

Water Services Information Disclosure

31 July 2026



Introduction

1. The Water Services Information Disclosure Determination 2026 requires regulated water service providers to publicly disclose specified information relating to their governance, funding and charging arrangements. The purpose of these disclosures is to promote transparency and enable customers, regulators and other stakeholders to understand how regulated water services are funded, how charges are applied, and the policies that support investment in water infrastructure.
2. This document has been prepared by Horowhenua District Council to meet the disclosure requirements of clauses 4.6 to 4.10 of the Water Services Information Disclosure Determination 2026. It should be read in conjunction with the accompanying disclosure templates and relevant Council policies, including the Revenue and Financing Policy and Development Contributions Policy.

Clauses 4.6 – 4.10 – Information Disclosure

4.6 Dividend Policy

3. Horowhenua District Council does not have shareholders or shareholder equity and therefore does not have a dividend policy.
4. As a territorial authority constituted under the Local Government Act 2002, the Council does not distribute profits or dividends. Any financial surpluses are retained and applied to the delivery renewal and improvement of public services and infrastructure in accordance with Council's statutory responsibilities and approved financial and funding policies.

4.7 Policy for Funding Growth

Purpose

5. Horowhenua District Council plans and funds water services infrastructure to accommodate anticipated population growth and development across the district. Growth-related infrastructure requirements are identified through the Council's Long Term Plan, Infrastructure Strategy and Asset Management Plans.

Policy

6. Council's policy is that, where practicable, the costs of growth-related water services infrastructure should be funded by the developments that create the demand for that infrastructure.
7. Development contributions are the Council's primary mechanism for recovering the growth component of capital expenditure associated with water supply, wastewater, stormwater infrastructure. Development contributions are supported by the funding mechanisms available under Council's Revenue and Financing Policy, including borrowing, rates, fees and charges, grants and subsidies where appropriate.
8. Where infrastructure is required before growth occurs, Council may borrow to fund the initial investment. This enables infrastructure to be delivered in a timely manner, with costs recovered over time through development contributions and other funding mechanisms available under Council's Revenue and Financing Policy.
9. Council recognises that many infrastructure projects deliver multiple outcomes, including growth capacity, renewal of existing assets and improvements to levels of service. Where this occurs, project costs are allocated between the relevant drivers. The growth component is funded through development contributions or other applicable growth funding mechanisms where permitted, while the remaining costs are funded in accordance with Council's Revenue and Financing Policy.

Principles

10. Council's approach to funding growth seeks to:
 - Recover growth-related infrastructure costs from those developments creating the demand, where practicable;
 - Promote fairness between existing and future customers;
 - Support intergenerational equity by aligning costs with those who benefit;
 - Enable the timely provision of infrastructure necessary to support sustainable growth; and
 - Maintain affordability for existing ratepayers and customers.
11. Further information on the calculation, application, and collection of development contributions is contained in Horowhenua District Council's Development Contributions Policy: [horowhenua-district-council-development-contributions-policy-2024-amended-version-4-february-2026.pdf](#)

4.8 Charges and Infrastructure Funding and Financing (IFF) Levies

12. Information relating to charges for regulated water services and Infrastructure Funding and Financing (IFF) levies is disclosed in accordance with clauses 4.9 and 4.10 of the Water Services Information Disclosure Determination 2026.
13. The accompanying disclosure templates identify the charges applicable to Horowhenua District Council's regulated water services during the disclosure period.

4.9 Charges

14. Horowhenua District Council recovers the costs of regulated water services through a combination of rates, fees and charges adopted by Council through its annual planning and revenue-setting processes.
15. The accompanying Charges Schedule provides details of all applicable charges, including fixed charges, volumetric charges, connection charges, and other applicable fees associated with the provision of regulated water services. The schedule includes the information required under clause 4.9 of the Water Services Information Disclosure Determination 2026, including the amount of each charge, the charging basis, the services to which the charge applies and any relevant explanatory information.

4.10 Infrastructure Funding and Financing (IFF) Levies

16. Horowhenua District Council does not impose Infrastructure Funding and Financing (IFF) levies under the Infrastructure Funding and Financing Act 2020.
17. Accordingly, no IFF levy information is required to be disclosed for the reporting period.