loan	650.972	662.173	11.201	F	592.622
Accrued Interest	2.050	2.739	0.689	F	1.923
Total Debt	689.322	756.912	67.590	F	653.895

STATEMENT OF FINANCIAL PERFORMANCE

The statement of financial performance is provided in Attachment B.

The net deficit (including Waipori) for the period ended 31 January 2026 was \$5.301 million, a \$9.356 million favourable variance to budget.

REVENUE

The total revenue for the period was \$254.301 million or \$4.419 million less than budget.

The major variances were as follows:

External Revenue

Actual \$53.100 million, Budget \$54.227 million, Unfavourable variance to budget \$1.127 million

Compliance Solutions revenue was unfavourable to budget \$478k. Parking Enforcement revenue of \$1.391 million was unfavourable to budget \$449k largely because of lower staffing levels within the Parking Enforcement team (due to leave and vacancies). Other contributing factors include the free parking over the Christmas holiday period, timing of the introduction of Licence Plate Recognition (LPR), expected to be launched in the second quarter of 2026, and timing of recruitment.

Transport revenue was unfavourable to budget \$411k. NZTA recoveries were \$224k less than budgeted mainly because of subsidised state highway maintenance expenditure being under budget for the period, which are costs that are 100% on-charged to NZTA. Corridor accessway revenue was unfavourable to budget \$141k due to fewer applications than budgeted being received.

Parking Operations revenue was unfavourable to budget \$296k, partly due to on-street meter revenue and the timing of parking revenue from the new Mataukareau carpark, which opened towards the end of November. The unfavourable variance includes a one-off recovery relating to the new Mataukareau carpark building.

Building Services revenue was unfavourable to budget \$257k due to fewer consent applications and inspections than expected. This variance is offset by favourable year to date expenditure.

DPAG, Toitu and Lan Yuan revenue was unfavourable \$203k due mainly to the budgeted timing of Lan Yuan and retail revenue.

Waste Minimisation revenue was unfavourable to budget \$179k. Green Island landfill revenue was unfavourable \$551k due to less waste being received at the landfill than budgeted. Commercial waste volumes are currently trending approximately 15% lower than budget (noting that variable costs were favourable). Green Island landfill revenue for 2025/26 was over-estimated due to incorrect reporting of previous waste volumes. Partially offsetting this variance Waste strategy revenue was favourable to budget \$295k, reflecting a higher level of waste levy revenue from the Ministry for the Environment than expected. Revenue from the materials recover store was also favourable \$47k.

Offsetting these unfavourable variances:

Property Services revenue was favourable \$388k. Holding property revenue was favourable to budget due to unbudgeted recoveries from the Milners Rd property, and favourable rental revenue from the Forbury Park property. Community Property revenue was favourable to budget due to unbudgeted electricity recoveries from the Dunedin Ice Stadium. This variance was offset by a corresponding unfavourable variance in expenditure.

3 Waters revenue was favourable to budget \$326k, with water sales, meter rental and trade waste revenue ahead of budget.

Operating Grants Revenue

Actual \$7.142 million, Budget \$7.946 million, Unfavourable variance to budget \$804k

Transport grants revenue was unfavourable to budget \$1.075 million mainly reflecting less NZTA operating subsidy due to less expenditure in maintenance than budgeted for the period.

Investment Account revenue was unfavourable to budget \$213k with Better Off Funding revenue being less than budgeted.

Offsetting these unfavourable variances to budget, 3 Waters revenue was favourable to budget \$348k due to \$331k of unbudgeted revenue for Local Water Done Well Transition costs.

Events revenue was favourable to budget \$107k due to an unbudgeted MBIE Promotional Fund grant providing funding for a range of planned events.

Capital Grants Revenue

Actual \$8.810 million, Budget \$12.687 million, Unfavourable variance to budget \$3.877 million

Transport NZTA capital subsidy was unfavourable \$4.008 million, reflecting less subsidised capital expenditure to date.

Offsetting this unfavourable variance to budget, 3 Waters revenue for Local Water Done Well costs was unfavourable to budget \$133k.

Contributions Revenue

Actual \$3.451 million, Budget \$2.249 million, Favourable variance to budget \$1.202 million

Contributions revenue was favourable to budget \$1.202 million reflecting a higher level of development contributions received than budgeted. Development contributions revenue for 3 Waters was favourable to budget \$378k, and Transport revenue was favourable to budget \$793k.

Internal Revenue

Actual \$26.054 million, Budget \$26.619 million, Unfavourable variance to budget \$565k

Waste Minimisation landfill revenue was unfavourable to budget \$347k. Kerbside collection disposal fees were unfavourable \$63k, due to the volume of waste from the red bin collections being lower than forecast. This variance is offset by a favourable variance against budget for internal landfill disposal costs. Internal landfill revenue from wastewater treatment plant sludge disposal was unfavourable to budget \$284k due to less sludge being disposed of at the landfill than anticipated.

3 Waters internal revenue was unfavourable to budget \$224k, reflecting a lower level of Better Off Funding revenue than budgeted.

EXPENDITURE

The total expenditure for the period was \$263.920 million or \$12.393 million less than budget.

The major variances were as follows:

Personnel Costs

Actual \$49.130 million, Budget \$51.513 million, Favourable variance to budget \$2.383 million

This favourable variance to budget mainly reflects the number of vacancies during the seven months, including new positions included in the 2025/26 budget, some of which have now been filled.

Operations and Maintenance Costs

Actual \$51.498 million, Budget \$56.746 million, Favourable variance to budget \$5.248 million

Waste Minimisation expenditure was favourable to budget \$1.755 million. ETS costs and variable landfill contract costs were favourable to budget \$1.318 million, reflecting the lower volumes of material entering the landfill and a lower carbon price than budgeted. Landfill monitoring expenditure was favourable to budget \$279k, due to a rationalisation of baseline environmental monitoring requirements for the Smooth Hill landfill and a temporary reduction in the frequency of bird monitoring surveys around Smooth Hill and Dunedin environs. The Kerbside Collections contract cost was favourable \$175k, mainly due to a combination of the volume of mixed recycling and glass collected and processed being lower than forecast, plus occasional positive returns on the sale of recyclable material.

3 Waters maintenance expenditure was favourable to budget \$1.534 million largely driven by lower than budgeted reactive plant and network maintenance requirements. This is due to management of planned maintenance, as staff seek preventative maintenance opportunities. Lead time for the start-up of a new inflow and infiltration programme also contributes to the favourable result. There is some significant planned maintenance expenditure anticipated before year-end.

Transport expenditure was favourable to budget \$464k. The environmental maintenance budget was \$287k unfavourable, and the routine maintenance budget was \$181k unfavourable. These variances were driven primarily by essential operational activities, including mud-tank cleaning and general street tidy-ups, which have required higher levels of resourcing than anticipated. To offset this over expenditure, reductions are required in other areas of the programme, mainly in the sealed-pavement maintenance budget. As a result, expenditure on patch sealing and reactive pothole repairs has been temporarily reduced. The strength of the renewals programme over the past three years has provided sufficient network resilience to enable these short-term adjustments without materially compromising overall road condition. Overall expenditure is expected to be on budget for Transport maintenance at year end.

BIS expenditure was favourable \$484k with little expenditure to date on specialist ITMS support and non-capital project management costs. The variable component of the ITMS managed services contract was also favourable.

Community recreation expenditure was favourable \$432k due to Aquatics plant maintenance (St Clair, Moana and Te Puna o Whakaehu), Parks and Reserves reactive maintenance requirements being less than anticipated to date, and the timing of building maintenance budgets. Cemeteries interment and building maintenance costs were also favourable.

DPAG, Toitu and Lan Yuan expenditure was favourable \$183k due mainly due to the timing of exhibition and collection management expenditure.

Fleet Operations expenditure was favourable \$178k due mainly to fuel and tyre costs being less than budgeted. Planned vehicle lease costs have yet to occur, resulting in a \$41k favourable expenditure variance.

These favourable variances were partially offset by:

Governance expenditure was unfavourable to budget \$259k, partly due to the incorrect spreading of the election costs budget.

Property expenditure was unfavourable to budget \$69k due mainly to higher than budgeted reactive maintenance costs for several Investment properties resulting from the October wind event, and Community Housing grounds maintenance costs.

Occupancy Costs

Actual \$24.437 million, Budget \$24.959 million, Favourable variance to budget \$522k

3 Waters expenditure was favourable to budget \$366k due mainly to insurance costs being favourable \$474k and \$92k favourable fuel costs to budget due to optimisation of plant. Offsetting this, electricity costs were unfavourable \$87k and water charges \$192k.

Transport expenditure was favourable to budget \$146k due to electricity costs being less than budget, particularly for street lighting. This was partly due to a refund of state highway lighting costs relating to the previous year, as well as the new LED street lights performing more efficiently than anticipated.

Insurance costs across all activities were favourable to budget \$828k, reflecting a lower than budget premium for materials damage insurance plus a partial refund of prior years' Earthquake Levy.

Consumable and General Costs

Actual \$16.337 million, Budget \$17.002 million, Favourable variance to budget \$665k

3 Waters expenditure was favourable to budget \$768k due mainly to consultants costs being \$512k below budget partly due to engineering consultant services being less than expected, and partly due to an underspend in Better Off Funding projects.

Compliance Solutions expenditure was favourable to budget \$221k with Parking Services court lodgement fees, postage and refunds all being below budget to date.

Transport expenditure was favourable to budget \$173k, mainly due to the timing of consultants costs.

Community recreation expenditure was favourable to budget \$156k partly due to the timing of consultants and legal costs.

Partly offsetting these favourable variances:

Resource Consents expenditure was unfavourable to budget \$322k, with consultant's fees being over budget due to outsourced planning consultants required to assist in dealing with the high number of resource consent applications.

Finance expenditure was unfavourable to budget \$201k mainly due to outsourced professional services relating to Local Water Done Well and cover for vacancies.

BIS expenditure was unfavourable to budget \$139k due mainly to the timing of software licence fee expenditure.

Grants and Subsidies Costs

Actual \$10.192 million, Budget \$10.585 million, Favourable variance to budget \$393k

Grants expenditure was favourable to budget \$393k, mainly due to the timing of rates relief grants of \$542k, offset by the timing of grants for major and premier events, as well as various other grants across a number of activities.

Internal Costs

Actual \$26.054 million, Budget \$26.619 million, Favourable variance to budget \$565k

3 Waters expenditure was favourable to budget \$264k resulting from improved treatment and incineration of the sludge at waste treatment plants and the transfer of some sludge to an external provider. This partly offsets the unfavourable internal landfill revenue reported above.

Investment Account expenditure was favourable \$230k with internal Better Off Funding grants being less than budgeted.

Waste Minimisation expenditure was favourable to budget \$70k with kerbside collection disposal fees \$63k less than budgeted for the period. This also partly offsets the unfavourable internal landfill revenue reported above.

Depreciation Costs

Actual \$70.602 million, Budget \$71.897 million, Favourable variance to budget \$1.295 million

Depreciation costs overall were favourable to budget \$1.295 million across most activities.

The main reason for the favourable variance relates to under expenditure of the capital programme in 2024/25 and the timing of the completion of some projects. The main favourable variances were in BIS (\$345k), Property (\$472k) and Community Recreation (\$417k).

Amortisation for 3 Waters intangible assets was unfavourable to budget \$394k. Depreciation on all other assets was at budget level while final asset valuations are confirmed.

Interest Costs

Actual \$15.670 million, Budget \$16.992 million, Favourable variance to budget \$1.322 million

This favourable variance to budget reflected a lower interest rate for the first two quarters than the 4% rate budgeted, a lower opening debt balance than forecast at 30 June 2025 and less debt raised than budgeted in this financial year. Interest rates are reviewed quarterly by Dunedin City Treasury Limited. The actual quarterly interest rates are:

Actual Quarterly Interest Rates		
Q1	Jul-Sep	3.95%
Q2	Oct-Dec	3.75%
Q3	Jan-Mar	4.25%

WAIPORI FUND NET OPERATING RESULT

Actual \$4.318 million surplus, Budget \$2.936 million surplus, Favourable variance to budget \$1.382 million.

The Waipori Fund has reported a net operating surplus for the period of \$4.318 million, \$1.382 million more than budget. The value of the fund decreased \$944k for the month of January.

Equities saw an decrease in value of \$860k during January, while term investments increased in value \$49k and property investments decreased \$103k.

Year to date the fund remains ahead of budget.

STATEMENT OF FINANCIAL POSITION

The Statement of Financial Position is provided as Attachment C.

- Other current financial assets of \$8.915 million relate to the Waipori Fund.
- The loans balance at 31 January 2026 is \$689.322 million. This balance is made up as follows:

	Actual \$million	Budget \$million	Variance \$million	
Loan Balance	687.272	754.173	66.901	F
Accrued Interest on Loans	2.050	2.739	0.689	F
Total Loans	689.322	756.912	67.590	F

The loans balance at 31 January was \$687.272 million which was \$66.901 million less than budget. This is due mainly to the June loans balance being \$11.200 million less than forecast and the draw-down required for the capital programme being less than budget. Additional to the January loans balance there was accrued interest of \$2.050 million.

CAPITAL EXPENDITURE

A summary of the capital expenditure programme by Activity is provided as Attachment E. Attachment F provides the detailed capital expenditure programme.

Total capital expenditure for the period was \$81.074 million or 35.1% of the \$231 million full year budget.

Capital expenditure for 2025/26 is forecast to be \$190 million against a budget of \$231 million at 30 June 2026, mainly due to timing of some projects but also reflecting some savings. This forecast has decreased by \$14 million from the \$204 million forecast in December. In summary, the main reasons for the forecast underspend are:

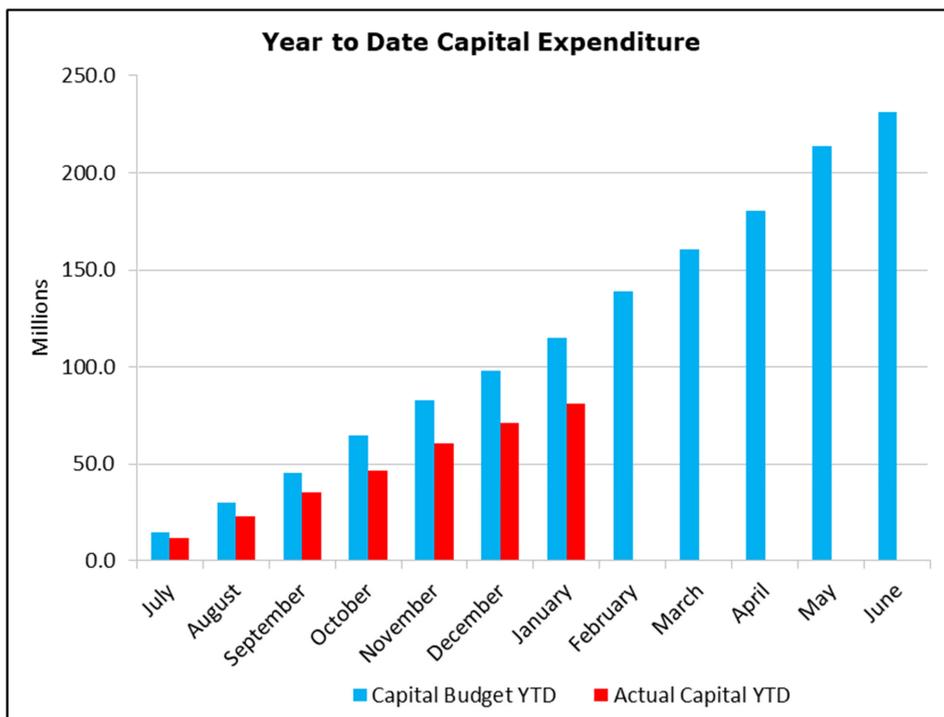
Project Timing:

- Waste Minimisation \$28.3million - timing delays due to consents and ‘pre-loading’ the ground for a minimum of four months prior to construction commencing.
- Property \$4.0 million – largely a timing delay in the Dunedin City Library refurbishment.
- Transport \$2.3 million – timing of the Albany St and Mosgiel Park and Ride projects.

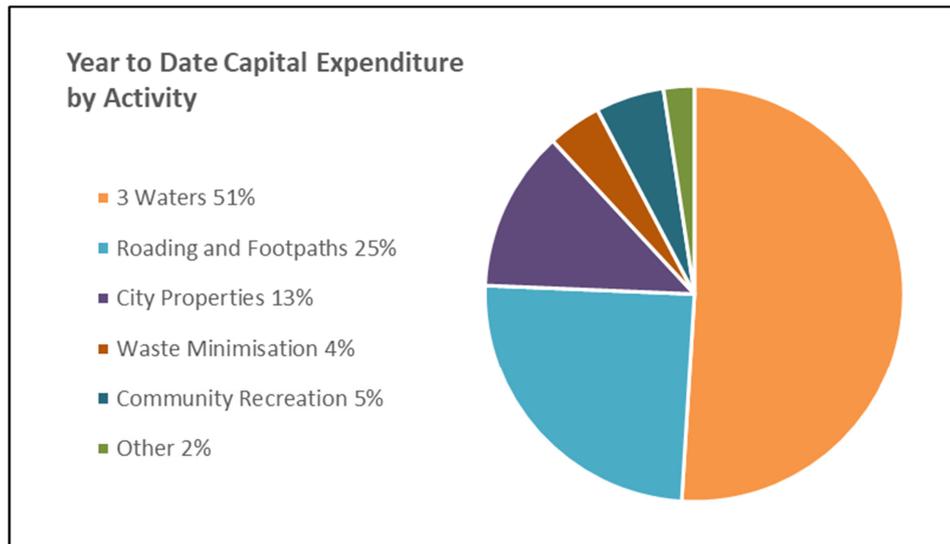
Project Cost Savings:

- Waste Minimisation \$1.4 million - savings in Glass Facility project.
- Property \$400k - savings in Fitzroy St housing renewal.
- Parks and Recreation \$3.5 million - savings in the Moana Pool redevelopment project due to scope changes.
- Transport \$1.6 million – savings in coastal protection and Central City Parking Management projects.

Forecasts are reviewed monthly and are based on best known information at the time. Further information on activity forecasts are provided within each activity section below.



The chart below shows the proportion of year-to-date capital expenditure by Activity:



City Properties capital expenditure was \$6.774 million favourable to budget.

Investment property renewals was under budget \$1.091 million, with little expenditure to date on the 130 Gt King St, Rosebank Road and Heriot Drive properties due to protracted planning and lease negotiations.

The Dunedin City Library refurbishment renewal project was favourable \$1.767 million. The project is still in the planning and design phase. The project timing will now be considered as part of the next LTP, resulting in \$2.481 million forecast underspend in the current financial year.

The South Dunedin Library and Community Complex project was favourable \$536k due to the timing of the project, which is in its final stages.

The Fitzroy St housing renewal was favourable \$818k, with physical works having begun in August. Expenditure on this project is forecast to be \$406k underspent reflecting savings arising during procurement. The project is forecast to finish on time and under budget.

Expenditure on the Town Hall/Municipal Chambers project was favourable \$410k due to the timing of the project expenditure.

The Civic Centre upgrade project was favourable \$737k to January due to timing of expenditure. The project is forecasted to be completed within budget.

The Edgar Centre refurbishment project was favourable \$635k due to timing of the project expenditure.

Spend on the High-Performance Sports building was under budget by \$220k, with the expenditure having been completed in the previous financial year.

Sargood Centre expenditure was favourable \$609k, with physical works expected to commence in May.

Community Recreation capital expenditure was \$2.014 million favourable to budget

Moana Pool redevelopment renewals was favourable \$1.646 million due to timing of programme works, including condition assessment and development of options for air handling units. After assessing the condition of the units, a solution was proposed that could cost \$3 million less. This is being developed further and checked from a design point of view. The planned work continues an ongoing programme of improvements at Moana Pool, including recently revamping the water slides, new wall tiles, upgraded family change facilities, as well as changes to plant/equipment areas.

Parks recreational facilities renewals were favourable \$233k due to the timing of the Hancock Park resurfacing project and other facilities renewals.

Cemeteries new capital was favourable \$207k due to the construction timing of the new Cemetery Development civil works contract. Physical works commenced at the end of January.

Botanic Garden renewals was favourable \$81k due to the timing of the completion of the café upgrade. The café is due to reopen in April 2026.

Parks new recreational facilities capital was unfavourable \$80k due to the timing of the completion of the Tahuna Park storage bays and Aramoana carpark projects.

Creative and Cultural Vibrancy capital expenditure was \$202k favourable to budget.

Library collection purchases were favourable \$148k, including purchases for the new library in South Dunedin.

Governance and Support Services capital expenditure was \$1.403 million favourable to budget

Fleet Operations renewals expenditure was favourable \$204k as there has been little expenditure yet on the vehicle replacement programme.

BIS expenditure was favourable \$1.198 million with no expenditure to date on the Customer Self Service Portal and ITMS cloud migration projects; however, this was partly offset by unbudgeted expenditure on the new ITMS Software/Tools implementation project.

Resilient City capital expenditure was \$71k favourable to budget

There has been no expenditure to date on street trees and furniture, minor streetscape upgrades, or on Civil Defence plant upgrades.

Roading and Footpaths capital expenditure was \$12.004 million favourable to budget

Expenditure is forecast to be underspent for the year by \$4.500 million. Coastal protection expenditure was favourable \$702k, reflecting the better-than-expected performance of the geobag structure. Whether the remaining budget is required is contingent upon the impact of any future significant storm events on coastal assets.

Resurfacing and rehabilitation activity has increased. Funding has been redirected from footpaths and kerbs until the new contract is awarded in the coming financial year.

Shaping Future Dunedin projects were favourable \$5.325 million due to the phasing of costs. The Albany St project is forecast to be underspent by \$1.000 million due to the timing of expenditure because the contract has only recently been awarded. The Mosgiel Park and Ride is forecast to be underspent by \$2.300 million due to the timing of the expenditure. The Central City Parking Management project is forecast to be \$500k less than budget due to overall project savings.

Renewals expenditure is expected to be underspent by \$900k. This underspend is largely associated with the kerb/channel and footpath contract.

The Tunnels Trail project (Dunedin Urban Cycleways) was unfavourable \$329k and is forecast to be \$400k above budget at year-end.

3 Waters capital expenditure was \$4.358 million favourable to budget

3 Waters is continually monitoring and re-prioritising the capital programme, and some projects have been accelerated whilst others have been deferred as solutions are further assessed. A number of project components have been re-assessed from new capital to renewals budget lines. The programme of work is forecast to be on budget at year-end.

Combined expenditure on Mosgiel Stormwater Upgrades and Mosgiel Stormwater Pumpstation (New Capital and Renewals) was \$376k favourable. This is under construction but has been re-phased due to a review and adoption of an alternative solution which presents better value and outcomes.

Port Chalmers Water Supply construction is underway; however, expenditure was favourable by \$189k due to a design review resulting in re-routing the pipeline and re-phasing of the project to deliver a more effective solution, following the October 2024 rain event.

Other Water and Wastewater Renewals are a combined \$5.692 million unfavourable as delivery had been accelerated in these areas to manage the overall renewals programme.

The scope of the Musselburgh to Tahuna Link has been reduced at this stage resulting in forecast expenditure of \$3.229 million against a budget of \$8.000 million. This is due to ongoing investigation work indicating the extent of renewals required may be reduced from those originally anticipated. Staff are assessing the most efficient solution currently.

The extent of stormwater renewals required (in areas currently being renewed) is currently forecast to be less than anticipated in the budget by approximately \$2.430 million. The extent of work required will become clearer as the projects progress. This is offset by other water and wastewater renewals which are forecast at approximately \$10.000 million over budget due to the acceleration of network water and wastewater renewals such as Kaikorai Valley Hills and North East Valley.

Vibrant Economy capital expenditure was \$97k unfavourable to budget

Events new capital was unfavourable \$95k, relating to the purchase of new Dunedin and Ōtepoti branded light up letters as well as new Chinese festival lanterns and containers to store them.

Waste Minimisation capital expenditure was \$7.287 million favourable to budget

Resource recovery park expenditure was favourable \$4.781 million. Otago Regional Council consent for civil works was received on 29 September 2025, and construction began in October; however, significant works were delayed until early December. This delay is expected to result in an underspend this financial year of approximately \$4.300 million, which will need to be factored into next financial year.

Material recovery facility (MRF) expenditure was unfavourable \$102k. The building will be delayed by at least four months due to a requirement to 'pre-load' the ground and prevent differential settlement. Pre-loading of the MRF is expected to be completed mid-March, weather permitting, which will be followed by a pause in significant construction activity until mid-2026. Completion will now be in the second half of next year or early 2027; therefore, this delay is expected to result in an underspend this financial year of approximately \$17.000 million, which will need to be factored into next financial year. This also applies to the final payment for the MRF equipment supply, which had been budgeted to occur in May 2026.

Organics Processing Facility (OPF) was favourable \$770k. The first major progress payment on the equipment supply for the organics facility was expected in January 2026. The pre-loading requirement affecting the MRF is also affecting the OPF, therefore this delay is forecast to result in an underspend this financial year of approximately \$7.000 million, which will need to be factored into next financial year. Pre-loading of the OPF is expected to be complete by the end of March, weather permitting, which will be followed by a pause in significant construction activity until mid-2026.

Glass facility expenditure was favourable \$1.371 million. The site pre-loading work has required a temporary glass facility to be established. This temporary facility may prove suitable for long-term use which, if successful, will result in a project saving of approximately \$1.400 million. This saving is contingent upon the temporary facility becoming the long-term processing option.

Green Island landfill aftercare expenditure was favourable \$168k due to the timing of expenditure for a new leachate interceptor system along the southern edge of the landfill. Tenders for this work closed in November and work is currently underway.

Green Island landfill gas collection expenditure was favourable \$232k due to the timing of expenditure on the gas collection system.

SUPPLEMENTARY INFORMATION

October 2024 Rain Event - \$3.854 million Unfavourable

As at 31 January 2026 total operational costs relating to the October 2024 rain event totalled \$2.763 million, mainly being emergency maintenance through the Transport roading maintenance contract, but also including other emergency work such as sandbagging costs, floodwater pumping, refuse skip deployment and emergency welfare-related costs.

Capital expenditure relating to the rain event totalled \$5.289 million as at 31 January.

NZTA subsidy revenue received to date totals \$4.148 million, along with a welfare subsidy claim totalling \$50k received from NEMA. The remaining \$3.854 million is funded by the council.

October 2024 Rain Event Financial Summary	
As at 31 January 2026	
	\$
<u>Expenditure</u>	
Operating costs	2,696,595
Estimated personnel costs	66,162
Capital Expenditure	5,289,303
Total Expenditure	8,052,059
<u>Funded by:</u>	
NZTA Subsidy revenue received	4,147,808
NEMA Welfare costs reimbursement	50,485
DCC	3,853,766
Total Revenue	8,052,059
<u>Subsidy Summary</u>	
NZTA approved subsidy	4,687,000
Subsidy received to date	4,147,808
Subsidy yet to be received	539,192

October 2025 Wind Event - \$732k Unfavourable

As at 31 January 2026 total operational costs relating to the October 2025 wind event totalled \$837k, mainly being emergency maintenance through the Transport roading maintenance contract, as well as storm damage to reserves, damage to 3 Waters infrastructure and repairs to property (mainly Dunedin Ice Stadium and 20 Parry St).

Capital expenditure relating to the wind event totalled \$107k as at 31 January.

NZTA have approved subsidy at a FAR rate of 51%, totalling \$212k. This subsidy has been claimed in full as at 31 January. A request to NZTA to consider approving further funding has been made.

An insurance claim has been lodged relating to the ongoing costs of repairs to council properties. No insurance recoveries have been received to date.

October 2025 Wind Event Financial Summary	
As at 31 January 2026	
	\$
<u>Expenditure</u>	
Operating costs	836,764
Capital Expenditure	107,328
Total Expenditure	944,092
<u>Funded by:</u>	
NZTA Subsidy revenue received	211,782
Insurance Claim Recovery	0
DCC	732,310
Total Revenue	944,092
<u>Subsidy Summary</u>	
NZTA approved subsidy	211,782
Subsidy received to date	211,782
Subsidy yet to be received	0

Better Off Funding (BOF)

The BOF programme is comprised of five programmes with 14 projects, as approved by Council on 25 November 2024 . It has been approved by the Department of Internal Affairs (DIA).

As shown in the table below, the remaining balance across the five programmes was \$3.266 million as at 31 January 2026

Programme	Allocation	Balance as at 30-Jun-25	Total Spent Jul 25 - Jan 26	Total Spend to date	Balance as at 31-Jan 26
P1. Future Development and Planning	8,312,582	3,770,447	1,107,160	5,649,295	2,663,287
P2. Treaty Partnerships	408,048	49,509	8,425	366,964	41,084
P3. Climate Action	1,873,378	0	0	1,873,378	0
P4. Local Water Done Well	500,000	356,090	36,343	180,253	319,747
P5. Infrastructure Project	445,722	378,477	136,359	203,604	242,118
Total	11,539,730	4,554,523	1,288,287	8,273,494	3,266,236

A summary of the work completed in the seven months from 1 July 2025 to 31 January 2026 is provided for each programme below.

Programme 1 - work continues on the 3 Water hydraulic models, accelerated condition assessment of lifelines and trunk infrastructure, accelerated and enhanced growth, and city growth team projects. Work has recommenced on the new carbon assessments of the 3 Waters infrastructure project.

Programme 2 - work continued on the cultural capability programme during the period and funding is being accessed for the strategic treaty project.

Programme 3 - there are no longer any active projects in this programme with South Dunedin Future expenditure via BOF being completed in 2024/25.

Programme 4 - work continued on implementing the Water Services Delivery Plan along with support to implement financial ringfencing.

Programme 5 - repairs to the Mt Grand raw water dam are complete while repairs to the Rossville raw water dam continue. The health safety and wellbeing project is progressing, with a supplier now procured. Scoping for the systems improvement project is complete and now moving into the procurement stage. Scoping of the stormwater network optimisation project is in progress and the trial inflow and infiltration programme is underway.

Group Debt Chart

Attachment H includes a chart showing actual group and DCC debt for the years ending June 2004-2025. It provides forecast information for the years ending June 2026-2034 based on the current Statements of Intent (SOI), and the approved 9-year plan.

DUNEDIN CITY COUNCIL

Statement of Financial Performance
For the Seven Months Ending 31 January 2026
Amount : \$'000

Month Actual	Month Budget	Month Variance		Year to Date Actual	Year to Date Budget	Year to Date Variance		LY YTD Actual	LY Full Year Actual	Full Year Budget
REVENUE										
22,070	22,050	20	F	154,492	154,348	144	F	139,925	239,802	264,596
(2)	(8)	6	F	1,252	644	608	F	1,095	1,872	1,300
7,119	7,531	412	U	53,100	54,227	1,127	U	46,275	94,282	102,069
872	976	104	U	7,142	7,946	804	U	7,360	12,779	13,166
1,202	2,512	1,310	U	8,810	12,687	3,877	U	6,601	13,624	22,731
272	321	49	U	3,451	2,249	1,202	F	2,166	11,052	6,856
3,630	3,791	161	U	26,054	26,619	565	U	24,928	42,211	45,586
35,163	37,173	2,010	U	254,301	258,720	4,419	U	228,350	415,622	456,304
EXPENDITURE										
6,782	7,093	311	F	49,130	51,513	2,383	F	50,087	85,247	88,076
7,264	7,995	731	F	51,498	56,746	5,248	F	50,552	85,687	95,573
2,555	2,665	110	F	24,437	24,959	522	F	25,692	36,089	37,762
2,126	2,253	127	F	16,337	17,002	665	F	14,706	27,462	28,998
265	200	65	U	10,192	10,585	393	F	9,889	10,981	12,512
3,630	3,791	161	F	26,054	26,619	565	F	24,928	42,211	45,586
10,076	10,271	195	F	70,602	71,897	1,295	F	63,096	110,046	123,713
2,465	2,429	36	U	15,670	16,992	1,322	F	16,705	27,485	29,114
35,163	36,697	1,534	F	263,920	276,313	12,393	F	255,655	425,208	461,334
-	476	476	U	(9,619)	(17,593)	7,974	F	(27,305)	(9,586)	(5,030)
Add										
(944)	419	1,363	U	4,318	2,936	1,382	F	8,777	8,853	5,030
(944)	895	1,839	U	(5,301)	(14,657)	9,356	F	(18,528)	(733)	-

F: (favourable variance to budget) U: (unfavourable variance to budget)

DUNEDIN CITY COUNCIL

Statement of Financial Position
As at 31 January 2026
Amount : \$'000

30-Jun-25 LY Full Year Actual		31-Jan-26 This Month Actual	31-Jan-26 This Month Budget	30-Jun-26 Full Year Budget	31-Jan-25 LY Month Actual
	Current Assets				
15,837	Cash and cash equivalents	8,114	26,761	13,358	4,988
8,011	Other current financial assets	8,915	14,426	14,426	9,648
21,484	Trade and other receivables	40,511	53,368	33,245	34,517
489	Current Tax Asset	49	351	250	511
1,039	Inventories	1,100	675	675	657
2,221	Prepayments	1,973	2,109	2,109	1,391
49,081	Total Current Assets	60,662	97,690	64,063	51,712
	Non Current Assets				
211,438	Other non-current financial assets	217,585	206,005	206,560	211,959
138,889	Shares in subsidiary companies	138,889	138,889	141,794	136,339
4,571	Intangible assets	3,713	4,576	5,382	3,903
113,710	Investment property	113,710	113,272	119,563	110,440
4,906,980	Property, plant and equipment	4,918,269	4,821,104	4,999,121	4,539,703
5,375,588	Total Non Current Assets	5,392,166	5,283,846	5,472,420	5,002,344
5,424,669	TOTAL ASSETS	5,452,828	5,381,536	5,536,483	5,054,056
	Current Liabilities				
39,760	Trade and other payables	43,481	48,088	40,639	31,445
5,967	Short Term Borrowings	2,050	2,739	6,230	1,923
7,863	Revenue received in advance	4,767	5,308	5,663	5,121
9,001	Employee entitlements	9,454	8,231	11,025	9,507
62,591	Total Current Liabilities	59,752	64,366	63,557	47,996
	Non Current Liabilities				
650,973	Term Loans	687,272	754,173	783,173	651,972
1,482	Employee entitlements	1,482	1,246	1,216	1,320
20,573	Provisions	20,573	22,206	22,206	22,206
320	Other Non-Current Liabilities	320	320	320	320
673,348	Total Non Current Liabilities	709,647	777,945	806,915	675,818
735,939	TOTAL LIABILITIES	769,399	842,311	870,472	723,814
	Equity				
1,648,778	Accumulated funds	1,643,293	1,624,442	1,639,017	1,632,586
3,027,570	Revaluation reserves	3,027,570	2,904,062	3,016,192	2,686,879
12,382	Restricted reserves	12,566	10,721	10,804	10,777
4,688,730	TOTAL EQUITY	4,683,429	4,539,225	4,666,011	4,330,242
5,424,669		5,452,828	5,381,536	5,536,483	5,054,056

Statement of Change in Equity
As at 31 January 2026
Amount : \$'000

30-Jun-25 LY Full Year Actual		31-Jan-26 This Month Actual	31-Jan-26 This Month Budget	30-Jun-26 Full Year Budget	31-Jan-25 LY Month Actual
4,348,770	Opening Balance	4,688,730	4,553,882	4,553,882	4,348,770
(733)	Operating Surplus (Deficit)	(5,301)	(14,657)	-	(18,528)
340,693	Movements in Reserves			112,129	-
4,688,730		4,683,429	4,539,225	4,666,011	4,330,242

DUNEDIN CITY COUNCIL

Statement of Cashflows
For the Seven Months Ending 31 January 2026
Amount : \$'000

	Year to Date Actual	Year to Date Budget	Full Year Budget	LY YTD Actual
Cash Flow from Operating Activities				
<i>Cash was provided from operating activities</i>				
Rates Received	148,480	136,712	264,381	132,174
Other Revenue	80,603	68,015	121,288	63,602
Interest Received	4,147	4,359	8,313	4,202
Dividend Received	4,049	4,094	10,815	908
Income Tax Refund	440	-	351	-
<i>Cash was applied to</i>				
Suppliers and Employees	(170,773)	(153,328)	(263,344)	(157,902)
Interest Paid	(19,402)	(20,900)	(29,447)	(19,136)
Net Cash Inflow (Outflow) from Operations	47,544	38,952	112,357	23,848
Cash Flow from Investing Activities				
<i>Cash was provided from investing activities:</i>				
Sale of Assets	31	-	120	25
Reduction in Loans & Advances	-	-	-	-
Reduction in Investments Other	8,973	10,500	18,000	11,072
<i>Cash was applied to:</i>				
Increases in Loans & Advances	-	-	-	-
Increase in Investments DCHL	-	-	-	-
Increase in Investments Other	(13,664)	(11,500)	(21,905)	(14,695)
Capital Expenditure	(86,907)	(114,546)	(227,569)	(85,317)
Net Cash Inflow (Outflow) from Investing Activity	(91,567)	(115,546)	(231,354)	(88,915)
Cash Flow from Financing Activities				
<i>Cash was provided from financing activities:</i>				
Loans Raised	59,800	92,000	121,000	81,000
Increase in Short Term Borrowings	-	-	-	-
<i>Cash was applied to:</i>				
Loans Repaid	(23,500)	-	-	-
Decrease in Short Term Borrowings	-	-	-	(19,500)
Net Cash Inflow (Outflow) from Financing Activity	36,300	92,000	121,000	61,500
Total Increase/(Decrease) in Cash	(7,723)	15,406	2,003	(3,567)
Opening Cash and Deposits	15,837	11,355	11,355	8,555
Closing Cash and Deposits	8,114	26,761	13,358	4,988

DUNEDIN CITY COUNCIL

Capital Expenditure Summary by Activity
For the Seven Months Ending 31 January 2026
Amount : \$'000

Group	Year to Date	Year to Date	Year to Date	Year to Date	LY YTD	Full Year	YTD Actual vs
	Actual	Budget	Variance	Variance %		Actual	Budget
City Properties	10,140	16,914	6,774	60.0% F	17,279	22,388	45.3%
Community Recreation	4,298	6,312	2,014	68.1% F	3,863	14,948	28.8%
Creative and Cultural Vibrancy	1,215	1,417	202	85.7% F	904	2,220	54.7%
Governance and Support Service	615	2,018	1,403	30.5% F	432	4,306	14.3%
Regulatory Services	-	5	5	0.0% F	255	5	0.0%
Resilient City	-	71	71	0.0% F	-	385	0.0%
Roading and Footpaths	20,015	32,019	12,004	62.5% F	19,182	54,760	36.6%
3 Waters	41,331	45,689	4,358	90.5% F	33,756	87,123	47.4%
Vibrant Economy	97	-	97	0.0% U	-	-	0.0%
Waste Minimisation	3,363	10,650	7,287	31.6% F	4,378	45,082	7.5%
	81,074	115,095	34,021	70.4% F	80,049	231,217	35.1%

U: (unfavourable variance/overspend to budget) F: (favourable variance/underspend to budget)

**Capital Expenditure Detail by Activity
For the Month Ending 31 January 2026**

Group Activity	Activity Name	Expenditure Type	Project Name	YTD Actual	YTD Budget	YTD Var	FY Budget	
City Properties	Property-Housing	Renewals Capital	Asset Renewals	231,917	287,000	(55,083)	500,000	
			Housing Renewal	757,441	1,575,000	(817,559)	2,010,000	
		Total Renewals Capital	989,358	1,862,000	(872,642)	2,510,000		
	Total Property-Housing			989,358	1,862,000	(872,642)	2,510,000	
	Property-Operational	New Capital		Energy Efficiency Initiatives	37,400	-	37,400	-
				Public Toilets Growth	480,396	360,000	120,396	375,000
				South Dunedin Library and Community Complex	1,834,220	2,370,000	(535,780)	2,370,000
		Total New Capital	2,352,016	2,730,000	(377,984)	2,745,000		
		Renewals Capital		Asset Renewals	1,274,736	885,000	389,736	1,285,000
				Asset Renewals - Public Toilet Renewals	104,060	410,000	(305,940)	475,000
				Civic Centre	3,263,459	4,000,000	(736,541)	4,000,000
				Dunedin Library Refurbishment	33,212	1,800,000	(1,766,788)	2,750,000
				Dunedin Public Art Gallery	195,249	215,000	(19,751)	215,000
				Furniture	75,710	28,700	47,010	50,000
				Olveston House Renewal	50,302	85,000	(34,698)	290,000
				Toitū Otago Settlers Museum	14,281	125,000	(110,719)	125,000
				Town Hall and Municipal Chambers	1,053,212	1,463,000	(409,788)	2,688,000
		Total Renewals Capital	6,064,222	9,011,700	(2,947,478)	11,878,000		
		Total Property-Operational			8,416,238	11,741,700	(3,325,462)	14,623,000
	Property-Community	New Capital		CCTV George St	97,090	-	97,090	-
				Total New Capital	97,090	-	97,090	-
		Renewals Capital		Asset Renewals	322,488	59,000	263,488	100,000
				Community Hall Renewals	82,300	90,000	(7,700)	150,000
				Dunedin Railway Station	(35,863)	20,000	(55,863)	450,000
				Edgar Centre Refurbishment	29,235	664,100	(634,865)	860,000
				High Performance Sports	-	220,000	(220,000)	220,000
				Roof Renewal Programme	-	150,000	(150,000)	250,000
Sargood Centre				600	610,000	(609,400)	850,000	
Tarpits				(206)	-	(206)	-	
Total Renewals Capital	398,554	1,813,100	(1,414,546)	2,880,000				
Total Property-Community			495,644	1,813,100	(1,317,456)	2,880,000		
Property-Investment	Renewals Capital		Asset Renewals	188,116	1,279,000	(1,090,884)	1,770,000	
			Total Renewals Capital	188,116	1,279,000	(1,090,884)	1,770,000	
Total Property-Investment			188,116	1,279,000	(1,090,884)	1,770,000		
Property-Holding	Renewals Capital		Asset Renewals	5,418	200,000	(194,582)	575,000	
			Total Renewals Capital	5,418	200,000	(194,582)	575,000	
Total Property-Holding			5,418	200,000	(194,582)	575,000		
Parking Operations	Renewals Capital		Car Park Buildings Equipment	44,933	-	44,933	-	
			Parking Meter Renewals	-	18,000	(18,000)	30,000	
			Total Renewals Capital	44,933	18,000	26,933	30,000	
Total Parking Operations			44,933	18,000	26,933	30,000		
City Properties Total			10,139,707	16,913,800	(6,774,093)	22,388,000		

**Capital Expenditure Detail by Activity
For the Month Ending 31 January 2026**

Group Activity	Activity Name	Expenditure Type	Project Name	YTD Actual	YTD Budget	YTD Var	FY Budget	
Community Recreation	Aquatic Services	New Capital	Moana Pool Improvements	(5,839)	10,000	(15,839)	20,000	
			Mosgiel Pool	16,292	-	16,292	-	
		Total New Capital			10,452	10,000	452	20,000
		Renewals Capital	Moana Pool Renewals	2,076,988	3,723,000	(1,646,012)	8,634,000	
			Port Chalmers Pool Renewals	8,822	20,000	(11,178)	20,000	
			St Clair Pool Renewals	4,822	40,000	(35,178)	40,000	
	Total Renewals Capital			2,090,633	3,783,000	(1,692,367)	8,694,000	
	Total Aquatic Services				2,101,085	3,793,000	(1,691,915)	8,714,000
	Botanic Gardens	New Capital	Botanic Garden Improvements		17,698	15,000	2,698	30,000
			Total New Capital		17,698	15,000	2,698	30,000
		Renewals Capital	Botanic Garden Renewals		145,698	227,000	(81,302)	552,000
			Total Renewals Capital		145,698	227,000	(81,302)	552,000
	Total Botanic Gardens				163,396	242,000	(78,604)	582,000
	Cemeteries & Crematorium	New Capital	Cemetery Strategic Development		62,531	195,000	(132,469)	795,000
			City Wide Beam Expansion		56,560	131,428	(74,868)	230,000
		Total New Capital			119,091	326,428	(207,337)	1,025,000
		Renewals Capital	Structures Renewals		24,080	40,000	(15,920)	130,000
			Total Renewals Capital		24,080	40,000	(15,920)	130,000
	Total Cemeteries & Crematorium				143,171	366,428	(223,257)	1,155,000
	Parks & Recreation	New Capital	Destination Playgrounds		-	-	-	200,000
			Playground Improvements		99,352	111,000	(11,648)	297,000
			Recreation Facilities Improvem		309,953	230,000	79,953	420,000
			Track Network Development		9,377	-	9,377	30,000
Total New Capital			418,682	341,000	77,682	947,000		
Renewals Capital		Greenspace Renewals		333,715	280,000	53,715	460,000	
		Playground Renewals		706,868	625,000	81,868	1,425,000	
		Recreation Facilities Renewals		432,024	665,000	(232,976)	1,665,000	
	Total Renewals Capital		1,472,607	1,570,000	(97,393)	3,550,000		
Total Parks & Recreation				1,891,289	1,911,000	(19,711)	4,497,000	
Community Recreation Total				4,298,940	6,312,428	(2,013,488)	14,948,000	

**Capital Expenditure Detail by Activity
For the Month Ending 31 January 2026**

Group Activity	Activity Name	Expenditure Type	Project Name	YTD Actual	YTD Budget	YTD Var	FY Budget		
Creative and Cultural Vib	Dunedin Public Art Gallery	New Capital	Acquisitions - DPAG Society Funded	7,735	10,000	(2,265)	30,000		
			Acquisitions - Rates Funded	73,000	50,000	23,000	130,000		
			Acquisitions Donation Funded	36,000	-	36,000	35,000		
			Minor Capital Works/Equipment	9,982	25,000	(15,018)	100,000		
			Total New Capital		126,717	85,000	41,717	295,000	
			Renewals Capital	Heating and Ventilation System	-	10,000	(10,000)	30,000	
			Total Renewals Capital		-	10,000	(10,000)	30,000	
			Total Dunedin Public Art Gallery		126,717	95,000	31,717	325,000	
		Dunedin Public Libraries		New Capital	Heritage Collection Purchases-Rates Funded	26,031	35,000	(8,969)	60,000
					Heritage Collection Purchases-Trust Funded	1,133	9,250	(8,117)	10,000
South Dunedin Library Opening Collection	38,681				60,000	(21,319)	60,000		
	Total New Capital				65,845	104,250	(38,405)	130,000	
	Renewals Capital			Acquisitions - Operational Collection	511,873	621,000	(109,127)	996,000	
				Minor Capital Equipment	18,665	28,000	(9,335)	55,000	
	Total Renewals Capital		530,538	649,000	(118,462)	1,051,000			
	Total Dunedin Public Libraries		596,383	753,250	(156,867)	1,181,000			
Toitu Otago Settlers Museum		New Capital	Acquisitions - Rates Funded	37,652	5,000	32,652	50,000		
			Minor Capital Works	29,112	10,000	19,112	40,000		
			New Gallery Space - Theatre	398,714	464,000	(65,286)	464,000		
			Total New Capital		465,478	479,000	(13,522)	554,000	
			Renewals Capital	Minor Equipment Renewals	1,662	50,000	(48,338)	100,000	
				Plant Renewal	24,589	40,000	(15,411)	60,000	
	Total Renewals Capital		26,251	90,000	(63,749)	160,000			
	Total Toitu Otago Settlers Museum		491,729	569,000	(77,271)	714,000			
Creative and Cultural Vibrancy Total				1,214,829	1,417,250	(202,421)	2,220,000		
Governance and Support	Fleet Operations	New Capital	EV Charging Infrastructure	-	-	-	250,000		
				Total New Capital		-	-	250,000	
			Renewals Capital	Fleet Replacement	81,169	285,000	(203,831)	590,000	
		Total Renewals Capital		81,169	285,000	(203,831)	590,000		
		Total Fleet Operations		81,169	285,000	(203,831)	840,000		
	Business Information Services	New Capital	eServices & Online Services	80,170	500,001	(419,831)	1,000,000		
			New & Refreshed Internal IT Systems	93,150	366,000	(272,850)	466,000		
			Replacement & Upgrade Internal	-	58,331	(58,331)	100,000		
				Total New Capital		173,320	924,332	(751,012)	1,566,000
			Renewals Capital	New & Refreshed Internal IT Systems	-	250,000	(250,000)	800,000	
		Replacement & Upgrade Internal	360,541	558,332	(197,791)	1,100,000			
	Total Renewals Capital		360,541	808,332	(447,791)	1,900,000			
	Total Business Information Services		533,861	1,732,664	(1,198,803)	3,466,000			
Governance and Support Service Total				615,030	2,017,664	(1,402,634)	4,306,000		

**Capital Expenditure Detail by Activity
For the Month Ending 31 January 2026**

Group Activity	Activity Name	Expenditure Type	Project Name	YTD Actual	YTD Budget	YTD Var	FY Budget		
Regulatory Services	Compliance Solutions	Renewals Capital	Dog Park & Stock Pound Maintenance	-	5,000	(5,000)	5,000		
		Total Renewals Capital		-	5,000	(5,000)	5,000		
	Total Compliance Solutions				-	5,000	(5,000)	5,000	
Regulatory Services Total				-	5,000	(5,000)	5,000		
Resilient City	City Development	New Capital	Street Trees and Furniture	-	25,000	(25,000)	325,000		
		Total New Capital		-	25,000	(25,000)	325,000		
	Total City Development				-	25,000	(25,000)	325,000	
	Civil Defence	New Capital	Plant Equipment		-	41,250	(41,250)	55,000	
		Total New Capital			-	41,250	(41,250)	55,000	
	Total Civil Defence				-	41,250	(41,250)	55,000	
	Task Force Green	Renewals Capital	Minor Equipment Renewals		-	5,000	(5,000)	5,000	
Total Renewals Capital			-	5,000	(5,000)	5,000			
Total Task Force Green				-	5,000	(5,000)	5,000		
Resilient City Total				-	71,250	(71,250)	385,000		
Roading and Footpaths	Shaping Future Dunedin	New Capital	Central City Cycle & Pedestrian Improvements	89,043	2,100,000	(2,010,957)	3,000,000		
			Central City Parking Management	29,270	833,334	(804,064)	1,200,000		
			Harbour Arterial Efficiency Improvements	66,972	550,000	(483,028)	2,800,000		
			Mosgiel Park and Ride	173,342	2,200,000	(2,026,658)	5,000,000		
			Total New Capital			358,627	5,683,334	(5,324,707)	12,000,000
	Total Shaping Future Dunedin				358,627	5,683,334	(5,324,707)	12,000,000	
	Transport	New Capital	Coastal Plan		-	593,000	(593,000)	1,184,000	
			Crown Resilience Programme 2024-2027		-	-	-	750,000	
			Dunedin Urban Cycleways	1,760,343	1,431,000	329,343	1,431,000		
			Low Cost, Low Risk Improvement	248,609	550,000	(301,391)	1,000,000		
			Peninsula Connection Boardwalk	103,734	150,000	(46,266)	1,500,000		
			Total New Capital			2,112,686	2,724,000	(611,314)	5,865,000
			Renewals Capital	Emergency Works		2,669,680	3,450,000	(780,320)	3,940,000
				Footpath Renewals		35,745	3,334,000	(3,298,255)	5,904,000
				Gravel Road Re metaling		720,614	591,900	128,714	1,219,000
				Major drainage control		976,681	2,998,000	(2,021,319)	6,266,000
				Pavement Rehabilitation		1,798,310	2,001,000	(202,690)	3,335,000
				Pavement Renewals		8,381,111	7,755,000	626,111	11,135,000
				Structure Component Replacement		201,335	1,101,600	(900,265)	1,908,000
				Structure Component Replacement Seawalls		11,786	121,000	(109,214)	196,000
				Structure Component Replacement Seawalls Railings		-	250,000	(250,000)	400,000
	Traffic Services Renewal			808,351	1,030,000	(221,649)	1,613,000		
	Total Renewals Capital			15,603,614	22,632,500	(7,028,886)	35,916,000		
	Total Transport			17,716,299	25,356,500	(7,640,201)	41,781,000		
	Central City Upgrade	New Capital	Central City Upgrade Bath St	1,701,244	939,000	762,244	939,000		
			Central City Upgrade Retail Quarter	239,120	40,000	199,120	40,000		
			Total New Capital		1,940,365	979,000	961,365	979,000	
Total Central City Upgrade			1,940,365	979,000	961,365	979,000			
Roading and Footpaths Total				20,015,291	32,018,834	(12,003,543)	54,760,000		

**Capital Expenditure Detail by Activity
For the Month Ending 31 January 2026**

Group Activity	Activity Name	Expenditure Type	Project Name	YTD Actual	YTD Budget	YTD Var	FY Budget
Three Waters	Stormwater	New Capital	Mosgiel Stormwater Pumpstation and Networks	1,616,390	1,616,000	390	1,616,000
			Mosgiel Stormwater Upgrades	561,523	625,000	(63,477)	625,000
			Network Resilience & Efficiency	-	26,335	(26,335)	50,000
			New Capital Supporting Growth	68,095	230,155	(162,060)	437,000
			New Resource Consents	-	11,585	(11,585)	22,000
			South Dunedin Flood Alleviation	220,392	131,665	88,727	250,000
			South Dunedin Short Term Option	30,135	333,332	(303,197)	750,000
			Stormwater New Capital Other	18,537	-	18,537	-
			Total New Capital	2,515,074	2,974,072	(458,999)	3,750,000
			Renewals Capital	Central City Renewals	74,818	-	74,818
	Mosgiel Stormwater Pumpstation and Networks	16,160		329,165	(313,005)	625,000	
	Other Stormwater Renewals	1,430,420		2,979,355	(1,548,935)	5,657,000	
	Renewals Supporting Growth	20,750		1,000,665	(979,915)	1,900,000	
	Total Renewals Capital	1,542,147		4,309,185	(2,767,038)	8,182,000	
	Total Stormwater	4,057,220	7,283,257	(3,226,037)	11,932,000		
	Wastewater	New Capital	Bioresources Facility	55,134	158,000	(102,866)	300,000
			Metro Wastewater Treatment Plant Resilience	-	2,258,345	(2,258,345)	4,288,000
			Network Resilience & Efficiency	-	79,000	(79,000)	150,000
			New Capital Supporting Growth	78,368	390,260	(311,892)	741,000
			Rural Wastewater Schemes	-	737,335	(737,335)	1,400,000
			Wastewater New Capital Other	1,068,262	243,847	824,415	463,000
		Total New Capital	1,201,763	3,866,787	(2,665,023)	7,342,000	
		Renewals Capital	Central City Renewals	20,182	-	20,182	-
			Metro Wastewater Treatment Plant Resilience	1,963,194	2,081,915	(118,722)	3,953,000
			Musselburgh to Tahuna Link	49,647	1,333,333	(1,283,686)	8,000,000
			Other Wastewater Renewals	8,822,518	4,633,610	4,188,908	8,798,000
			Renewals Supporting Growth	43,750	166,955	(123,205)	317,000
Rural Wastewater Schemes			273,622	-	273,622	-	
Wastewater Pumpstation Renewal			2,248,876	2,370,000	(121,124)	4,500,000	
Total Renewals Capital			13,421,788	10,585,813	2,835,975	25,568,000	
Total Wastewater			14,623,552	14,452,600	170,952	32,910,000	
Water Supply			New Capital	New Capital Supporting Growth	184,937	671,500	(486,563)
	Port Chalmers Water Supply	7,122		-	7,122	-	
	Water Efficiency	20,998		732,065	(711,067)	1,390,000	
	Water New Capital Other	1,932,264		2,949,863	(1,017,600)	5,601,000	
	Water Supply Resilience	2,491,121		1,778,555	712,566	3,377,000	
	Total New Capital	4,636,442	6,131,983	(1,495,541)	11,643,000		
	Renewals Capital	Central City Renewals	4,316	-	4,316	-	
		Dam Safety Action Plan	1,434	-	1,434	-	
		Other Water Renewals	10,061,097	8,558,401	1,502,696	13,765,000	
		Port Chalmers Water Supply	4,531,557	4,727,360	(195,803)	8,976,000	
		Renewals Supporting Growth	47,060	288,085	(241,025)	547,000	
Water Supply Resilience		3,368,259	4,247,834	(879,575)	7,350,000		
Total Renewals Capital	18,013,722	17,821,680	192,042	30,638,000			
Total Water Supply	22,650,164	23,953,663	(1,303,499)	42,281,000			
Three Waters Total	41,330,936	45,689,520	(4,358,583)	87,123,000			

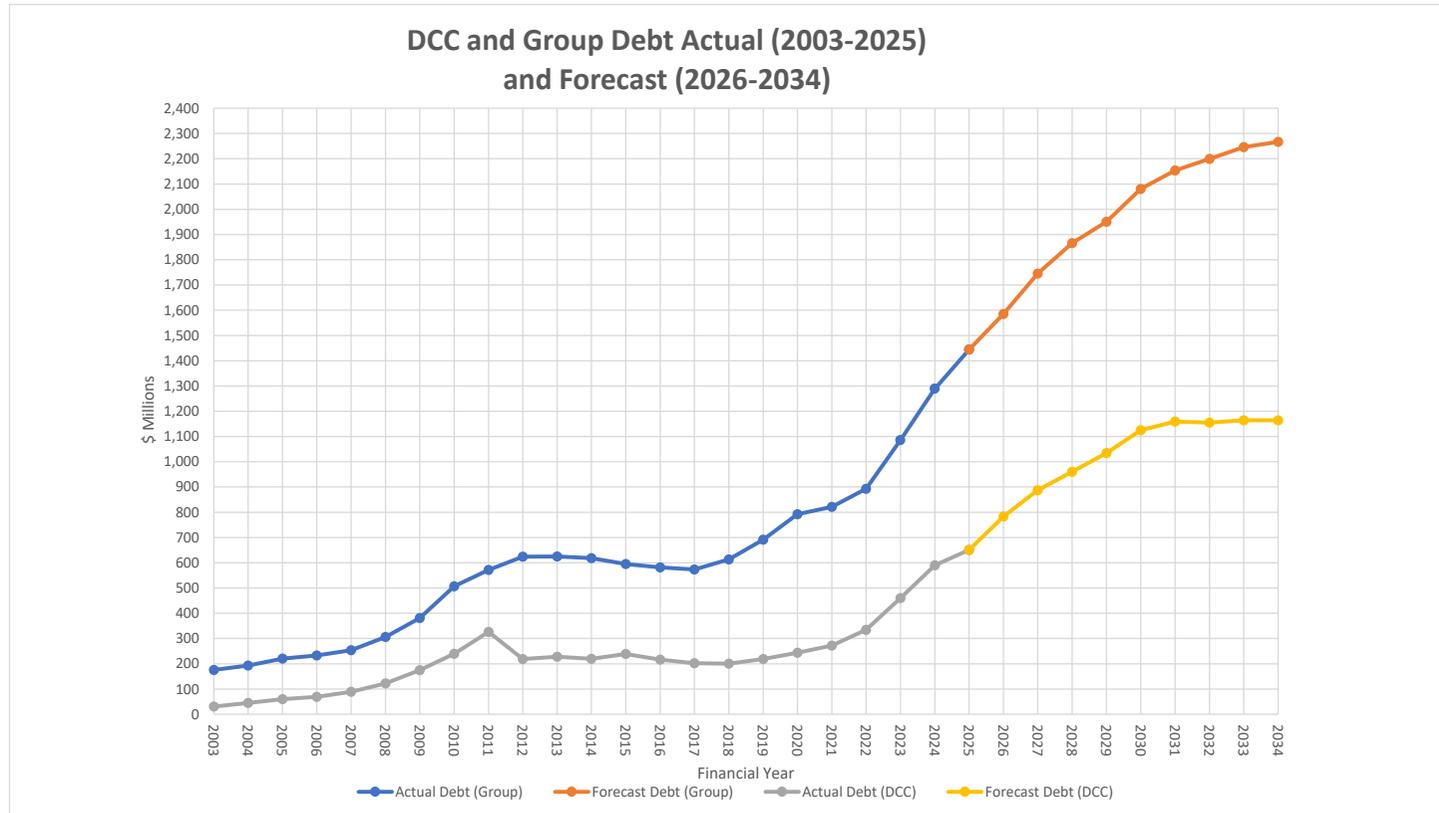
**Capital Expenditure Detail by Activity
For the Month Ending 31 January 2026**

Group Activity	Activity Name	Expenditure Type	Project Name	YTD Actual	YTD Budget	YTD Var	FY Budget	
Vibrant Economy	Destination Marketing	New Capital	Digital Content - Camera and Video Gear	(573)	-	(573)	-	
		Total New Capital		(573)	-	(573)	-	
	Total Destination Marketing			(573)	-	(573)	-	
	Events	New Capital	Plant Equipment	97,546	-	97,546	-	
		Total New Capital		97,546	-	97,546	-	
	Total Events			97,546	-	97,546	-	
Vibrant Economy Total			96,973	-	96,973	-		
Waste Minimisation	Waste Futures	New Capital	Bulk Waste System	189,945	100,000	89,945	500,000	
			Community Recycling Centres	-	-	-	200,000	
			Construction and Demolition Facility	80,521	100,000	(19,479)	400,000	
			Glass Facility	3,538	1,375,000	(1,371,462)	2,525,000	
			Material Recovery Facility	1,851,914	1,750,000	101,914	21,550,000	
			Organics Facility	130,054	900,000	(769,946)	8,900,000	
			Resource Recov Park Precinct	192,294	4,974,000	(4,781,706)	7,404,000	
	Total New Capital	2,448,266	9,199,000	(6,750,734)	41,479,000			
	Total Waste Futures			2,448,266	9,199,000	(6,750,734)	41,479,000	
	Waste & Environmental Solutic	New Capital	Community Recycling Hubs	20,431	10,000	10,431	25,000	
			Green Island Landfill Aftercare	407,199	575,000	(167,801)	1,577,000	
			Green Island Landfill Gas Collection System	117,902	350,000	(232,098)	650,000	
			Green Island Landfill Leachate System	28,040	-	28,040	-	
			Green Island Landfill Southern Valley Leachate Drain	151,133	225,000	(73,867)	800,000	
			Sawyers Bay Closed Landfill	607	-	607	-	
			Total New Capital	725,312	1,160,000	(434,688)	3,052,000	
			Renewals Capital	Forester Park Landfill Culvert	1,465	-	1,465	-
				Green Island Landfill and Transfer Station	12,155	85,000	(72,845)	155,000
				Green Island Leachate System Pump/Pumpstation	9,539	7,000	2,539	15,000
				Kerbside Bin Replacements	63,806	102,500	(38,694)	205,000
Middlemarch Closed Landfill				-	-	-	11,000	
Public Place Recycling and Rubbish Bins				102,042	96,250	5,792	165,000	
Total Renewals Capital	189,006	290,750	(101,744)	551,000				
Total Waste & Environmental Solution			914,318	1,450,750	(536,432)	3,603,000		
Waste Minimisation Total			3,362,585	10,649,750	(7,287,165)	45,082,000		
Grand Total			81,074,292	115,095,496	(34,021,204)	231,217,000		

DUNEDIN CITY COUNCIL

Summary of Operating Variances
For the Seven Months Ending 31 January 2026
Amount : \$'000

Group	Year to Date Surplus(Deficit)			Year to Date Variance Favourable (Unfavourable)							
	Actual	Budget	Variance	Rates Revenue	Operating Revenue	Internal Revenue	Staff	Ops & Other Exps	Internal Costs	Interest	Depr'n
City Properties	(1,997)	(2,425)	428	-	353	(15)	(146)	(510)	-	229	517
Community Recreation	935	(283)	1,218	-	(10)	-	153	569	6	82	418
Creative and Cultural Vibrancy	(2,054)	(2,424)	370	-	(743)	(1)	232	677	2	31	172
Governance and Support Service	(2,992)	(4,049)	1,057	(52)	665	28	(21)	(106)	220	(62)	385
Regulatory Services	394	355	39	-	(687)	(11)	867	(154)	17	-	7
Resilient City	340	(757)	1,097	-	(33)	2	351	780	(3)	-	-
Roading and Footpaths	(198)	2,645	(2,843)	(2)	(4,700)	-	606	782	(9)	324	156
Treaty Partnership	219	65	154	-	-	8	(11)	157	-	-	-
3 Waters	(5,896)	(10,434)	4,538	168	1,186	(224)	291	2,670	264	578	(395)
Vibrant Economy	70	(391)	461	-	150	(4)	73	244	(2)	-	-
Waste Minimisation	1,560	105	1,455	30	(179)	(348)	(12)	1,719	70	140	35
Total Council (excluding Waipori)	(9,619)	(17,593)	7,974	144	(3,998)	(565)	2,383	6,828	565	1,322	1,295
Waipori Fund	4,318	2,936	1,382	-	1,394	-	-	(12)	-	-	-
Total Council	(5,301)	(14,657)	9,356	144	(2,604)	(565)	2,383	6,816	565	1,322	1,295



Sources:

Actual debt: Dunedin City Council annual reports from 2003 to 2024.

Forecast debt (Group): Dunedin City Treasury Ltd Statement of Intent for the year ending 30 June 2026, Dunedin City Holdings Ltd projections and the DCC 9 year plan 2025-34.

ITEMS FOR CONSIDERATION BY THE CHAIR

Any items for consideration by the Chair.

Attachments

There are no attachments for this report.

RESOLUTION TO EXCLUDE THE PUBLIC

That the Finance and Performance Committee:

Pursuant to the provisions of the Local Government Official Information and Meetings Act 1987, exclude the public from the following part of the proceedings of this meeting 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 Investment Property Portfolio - Quarter ending 31 December 2025	S7(2)(b)(ii) The withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information.	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.