

FUNDING POLICY SUMMARY

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)	
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes
Governance and Democracy	Governance and Leadership – info requests (< than ½ hour)	Actual				100%					100%	
	Donations					100%					100%	
	Elections					100%			Yes		100%	
Public Awareness	Communications – info requests (< than ½ hour)	Actual				100%					100%	
	Customer services					100%					100%	
	Enviroschools					100%					100%	
Regional Planning and Strategy	Regional plans, policies and strategies					100%					100%	
	Private plan changes	100%									100%	
Consents	Consents processing	100%									100%	
	Consents appeals		Actual			100%					100%	Court recoveries
	Consents administration					100%					100%	
	Consents public enquiry – info requests (< than ½ hour)	Actual				100%					100%	
	Consents reviews – consent holder initiated – Council initiated	100%				100%					100%	
Compliance	Performance monitoring processing	100%									100%	AMENDED activity split – was 75% and General Rates 25% but administration was included
	Performance monitoring administration					100%					100%	AMENDED activity split – was 25% of combined activity above
	Audits and compliance reviews	100%									100%	
	Compliance administration – info requests (< than ½ hour)	Actual				100%					100%	
	Dairy inspections						100%				100%	[Dairy Rate – Land Use / Uniform]
	Fresh water farm plans – new activity						100%				100%	[NEW Farm Plan Rate – Land Use, Area / Uniform] – new activity
	Contaminated sites administration					100%					100%	
Incidents	Incident response			Actual		100%					100%	
	Enforcement	Actual				100%					100%	Includes infringements, fines and court awarded costs where possible); then General rates
	Oil spills	Actual		Actual		100%					100%	Includes Maritime NZ, infringements, fines and court awarded costs where possible; then General rates
Harbour Management	Navigational safety						100%				100%	[NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%
	Bylaws response and enforcement	Actual					100%				100%	Includes infringements, fines and court awarded costs where possible); then [NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%

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Air	Air science and monitoring				100%				100%		
	Air strategy implementation				100%				100%		
	Air incentive programmes			Actual		100%			100%		[NEW Rate - rate and basis to be determined based on programme]
Biosecurity and Biodiversity	Biodiversity science and monitoring				100%				100%		
	Biodiversity implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%
	Community grant funding					100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Reserves 100% moving to General Rates in 2024/25 and some General Rates – Sub Regional
	Biosecurity implementation					100%			100%		[Biosecurity Rate – Regional / LV]
	Wilding pines – administer grant funding – support for control groups			Actual		100%			100%		Grants (expected to be 100%) [AMENDED Biosecurity Rate – Regional / LV] – was Wilding Tree Rate 100%
Land and Water	Land and water science and monitoring				100%				100%		
	Land and water implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was a mix of Rural Water Quality 75% / General Rates 25% and General Rates 100%
	Water quality remediation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was River Management – District 100%
	Integrated catchment management			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%

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Emergency Management	Emergency management						100%			100%		[Emergency Management Rate – Regional / Uniform]	
Flood Protection and Drainage	Alexandra Flood Protection	Actual (Contact)				20%	80%				100%	Contact Energy [NEW Alexandra Flood Rate – District / CV] General – Regional – was 98% fees / 2% General – CODC	
	Leith Flood Protection					20%	80%				100%	[Leith Flood Rate – Targeted Area / CV] – direct 40% / indirect 40% – Dunedin district – indirect was defined mapped area General rates – Regional – was 93% (46.5%/46.5%) region 5% district 2%	
	Lower Clutha Flood and Drainage	Actual (rent)		Actual		20% 10%	80% 90%		Kuriwao		100%	[Lower Clutha Flood & Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was F 84% / D 94% (14 zones) region F 12% district F 4% / D 2%	
	Lower Taieri Flood Protection	Actual (rent)		Actual		20%	80%				100%	[Lower Taieri Flood Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 83% (17 zones used) region 4% district 12%	
	East Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[East Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (8 zones used) region -% district 8%	
	West Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[West Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (5 zones used) region -% district 8%	
	Tokomairiro Drainage			Actual		20%	80%				100%	[Tokomairiro Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 100% (7 zones used) region -% district -%	
	Scheme Oversight Bylaws		100%						100%		100%		Recharge to Flood and Drainage activities Fees & charges
	River Management	River management – Dunedin						100%				100%	[River and Waterway Management – Dunedin] – District / CV
River management – Clutha							100%				100%	[River and Waterway Management – Clutha] – District / CV	
River management – Central Otago							100%				100%	[River and Waterway Management – Central Otago] – District / CV	
River management – Queenstown Lakes							100%				100%	[River and Waterway Management – Queenstown Lakes] – District / CV AMENDED – Whakatipu and Wanaka were separate and have been combined	
River management – Waitaki							100%				100%	[River and Waterway Management – Waitaki] – District / CV AMENDED – Lower Waitaki River Control was separate and has been combined	
River management – Non-Scheme Management									100%		100%		Recharge to district River Management activities
Climate Change and Hazards	Natural hazards					100%			100%				
	Flood risk management					100%			100%				
	Climate change adaptation					100%			100%				

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		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Transport	Public transport – Dunedin	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Dunedin district plus defined mapped area for Palmerston / Uniform] – was 100% targeted (mapped area) / CV – differential land use / location
	Public transport – Whakatipu	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Queenstown Lakes district / Uniform] – was 100% targeted (mapped area) / CV – differential land use
	Total mobility			51%	49%				100%		
	Transport planning			51%	49%				100%		
	LTMA administration	50%			50%				100%		
	STEDS				50%				100%		Sub regional (district)

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		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Internal Overheads	HR / H&S Finance and Rates Corporate Support Property IT							100%	100%		Basis – FTE
	Vehicles and Plant							100%	100%		Basis – actual use
	Treasury – Port Otago on-lending – Port Otago dividends – Investment income – Other interest		100%			100% 100%			100%		Basis – actual income / cost General rates offset – Port Otago dividends General rates offset – managed fund income, investment property income Net interest expense and non-managed fund interest income
	RITS		75%				25%		100%		RITS Regional Councils Internal recharge 25% - Dunedin PT 75%, Whakatipu 25%

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Governance and Democracy	Governance and Leadership – info requests (< than ½ hour)	Actual				100%					100%	
	Donations					100%					100%	
	Elections					100%			Yes		100%	
Public Awareness	Communications – info requests (< than ½ hour)	Actual				100%					100%	
	Customer services					100%					100%	
	Enviroschools					100%					100%	
Regional Planning and Strategy	Regional plans, policies and strategies					100%					100%	
	Private plan changes	100%									100%	
Consents	Consents processing	100%									100%	
	Consents appeals		Actual			100%					100%	Court recoveries
	Consents administration					100%					100%	
	Consents public enquiry – info requests (< than ½ hour)	Actual				100%					100%	
	Consents reviews – consent holder initiated – Council initiated	100%				100%					100%	
Compliance	Performance monitoring processing	100%									100%	AMENDED activity split – was 75% and General Rates 25% but administration was included
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	Audits and compliance reviews	100%									100%	
	Compliance administration – info requests (< than ½ hour)	Actual				100%					100%	
	Dairy inspections						100%				100%	[Dairy Rate – Land Use / Uniform]
	Fresh water farm plans – new activity						100%				100%	[NEW Farm Plan Rate – Land Use, Area / Uniform] – new activity
	Contaminated sites administration					100%					100%	
Incidents	Incident response			Actual		100%					100%	
	Enforcement	Actual				100%					100%	Includes infringements, fines and court awarded costs where possible); then General rates
	Oil spills	Actual		Actual		100%					100%	Includes Maritime NZ, infringements, fines and court awarded costs where possible; then General rates
Harbour Management	Navigational safety						100%				100%	[NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%
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	Air strategy implementation				100%				100%		
	Air incentive programmes			Actual		100%			100%		[NEW Rate - rate and basis to be determined based on programme]
Biosecurity and Biodiversity	Biodiversity science and monitoring				100%				100%		
	Biodiversity implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%
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	Biosecurity implementation					100%			100%		[Biosecurity Rate – Regional / LV]
	Wilding pines – administer grant funding – support for control groups			Actual		100%			100%		Grants (expected to be 100%) [AMENDED Biosecurity Rate – Regional / LV] – was Wilding Tree Rate 100%
Land and Water	Land and water science and monitoring				100%				100%		
	Land and water implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was a mix of Rural Water Quality 75% / General Rates 25% and General Rates 100%
	Water quality remediation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was River Management – District 100%
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	Treasury – Port Otago on-lending – Port Otago dividends – Investment income – Other interest		100%			100% 100%				100%	Basis – actual income / cost General rates offset – Port Otago dividends General rates offset – managed fund income, investment property income Net interest expense and non-managed fund interest income
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Internal Overheads	HR / H&S Finance and Rates Corporate Support Property IT							100%	100%		Basis – FTE
	Vehicles and Plant							100%	100%		Basis – actual use
	Treasury – Port Otago on-lending – Port Otago dividends – Investment income – Other interest		100%			100% 100%			100%		Basis – actual income / cost General rates offset – Port Otago dividends General rates offset – managed fund income, investment property income Net interest expense and non-managed fund interest income
	RITS		75%				25%		100%		RITS Regional Councils Internal recharge 25% - Dunedin PT 75%, Whakatipu 25%

FUNDING POLICY SUMMARY

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)	
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes
Governance and Democracy	Governance and Leadership – info requests (< than ½ hour)	Actual				100%					100%	
	Donations					100%					100%	
	Elections					100%			Yes		100%	
Public Awareness	Communications – info requests (< than ½ hour)	Actual				100%					100%	
	Customer services					100%					100%	
	Enviroschools					100%					100%	
Regional Planning and Strategy	Regional plans, policies and strategies					100%					100%	
	Private plan changes	100%									100%	
Consents	Consents processing	100%									100%	
	Consents appeals		Actual			100%					100%	Court recoveries
	Consents administration					100%					100%	
	Consents public enquiry – info requests (< than ½ hour)	Actual				100%					100%	
	Consents reviews – consent holder initiated – Council initiated	100%				100%					100%	
Compliance	Performance monitoring processing	100%									100%	AMENDED activity split – was 75% and General Rates 25% but administration was included
	Performance monitoring administration					100%					100%	AMENDED activity split – was 25% of combined activity above
	Audits and compliance reviews	100%									100%	
	Compliance administration – info requests (< than ½ hour)	Actual				100%					100%	
	Dairy inspections						100%				100%	[Dairy Rate – Land Use / Uniform]
	Fresh water farm plans – new activity						100%				100%	[NEW Farm Plan Rate – Land Use, Area / Uniform] – new activity
	Contaminated sites administration					100%					100%	
Incidents	Incident response			Actual		100%					100%	
	Enforcement	Actual				100%					100%	Includes infringements, fines and court awarded costs where possible); then General rates
	Oil spills	Actual		Actual		100%					100%	Includes Maritime NZ, infringements, fines and court awarded costs where possible; then General rates
Harbour Management	Navigational safety						100%				100%	[NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%
	Bylaws response and enforcement	Actual					100%				100%	Includes infringements, fines and court awarded costs where possible); then [NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Air	Air science and monitoring				100%				100%		
	Air strategy implementation				100%				100%		
	Air incentive programmes			Actual		100%			100%		[NEW Rate - rate and basis to be determined based on programme]
Biosecurity and Biodiversity	Biodiversity science and monitoring				100%				100%		
	Biodiversity implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%
	Community grant funding					100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Reserves 100% moving to General Rates in 2024/25 and some General Rates – Sub Regional
	Biosecurity implementation					100%			100%		[Biosecurity Rate – Regional / LV]
	Wilding pines – administer grant funding – support for control groups			Actual		100%			100%		Grants (expected to be 100%) [AMENDED Biosecurity Rate – Regional / LV] – was Wilding Tree Rate 100%
Land and Water	Land and water science and monitoring				100%				100%		
	Land and water implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was a mix of Rural Water Quality 75% / General Rates 25% and General Rates 100%
	Water quality remediation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was River Management – District 100%
	Integrated catchment management			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)	
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes
Emergency Management	Emergency management						100%			100%	[Emergency Management Rate – Regional / Uniform]	
Flood Protection and Drainage	Alexandra Flood Protection	Actual (Contact)				20%	80%				100%	Contact Energy [NEW Alexandra Flood Rate – District / CV] General – Regional – was 98% fees / 2% General – CODC
	Leith Flood Protection					20%	80%				100%	[Leith Flood Rate – Targeted Area / CV] – direct 40% / indirect 40% – Dunedin district – indirect was defined mapped area General rates – Regional – was 93% (46.5%/46.5%) region 5% district 2%
	Lower Clutha Flood and Drainage	Actual (rent)		Actual		20% 10%	80% 90%		Kuriwao		100%	[Lower Clutha Flood & Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was F 84% / D 94% (14 zones) region F 12% district F 4% / D 2%
	Lower Taieri Flood Protection	Actual (rent)		Actual		20%	80%				100%	[Lower Taieri Flood Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 83% (17 zones used) region 4% district 12%
	East Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[East Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (8 zones used) region -% district 8%
	West Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[West Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (5 zones used) region -% district 8%
	Tokomairiro Drainage			Actual		20%	80%				100%	[Tokomairiro Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 100% (7 zones used) region -% district -%
	Scheme Oversight Bylaws		100%						100%		100%	Recharge to Flood and Drainage activities Fees & charges
	River Management	River management – Dunedin						100%				100%
River management – Clutha							100%				100%	[River and Waterway Management – Clutha] – District / CV
River management – Central Otago							100%				100%	[River and Waterway Management – Central Otago] – District / CV
River management – Queenstown Lakes							100%				100%	[River and Waterway Management – Queenstown Lakes] – District / CV AMENDED – Whakatipu and Wanaka were separate and have been combined
River management – Waitaki							100%				100%	[River and Waterway Management – Waitaki] – District / CV AMENDED – Lower Waitaki River Control was separate and has been combined
River management – Non-Scheme Management								100%			100%	Recharge to district River Management activities
Climate Change and Hazards	Natural hazards					100%			100%			
	Flood risk management					100%			100%			
	Climate change adaptation					100%			100%			

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Transport	Public transport – Dunedin	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Dunedin district plus defined mapped area for Palmerston / Uniform] – was 100% targeted (mapped area) / CV – differential land use / location
	Public transport – Whakatipu	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Queenstown Lakes district / Uniform] – was 100% targeted (mapped area) / CV – differential land use
	Total mobility			51%	49%					100%	
	Transport planning			51%	49%					100%	
	LTMA administration	50%			50%					100%	
	STEDS				50%					100%	Sub regional (district)

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Internal Overheads	HR / H&S Finance and Rates Corporate Support Property IT							100%		100%	Basis – FTE
	Vehicles and Plant							100%		100%	Basis – actual use
	Treasury – Port Otago on-lending – Port Otago dividends – Investment income – Other interest		100%			100% 100%				100%	Basis – actual income / cost General rates offset – Port Otago dividends General rates offset – managed fund income, investment property income Net interest expense and non-managed fund interest income
	RITS		75%				25%			100%	RITS Regional Councils Internal recharge 25% - Dunedin PT 75%, Whakatipu 25%

FUNDING POLICY SUMMARY

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)	
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes
Governance and Democracy	Governance and Leadership – info requests (< than ½ hour)	Actual				100%					100%	
	Donations					100%					100%	
	Elections					100%			Yes		100%	
Public Awareness	Communications – info requests (< than ½ hour)	Actual				100%					100%	
	Customer services					100%					100%	
	Enviroschools					100%					100%	
Regional Planning and Strategy	Regional plans, policies and strategies					100%					100%	
	Private plan changes	100%									100%	
Consents	Consents processing	100%									100%	
	Consents appeals		Actual			100%					100%	Court recoveries
	Consents administration					100%					100%	
	Consents public enquiry – info requests (< than ½ hour)	Actual				100%					100%	
	Consents reviews – consent holder initiated – Council initiated	100%				100%					100%	
Compliance	Performance monitoring processing	100%									100%	AMENDED activity split – was 75% and General Rates 25% but administration was included
	Performance monitoring administration					100%					100%	AMENDED activity split – was 25% of combined activity above
	Audits and compliance reviews	100%									100%	
	Compliance administration – info requests (< than ½ hour)	Actual				100%					100%	
	Dairy inspections						100%				100%	[Dairy Rate – Land Use / Uniform]
	Fresh water farm plans – new activity						100%				100%	[NEW Farm Plan Rate – Land Use, Area / Uniform] – new activity
	Contaminated sites administration					100%					100%	
Incidents	Incident response			Actual		100%					100%	
	Enforcement	Actual				100%					100%	Includes infringements, fines and court awarded costs where possible); then General rates
	Oil spills	Actual		Actual		100%					100%	Includes Maritime NZ, infringements, fines and court awarded costs where possible; then General rates
Harbour Management	Navigational safety						100%				100%	[NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%
	Bylaws response and enforcement	Actual					100%				100%	Includes infringements, fines and court awarded costs where possible); then [NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Air	Air science and monitoring				100%				100%		
	Air strategy implementation				100%				100%		
	Air incentive programmes			Actual		100%			100%		[NEW Rate - rate and basis to be determined based on programme]
Biosecurity and Biodiversity	Biodiversity science and monitoring				100%				100%		
	Biodiversity implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%
	Community grant funding					100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Reserves 100% moving to General Rates in 2024/25 and some General Rates – Sub Regional
	Biosecurity implementation					100%			100%		[Biosecurity Rate – Regional / LV]
	Wilding pines – administer grant funding – support for control groups			Actual		100%			100%		Grants (expected to be 100%) [AMENDED Biosecurity Rate – Regional / LV] – was Wilding Tree Rate 100%
Land and Water	Land and water science and monitoring				100%				100%		
	Land and water implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was a mix of Rural Water Quality 75% / General Rates 25% and General Rates 100%
	Water quality remediation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was River Management – District 100%
	Integrated catchment management			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)	
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes
Emergency Management	Emergency management						100%			100%	[Emergency Management Rate – Regional / Uniform]	
Flood Protection and Drainage	Alexandra Flood Protection	Actual (Contact)				20%	80%				100%	Contact Energy [NEW Alexandra Flood Rate – District / CV] General – Regional – was 98% fees / 2% General – CODC
	Leith Flood Protection					20%	80%				100%	[Leith Flood Rate – Targeted Area / CV] – direct 40% / indirect 40% – Dunedin district – indirect was defined mapped area General rates – Regional – was 93% (46.5%/46.5%) region 5% district 2%
	Lower Clutha Flood and Drainage	Actual (rent)		Actual		20% 10%	80% 90%		Kuriwao		100%	[Lower Clutha Flood & Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was F 84% / D 94% (14 zones) region F 12% district F 4% / D 2%
	Lower Taieri Flood Protection	Actual (rent)		Actual		20%	80%				100%	[Lower Taieri Flood Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 83% (17 zones used) region 4% district 12%
	East Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[East Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (8 zones used) region -% district 8%
	West Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[West Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (5 zones used) region -% district 8%
	Tokomairiro Drainage			Actual		20%	80%				100%	[Tokomairiro Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 100% (7 zones used) region -% district -%
	Scheme Oversight Bylaws		100%						100%		100%	Recharge to Flood and Drainage activities Fees & charges
	River Management	River management – Dunedin						100%				100%
River management – Clutha							100%				100%	[River and Waterway Management – Clutha] – District / CV
River management – Central Otago							100%				100%	[River and Waterway Management – Central Otago] – District / CV
River management – Queenstown Lakes							100%				100%	[River and Waterway Management – Queenstown Lakes] – District / CV AMENDED – Whakatipu and Wanaka were separate and have been combined
River management – Waitaki							100%				100%	[River and Waterway Management – Waitaki] – District / CV AMENDED – Lower Waitaki River Control was separate and has been combined
River management – Non-Scheme Management								100%			100%	Recharge to district River Management activities
Climate Change and Hazards	Natural hazards					100%			100%			
	Flood risk management					100%			100%			
	Climate change adaptation					100%			100%			

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Transport	Public transport – Dunedin	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Dunedin district plus defined mapped area for Palmerston / Uniform] – was 100% targeted (mapped area) / CV – differential land use / location
	Public transport – Whakatipu	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Queenstown Lakes district / Uniform] – was 100% targeted (mapped area) / CV – differential land use
	Total mobility			51%	49%					100%	
	Transport planning			51%	49%					100%	
	LTMA administration	50%			50%					100%	
	STEDS				50%					100%	Sub regional (district)

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Internal Overheads	HR / H&S Finance and Rates Corporate Support Property IT							100%	100%		Basis – FTE
	Vehicles and Plant							100%	100%		Basis – actual use
	Treasury – Port Otago on-lending – Port Otago dividends – Investment income – Other interest		100%			100% 100%			100%		Basis – actual income / cost General rates offset – Port Otago dividends General rates offset – managed fund income, investment property income Net interest expense and non-managed fund interest income
	RITS		75%				25%		100%		RITS Regional Councils Internal recharge 25% - Dunedin PT 75%, Whakatipu 25%

FUNDING POLICY SUMMARY

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)	
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes
Governance and Democracy	Governance and Leadership – info requests (< than ½ hour)	Actual				100%					100%	
	Donations					100%					100%	
	Elections					100%			Yes		100%	
Public Awareness	Communications – info requests (< than ½ hour)	Actual				100%					100%	
	Customer services					100%					100%	
	Enviroschools					100%					100%	
Regional Planning and Strategy	Regional plans, policies and strategies					100%					100%	
	Private plan changes	100%									100%	
Consents	Consents processing	100%									100%	
	Consents appeals		Actual			100%					100%	Court recoveries
	Consents administration					100%					100%	
	Consents public enquiry – info requests (< than ½ hour)	Actual				100%					100%	
	Consents reviews – consent holder initiated – Council initiated	100%				100%					100%	
Compliance	Performance monitoring processing	100%									100%	AMENDED activity split – was 75% and General Rates 25% but administration was included
	Performance monitoring administration					100%					100%	AMENDED activity split – was 25% of combined activity above
	Audits and compliance reviews	100%									100%	
	Compliance administration – info requests (< than ½ hour)	Actual				100%					100%	
	Dairy inspections						100%				100%	[Dairy Rate – Land Use / Uniform]
	Fresh water farm plans – new activity						100%				100%	[NEW Farm Plan Rate – Land Use, Area / Uniform] – new activity
	Contaminated sites administration					100%					100%	
Incidents	Incident response			Actual		100%					100%	
	Enforcement	Actual				100%					100%	Includes infringements, fines and court awarded costs where possible); then General rates
	Oil spills	Actual		Actual		100%					100%	Includes Maritime NZ, infringements, fines and court awarded costs where possible; then General rates
Harbour Management	Navigational safety						100%				100%	[NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%
	Bylaws response and enforcement	Actual					100%				100%	Includes infringements, fines and court awarded costs where possible); then [NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Air	Air science and monitoring				100%				100%		
	Air strategy implementation				100%				100%		
	Air incentive programmes			Actual		100%			100%		[NEW Rate - rate and basis to be determined based on programme]
Biosecurity and Biodiversity	Biodiversity science and monitoring				100%				100%		
	Biodiversity implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%
	Community grant funding					100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Reserves 100% moving to General Rates in 2024/25 and some General Rates – Sub Regional
	Biosecurity implementation					100%			100%		[Biosecurity Rate – Regional / LV]
	Wilding pines – administer grant funding – support for control groups			Actual		100%			100%		Grants (expected to be 100%) [AMENDED Biosecurity Rate – Regional / LV] – was Wilding Tree Rate 100%
Land and Water	Land and water science and monitoring				100%				100%		
	Land and water implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was a mix of Rural Water Quality 75% / General Rates 25% and General Rates 100%
	Water quality remediation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was River Management – District 100%
	Integrated catchment management			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)	
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes
Emergency Management	Emergency management						100%			100%	[Emergency Management Rate – Regional / Uniform]	
Flood Protection and Drainage	Alexandra Flood Protection	Actual (Contact)				20%	80%				100%	Contact Energy [NEW Alexandra Flood Rate – District / CV] General – Regional – was 98% fees / 2% General – CODC
	Leith Flood Protection					20%	80%				100%	[Leith Flood Rate – Targeted Area / CV] – direct 40% / indirect 40% – Dunedin district – indirect was defined mapped area General rates – Regional – was 93% (46.5%/46.5%) region 5% district 2%
	Lower Clutha Flood and Drainage	Actual (rent)		Actual		20% 10%	80% 90%		Kuriwao		100%	[Lower Clutha Flood & Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was F 84% / D 94% (14 zones) region F 12% district F 4% / D 2%
	Lower Taieri Flood Protection	Actual (rent)		Actual		20%	80%				100%	[Lower Taieri Flood Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 83% (17 zones used) region 4% district 12%
	East Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[East Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (8 zones used) region -% district 8%
	West Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[West Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (5 zones used) region -% district 8%
	Tokomairiro Drainage			Actual		20%	80%				100%	[Tokomairiro Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 100% (7 zones used) region -% district -%
	Scheme Oversight Bylaws		100%						100%		100%	Recharge to Flood and Drainage activities Fees & charges
	River Management	River management – Dunedin						100%				100%
River management – Clutha							100%				100%	[River and Waterway Management – Clutha] – District / CV
River management – Central Otago							100%				100%	[River and Waterway Management – Central Otago] – District / CV
River management – Queenstown Lakes							100%				100%	[River and Waterway Management – Queenstown Lakes] – District / CV AMENDED – Whakatipu and Wanaka were separate and have been combined
River management – Waitaki							100%				100%	[River and Waterway Management – Waitaki] – District / CV AMENDED – Lower Waitaki River Control was separate and has been combined
River management – Non-Scheme Management								100%			100%	Recharge to district River Management activities
Climate Change and Hazards	Natural hazards					100%			100%			
	Flood risk management					100%			100%			
	Climate change adaptation					100%			100%			

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Transport	Public transport – Dunedin	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Dunedin district plus defined mapped area for Palmerston / Uniform] – was 100% targeted (mapped area) / CV – differential land use / location
	Public transport – Whakatipu	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Queenstown Lakes district / Uniform] – was 100% targeted (mapped area) / CV – differential land use
	Total mobility			51%	49%					100%	
	Transport planning			51%	49%					100%	
	LTMA administration	50%			50%					100%	
	STEDS				50%					100%	Sub regional (district)

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Internal Overheads	HR / H&S Finance and Rates Corporate Support Property IT							100%	100%		Basis – FTE
	Vehicles and Plant							100%	100%		Basis – actual use
	Treasury – Port Otago on-lending – Port Otago dividends – Investment income – Other interest		100%			100% 100%			100%		Basis – actual income / cost General rates offset – Port Otago dividends General rates offset – managed fund income, investment property income Net interest expense and non-managed fund interest income
	RITS		75%				25%		100%		RITS Regional Councils Internal recharge 25% - Dunedin PT 75%, Whakatipu 25%

FUNDING POLICY SUMMARY

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)	
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes
Governance and Democracy	Governance and Leadership – info requests (< than ½ hour)	Actual				100%					100%	
	Donations					100%					100%	
	Elections					100%			Yes		100%	
Public Awareness	Communications – info requests (< than ½ hour)	Actual				100%					100%	
	Customer services					100%					100%	
	Enviroschools					100%					100%	
Regional Planning and Strategy	Regional plans, policies and strategies					100%					100%	
	Private plan changes	100%									100%	
Consents	Consents processing	100%									100%	
	Consents appeals		Actual			100%					100%	Court recoveries
	Consents administration					100%					100%	
	Consents public enquiry – info requests (< than ½ hour)	Actual				100%					100%	
	Consents reviews – consent holder initiated – Council initiated	100%				100%					100%	
Compliance	Performance monitoring processing	100%									100%	AMENDED activity split – was 75% and General Rates 25% but administration was included
	Performance monitoring administration					100%					100%	AMENDED activity split – was 25% of combined activity above
	Audits and compliance reviews	100%									100%	
	Compliance administration – info requests (< than ½ hour)	Actual				100%					100%	
	Dairy inspections						100%				100%	[Dairy Rate – Land Use / Uniform]
	Fresh water farm plans – new activity						100%				100%	[NEW Farm Plan Rate – Land Use, Area / Uniform] – new activity
	Contaminated sites administration					100%					100%	
Incidents	Incident response			Actual		100%					100%	
	Enforcement	Actual				100%					100%	Includes infringements, fines and court awarded costs where possible); then General rates
	Oil spills	Actual		Actual		100%					100%	Includes Maritime NZ, infringements, fines and court awarded costs where possible; then General rates
Harbour Management	Navigational safety						100%				100%	[NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%
	Bylaws response and enforcement	Actual					100%				100%	Includes infringements, fines and court awarded costs where possible); then [NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Air	Air science and monitoring				100%				100%		
	Air strategy implementation				100%				100%		
	Air incentive programmes			Actual		100%			100%		[NEW Rate - rate and basis to be determined based on programme]
Biosecurity and Biodiversity	Biodiversity science and monitoring				100%				100%		
	Biodiversity implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%
	Community grant funding					100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Reserves 100% moving to General Rates in 2024/25 and some General Rates – Sub Regional
	Biosecurity implementation					100%			100%		[Biosecurity Rate – Regional / LV]
	Wilding pines – administer grant funding – support for control groups			Actual		100%			100%		Grants (expected to be 100%) [AMENDED Biosecurity Rate – Regional / LV] – was Wilding Tree Rate 100%
Land and Water	Land and water science and monitoring				100%				100%		
	Land and water implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was a mix of Rural Water Quality 75% / General Rates 25% and General Rates 100%
	Water quality remediation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was River Management – District 100%
	Integrated catchment management			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)	
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes
Emergency Management	Emergency management						100%			100%	[Emergency Management Rate – Regional / Uniform]	
Flood Protection and Drainage	Alexandra Flood Protection	Actual (Contact)				20%	80%				100%	Contact Energy [NEW Alexandra Flood Rate – District / CV] General – Regional – was 98% fees / 2% General – CODC
	Leith Flood Protection					20%	80%				100%	[Leith Flood Rate – Targeted Area / CV] – direct 40% / indirect 40% – Dunedin district – indirect was defined mapped area General rates – Regional – was 93% (46.5%/46.5%) region 5% district 2%
	Lower Clutha Flood and Drainage	Actual (rent)		Actual		20% 10%	80% 90%		Kuriwao		100%	[Lower Clutha Flood & Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was F 84% / D 94% (14 zones) region F 12% district F 4% / D 2%
	Lower Taieri Flood Protection	Actual (rent)		Actual		20%	80%				100%	[Lower Taieri Flood Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 83% (17 zones used) region 4% district 12%
	East Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[East Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (8 zones used) region -% district 8%
	West Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[West Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (5 zones used) region -% district 8%
	Tokomairiro Drainage			Actual		20%	80%				100%	[Tokomairiro Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 100% (7 zones used) region -% district -%
	Scheme Oversight Bylaws		100%						100%		100%	Recharge to Flood and Drainage activities Fees & charges
	River Management	River management – Dunedin						100%				100%
River management – Clutha							100%				100%	[River and Waterway Management – Clutha] – District / CV
River management – Central Otago							100%				100%	[River and Waterway Management – Central Otago] – District / CV
River management – Queenstown Lakes							100%				100%	[River and Waterway Management – Queenstown Lakes] – District / CV AMENDED – Whakatipu and Wanaka were separate and have been combined
River management – Waitaki							100%				100%	[River and Waterway Management – Waitaki] – District / CV AMENDED – Lower Waitaki River Control was separate and has been combined
River management – Non-Scheme Management								100%			100%	Recharge to district River Management activities
Climate Change and Hazards	Natural hazards					100%			100%			
	Flood risk management					100%			100%			
	Climate change adaptation					100%			100%			

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Transport	Public transport – Dunedin	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Dunedin district plus defined mapped area for Palmerston / Uniform] – was 100% targeted (mapped area) / CV – differential land use / location
	Public transport – Whakatipu	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Queenstown Lakes district / Uniform] – was 100% targeted (mapped area) / CV – differential land use
	Total mobility			51%	49%					100%	
	Transport planning			51%	49%					100%	
	LTMA administration	50%			50%					100%	
	STEDS				50%					100%	Sub regional (district)

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Internal Overheads	HR / H&S Finance and Rates Corporate Support Property IT							100%	100%		Basis – FTE
	Vehicles and Plant							100%	100%		Basis – actual use
	Treasury – Port Otago on-lending – Port Otago dividends – Investment income – Other interest		100%			100% 100%			100%		Basis – actual income / cost General rates offset – Port Otago dividends General rates offset – managed fund income, investment property income Net interest expense and non-managed fund interest income
	RITS		75%				25%		100%		RITS Regional Councils Internal recharge 25% - Dunedin PT 75%, Whakatipu 25%

FUNDING POLICY SUMMARY

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)	
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes
Governance and Democracy	Governance and Leadership – info requests (< than ½ hour)	Actual				100%					100%	
	Donations					100%					100%	
	Elections					100%			Yes		100%	
Public Awareness	Communications – info requests (< than ½ hour)	Actual				100%					100%	
	Customer services					100%					100%	
	Enviroschools					100%					100%	
Regional Planning and Strategy	Regional plans, policies and strategies					100%					100%	
	Private plan changes	100%									100%	
Consents	Consents processing	100%									100%	
	Consents appeals		Actual			100%					100%	Court recoveries
	Consents administration					100%					100%	
	Consents public enquiry – info requests (< than ½ hour)	Actual				100%					100%	
	Consents reviews – consent holder initiated – Council initiated	100%				100%					100%	
Compliance	Performance monitoring processing	100%									100%	AMENDED activity split – was 75% and General Rates 25% but administration was included
	Performance monitoring administration					100%					100%	AMENDED activity split – was 25% of combined activity above
	Audits and compliance reviews	100%									100%	
	Compliance administration – info requests (< than ½ hour)	Actual				100%					100%	
	Dairy inspections						100%				100%	[Dairy Rate – Land Use / Uniform]
	Fresh water farm plans – new activity						100%				100%	[NEW Farm Plan Rate – Land Use, Area / Uniform] – new activity
	Contaminated sites administration					100%					100%	
Incidents	Incident response			Actual		100%					100%	
	Enforcement	Actual				100%					100%	Includes infringements, fines and court awarded costs where possible); then General rates
	Oil spills	Actual		Actual		100%					100%	Includes Maritime NZ, infringements, fines and court awarded costs where possible; then General rates
Harbour Management	Navigational safety						100%				100%	[NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%
	Bylaws response and enforcement	Actual					100%				100%	Includes infringements, fines and court awarded costs where possible); then [NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Air	Air science and monitoring				100%				100%		
	Air strategy implementation				100%				100%		
	Air incentive programmes			Actual		100%			100%		[NEW Rate - rate and basis to be determined based on programme]
Biosecurity and Biodiversity	Biodiversity science and monitoring				100%				100%		
	Biodiversity implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%
	Community grant funding					100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Reserves 100% moving to General Rates in 2024/25 and some General Rates – Sub Regional
	Biosecurity implementation					100%			100%		[Biosecurity Rate – Regional / LV]
	Wilding pines – administer grant funding – support for control groups			Actual		100%			100%		Grants (expected to be 100%) [AMENDED Biosecurity Rate – Regional / LV] – was Wilding Tree Rate 100%
Land and Water	Land and water science and monitoring				100%				100%		
	Land and water implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was a mix of Rural Water Quality 75% / General Rates 25% and General Rates 100%
	Water quality remediation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was River Management – District 100%
	Integrated catchment management			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)		
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes	
Emergency Management	Emergency management						100%			100%		[Emergency Management Rate – Regional / Uniform]	
Flood Protection and Drainage	Alexandra Flood Protection	Actual (Contact)				20%	80%				100%	Contact Energy [NEW Alexandra Flood Rate – District / CV] General – Regional – was 98% fees / 2% General – CODC	
	Leith Flood Protection					20%	80%				100%	[Leith Flood Rate – Targeted Area / CV] – direct 40% / indirect 40% – Dunedin district – indirect was defined mapped area General rates – Regional – was 93% (46.5%/46.5%) region 5% district 2%	
	Lower Clutha Flood and Drainage	Actual (rent)		Actual		20% 10%	80% 90%		Kuriwao		100%	[Lower Clutha Flood & Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was F 84% / D 94% (14 zones) region F 12% district F 4% / D 2%	
	Lower Taieri Flood Protection	Actual (rent)		Actual		20%	80%				100%	[Lower Taieri Flood Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 83% (17 zones used) region 4% district 12%	
	East Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[East Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (8 zones used) region -% district 8%	
	West Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[West Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (5 zones used) region -% district 8%	
	Tokomairiro Drainage			Actual		20%	80%				100%	[Tokomairiro Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 100% (7 zones used) region -% district -%	
	Scheme Oversight Bylaws	100%							100%		100%		Recharge to Flood and Drainage activities Fees & charges
	River Management	River management – Dunedin						100%				100%	[River and Waterway Management – Dunedin] – District / CV
River management – Clutha							100%				100%	[River and Waterway Management – Clutha] – District / CV	
River management – Central Otago							100%				100%	[River and Waterway Management – Central Otago] – District / CV	
River management – Queenstown Lakes							100%				100%	[River and Waterway Management – Queenstown Lakes] – District / CV AMENDED – Whakatipu and Wanaka were separate and have been combined	
River management – Waitaki							100%				100%	[River and Waterway Management – Waitaki] – District / CV AMENDED – Lower Waitaki River Control was separate and has been combined	
River management – Non-Scheme Management									100%		100%	Recharge to district River Management activities	
Climate Change and Hazards	Natural hazards					100%			100%				
	Flood risk management					100%			100%				
	Climate change adaptation					100%			100%				

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Transport	Public transport – Dunedin	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Dunedin district plus defined mapped area for Palmerston / Uniform] – was 100% targeted (mapped area) / CV – differential land use / location
	Public transport – Whakatipu	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Queenstown Lakes district / Uniform] – was 100% targeted (mapped area) / CV – differential land use
	Total mobility			51%	49%					100%	
	Transport planning			51%	49%					100%	
	LTMA administration	50%			50%					100%	
	STEDS				50%					100%	Sub regional (district)

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Internal Overheads	HR / H&S Finance and Rates Corporate Support Property IT							100%	100%		Basis – FTE
	Vehicles and Plant							100%	100%		Basis – actual use
	Treasury – Port Otago on-lending – Port Otago dividends – Investment income – Other interest		100%			100% 100%			100%		Basis – actual income / cost General rates offset – Port Otago dividends General rates offset – managed fund income, investment property income Net interest expense and non-managed fund interest income
	RITS		75%				25%		100%		RITS Regional Councils Internal recharge 25% - Dunedin PT 75%, Whakatipu 25%

FUNDING POLICY SUMMARY

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)	
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes
Governance and Democracy	Governance and Leadership – info requests (< than ½ hour)	Actual				100%					100%	
	Donations					100%					100%	
	Elections					100%			Yes		100%	
Public Awareness	Communications – info requests (< than ½ hour)	Actual				100%					100%	
	Customer services					100%					100%	
	Enviroschools					100%					100%	
Regional Planning and Strategy	Regional plans, policies and strategies					100%					100%	
	Private plan changes	100%									100%	
Consents	Consents processing	100%									100%	
	Consents appeals		Actual			100%					100%	Court recoveries
	Consents administration					100%					100%	
	Consents public enquiry – info requests (< than ½ hour)	Actual				100%					100%	
	Consents reviews – consent holder initiated – Council initiated	100%				100%					100%	
Compliance	Performance monitoring processing	100%									100%	AMENDED activity split – was 75% and General Rates 25% but administration was included
	Performance monitoring administration					100%					100%	AMENDED activity split – was 25% of combined activity above
	Audits and compliance reviews	100%									100%	
	Compliance administration – info requests (< than ½ hour)	Actual				100%					100%	
	Dairy inspections						100%				100%	[Dairy Rate – Land Use / Uniform]
	Fresh water farm plans – new activity						100%				100%	[NEW Farm Plan Rate – Land Use, Area / Uniform] – new activity
	Contaminated sites administration					100%					100%	
Incidents	Incident response			Actual		100%					100%	
	Enforcement	Actual				100%					100%	Includes infringements, fines and court awarded costs where possible); then General rates
	Oil spills	Actual		Actual		100%					100%	Includes Maritime NZ, infringements, fines and court awarded costs where possible; then General rates
Harbour Management	Navigational safety						100%				100%	[NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%
	Bylaws response and enforcement	Actual					100%				100%	Includes infringements, fines and court awarded costs where possible); then [NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Air	Air science and monitoring				100%				100%		
	Air strategy implementation				100%				100%		
	Air incentive programmes			Actual		100%			100%		[NEW Rate - rate and basis to be determined based on programme]
Biosecurity and Biodiversity	Biodiversity science and monitoring				100%				100%		
	Biodiversity implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%
	Community grant funding					100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Reserves 100% moving to General Rates in 2024/25 and some General Rates – Sub Regional
	Biosecurity implementation					100%			100%		[Biosecurity Rate – Regional / LV]
	Wilding pines – administer grant funding – support for control groups			Actual		100%			100%		Grants (expected to be 100%) [AMENDED Biosecurity Rate – Regional / LV] – was Wilding Tree Rate 100%
Land and Water	Land and water science and monitoring				100%				100%		
	Land and water implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was a mix of Rural Water Quality 75% / General Rates 25% and General Rates 100%
	Water quality remediation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was River Management – District 100%
	Integrated catchment management			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)	
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes
Emergency Management	Emergency management						100%			100%	[Emergency Management Rate – Regional / Uniform]	
Flood Protection and Drainage	Alexandra Flood Protection	Actual (Contact)				20%	80%				100%	Contact Energy [NEW Alexandra Flood Rate – District / CV] General – Regional – was 98% fees / 2% General – CODC
	Leith Flood Protection					20%	80%				100%	[Leith Flood Rate – Targeted Area / CV] – direct 40% / indirect 40% – Dunedin district – indirect was defined mapped area General rates – Regional – was 93% (46.5%/46.5%) region 5% district 2%
	Lower Clutha Flood and Drainage	Actual (rent)		Actual		20% 10%	80% 90%		Kuriwao		100%	[Lower Clutha Flood & Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was F 84% / D 94% (14 zones) region F 12% district F 4% / D 2%
	Lower Taieri Flood Protection	Actual (rent)		Actual		20%	80%				100%	[Lower Taieri Flood Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 83% (17 zones used) region 4% district 12%
	East Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[East Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (8 zones used) region -% district 8%
	West Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[West Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (5 zones used) region -% district 8%
	Tokomairiro Drainage			Actual		20%	80%				100%	[Tokomairiro Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 100% (7 zones used) region -% district -%
	Scheme Oversight Bylaws		100%						100%		100%	Recharge to Flood and Drainage activities Fees & charges
	River Management	River management – Dunedin						100%				100%
River management – Clutha							100%				100%	[River and Waterway Management – Clutha] – District / CV
River management – Central Otago							100%				100%	[River and Waterway Management – Central Otago] – District / CV
River management – Queenstown Lakes							100%				100%	[River and Waterway Management – Queenstown Lakes] – District / CV AMENDED – Whakatipu and Wanaka were separate and have been combined
River management – Waitaki							100%				100%	[River and Waterway Management – Waitaki] – District / CV AMENDED – Lower Waitaki River Control was separate and has been combined
River management – Non-Scheme Management								100%			100%	Recharge to district River Management activities
Climate Change and Hazards	Natural hazards					100%			100%			
	Flood risk management					100%			100%			
	Climate change adaptation					100%			100%			

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Transport	Public transport – Dunedin	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Dunedin district plus defined mapped area for Palmerston / Uniform] – was 100% targeted (mapped area) / CV – differential land use / location
	Public transport – Whakatipu	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Queenstown Lakes district / Uniform] – was 100% targeted (mapped area) / CV – differential land use
	Total mobility			51%	49%					100%	
	Transport planning			51%	49%					100%	
	LTMA administration	50%			50%					100%	
	STEDS				50%					100%	Sub regional (district)

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Internal Overheads	HR / H&S Finance and Rates Corporate Support Property IT							100%	100%		Basis – FTE
	Vehicles and Plant							100%	100%		Basis – actual use
	Treasury – Port Otago on-lending – Port Otago dividends – Investment income – Other interest		100%			100% 100%			100%		Basis – actual income / cost General rates offset – Port Otago dividends General rates offset – managed fund income, investment property income Net interest expense and non-managed fund interest income
	RITS		75%				25%		100%		RITS Regional Councils Internal recharge 25% - Dunedin PT 75%, Whakatipu 25%

FUNDING POLICY SUMMARY

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)	
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes
Governance and Democracy	Governance and Leadership – info requests (< than ½ hour)	Actual				100%					100%	
	Donations					100%					100%	
	Elections					100%			Yes		100%	
Public Awareness	Communications – info requests (< than ½ hour)	Actual				100%					100%	
	Customer services					100%					100%	
	Enviroschools					100%					100%	
Regional Planning and Strategy	Regional plans, policies and strategies					100%					100%	
	Private plan changes	100%									100%	
Consents	Consents processing	100%									100%	
	Consents appeals		Actual			100%					100%	Court recoveries
	Consents administration					100%					100%	
	Consents public enquiry – info requests (< than ½ hour)	Actual				100%					100%	
	Consents reviews – consent holder initiated – Council initiated	100%				100%					100%	
Compliance	Performance monitoring processing	100%									100%	AMENDED activity split – was 75% and General Rates 25% but administration was included
	Performance monitoring administration					100%					100%	AMENDED activity split – was 25% of combined activity above
	Audits and compliance reviews	100%									100%	
	Compliance administration – info requests (< than ½ hour)	Actual				100%					100%	
	Dairy inspections						100%				100%	[Dairy Rate – Land Use / Uniform]
	Fresh water farm plans – new activity						100%				100%	[NEW Farm Plan Rate – Land Use, Area / Uniform] – new activity
	Contaminated sites administration					100%					100%	
Incidents	Incident response			Actual		100%					100%	
	Enforcement	Actual				100%					100%	Includes infringements, fines and court awarded costs where possible); then General rates
	Oil spills	Actual		Actual		100%					100%	Includes Maritime NZ, infringements, fines and court awarded costs where possible; then General rates
Harbour Management	Navigational safety						100%				100%	[NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%
	Bylaws response and enforcement	Actual					100%				100%	Includes infringements, fines and court awarded costs where possible); then [NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Air	Air science and monitoring				100%				100%		
	Air strategy implementation				100%				100%		
	Air incentive programmes			Actual		100%			100%		[NEW Rate - rate and basis to be determined based on programme]
Biosecurity and Biodiversity	Biodiversity science and monitoring				100%				100%		
	Biodiversity implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%
	Community grant funding					100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Reserves 100% moving to General Rates in 2024/25 and some General Rates – Sub Regional
	Biosecurity implementation					100%			100%		[Biosecurity Rate – Regional / LV]
	Wilding pines – administer grant funding – support for control groups			Actual		100%			100%		Grants (expected to be 100%) [AMENDED Biosecurity Rate – Regional / LV] – was Wilding Tree Rate 100%
Land and Water	Land and water science and monitoring				100%				100%		
	Land and water implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was a mix of Rural Water Quality 75% / General Rates 25% and General Rates 100%
	Water quality remediation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was River Management – District 100%
	Integrated catchment management			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)	
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes
Emergency Management	Emergency management						100%			100%	[Emergency Management Rate – Regional / Uniform]	
Flood Protection and Drainage	Alexandra Flood Protection	Actual (Contact)				20%	80%				100%	Contact Energy [NEW Alexandra Flood Rate – District / CV] General – Regional – was 98% fees / 2% General – CODC
	Leith Flood Protection					20%	80%				100%	[Leith Flood Rate – Targeted Area / CV] – direct 40% / indirect 40% – Dunedin district – indirect was defined mapped area General rates – Regional – was 93% (46.5%/46.5%) region 5% district 2%
	Lower Clutha Flood and Drainage	Actual (rent)		Actual		20% 10%	80% 90%		Kuriwao		100%	[Lower Clutha Flood & Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was F 84% / D 94% (14 zones) region F 12% district F 4% / D 2%
	Lower Taieri Flood Protection	Actual (rent)		Actual		20%	80%				100%	[Lower Taieri Flood Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 83% (17 zones used) region 4% district 12%
	East Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[East Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (8 zones used) region -% district 8%
	West Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[West Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (5 zones used) region -% district 8%
	Tokomairiro Drainage			Actual		20%	80%				100%	[Tokomairiro Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 100% (7 zones used) region -% district -%
	Scheme Oversight Bylaws	100%							100%		100%	Recharge to Flood and Drainage activities Fees & charges
	River Management	River management – Dunedin						100%				100%
River management – Clutha							100%				100%	[River and Waterway Management – Clutha] – District / CV
River management – Central Otago							100%				100%	[River and Waterway Management – Central Otago] – District / CV
River management – Queenstown Lakes							100%				100%	[River and Waterway Management – Queenstown Lakes] – District / CV AMENDED – Whakatipu and Wanaka were separate and have been combined
River management – Waitaki							100%				100%	[River and Waterway Management – Waitaki] – District / CV AMENDED – Lower Waitaki River Control was separate and has been combined
River management – Non-Scheme Management								100%			100%	Recharge to district River Management activities
Climate Change and Hazards	Natural hazards					100%			100%			
	Flood risk management					100%			100%			
	Climate change adaptation					100%			100%			

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Transport	Public transport – Dunedin	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Dunedin district plus defined mapped area for Palmerston / Uniform] – was 100% targeted (mapped area) / CV – differential land use / location
	Public transport – Whakatipu	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Queenstown Lakes district / Uniform] – was 100% targeted (mapped area) / CV – differential land use
	Total mobility			51%	49%					100%	
	Transport planning			51%	49%					100%	
	LTMA administration	50%			50%					100%	
	STEDS				50%					100%	Sub regional (district)

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Internal Overheads	HR / H&S Finance and Rates Corporate Support Property IT							100%	100%		Basis – FTE
	Vehicles and Plant							100%	100%		Basis – actual use
	Treasury – Port Otago on-lending – Port Otago dividends – Investment income – Other interest		100%			100% 100%			100%		Basis – actual income / cost General rates offset – Port Otago dividends General rates offset – managed fund income, investment property income Net interest expense and non-managed fund interest income
	RITS		75%				25%		100%		RITS Regional Councils Internal recharge 25% - Dunedin PT 75%, Whakatipu 25%

FUNDING POLICY SUMMARY

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)	
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes
Governance and Democracy	Governance and Leadership – info requests (< than ½ hour)	Actual				100%					100%	
	Donations					100%					100%	
	Elections					100%			Yes		100%	
Public Awareness	Communications – info requests (< than ½ hour)	Actual				100%					100%	
	Customer services					100%					100%	
	Enviroschools					100%					100%	
Regional Planning and Strategy	Regional plans, policies and strategies					100%					100%	
	Private plan changes	100%									100%	
Consents	Consents processing	100%									100%	
	Consents appeals		Actual			100%					100%	Court recoveries
	Consents administration					100%					100%	
	Consents public enquiry – info requests (< than ½ hour)	Actual				100%					100%	
	Consents reviews – consent holder initiated – Council initiated	100%				100%					100%	
Compliance	Performance monitoring processing	100%									100%	AMENDED activity split – was 75% and General Rates 25% but administration was included
	Performance monitoring administration					100%					100%	AMENDED activity split – was 25% of combined activity above
	Audits and compliance reviews	100%									100%	
	Compliance administration – info requests (< than ½ hour)	Actual				100%					100%	
	Dairy inspections						100%				100%	[Dairy Rate – Land Use / Uniform]
	Fresh water farm plans – new activity						100%				100%	[NEW Farm Plan Rate – Land Use, Area / Uniform] – new activity
	Contaminated sites administration					100%					100%	
Incidents	Incident response			Actual		100%					100%	
	Enforcement	Actual				100%					100%	Includes infringements, fines and court awarded costs where possible); then General rates
	Oil spills	Actual		Actual		100%					100%	Includes Maritime NZ, infringements, fines and court awarded costs where possible; then General rates
Harbour Management	Navigational safety						100%				100%	[NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%
	Bylaws response and enforcement	Actual					100%				100%	Includes infringements, fines and court awarded costs where possible); then [NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Air	Air science and monitoring				100%				100%		
	Air strategy implementation				100%				100%		
	Air incentive programmes			Actual		100%			100%		[NEW Rate - rate and basis to be determined based on programme]
Biosecurity and Biodiversity	Biodiversity science and monitoring				100%				100%		
	Biodiversity implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%
	Community grant funding					100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Reserves 100% moving to General Rates in 2024/25 and some General Rates – Sub Regional
	Biosecurity implementation					100%			100%		[Biosecurity Rate – Regional / LV]
	Wilding pines – administer grant funding – support for control groups			Actual		100%			100%		Grants (expected to be 100%) [AMENDED Biosecurity Rate – Regional / LV] – was Wilding Tree Rate 100%
Land and Water	Land and water science and monitoring				100%				100%		
	Land and water implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was a mix of Rural Water Quality 75% / General Rates 25% and General Rates 100%
	Water quality remediation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was River Management – District 100%
	Integrated catchment management			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)		
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes	
Emergency Management	Emergency management						100%			100%		[Emergency Management Rate – Regional / Uniform]	
Flood Protection and Drainage	Alexandra Flood Protection	Actual (Contact)				20%	80%				100%	Contact Energy [NEW Alexandra Flood Rate – District / CV] General – Regional – was 98% fees / 2% General – CODC	
	Leith Flood Protection					20%	80%				100%	[Leith Flood Rate – Targeted Area / CV] – direct 40% / indirect 40% – Dunedin district – indirect was defined mapped area General rates – Regional – was 93% (46.5%/46.5%) region 5% district 2%	
	Lower Clutha Flood and Drainage	Actual (rent)		Actual		20% 10%	80% 90%		Kuriwao		100%	[Lower Clutha Flood & Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was F 84% / D 94% (14 zones) region F 12% district F 4% / D 2%	
	Lower Taieri Flood Protection	Actual (rent)		Actual		20%	80%				100%	[Lower Taieri Flood Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 83% (17 zones used) region 4% district 12%	
	East Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[East Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (8 zones used) region -% district 8%	
	West Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[West Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (5 zones used) region -% district 8%	
	Tokomairiro Drainage			Actual		20%	80%				100%	[Tokomairiro Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 100% (7 zones used) region -% district -%	
	Scheme Oversight Bylaws		100%						100%		100%		Recharge to Flood and Drainage activities Fees & charges
	River Management	River management – Dunedin						100%				100%	[River and Waterway Management – Dunedin] – District / CV
River management – Clutha							100%				100%	[River and Waterway Management – Clutha] – District / CV	
River management – Central Otago							100%				100%	[River and Waterway Management – Central Otago] – District / CV	
River management – Queenstown Lakes							100%				100%	[River and Waterway Management – Queenstown Lakes] – District / CV AMENDED – Whakatipu and Wanaka were separate and have been combined	
River management – Waitaki							100%				100%	[River and Waterway Management – Waitaki] – District / CV AMENDED – Lower Waitaki River Control was separate and has been combined	
River management – Non-Scheme Management									100%		100%	Recharge to district River Management activities	
Climate Change and Hazards	Natural hazards					100%			100%				
	Flood risk management					100%			100%				
	Climate change adaptation					100%			100%				

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Transport	Public transport – Dunedin	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Dunedin district plus defined mapped area for Palmerston / Uniform] – was 100% targeted (mapped area) / CV – differential land use / location
	Public transport – Whakatipu	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Queenstown Lakes district / Uniform] – was 100% targeted (mapped area) / CV – differential land use
	Total mobility			51%	49%					100%	
	Transport planning			51%	49%					100%	
	LTMA administration	50%			50%					100%	
	STEDS				50%					100%	Sub regional (district)

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Internal Overheads	HR / H&S Finance and Rates Corporate Support Property IT							100%	100%		Basis – FTE
	Vehicles and Plant							100%	100%		Basis – actual use
	Treasury – Port Otago on-lending – Port Otago dividends – Investment income – Other interest		100%			100% 100%			100%		Basis – actual income / cost General rates offset – Port Otago dividends General rates offset – managed fund income, investment property income Net interest expense and non-managed fund interest income
	RITS		75%				25%		100%		RITS Regional Councils Internal recharge 25% - Dunedin PT 75%, Whakatipu 25%

FUNDING POLICY SUMMARY

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)	
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes
Governance and Democracy	Governance and Leadership – info requests (< than ½ hour)	Actual				100%				100%		
	Donations					100%				100%		
	Elections					100%			Yes	100%		
Public Awareness	Communications – info requests (< than ½ hour)	Actual				100%				100%		
	Customer services					100%				100%		
	Enviroschools					100%				100%		
Regional Planning and Strategy	Regional plans, policies and strategies					100%				100%		
	Private plan changes	100%								100%		
Consents	Consents processing	100%								100%		
	Consents appeals		Actual			100%				100%		Court recoveries
	Consents administration					100%				100%		
	Consents public enquiry – info requests (< than ½ hour)	Actual				100%				100%		
	Consents reviews – consent holder initiated – Council initiated	100%				100%				100%		
Compliance	Performance monitoring processing	100%								100%		AMENDED activity split – was 75% and General Rates 25% but administration was included
	Performance monitoring administration					100%				100%		AMENDED activity split – was 25% of combined activity above
	Audits and compliance reviews	100%								100%		
	Compliance administration – info requests (< than ½ hour)	Actual				100%				100%		
	Dairy inspections						100%			100%		[Dairy Rate – Land Use / Uniform]
	Fresh water farm plans – new activity						100%			100%		[NEW Farm Plan Rate – Land Use, Area / Uniform] – new activity
	Contaminated sites administration					100%				100%		
Incidents	Incident response			Actual		100%				100%		
	Enforcement	Actual				100%				100%		Includes infringements, fines and court awarded costs where possible); then General rates
	Oil spills	Actual		Actual		100%				100%		Includes Maritime NZ, infringements, fines and court awarded costs where possible; then General rates
Harbour Management	Navigational safety						100%			100%		[NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%
	Bylaws response and enforcement	Actual					100%			100%		Includes infringements, fines and court awarded costs where possible); then [NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Air	Air science and monitoring				100%				100%		
	Air strategy implementation				100%				100%		
	Air incentive programmes			Actual		100%			100%		[NEW Rate - rate and basis to be determined based on programme]
Biosecurity and Biodiversity	Biodiversity science and monitoring				100%				100%		
	Biodiversity implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%
	Community grant funding					100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Reserves 100% moving to General Rates in 2024/25 and some General Rates – Sub Regional
	Biosecurity implementation					100%			100%		[Biosecurity Rate – Regional / LV]
	Wilding pines – administer grant funding – support for control groups			Actual		100%			100%		Grants (expected to be 100%) [AMENDED Biosecurity Rate – Regional / LV] – was Wilding Tree Rate 100%
Land and Water	Land and water science and monitoring				100%				100%		
	Land and water implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was a mix of Rural Water Quality 75% / General Rates 25% and General Rates 100%
	Water quality remediation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was River Management – District 100%
	Integrated catchment management			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)	
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes
Emergency Management	Emergency management						100%			100%	[Emergency Management Rate – Regional / Uniform]	
Flood Protection and Drainage	Alexandra Flood Protection	Actual (Contact)				20%	80%				100%	Contact Energy [NEW Alexandra Flood Rate – District / CV] General – Regional – was 98% fees / 2% General – CODC
	Leith Flood Protection					20%	80%				100%	[Leith Flood Rate – Targeted Area / CV] – direct 40% / indirect 40% – Dunedin district – indirect was defined mapped area General rates – Regional – was 93% (46.5%/46.5%) region 5% district 2%
	Lower Clutha Flood and Drainage	Actual (rent)		Actual		20% 10%	80% 90%		Kuriwao		100%	[Lower Clutha Flood & Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was F 84% / D 94% (14 zones) region F 12% district F 4% / D 2%
	Lower Taieri Flood Protection	Actual (rent)		Actual		20%	80%				100%	[Lower Taieri Flood Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 83% (17 zones used) region 4% district 12%
	East Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[East Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (8 zones used) region -% district 8%
	West Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[West Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (5 zones used) region -% district 8%
	Tokomairiro Drainage			Actual		20%	80%				100%	[Tokomairiro Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 100% (7 zones used) region -% district -%
	Scheme Oversight Bylaws		100%						100%		100%	Recharge to Flood and Drainage activities Fees & charges
	River Management	River management – Dunedin						100%				100%
River management – Clutha							100%				100%	[River and Waterway Management – Clutha] – District / CV
River management – Central Otago							100%				100%	[River and Waterway Management – Central Otago] – District / CV
River management – Queenstown Lakes							100%				100%	[River and Waterway Management – Queenstown Lakes] – District / CV AMENDED – Whakatipu and Wanaka were separate and have been combined
River management – Waitaki							100%				100%	[River and Waterway Management – Waitaki] – District / CV AMENDED – Lower Waitaki River Control was separate and has been combined
River management – Non-Scheme Management								100%			100%	Recharge to district River Management activities
Climate Change and Hazards	Natural hazards					100%			100%			
	Flood risk management					100%			100%			
	Climate change adaptation					100%			100%			

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Transport	Public transport – Dunedin	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Dunedin district plus defined mapped area for Palmerston / Uniform] – was 100% targeted (mapped area) / CV – differential land use / location
	Public transport – Whakatipu	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Queenstown Lakes district / Uniform] – was 100% targeted (mapped area) / CV – differential land use
	Total mobility			51%	49%					100%	
	Transport planning			51%	49%					100%	
	LTMA administration	50%			50%					100%	
	STEDS				50%					100%	Sub regional (district)

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Internal Overheads	HR / H&S Finance and Rates Corporate Support Property IT							100%		100%	Basis – FTE
	Vehicles and Plant							100%		100%	Basis – actual use
	Treasury – Port Otago on-lending – Port Otago dividends – Investment income – Other interest		100%			100% 100%				100%	Basis – actual income / cost General rates offset – Port Otago dividends General rates offset – managed fund income, investment property income Net interest expense and non-managed fund interest income
	RITS		75%				25%			100%	RITS Regional Councils Internal recharge 25% - Dunedin PT 75%, Whakatipu 25%

FUNDING POLICY SUMMARY

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)	
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes
Governance and Democracy	Governance and Leadership – info requests (< than ½ hour)	Actual				100%					100%	
	Donations					100%					100%	
	Elections					100%			Yes		100%	
Public Awareness	Communications – info requests (< than ½ hour)	Actual				100%					100%	
	Customer services					100%					100%	
	Enviroschools					100%					100%	
Regional Planning and Strategy	Regional plans, policies and strategies					100%					100%	
	Private plan changes	100%									100%	
Consents	Consents processing	100%									100%	
	Consents appeals		Actual			100%					100%	Court recoveries
	Consents administration					100%					100%	
	Consents public enquiry – info requests (< than ½ hour)	Actual				100%					100%	
	Consents reviews – consent holder initiated – Council initiated	100%				100%					100%	
Compliance	Performance monitoring processing	100%									100%	AMENDED activity split – was 75% and General Rates 25% but administration was included
	Performance monitoring administration					100%					100%	AMENDED activity split – was 25% of combined activity above
	Audits and compliance reviews	100%									100%	
	Compliance administration – info requests (< than ½ hour)	Actual				100%					100%	
	Dairy inspections						100%				100%	[Dairy Rate – Land Use / Uniform]
	Fresh water farm plans – new activity						100%				100%	[NEW Farm Plan Rate – Land Use, Area / Uniform] – new activity
	Contaminated sites administration					100%					100%	
Incidents	Incident response			Actual		100%					100%	
	Enforcement	Actual				100%					100%	Includes infringements, fines and court awarded costs where possible); then General rates
	Oil spills	Actual		Actual		100%					100%	Includes Maritime NZ, infringements, fines and court awarded costs where possible; then General rates
Harbour Management	Navigational safety						100%				100%	[NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%
	Bylaws response and enforcement	Actual					100%				100%	Includes infringements, fines and court awarded costs where possible); then [NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Air	Air science and monitoring				100%				100%		
	Air strategy implementation				100%				100%		
	Air incentive programmes			Actual		100%			100%		[NEW Rate - rate and basis to be determined based on programme]
Biosecurity and Biodiversity	Biodiversity science and monitoring				100%				100%		
	Biodiversity implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%
	Community grant funding					100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Reserves 100% moving to General Rates in 2024/25 and some General Rates – Sub Regional
	Biosecurity implementation					100%			100%		[Biosecurity Rate – Regional / LV]
	Wilding pines – administer grant funding – support for control groups			Actual		100%			100%		Grants (expected to be 100%) [AMENDED Biosecurity Rate – Regional / LV] – was Wilding Tree Rate 100%
Land and Water	Land and water science and monitoring				100%				100%		
	Land and water implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was a mix of Rural Water Quality 75% / General Rates 25% and General Rates 100%
	Water quality remediation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was River Management – District 100%
	Integrated catchment management			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)	
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes
Emergency Management	Emergency management						100%			100%	[Emergency Management Rate – Regional / Uniform]	
Flood Protection and Drainage	Alexandra Flood Protection	Actual (Contact)				20%	80%				100%	Contact Energy [NEW Alexandra Flood Rate – District / CV] General – Regional – was 98% fees / 2% General – CODC
	Leith Flood Protection					20%	80%				100%	[Leith Flood Rate – Targeted Area / CV] – direct 40% / indirect 40% – Dunedin district – indirect was defined mapped area General rates – Regional – was 93% (46.5%/46.5%) region 5% district 2%
	Lower Clutha Flood and Drainage	Actual (rent)		Actual		20% 10%	80% 90%		Kuriwao		100%	[Lower Clutha Flood & Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was F 84% / D 94% (14 zones) region F 12% district F 4% / D 2%
	Lower Taieri Flood Protection	Actual (rent)		Actual		20%	80%				100%	[Lower Taieri Flood Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 83% (17 zones used) region 4% district 12%
	East Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[East Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (8 zones used) region -% district 8%
	West Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[West Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (5 zones used) region -% district 8%
	Tokomairiro Drainage			Actual		20%	80%				100%	[Tokomairiro Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 100% (7 zones used) region -% district -%
	Scheme Oversight Bylaws		100%						100%		100%	Recharge to Flood and Drainage activities Fees & charges
	River Management	River management – Dunedin						100%				100%
River management – Clutha							100%				100%	[River and Waterway Management – Clutha] – District / CV
River management – Central Otago							100%				100%	[River and Waterway Management – Central Otago] – District / CV
River management – Queenstown Lakes							100%				100%	[River and Waterway Management – Queenstown Lakes] – District / CV AMENDED – Whakatipu and Wanaka were separate and have been combined
River management – Waitaki							100%				100%	[River and Waterway Management – Waitaki] – District / CV AMENDED – Lower Waitaki River Control was separate and has been combined
River management – Non-Scheme Management								100%			100%	Recharge to district River Management activities
Climate Change and Hazards	Natural hazards					100%			100%			
	Flood risk management					100%			100%			
	Climate change adaptation					100%			100%			

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Transport	Public transport – Dunedin	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Dunedin district plus defined mapped area for Palmerston / Uniform] – was 100% targeted (mapped area) / CV – differential land use / location
	Public transport – Whakatipu	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Queenstown Lakes district / Uniform] – was 100% targeted (mapped area) / CV – differential land use
	Total mobility			51%	49%					100%	
	Transport planning			51%	49%					100%	
	LTMA administration	50%			50%					100%	
	STEDS				50%					100%	Sub regional (district)

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Internal Overheads	HR / H&S Finance and Rates Corporate Support Property IT							100%	100%		Basis – FTE
	Vehicles and Plant							100%	100%		Basis – actual use
	Treasury – Port Otago on-lending – Port Otago dividends – Investment income – Other interest		100%			100% 100%			100%		Basis – actual income / cost General rates offset – Port Otago dividends General rates offset – managed fund income, investment property income Net interest expense and non-managed fund interest income
	RITS		75%				25%		100%		RITS Regional Councils Internal recharge 25% - Dunedin PT 75%, Whakatipu 25%

FUNDING POLICY SUMMARY

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)	
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes
Governance and Democracy	Governance and Leadership – info requests (< than ½ hour)	Actual				100%					100%	
	Donations					100%					100%	
	Elections					100%			Yes		100%	
Public Awareness	Communications – info requests (< than ½ hour)	Actual				100%					100%	
	Customer services					100%					100%	
	Enviroschools					100%					100%	
Regional Planning and Strategy	Regional plans, policies and strategies					100%					100%	
	Private plan changes	100%									100%	
Consents	Consents processing	100%									100%	
	Consents appeals		Actual			100%					100%	Court recoveries
	Consents administration					100%					100%	
	Consents public enquiry – info requests (< than ½ hour)	Actual				100%					100%	
	Consents reviews – consent holder initiated – Council initiated	100%				100%					100%	
Compliance	Performance monitoring processing	100%									100%	AMENDED activity split – was 75% and General Rates 25% but administration was included
	Performance monitoring administration					100%					100%	AMENDED activity split – was 25% of combined activity above
	Audits and compliance reviews	100%									100%	
	Compliance administration – info requests (< than ½ hour)	Actual				100%					100%	
	Dairy inspections						100%				100%	[Dairy Rate – Land Use / Uniform]
	Fresh water farm plans – new activity						100%				100%	[NEW Farm Plan Rate – Land Use, Area / Uniform] – new activity
	Contaminated sites administration					100%					100%	
Incidents	Incident response			Actual		100%					100%	
	Enforcement	Actual				100%					100%	Includes infringements, fines and court awarded costs where possible); then General rates
	Oil spills	Actual		Actual		100%					100%	Includes Maritime NZ, infringements, fines and court awarded costs where possible; then General rates
Harbour Management	Navigational safety						100%				100%	[NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%
	Bylaws response and enforcement	Actual					100%				100%	Includes infringements, fines and court awarded costs where possible); then [NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Air	Air science and monitoring				100%				100%		
	Air strategy implementation				100%				100%		
	Air incentive programmes			Actual		100%			100%		[NEW Rate - rate and basis to be determined based on programme]
Biosecurity and Biodiversity	Biodiversity science and monitoring				100%				100%		
	Biodiversity implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%
	Community grant funding					100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Reserves 100% moving to General Rates in 2024/25 and some General Rates – Sub Regional
	Biosecurity implementation					100%			100%		[Biosecurity Rate – Regional / LV]
	Wilding pines – administer grant funding – support for control groups			Actual		100%			100%		Grants (expected to be 100%) [AMENDED Biosecurity Rate – Regional / LV] – was Wilding Tree Rate 100%
Land and Water	Land and water science and monitoring				100%				100%		
	Land and water implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was a mix of Rural Water Quality 75% / General Rates 25% and General Rates 100%
	Water quality remediation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was River Management – District 100%
	Integrated catchment management			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)	
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes
Emergency Management	Emergency management						100%			100%	[Emergency Management Rate – Regional / Uniform]	
Flood Protection and Drainage	Alexandra Flood Protection	Actual (Contact)				20%	80%				100%	Contact Energy [NEW Alexandra Flood Rate – District / CV] General – Regional – was 98% fees / 2% General – CODC
	Leith Flood Protection					20%	80%				100%	[Leith Flood Rate – Targeted Area / CV] – direct 40% / indirect 40% – Dunedin district – indirect was defined mapped area General rates – Regional – was 93% (46.5%/46.5%) region 5% district 2%
	Lower Clutha Flood and Drainage	Actual (rent)		Actual		20% 10%	80% 90%		Kuriwao		100%	[Lower Clutha Flood & Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was F 84% / D 94% (14 zones) region F 12% district F 4% / D 2%
	Lower Taieri Flood Protection	Actual (rent)		Actual		20%	80%				100%	[Lower Taieri Flood Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 83% (17 zones used) region 4% district 12%
	East Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[East Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (8 zones used) region -% district 8%
	West Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[West Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (5 zones used) region -% district 8%
	Tokomairiro Drainage			Actual		20%	80%				100%	[Tokomairiro Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 100% (7 zones used) region -% district -%
	Scheme Oversight Bylaws		100%						100%		100%	Recharge to Flood and Drainage activities Fees & charges
	River Management	River management – Dunedin						100%				100%
River management – Clutha							100%				100%	[River and Waterway Management – Clutha] – District / CV
River management – Central Otago							100%				100%	[River and Waterway Management – Central Otago] – District / CV
River management – Queenstown Lakes							100%				100%	[River and Waterway Management – Queenstown Lakes] – District / CV AMENDED – Whakatipu and Wanaka were separate and have been combined
River management – Waitaki							100%				100%	[River and Waterway Management – Waitaki] – District / CV AMENDED – Lower Waitaki River Control was separate and has been combined
River management – Non-Scheme Management								100%			100%	Recharge to district River Management activities
Climate Change and Hazards	Natural hazards					100%			100%			
	Flood risk management					100%			100%			
	Climate change adaptation					100%			100%			

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Transport	Public transport – Dunedin	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Dunedin district plus defined mapped area for Palmerston / Uniform] – was 100% targeted (mapped area) / CV – differential land use / location
	Public transport – Whakatipu	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Queenstown Lakes district / Uniform] – was 100% targeted (mapped area) / CV – differential land use
	Total mobility			51%	49%					100%	
	Transport planning			51%	49%					100%	
	LTMA administration	50%			50%					100%	
	STEDS				50%					100%	Sub regional (district)

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Internal Overheads	HR / H&S Finance and Rates Corporate Support Property IT							100%	100%		Basis – FTE
	Vehicles and Plant							100%	100%		Basis – actual use
	Treasury – Port Otago on-lending – Port Otago dividends – Investment income – Other interest		100%			100% 100%			100%		Basis – actual income / cost General rates offset – Port Otago dividends General rates offset – managed fund income, investment property income Net interest expense and non-managed fund interest income
	RITS		75%				25%		100%		RITS Regional Councils Internal recharge 25% - Dunedin PT 75%, Whakatipu 25%

FUNDING POLICY SUMMARY

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)	
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes
Governance and Democracy	Governance and Leadership – info requests (< than ½ hour)	Actual				100%					100%	
	Donations					100%					100%	
	Elections					100%			Yes		100%	
Public Awareness	Communications – info requests (< than ½ hour)	Actual				100%					100%	
	Customer services					100%					100%	
	Enviroschools					100%					100%	
Regional Planning and Strategy	Regional plans, policies and strategies					100%					100%	
	Private plan changes	100%									100%	
Consents	Consents processing	100%									100%	
	Consents appeals		Actual			100%					100%	Court recoveries
	Consents administration					100%					100%	
	Consents public enquiry – info requests (< than ½ hour)	Actual				100%					100%	
	Consents reviews – consent holder initiated – Council initiated	100%				100%					100%	
Compliance	Performance monitoring processing	100%									100%	AMENDED activity split – was 75% and General Rates 25% but administration was included
	Performance monitoring administration					100%					100%	AMENDED activity split – was 25% of combined activity above
	Audits and compliance reviews	100%									100%	
	Compliance administration – info requests (< than ½ hour)	Actual				100%					100%	
	Dairy inspections						100%				100%	[Dairy Rate – Land Use / Uniform]
	Fresh water farm plans – new activity						100%				100%	[NEW Farm Plan Rate – Land Use, Area / Uniform] – new activity
	Contaminated sites administration					100%					100%	
Incidents	Incident response			Actual		100%					100%	
	Enforcement	Actual				100%					100%	Includes infringements, fines and court awarded costs where possible); then General rates
	Oil spills	Actual		Actual		100%					100%	Includes Maritime NZ, infringements, fines and court awarded costs where possible; then General rates
Harbour Management	Navigational safety						100%				100%	[NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%
	Bylaws response and enforcement	Actual					100%				100%	Includes infringements, fines and court awarded costs where possible); then [NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Air	Air science and monitoring				100%				100%		
	Air strategy implementation				100%				100%		
	Air incentive programmes			Actual		100%			100%		[NEW Rate - rate and basis to be determined based on programme]
Biosecurity and Biodiversity	Biodiversity science and monitoring				100%				100%		
	Biodiversity implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%
	Community grant funding					100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Reserves 100% moving to General Rates in 2024/25 and some General Rates – Sub Regional
	Biosecurity implementation					100%			100%		[Biosecurity Rate – Regional / LV]
	Wilding pines – administer grant funding – support for control groups			Actual		100%			100%		Grants (expected to be 100%) [AMENDED Biosecurity Rate – Regional / LV] – was Wilding Tree Rate 100%
Land and Water	Land and water science and monitoring				100%				100%		
	Land and water implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was a mix of Rural Water Quality 75% / General Rates 25% and General Rates 100%
	Water quality remediation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was River Management – District 100%
	Integrated catchment management			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)	
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes
Emergency Management	Emergency management						100%			100%	[Emergency Management Rate – Regional / Uniform]	
Flood Protection and Drainage	Alexandra Flood Protection	Actual (Contact)				20%	80%				100%	Contact Energy [NEW Alexandra Flood Rate – District / CV] General – Regional – was 98% fees / 2% General – CODC
	Leith Flood Protection					20%	80%				100%	[Leith Flood Rate – Targeted Area / CV] – direct 40% / indirect 40% – Dunedin district – indirect was defined mapped area General rates – Regional – was 93% (46.5%/46.5%) region 5% district 2%
	Lower Clutha Flood and Drainage	Actual (rent)		Actual		20% 10%	80% 90%		Kuriwao		100%	[Lower Clutha Flood & Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was F 84% / D 94% (14 zones) region F 12% district F 4% / D 2%
	Lower Taieri Flood Protection	Actual (rent)		Actual		20%	80%				100%	[Lower Taieri Flood Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 83% (17 zones used) region 4% district 12%
	East Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[East Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (8 zones used) region -% district 8%
	West Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[West Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (5 zones used) region -% district 8%
	Tokomairiro Drainage			Actual		20%	80%				100%	[Tokomairiro Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 100% (7 zones used) region -% district -%
	Scheme Oversight Bylaws		100%						100%		100%	Recharge to Flood and Drainage activities Fees & charges
	River Management	River management – Dunedin						100%				100%
River management – Clutha							100%				100%	[River and Waterway Management – Clutha] – District / CV
River management – Central Otago							100%				100%	[River and Waterway Management – Central Otago] – District / CV
River management – Queenstown Lakes							100%				100%	[River and Waterway Management – Queenstown Lakes] – District / CV AMENDED – Whakatipu and Wanaka were separate and have been combined
River management – Waitaki							100%				100%	[River and Waterway Management – Waitaki] – District / CV AMENDED – Lower Waitaki River Control was separate and has been combined
River management – Non-Scheme Management								100%			100%	Recharge to district River Management activities
Climate Change and Hazards	Natural hazards					100%			100%			
	Flood risk management					100%			100%			
	Climate change adaptation					100%			100%			

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Transport	Public transport – Dunedin	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Dunedin district plus defined mapped area for Palmerston / Uniform] – was 100% targeted (mapped area) / CV – differential land use / location
	Public transport – Whakatipu	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Queenstown Lakes district / Uniform] – was 100% targeted (mapped area) / CV – differential land use
	Total mobility			51%	49%					100%	
	Transport planning			51%	49%					100%	
	LTMA administration	50%			50%					100%	
	STEDS				50%					100%	Sub regional (district)

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Internal Overheads	HR / H&S Finance and Rates Corporate Support Property IT							100%		100%	Basis – FTE
	Vehicles and Plant							100%		100%	Basis – actual use
	Treasury – Port Otago on-lending – Port Otago dividends – Investment income – Other interest		100%			100% 100%				100%	Basis – actual income / cost General rates offset – Port Otago dividends General rates offset – managed fund income, investment property income Net interest expense and non-managed fund interest income
	RITS		75%				25%			100%	RITS Regional Councils Internal recharge 25% - Dunedin PT 75%, Whakatipu 25%

FUNDING POLICY SUMMARY

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)	
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes
Governance and Democracy	Governance and Leadership – info requests (< than ½ hour)	Actual				100%					100%	
	Donations					100%					100%	
	Elections					100%			Yes		100%	
Public Awareness	Communications – info requests (< than ½ hour)	Actual				100%					100%	
	Customer services					100%					100%	
	Enviroschools					100%					100%	
Regional Planning and Strategy	Regional plans, policies and strategies					100%					100%	
	Private plan changes	100%									100%	
Consents	Consents processing	100%									100%	
	Consents appeals		Actual			100%					100%	Court recoveries
	Consents administration					100%					100%	
	Consents public enquiry – info requests (< than ½ hour)	Actual				100%					100%	
	Consents reviews – consent holder initiated – Council initiated	100%				100%					100%	
Compliance	Performance monitoring processing	100%									100%	AMENDED activity split – was 75% and General Rates 25% but administration was included
	Performance monitoring administration					100%					100%	AMENDED activity split – was 25% of combined activity above
	Audits and compliance reviews	100%									100%	
	Compliance administration – info requests (< than ½ hour)	Actual				100%					100%	
	Dairy inspections						100%				100%	[Dairy Rate – Land Use / Uniform]
	Fresh water farm plans – new activity						100%				100%	[NEW Farm Plan Rate – Land Use, Area / Uniform] – new activity
	Contaminated sites administration					100%					100%	
Incidents	Incident response			Actual		100%					100%	
	Enforcement	Actual				100%					100%	Includes infringements, fines and court awarded costs where possible); then General rates
	Oil spills	Actual		Actual		100%					100%	Includes Maritime NZ, infringements, fines and court awarded costs where possible; then General rates
Harbour Management	Navigational safety						100%				100%	[NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%
	Bylaws response and enforcement	Actual					100%				100%	Includes infringements, fines and court awarded costs where possible); then [NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Air	Air science and monitoring				100%				100%		
	Air strategy implementation				100%				100%		
	Air incentive programmes			Actual		100%			100%		[NEW Rate - rate and basis to be determined based on programme]
Biosecurity and Biodiversity	Biodiversity science and monitoring				100%				100%		
	Biodiversity implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%
	Community grant funding					100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Reserves 100% moving to General Rates in 2024/25 and some General Rates – Sub Regional
	Biosecurity implementation					100%			100%		[Biosecurity Rate – Regional / LV]
	Wilding pines – administer grant funding – support for control groups			Actual		100%			100%		Grants (expected to be 100%) [AMENDED Biosecurity Rate – Regional / LV] – was Wilding Tree Rate 100%
Land and Water	Land and water science and monitoring				100%				100%		
	Land and water implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was a mix of Rural Water Quality 75% / General Rates 25% and General Rates 100%
	Water quality remediation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was River Management – District 100%
	Integrated catchment management			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)	
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes
Emergency Management	Emergency management						100%			100%	[Emergency Management Rate – Regional / Uniform]	
Flood Protection and Drainage	Alexandra Flood Protection	Actual (Contact)				20%	80%				100%	Contact Energy [NEW Alexandra Flood Rate – District / CV] General – Regional – was 98% fees / 2% General – CODC
	Leith Flood Protection					20%	80%				100%	[Leith Flood Rate – Targeted Area / CV] – direct 40% / indirect 40% – Dunedin district – indirect was defined mapped area General rates – Regional – was 93% (46.5%/46.5%) region 5% district 2%
	Lower Clutha Flood and Drainage	Actual (rent)		Actual		20% 10%	80% 90%		Kuriwao		100%	[Lower Clutha Flood & Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was F 84% / D 94% (14 zones) region F 12% district F 4% / D 2%
	Lower Taieri Flood Protection	Actual (rent)		Actual		20%	80%				100%	[Lower Taieri Flood Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 83% (17 zones used) region 4% district 12%
	East Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[East Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (8 zones used) region -% district 8%
	West Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[West Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (5 zones used) region -% district 8%
	Tokomairiro Drainage			Actual		20%	80%				100%	[Tokomairiro Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 100% (7 zones used) region -% district -%
	Scheme Oversight Bylaws		100%						100%		100%	Recharge to Flood and Drainage activities Fees & charges
	River Management	River management – Dunedin						100%				100%
River management – Clutha							100%				100%	[River and Waterway Management – Clutha] – District / CV
River management – Central Otago							100%				100%	[River and Waterway Management – Central Otago] – District / CV
River management – Queenstown Lakes							100%				100%	[River and Waterway Management – Queenstown Lakes] – District / CV AMENDED – Whakatipu and Wanaka were separate and have been combined
River management – Waitaki							100%				100%	[River and Waterway Management – Waitaki] – District / CV AMENDED – Lower Waitaki River Control was separate and has been combined
River management – Non-Scheme Management								100%			100%	Recharge to district River Management activities
Climate Change and Hazards	Natural hazards					100%			100%			
	Flood risk management					100%			100%			
	Climate change adaptation					100%			100%			

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Transport	Public transport – Dunedin	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Dunedin district plus defined mapped area for Palmerston / Uniform] – was 100% targeted (mapped area) / CV – differential land use / location
	Public transport – Whakatipu	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Queenstown Lakes district / Uniform] – was 100% targeted (mapped area) / CV – differential land use
	Total mobility			51%	49%					100%	
	Transport planning			51%	49%					100%	
	LTMA administration	50%			50%					100%	
	STEDS				50%					100%	Sub regional (district)

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Internal Overheads	HR / H&S Finance and Rates Corporate Support Property IT							100%	100%		Basis – FTE
	Vehicles and Plant							100%	100%		Basis – actual use
	Treasury – Port Otago on-lending – Port Otago dividends – Investment income – Other interest		100%			100% 100%			100%		Basis – actual income / cost General rates offset – Port Otago dividends General rates offset – managed fund income, investment property income Net interest expense and non-managed fund interest income
	RITS		75%				25%		100%		RITS Regional Councils Internal recharge 25% - Dunedin PT 75%, Whakatipu 25%

FUNDING POLICY SUMMARY

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)	
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes
Governance and Democracy	Governance and Leadership – info requests (< than ½ hour)	Actual				100%					100%	
	Donations					100%					100%	
	Elections					100%			Yes		100%	
Public Awareness	Communications – info requests (< than ½ hour)	Actual				100%					100%	
	Customer services					100%					100%	
	Enviroschools					100%					100%	
Regional Planning and Strategy	Regional plans, policies and strategies					100%					100%	
	Private plan changes	100%									100%	
Consents	Consents processing	100%									100%	
	Consents appeals		Actual			100%					100%	Court recoveries
	Consents administration					100%					100%	
	Consents public enquiry – info requests (< than ½ hour)	Actual				100%					100%	
	Consents reviews – consent holder initiated – Council initiated	100%				100%					100%	
Compliance	Performance monitoring processing	100%									100%	AMENDED activity split – was 75% and General Rates 25% but administration was included
	Performance monitoring administration					100%					100%	AMENDED activity split – was 25% of combined activity above
	Audits and compliance reviews	100%									100%	
	Compliance administration – info requests (< than ½ hour)	Actual				100%					100%	
	Dairy inspections						100%				100%	[Dairy Rate – Land Use / Uniform]
	Fresh water farm plans – new activity						100%				100%	[NEW Farm Plan Rate – Land Use, Area / Uniform] – new activity
	Contaminated sites administration					100%					100%	
Incidents	Incident response			Actual		100%					100%	
	Enforcement	Actual				100%					100%	Includes infringements, fines and court awarded costs where possible); then General rates
	Oil spills	Actual		Actual		100%					100%	Includes Maritime NZ, infringements, fines and court awarded costs where possible; then General rates
Harbour Management	Navigational safety						100%				100%	[NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%
	Bylaws response and enforcement	Actual					100%				100%	Includes infringements, fines and court awarded costs where possible); then [NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Air	Air science and monitoring				100%				100%		
	Air strategy implementation				100%				100%		
	Air incentive programmes			Actual		100%			100%		[NEW Rate - rate and basis to be determined based on programme]
Biosecurity and Biodiversity	Biodiversity science and monitoring				100%				100%		
	Biodiversity implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%
	Community grant funding					100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Reserves 100% moving to General Rates in 2024/25 and some General Rates – Sub Regional
	Biosecurity implementation					100%			100%		[Biosecurity Rate – Regional / LV]
	Wilding pines – administer grant funding – support for control groups			Actual		100%			100%		Grants (expected to be 100%) [AMENDED Biosecurity Rate – Regional / LV] – was Wilding Tree Rate 100%
Land and Water	Land and water science and monitoring				100%				100%		
	Land and water implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was a mix of Rural Water Quality 75% / General Rates 25% and General Rates 100%
	Water quality remediation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was River Management – District 100%
	Integrated catchment management			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)		
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes	
Emergency Management	Emergency management						100%			100%		[Emergency Management Rate – Regional / Uniform]	
Flood Protection and Drainage	Alexandra Flood Protection	Actual (Contact)				20%	80%				100%	Contact Energy [NEW Alexandra Flood Rate – District / CV] General – Regional – was 98% fees / 2% General – CODC	
	Leith Flood Protection					20%	80%				100%	[Leith Flood Rate – Targeted Area / CV] – direct 40% / indirect 40% – Dunedin district – indirect was defined mapped area General rates – Regional – was 93% (46.5%/46.5%) region 5% district 2%	
	Lower Clutha Flood and Drainage	Actual (rent)		Actual		20% 10%	80% 90%		Kuriwao		100%	[Lower Clutha Flood & Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was F 84% / D 94% (14 zones) region F 12% district F 4% / D 2%	
	Lower Taieri Flood Protection	Actual (rent)		Actual		20%	80%				100%	[Lower Taieri Flood Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 83% (17 zones used) region 4% district 12%	
	East Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[East Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (8 zones used) region -% district 8%	
	West Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[West Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (5 zones used) region -% district 8%	
	Tokomairiro Drainage			Actual		20%	80%				100%	[Tokomairiro Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 100% (7 zones used) region -% district -%	
	Scheme Oversight Bylaws		100%						100%		100%		Recharge to Flood and Drainage activities Fees & charges
	River Management	River management – Dunedin						100%				100%	[River and Waterway Management – Dunedin] – District / CV
River management – Clutha							100%				100%	[River and Waterway Management – Clutha] – District / CV	
River management – Central Otago							100%				100%	[River and Waterway Management – Central Otago] – District / CV	
River management – Queenstown Lakes							100%				100%	[River and Waterway Management – Queenstown Lakes] – District / CV AMENDED – Whakatipu and Wanaka were separate and have been combined	
River management – Waitaki							100%				100%	[River and Waterway Management – Waitaki] – District / CV AMENDED – Lower Waitaki River Control was separate and has been combined	
River management – Non-Scheme Management									100%		100%		Recharge to district River Management activities
Climate Change and Hazards	Natural hazards					100%			100%				
	Flood risk management					100%			100%				
	Climate change adaptation					100%			100%				

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Transport	Public transport – Dunedin	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Dunedin district plus defined mapped area for Palmerston / Uniform] – was 100% targeted (mapped area) / CV – differential land use / location
	Public transport – Whakatipu	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Queenstown Lakes district / Uniform] – was 100% targeted (mapped area) / CV – differential land use
	Total mobility			51%	49%					100%	
	Transport planning			51%	49%					100%	
	LTMA administration	50%			50%					100%	
	STEDS				50%					100%	Sub regional (district)

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Internal Overheads	HR / H&S Finance and Rates Corporate Support Property IT							100%		100%	Basis – FTE
	Vehicles and Plant							100%		100%	Basis – actual use
	Treasury – Port Otago on-lending – Port Otago dividends – Investment income – Other interest		100%			100% 100%				100%	Basis – actual income / cost General rates offset – Port Otago dividends General rates offset – managed fund income, investment property income Net interest expense and non-managed fund interest income
	RITS		75%				25%			100%	RITS Regional Councils Internal recharge 25% - Dunedin PT 75%, Whakatipu 25%

FUNDING POLICY SUMMARY

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)	
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes
Governance and Democracy	Governance and Leadership – info requests (< than ½ hour)	Actual				100%					100%	
	Donations					100%					100%	
	Elections					100%			Yes		100%	
Public Awareness	Communications – info requests (< than ½ hour)	Actual				100%					100%	
	Customer services					100%					100%	
	Enviroschools					100%					100%	
Regional Planning and Strategy	Regional plans, policies and strategies					100%					100%	
	Private plan changes	100%									100%	
Consents	Consents processing	100%									100%	
	Consents appeals		Actual			100%					100%	Court recoveries
	Consents administration					100%					100%	
	Consents public enquiry – info requests (< than ½ hour)	Actual				100%					100%	
	Consents reviews – consent holder initiated – Council initiated	100%				100%					100%	
Compliance	Performance monitoring processing	100%									100%	AMENDED activity split – was 75% and General Rates 25% but administration was included
	Performance monitoring administration					100%					100%	AMENDED activity split – was 25% of combined activity above
	Audits and compliance reviews	100%									100%	
	Compliance administration – info requests (< than ½ hour)	Actual				100%					100%	
	Dairy inspections						100%				100%	[Dairy Rate – Land Use / Uniform]
	Fresh water farm plans – new activity						100%				100%	[NEW Farm Plan Rate – Land Use, Area / Uniform] – new activity
	Contaminated sites administration					100%					100%	
Incidents	Incident response			Actual		100%					100%	
	Enforcement	Actual				100%					100%	Includes infringements, fines and court awarded costs where possible); then General rates
	Oil spills	Actual		Actual		100%					100%	Includes Maritime NZ, infringements, fines and court awarded costs where possible; then General rates
Harbour Management	Navigational safety						100%				100%	[NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%
	Bylaws response and enforcement	Actual					100%				100%	Includes infringements, fines and court awarded costs where possible); then [NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Air	Air science and monitoring				100%				100%		
	Air strategy implementation				100%				100%		
	Air incentive programmes			Actual		100%			100%		[NEW Rate - rate and basis to be determined based on programme]
Biosecurity and Biodiversity	Biodiversity science and monitoring				100%				100%		
	Biodiversity implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%
	Community grant funding					100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Reserves 100% moving to General Rates in 2024/25 and some General Rates – Sub Regional
	Biosecurity implementation					100%			100%		[Biosecurity Rate – Regional / LV]
	Wilding pines – administer grant funding – support for control groups			Actual		100%			100%		Grants (expected to be 100%) [AMENDED Biosecurity Rate – Regional / LV] – was Wilding Tree Rate 100%
Land and Water	Land and water science and monitoring				100%				100%		
	Land and water implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was a mix of Rural Water Quality 75% / General Rates 25% and General Rates 100%
	Water quality remediation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was River Management – District 100%
	Integrated catchment management			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)		
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes	
Emergency Management	Emergency management						100%			100%		[Emergency Management Rate – Regional / Uniform]	
Flood Protection and Drainage	Alexandra Flood Protection	Actual (Contact)				20%	80%				100%	Contact Energy [NEW Alexandra Flood Rate – District / CV] General – Regional – was 98% fees / 2% General – CODC	
	Leith Flood Protection					20%	80%				100%	[Leith Flood Rate – Targeted Area / CV] – direct 40% / indirect 40% – Dunedin district – indirect was defined mapped area General rates – Regional – was 93% (46.5%/46.5%) region 5% district 2%	
	Lower Clutha Flood and Drainage	Actual (rent)		Actual		20% 10%	80% 90%		Kuriwao		100%	[Lower Clutha Flood & Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was F 84% / D 94% (14 zones) region F 12% district F 4% / D 2%	
	Lower Taieri Flood Protection	Actual (rent)		Actual		20%	80%				100%	[Lower Taieri Flood Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 83% (17 zones used) region 4% district 12%	
	East Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[East Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (8 zones used) region -% district 8%	
	West Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[West Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (5 zones used) region -% district 8%	
	Tokomairiro Drainage			Actual		20%	80%				100%	[Tokomairiro Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 100% (7 zones used) region -% district -%	
	Scheme Oversight Bylaws		100%						100%		100%		Recharge to Flood and Drainage activities Fees & charges
	River Management	River management – Dunedin						100%				100%	[River and Waterway Management – Dunedin] – District / CV
River management – Clutha							100%				100%	[River and Waterway Management – Clutha] – District / CV	
River management – Central Otago							100%				100%	[River and Waterway Management – Central Otago] – District / CV	
River management – Queenstown Lakes							100%				100%	[River and Waterway Management – Queenstown Lakes] – District / CV AMENDED – Whakatipu and Wanaka were separate and have been combined	
River management – Waitaki							100%				100%	[River and Waterway Management – Waitaki] – District / CV AMENDED – Lower Waitaki River Control was separate and has been combined	
River management – Non-Scheme Management									100%		100%	Recharge to district River Management activities	
Climate Change and Hazards	Natural hazards					100%			100%				
	Flood risk management					100%			100%				
	Climate change adaptation					100%			100%				

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Transport	Public transport – Dunedin	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Dunedin district plus defined mapped area for Palmerston / Uniform] – was 100% targeted (mapped area) / CV – differential land use / location
	Public transport – Whakatipu	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Queenstown Lakes district / Uniform] – was 100% targeted (mapped area) / CV – differential land use
	Total mobility			51%	49%					100%	
	Transport planning			51%	49%					100%	
	LTMA administration	50%			50%					100%	
	STEDS				50%					100%	Sub regional (district)

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Internal Overheads	HR / H&S Finance and Rates Corporate Support Property IT							100%	100%		Basis – FTE
	Vehicles and Plant							100%	100%		Basis – actual use
	Treasury – Port Otago on-lending – Port Otago dividends – Investment income – Other interest		100%			100% 100%			100%		Basis – actual income / cost General rates offset – Port Otago dividends General rates offset – managed fund income, investment property income Net interest expense and non-managed fund interest income
	RITS		75%				25%		100%		RITS Regional Councils Internal recharge 25% - Dunedin PT 75%, Whakatipu 25%

FUNDING POLICY SUMMARY

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)	
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes
Governance and Democracy	Governance and Leadership – info requests (< than ½ hour)	Actual				100%					100%	
	Donations					100%					100%	
	Elections					100%			Yes		100%	
Public Awareness	Communications – info requests (< than ½ hour)	Actual				100%					100%	
	Customer services					100%					100%	
	Enviroschools					100%					100%	
Regional Planning and Strategy	Regional plans, policies and strategies					100%					100%	
	Private plan changes	100%									100%	
Consents	Consents processing	100%									100%	
	Consents appeals		Actual			100%					100%	Court recoveries
	Consents administration					100%					100%	
	Consents public enquiry – info requests (< than ½ hour)	Actual				100%					100%	
	Consents reviews – consent holder initiated – Council initiated	100%				100%					100%	
Compliance	Performance monitoring processing	100%									100%	AMENDED activity split – was 75% and General Rates 25% but administration was included
	Performance monitoring administration					100%					100%	AMENDED activity split – was 25% of combined activity above
	Audits and compliance reviews	100%									100%	
	Compliance administration – info requests (< than ½ hour)	Actual				100%					100%	
	Dairy inspections						100%				100%	[Dairy Rate – Land Use / Uniform]
	Fresh water farm plans – new activity						100%				100%	[NEW Farm Plan Rate – Land Use, Area / Uniform] – new activity
	Contaminated sites administration					100%					100%	
Incidents	Incident response			Actual		100%					100%	
	Enforcement	Actual				100%					100%	Includes infringements, fines and court awarded costs where possible); then General rates
	Oil spills	Actual		Actual		100%					100%	Includes Maritime NZ, infringements, fines and court awarded costs where possible; then General rates
Harbour Management	Navigational safety						100%				100%	[NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%
	Bylaws response and enforcement	Actual					100%				100%	Includes infringements, fines and court awarded costs where possible); then [NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Air	Air science and monitoring				100%				100%		
	Air strategy implementation				100%				100%		
	Air incentive programmes			Actual		100%			100%		[NEW Rate - rate and basis to be determined based on programme]
Biosecurity and Biodiversity	Biodiversity science and monitoring				100%				100%		
	Biodiversity implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%
	Community grant funding					100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Reserves 100% moving to General Rates in 2024/25 and some General Rates – Sub Regional
	Biosecurity implementation					100%			100%		[Biosecurity Rate – Regional / LV]
	Wilding pines – administer grant funding – support for control groups			Actual		100%			100%		Grants (expected to be 100%) [AMENDED Biosecurity Rate – Regional / LV] – was Wilding Tree Rate 100%
Land and Water	Land and water science and monitoring				100%				100%		
	Land and water implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was a mix of Rural Water Quality 75% / General Rates 25% and General Rates 100%
	Water quality remediation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was River Management – District 100%
	Integrated catchment management			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)		
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes	
Emergency Management	Emergency management						100%			100%		[Emergency Management Rate – Regional / Uniform]	
Flood Protection and Drainage	Alexandra Flood Protection	Actual (Contact)				20%	80%				100%	Contact Energy [NEW Alexandra Flood Rate – District / CV] General – Regional – was 98% fees / 2% General – CODC	
	Leith Flood Protection					20%	80%				100%	[Leith Flood Rate – Targeted Area / CV] – direct 40% / indirect 40% – Dunedin district – indirect was defined mapped area General rates – Regional – was 93% (46.5%/46.5%) region 5% district 2%	
	Lower Clutha Flood and Drainage	Actual (rent)		Actual		20% 10%	80% 90%		Kuriwao		100%	[Lower Clutha Flood & Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was F 84% / D 94% (14 zones) region F 12% district F 4% / D 2%	
	Lower Taieri Flood Protection	Actual (rent)		Actual		20%	80%				100%	[Lower Taieri Flood Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 83% (17 zones used) region 4% district 12%	
	East Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[East Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (8 zones used) region -% district 8%	
	West Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[West Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (5 zones used) region -% district 8%	
	Tokomairiro Drainage			Actual		20%	80%				100%	[Tokomairiro Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 100% (7 zones used) region -% district -%	
	Scheme Oversight Bylaws	100%							100%		100%		Recharge to Flood and Drainage activities Fees & charges
	River Management	River management – Dunedin						100%				100%	[River and Waterway Management – Dunedin] – District / CV
River management – Clutha							100%				100%	[River and Waterway Management – Clutha] – District / CV	
River management – Central Otago							100%				100%	[River and Waterway Management – Central Otago] – District / CV	
River management – Queenstown Lakes							100%				100%	[River and Waterway Management – Queenstown Lakes] – District / CV AMENDED – Whakatipu and Wanaka were separate and have been combined	
River management – Waitaki							100%				100%	[River and Waterway Management – Waitaki] – District / CV AMENDED – Lower Waitaki River Control was separate and has been combined	
River management – Non-Scheme Management									100%		100%	Recharge to district River Management activities	
Climate Change and Hazards	Natural hazards					100%			100%				
	Flood risk management					100%			100%				
	Climate change adaptation					100%			100%				

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Transport	Public transport – Dunedin	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Dunedin district plus defined mapped area for Palmerston / Uniform] – was 100% targeted (mapped area) / CV – differential land use / location
	Public transport – Whakatipu	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Queenstown Lakes district / Uniform] – was 100% targeted (mapped area) / CV – differential land use
	Total mobility			51%	49%					100%	
	Transport planning			51%	49%					100%	
	LTMA administration	50%			50%					100%	
	STEDS				50%					100%	Sub regional (district)

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Internal Overheads	HR / H&S Finance and Rates Corporate Support Property IT							100%		100%	Basis – FTE
	Vehicles and Plant							100%		100%	Basis – actual use
	Treasury – Port Otago on-lending – Port Otago dividends – Investment income – Other interest		100%			100% 100%				100%	Basis – actual income / cost General rates offset – Port Otago dividends General rates offset – managed fund income, investment property income Net interest expense and non-managed fund interest income
	RITS		75%				25%			100%	RITS Regional Councils Internal recharge 25% - Dunedin PT 75%, Whakatipu 25%

FUNDING POLICY SUMMARY

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)	
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes
Governance and Democracy	Governance and Leadership – info requests (< than ½ hour)	Actual				100%					100%	
	Donations					100%					100%	
	Elections					100%			Yes		100%	
Public Awareness	Communications – info requests (< than ½ hour)	Actual				100%					100%	
	Customer services					100%					100%	
	Enviroschools					100%					100%	
Regional Planning and Strategy	Regional plans, policies and strategies					100%					100%	
	Private plan changes	100%									100%	
Consents	Consents processing	100%									100%	
	Consents appeals		Actual			100%					100%	Court recoveries
	Consents administration					100%					100%	
	Consents public enquiry – info requests (< than ½ hour)	Actual				100%					100%	
	Consents reviews – consent holder initiated – Council initiated	100%				100%					100%	
Compliance	Performance monitoring processing	100%									100%	AMENDED activity split – was 75% and General Rates 25% but administration was included
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	Audits and compliance reviews	100%									100%	
	Compliance administration – info requests (< than ½ hour)	Actual				100%					100%	
	Dairy inspections						100%				100%	[Dairy Rate – Land Use / Uniform]
	Fresh water farm plans – new activity						100%				100%	[NEW Farm Plan Rate – Land Use, Area / Uniform] – new activity
	Contaminated sites administration					100%					100%	
Incidents	Incident response			Actual		100%					100%	
	Enforcement	Actual				100%					100%	Includes infringements, fines and court awarded costs where possible); then General rates
	Oil spills	Actual		Actual		100%					100%	Includes Maritime NZ, infringements, fines and court awarded costs where possible; then General rates
Harbour Management	Navigational safety						100%				100%	[NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%
	Bylaws response and enforcement	Actual					100%				100%	Includes infringements, fines and court awarded costs where possible); then [NEW Harbour Management Rate – District / Uniform] – was General Rates – Sub Regional 100%

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		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Air	Air science and monitoring				100%				100%		
	Air strategy implementation				100%				100%		
	Air incentive programmes			Actual		100%			100%		[NEW Rate - rate and basis to be determined based on programme]
Biosecurity and Biodiversity	Biodiversity science and monitoring				100%				100%		
	Biodiversity implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%
	Community grant funding					100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Reserves 100% moving to General Rates in 2024/25 and some General Rates – Sub Regional
	Biosecurity implementation					100%			100%		[Biosecurity Rate – Regional / LV]
	Wilding pines – administer grant funding – support for control groups			Actual		100%			100%		Grants (expected to be 100%) [AMENDED Biosecurity Rate – Regional / LV] – was Wilding Tree Rate 100%
Land and Water	Land and water science and monitoring				100%				100%		
	Land and water implementation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was a mix of Rural Water Quality 75% / General Rates 25% and General Rates 100%
	Water quality remediation			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was River Management – District 100%
	Integrated catchment management			Actual		100%			100%		[NEW Catchment Management Rate – Regional / CV] – was General Rates 100%

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		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General		Schemes
Emergency Management	Emergency management						100%			100%	[Emergency Management Rate – Regional / Uniform]	
Flood Protection and Drainage	Alexandra Flood Protection	Actual (Contact)				20%	80%				100%	Contact Energy [NEW Alexandra Flood Rate – District / CV] General – Regional – was 98% fees / 2% General – CODC
	Leith Flood Protection					20%	80%				100%	[Leith Flood Rate – Targeted Area / CV] – direct 40% / indirect 40% – Dunedin district – indirect was defined mapped area General rates – Regional – was 93% (46.5%/46.5%) region 5% district 2%
	Lower Clutha Flood and Drainage	Actual (rent)		Actual		20% 10%	80% 90%		Kuriwao		100%	[Lower Clutha Flood & Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was F 84% / D 94% (14 zones) region F 12% district F 4% / D 2%
	Lower Taieri Flood Protection	Actual (rent)		Actual		20%	80%				100%	[Lower Taieri Flood Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 83% (17 zones used) region 4% district 12%
	East Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[East Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (8 zones used) region -% district 8%
	West Taieri Drainage	Actual (rent)		Actual		10%	90%				100%	[West Taieri Drainage Rate – Targeted Area / Land Area] – 1 benefit zones General rates – Regional – was 92% (5 zones used) region -% district 8%
	Tokomairiro Drainage			Actual		20%	80%				100%	[Tokomairiro Drainage Rate – Targeted Area / CV] – 2 benefit zones General rates – Regional – was 100% (7 zones used) region -% district -%
	Scheme Oversight Bylaws		100%						100%		100%	Recharge to Flood and Drainage activities Fees & charges
	River Management	River management – Dunedin						100%				100%
River management – Clutha							100%				100%	[River and Waterway Management – Clutha] – District / CV
River management – Central Otago							100%				100%	[River and Waterway Management – Central Otago] – District / CV
River management – Queenstown Lakes							100%				100%	[River and Waterway Management – Queenstown Lakes] – District / CV AMENDED – Whakatipu and Wanaka were separate and have been combined
River management – Waitaki							100%				100%	[River and Waterway Management – Waitaki] – District / CV AMENDED – Lower Waitaki River Control was separate and has been combined
River management – Non-Scheme Management								100%			100%	Recharge to district River Management activities
Climate Change and Hazards	Natural hazards					100%			100%			
	Flood risk management					100%			100%			
	Climate change adaptation					100%			100%			

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Transport	Public transport – Dunedin	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Dunedin district plus defined mapped area for Palmerston / Uniform] – was 100% targeted (mapped area) / CV – differential land use / location
	Public transport – Whakatipu	20%	Actual	41%	15%	24%				100%	Contributions from TA's, PTO's if possible Fare revenue Subsidies (51% after receipt of fares / other) General rates (15% of total cost – approx. 38% of rates share) – NEW general rate allocation Targeted rates (24% of total cost – approx. 62% of total rates) [Transport Dunedin – Queenstown Lakes district / Uniform] – was 100% targeted (mapped area) / CV – differential land use
	Total mobility			51%	49%					100%	
	Transport planning			51%	49%					100%	
	LTMA administration	50%			50%					100%	
	STEDS				50%					100%	Sub regional (district)

Activity	Sub Activity	Operating Expenditure							Capital		Notes / Changes (highlighted)
		Funding Source	Fees & Charges	Other Income	Grants & Subsidies	General Rates	Targeted Rates	Internal	Reserves	Assets / General	
Internal Overheads	HR / H&S Finance and Rates Corporate Support Property IT							100%	100%		Basis – FTE
	Vehicles and Plant							100%	100%		Basis – actual use
	Treasury – Port Otago on-lending – Port Otago dividends – Investment income – Other interest		100%			100% 100%			100%		Basis – actual income / cost General rates offset – Port Otago dividends General rates offset – managed fund income, investment property income Net interest expense and non-managed fund interest income
	RITS		75%				25%		100%		RITS Regional Councils Internal recharge 25% - Dunedin PT 75%, Whakatipu 25%