

OIR: 2526/257

11 February 2026

[REDACTED]  
[REDACTED]

Kia ora

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

Thank you for your email of **20 January 2026** requesting the following information in relation to the **2024/25** financial year:

**1. Contractors and consultants**

- ***Total expenditure on contractors by the council and the FTE equivalent as at 30 June 2025. Please provide the same information for CCOs, if applicable. The Taxpayers' Union defines contractors as per the [Contractors and Consultants Guidance](#) document published by the Public Service Commission.***

For the financial year ended 30 June 2025, total expenditure on contractors backfilling staff due to vacancies, and contractors as additional resources responding to growth, sustainability and resilience was \$1.4 million. This is disclosed within "Note 6" Operating expenses on page 125, of the Council's 2024-25 Annual Report.

A copy of this report available from the Council's website should further analysis be required.

[www.kapiticoast.govt.nz/media/pu1nwhpe/kcdc-annual-report-202425.pdf](http://www.kapiticoast.govt.nz/media/pu1nwhpe/kcdc-annual-report-202425.pdf)

In regard to disclosing the FTE equivalent, the Council does not capture this information in the format that is sought by this question and would need to create new information to provide an answer. On that basis, this part of your request is refused under section 17(e) of the Act as the documents alleged to contain the information requested does not exist, or despite reasonable efforts to locate them, they cannot be found.

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

- **Total expenditure on consultants by the council and the FTE equivalent as at 30 June 2025. Please provide the same information for CCOs, if applicable. The Taxpayers' Union defines consultants as per the [Contractors and Consultants Guidance](#) document published by the Public Service Commission.**

The Council does not capture the number of consultants and specific individual costs, instead only tracking the total expenditure to the Council which is captured in the disclosed "Operating expenses" of the Annual Report, as noted in question 3 below.

In relation to provision of the FTE equivalent, Council does not capture this information in the format that is sought by this question and would need to create new information to provide an answer. This part of your request is therefore refused under section 17(e) of the Act as the documents alleged to contain the information requested does not exist, or despite reasonable efforts to locate them, they cannot be found.

## 2. Mayor's office

- **If applicable, please provide the total budget allocated to the mayor's office for both the financial year ended 30 June 2025 and the current financial year.**

Expenditure Type	2024/25 Actuals	2025/26 Budget
Mayor's Salary	\$147,240	\$150,975
Mayoral Expenses	\$17,882	\$14,988
Mayoral Projects	\$13,162	\$14,202
<b>Total</b>	<b>\$178,284</b>	<b>\$180,165</b>

- **If applicable, please provide the FTE number of staff employed to work in the mayor's office and their job titles.**

There is one FTE in the mayor's office, the Executive Assistant to the Mayor. The salary of the Executive Assistant is withheld under section 7(2)(a) of the Act which allows for Council to withhold information in order to protect the privacy of natural persons, including that of deceased natural persons. I am satisfied that the withholding of this information is not outweighed by public interest considerations in section 7(1) favouring release.

## 3. Depreciation and renewals

- **The total amount of depreciation funded for all council-owned assets in the year ended 30 June 2025, broken down by source (e.g., rates, grants, levies).**

As disclosed in the 2024-25 Annual Report "Statement of comprehensive revenue and expense", during the financial year, the Council incurred \$34.4 million of depreciation and amortisation expense.

The funding of the depreciation and amortisation expense can be categorised by:

<b>Funding source</b>	<b>Amount</b>
Rates funded	\$30.9m
Debt funded	\$3.5m

- ***The total cash amount spent on replacing, restoring, or upgrading existing assets to maintain levels of service in the year ended 30 June 2025.***

Total capex spent on replacing, restoring or upgrading existing assets (i.e. renewals) was \$17.6 million for the year ended 30 June 2025 (GST exclusive).

- ***What was the actual year-end balance of cash reserves held for depreciation, and did the balance increase or decrease over this period?***

The Council does not maintain an accounting reserve for depreciation.

- ***The total amount of depreciation funds allocated for purposes other than renewals capital expenditure in the year ended 30 June 2025. Specifically, detail the amounts used for:***

- ***New Capital/Growth Projects (i.e., new assets, not renewals).***

Total capex spent on new assets (or growth projects) was \$45.5 million for the year ended 30 June 2025 (GST exclusive). This expenditure was funded by a combination of debt (\$25.3 million), development and financial contributions (\$5.0 million), capital subsidies (\$13.1 million) and cash reserves.

- ***Debt Repayment (i.e., principal or interest payments).***

As disclosed in the 2024-25 Annual Report “*Statement of cash flows*” page 114, during the 2024-25 financial year, Council physically paid;

- Repayment of Debt principal \$60.0 million, funded by new borrowing;
- Repayment of Interest \$16.1 million, funded by rates.

Note, GST is not applicable to this expenditure.

A copy of the 2024-25 annual report is available from the Council’s website should further analysis be required.

[www.kapiticoast.govt.nz/media/pu1nwhpe/kcdc-annual-report-202425.pdf](http://www.kapiticoast.govt.nz/media/pu1nwhpe/kcdc-annual-report-202425.pdf)

- ***Operating Expenses.***

As disclosed in the 2024-25 Annual Report “*Statement of comprehensive revenue and expense*” page 111, the total operating expense was \$89 million, this is the GST exclusive figure. The associated “note 6” disclosure provided the below breakdown of this number, as provided below. Operating costs are rates funded.

A copy of the 2024-25 annual report is available from the Council's website should further analysis be required.

[www.kapiticoast.govt.nz/media/pu1nwhpe/kcdc-annual-report-202425.pdf](http://www.kapiticoast.govt.nz/media/pu1nwhpe/kcdc-annual-report-202425.pdf)

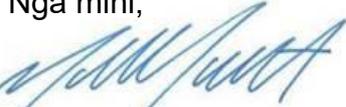
## 6. Operating expenses

2023/24 Actual \$000		2024/25 Actual \$000
	<b>Auditor's remuneration</b>	
	<i>Ernst &amp; Young</i>	
121	Audit of Long Term Plan	97
242	Audit of Financial Statements	255
3	Audit of debenture trust deeds register	4
	<b>Impairments and unrealised losses</b>	
346	Loss on Disposal of Property, Plant and Equipment	49
28	Unrealised loss on fair value of forestry assets	-
18	Impairment (reversal of impairment) of Loans	[478]
173	Net increase/(decrease) of impairment of trade receivables	[19]
	<b>Governance</b>	
926	Councillor Fees and Costs	991
	<b>Personnel costs</b>	
40,368	Staff remuneration	45,319
[7,377]	Staff cost recovered from capital projects and grants	[5,635]
[1,366]	Staff cost recovered from operational projects and grants	[1,989]
2,162	Other Personnel Costs	1,694
2,435	Contractors	1,414
1,248	Employer superannuation (including Kiwisaver)	1,390
606	Staff Training	621
	<b>Other</b>	
174	Transport Costs	186
3,072	Grants	3,101
704	Legal Costs	699
2,820	Insurance	3,381
2,535	Operating Projects	2,711
684	Operating Lease Rentals	634
3,019	Heat, Light, Power (Energy)	3,212
346	Communications	317
876	Professional Services	1,340
333	Printing & Stationery	318
78	Bank Charges	61
23,030	Facility operations and maintenance	25,248
3,227	Other	4,396
<b>80,831</b>	<b>Total other operating expenses</b>	<b>89,317</b>

FINANCIAL INFORMATION

You have the right to request the Ombudsman to review this decision. Complaints can be sent by email to [info@ombudsman.parliament.nz](mailto:info@ombudsman.parliament.nz), or by post to The Ombudsman, PO Box 10152, Wellington 6143.

Ngā mihi,



**Mark de Haast**

Group Manager Corporate Services  
Te Kaihautū Ratonga Tōpū