

OIR: 2324/770

2 February 2024

[REDACTED]
[REDACTED]

Tēnā koe [REDACTED],

Request for Information under the Local Government Official Information and Meetings Act 1987 (the Act) (the LGOIMA)

Thank you for your email of **18 December 2023** requesting the following information:

The Taxpayers' Union is in the process of preparing the 2024 Ratepayers' Report for the 2022/23 financial year.

This is a request for information under the Local Government Official Information and Meetings Act 1987. Please use GST inclusive figures where applicable.

I request the following information for the 2022/23 Financial Year:

1. *Average residential rates*

Average residential rates is \$3,477

The average residential costs of rates and other Council charges, where average residential costs = $(X + Y) / Z$. Please ensure that the figures used (X, Y, and Z) are disclosed in the response, where:

- ***X is the total of all rates (general and targeted) charged by the Council to residential rating units;***

X = \$68,122,000 including GST

Please note that any information provided in response to your request may be published on the Council website, with your personal details removed.

- ***Y is the total amount of user charges or levies applicable to residential rating units (for example charges relating to metered water, infrastructure contributions, refuse collection, fire protection etc.); and***

Y = \$8,845,000 including GST (includes the Council's fixed and volumetric water rate and Water Conservation device rates)

- ***Z is the number of residential rating units (however defined by the Council) within the Council's district or city. If the Council does not have a classification for residential, please use the closest definition (such as urban).***

Z= 22,134

- ***Please do not include Council charges that are not part of the rates demand (for example retail sales of Council rubbish bags).***
 - ***If possible, the median residential rates payment by residential units.***

Median residential rates is \$3,437

Please include all residential rates in this calculation, regardless of location, as we are aiming to compare residential rating units (i.e. non-income producing) to non-residential (commercial/rural, income-producing).

2. Average non-residential rates

Average non-residential rates is \$3,793

- ***The average non-residential costs of rates and other Council charges, where average non-residential costs = $(X + Y) / Z$. Please ensure that the figures used (X, Y, and Z) are disclosed in the response, where:***
 - ***X is the total of all rates (general and targeted) charged by the Council to rating units except those defined as residential*;***

X= \$18,523,000 including GST

- ***Y is the total amount of user charges or levies applicable to rating units except those defined as residential* (for example, charges related to metered water, infrastructure contributions, refuse collection, fire protection etc); and***

Y= \$2,026,000 including GST (includes the Council's fixed and volumetric water rates and Water Conservation Device rates)

- **Z is the number of rating units except those defined as residential* (however defined by the Council) within the Council's district or city. If the Council does not have a classification for non-residential, please use the closest definition (such as commercial).**

Z = 4,883

- **Please do not include Council charges that are not part of the rates demand (for example, retail sales of Council rubbish bags).**
 - **If possible, the median non-residential rates payment for the council.**

Median non-residential rates payment is \$2,379

***Please ensure that this definition matches that used to calculate average residential rates so that the respective X values of both requests add up to total rates income for the 2022/2023 Financial Year.**

3. Personnel

- ***The total number of staff dismissed due to poor performance.***

There were no staff dismissed for poor performance in the year ended 30 June 2023.

- ***If applicable, the FTE number of staff employed by council-controlled organisations.***

Not applicable.

- ***If applicable, the total FTE number of staff employed by the council, excluding council-controlled organisations.***

As at 30 June 2023 the Council employed 408 FTE.

- ***The total number of staff (non-FTE, including casual staff)***

As at 30 June 2023 the Council employed 511 staff, including Casual employees.

- ***The total number of staff including those employed by council-controlled organisations receiving remuneration in excess of \$100,000.***

For the financial year ended 30 June 2023, please refer to the Annual Report 2022-2023 which contains a banding breakdown of remuneration levels for staff (page 150).

<https://www.kapiticoast.govt.nz/media/yaylyugji/annual-report-2022-23.pdf>

- **The total number of staff including those employed by council-controlled organisations receiving remuneration in excess of \$200,000.**

For the financial year ended 30 June 2023, please refer to the Annual Report 2022-2023 which contains a banding breakdown of remuneration levels for staff.

<https://www.kapiticoast.govt.nz/media/yaylyugj/annual-report-2022-23.pdf>

3.1. Management

- ***The FTE number of managers employed.***

For the financial year ended 30 June 2023, the Council employed 50 Managers as per the definition below.

- **The Taxpayer's Union defines a manager as: any staff member who is responsible for a team of staff, or who has an employee/employees reporting to them and organises them to achieve their department's or organisation's specified goal. The Chief Executive team is included in this definition.**

- ***The ratio of management to total staff numbers.***

The ratio of staff to managers is approximately 1 manager to 10.2 employees.

- ***The average and median salary of a manager.***

For the financial year ended 30 June 2023 based on an FTE value, Manager roles average salary per annum was \$147,000 and a median salary was \$139,000.

3.2. Communications

- ***The FTE number of communications & marketing staff employed.***

As at 30 June 2023 the Council employed 14 staff in Communication and Marketing roles.

- ***The average and median salary of communications & marketing staff.***

For the financial year ended 30 June 2023 based on an FTE value, for Communication and Marketing roles an average salary per annum was \$147,000 and a median salary was \$139,000.

3.3. Consultants & contractors

- **Total expenditure on consultants and contractors. Please ensure that this includes CAPEX and OPEX spending.**

For the financial year ended 30 June 2023, the total expenditure on contractors that was backfilling staff due to vacancies and consultants as additional resources resulted from responding to growth and sustainability & resilience was \$2,581,773.

- ***Total number of consultants and contractors paid. Please note that this refers to companies/entities, rather than total employees.***

The Council does not capture the number of contractors and consultants instead only tracking the total expenditure as above.

3.4. Core services

- **The FTE number of staff employed to work on the delivery and/or maintenance of local infrastructure.**

As at 30 June 2023 the Council employed 108.5 staff based on the definition below.

- **The Taxpayer's Union defines Infrastructure FTE as hours worked by staff who are directly responsible for maintaining council assets and services, including physical involvement in environmental services, stormwater, roading, water supply, wastewater, and solid waste management.**

- ***The FTE number of staff employed to provide local infrastructure functions.***

As at 30 June 2023 the Council employed 19 staff based on the above definition.

- **The FTE number of staff employed to provide regulatory functions.**
 - **The Taxpayer's Union defines Regulatory FTE as hours worked by staff who are directly responsible for upkeep and enforcing council functions and income, including parking, democracy services, rates collection, building and planning consents, and health licensing.**
 - ***The FTE number of staff employed in regulatory roles.***

Using the above definition, the response to both parts of this question cross over due to the tasks and responsibilities of many regulatory roles. Therefore, the most accurate response to the above questions is 70 staff as at 30 June 2023.

- **The FTE number of staff employed in customer-facing roles.**
 - **The Taxpayer’s Union defines Customer Service FTE as hours worked by staff who are directly responsible for communicating and providing aid for members of the public, such as at libraries, pools, art galleries, venues and events and customer services, whether in person or by phone.**
 - ***The FTE number of staff employed in customer-facing roles.***

In accordance with the above definition, as at 30 June 2023 the Council employed 21 staff.

4. *Audit and Risk Oversight*

- ***How many members are on the Council’s Audit and Risk Committee (or equivalent)?***

The Council’s Risk and Assurance Committee comprises eight members.

- ***Of those members, how many are elected and how many are independent of the council?***

Of the eight members, five are elected, two are independent and one is a representative nominated by mana whenua.

- ***Is the Chair of the Committee an independent member?***

Yes, the Chair is an independent member.

- ***Does the Council have a lawyer (with a current practising certificate) on the Committee?***

Yes, one independent member of the committee is a lawyer with a current practising certificate.

- ***Does the Council have an accountant (with a current practising certificate or a full member of the Chartered Accountants Australia and New Zealand) on the Committee?***

Yes, one independent member of the committee is a Fellow and Member of CPA Australia and New Zealand.

- ***Does the Council have a code of conduct requiring political neutrality from Council staff?***

Yes, the Council has a Code of Conduct requiring political neutrality from Council staff.

5. Payments to third parties

- **The total payments made by the Council (or any council-controlled organisation) to any Chamber of Commerce, including GST.**

\$5,678.12

- **The total payments made by the Council (or any council-controlled organisation) to Local Government New Zealand (LGNZ), including GST.**

\$79,444.37

- **The total payments made by the Council (or any council-controlled organisation) to the New Zealand Society of Local Government Managers (SOLGM), including GST.**

\$66,679.10

6. Debt

- **Net debt (total for the council) as a percent of rates income**

245.57%

(\$199,807,000 (net borrowings) / \$81,366,000 (rates income))

- **The dollar amount of debt per rating unit**

\$7,807.40

(\$199,807,000 (net borrowings) / 25,592 (rateable units))

- **The dollar amount of interest paid per rating unit**

\$396.10

(\$10,137,000 (interest expense) / 25,592 (rateable units))

Ngā mihi,



Mark de Haast

Group Manager Corporate Services
Te Kaihautū Ratonga Tōpū