

Reference Number: 2026/1340

17 February 2026



Tēnā koutou

Thank you for your email dated 20 January 2026 requesting the 2026 Ratepayers' Report for the 2024/25 financial year under the Local Government Official Information and Meetings Act 1987 (LGOIMA). Please see outlined below a response to each part of your request.

To preface our response, we have no council-controlled (CCO) organisations and as such we have no CCO staff statistics to report within the corresponding questions for the 2024/25 financial year. We also note that the information below reflects the result of organisation savings targets which has been a considerable focus in the last 18 months.

**2024/25 and 2025/26 Financial Year:**

**Average residential rates**

- ***The average (mean) residential costs of rates and other Council charges, where average residential costs = (A + B) / C. Please ensure that the figures used (A, B, and C) are disclosed in the response, where:***
- ***A is the total of all rates (general and targeted) charged by the Council to residential rating units (inclusive GST);***
- ***B 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***
- ***C 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).***
- ***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 (inclusive GST) by residential units.***

***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).***

**2024/25**

The average residential costs of rates for the 2024/25 financial year were \$4,402 (inclusive of GST).

A = \$59,455,038 (inclusive of GST)

B = \$508,144 (inclusive of GST)

C = 13,623

**2025/26**

The average residential costs of rates for the 2025/26 financial year were \$4,834 (inclusive of GST).

A = \$66,200,929 (inclusive of GST)

B = \$469,087 (inclusive of GST)

C = 13,793

Note 2025/26 factor for B is based on budgeted amount as we are only part way through the year and metered water charges for the full year are not yet available.

**Average non-residential rates**

- **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) (inclusive GST) charged by the Council to rating units except those defined as residential\*;**
- **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**
- **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).**
- **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 (inclusive GST) non-residential rates payment for the council.**

**\*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 2024/25 and 2025/26 Financial Year.**

**2024/25**

The average non-residential costs of rates for the 2024/25 financial year were \$2,358 (inclusive of GST).

A = \$10,382,887 (inclusive of GST)

B = \$1,683,979 (inclusive of GST)

C = 5,118

**2025/26**

The average non-residential costs of rates for the 2025/26 financial year were \$2,454 (inclusive of GST).

A = \$11,172,796 (inclusive of GST)

B = \$1,554,543 (inclusive of GST)

C = 5,187

Note 2025/26 factor for B is based on budgeted amount as we are only part way through the year and metered water charges for the full year are not yet available.

**2024/25 Financial Year:**

**Personnel as at 30 June 2025**

**The total number of council staff dismissed due to poor performance in the financial year.**

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

**If applicable, the FTE number of staff employed by CCOs.**

**The total number of staff (non-FTE, including casual staff). If applicable, include CCOs separately.**

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

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

**The total number of staff including those employed by council-controlled organisations receiving remuneration in excess of \$256,800 (equivalent to a Cabinet minister).**

- **The mean and median remuneration for Council staff.**
- **The mean and median remuneration for CCO staff.**

The headcount and the range of people within each remuneration band, including those specified here, can be found in the [Annual Report 24/25](#), on page 212.

The total number of staff we had as at 30 June 2025 was 303 with an FTE of 235.9. The number of staff with remuneration in excess of \$100,000 is 73 with 7 of those in excess of \$200,000. We had one staff in excess of \$256,800.

Note that the mean for remuneration was \$71,384 with a median of \$70,197.

The total number of staff dismissed due to poor performance was nil.

**Management**

**The FTE number of managers employed by the council and, if applicable, the number of managers employed by CCOs as at 30 June 2025.**

- **The Taxpayers' 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. If applicable, please provide a ratio for the group, including CCOs, and a ratio for the council parent.**

**The average and median salary of a manager. If applicable, please provide for both the group, including CCOs, and the council parent.**

We had 61 People Leaders with an FTE of 60.7. The mean salary for our People Leaders is \$134,731 with a median of \$121,960. This leads to an overall ratio of around 1:4.97.

The ratios are as follows – please note that People Leaders are included in the ratios

Capability & Transformation Group - 1:4.6  
Community Experience & Services - 1:7  
Community Infrastructure - 1:3.2  
Community Vision & Delivery - 1:3.3  
Housing & Business Development - 1:11.5  
Organisation Performance - 1:4

### **Communications**

***The FTE number of communications & marketing staff employed by the council and, if applicable, the number of communications & marketing staff employed by CCOs.***

***The average and median salary of communications & marketing staff. If applicable, please provide for both the group, including CCOs, and the council parent.***

The FTE number of communications and marketing staff was 10.98 with a mean salary of \$91,118 and a median of \$91,317.

### **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, two are independent members. These independent members are included within the total committee membership.

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

The Chair of the Committee is not an independent member.

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

The Committee does not include a lawyer that holds a current practicing 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?***

The Committee includes an accountant who holds a current practicing certificate.

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

The Council has a Code of Conduct that requires political neutrality from Council officers.

### ***Unelected members***

***Please list all appointments of unelected members onto council committees with spending and regulatory powers.***

There are only two unelected members on council committees, this is on the Risk and Assurance Committee. These members are Jenny Livschitz and Sarah Everton. They hold no delegations, including any spending or regulatory powers.

### ***Payments to third parties***

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

2024/25 \$nil

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

2024/25 \$77,690.71

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

2024/25 \$5,850.00

### ***2024/25 Financial Year***

#### ***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.***
- ***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.***

While we understand the data you're requesting, as a Council, we do not categorise and report at this level. We do not hold the information in the manner in which you are requesting it, and the LGOIMA does not require the Council to create new information to fulfill a request if it doesn't already exist in the required format.

We do, however, have a category within our annual report called Professional Services, which we report for operational expenditure, but not capital. This includes but is not necessarily limited to; External Legal Services, Individual Contractors, Temporary Staff, Audits and other specialist services including consultancy services. For the year ended 30 June 2025, the total professional services spending was \$6.396m excluding GST.

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

The Office of the Mayor does not have a dedicated budget, therefore nil.

There are two FTE staff who work in the Office of the Mayor and Chief Executive.

The job titles of the staff are 'Executive Officer' and 'Executive Assistant – Office of the Mayor and Chief Executive' who provide support for the Mayor, Chief Executive and wider organisation. To quantify the FTE support for the Mayor, an estimate would be .60 FTE.

### **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).***

Total amount of depreciation funded for all council-owned assets in the year ended 30 June 2025, all funded by rates was \$23.385m.

***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 spending on replacing, restoring or upgrading existing assets to maintain levels of service in the year ended 30 June 2025 was \$11.823m excluding GST.

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

Council does not hold cash reserves for depreciation. All funding is used to reduce debt.

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

Total spending on new capital/growth projects for the year ended 30 June 2025 was \$20.49m excluding GST. This was funded by a combination of development contributions, capital grants and loans. Council firstly uses all funded depreciation to repay debt and then borrows for the net funding needed for capital spending (capital spending net of grants, subsidies and any other capital funding). The cycle of depreciation and renewals can vary as assets are often not replaced evenly over the life cycle.

You are entitled to seek an investigation and review by the Office of the Ombudsman. Information about how to make a complaint is available at [www.ombudsman.parliament.nz](http://www.ombudsman.parliament.nz) or freephone 0800 802 602.

Horowhenua District Council publishes responses to Local Government Official Information and Meetings Act 1987 (LGOIMA) requests that we consider to be of wider public interest, or which relate to a subject that has been widely requested. To protect your privacy, we will not generally publish personal information about you, or information that identifies you. We will publish the LGOIMA response along with a summary of the request on our website. Requests and responses may be paraphrased.

If you would like to discuss this decision or any of the information provided as part of this request, please contact Daniel Haigh (Acting Group Manager Organisation Performance) on [danielh@horowhenua.govt.nz](mailto:danielh@horowhenua.govt.nz), or [LGOIMAOfficer@horowhenua.govt.nz](mailto:LGOIMAOfficer@horowhenua.govt.nz).

Ngā mihi | Best regards



Monique Davidson  
**Chief Executive**