

# Glossary

<b>Accounting Policies and Accounting Notes</b>	These show the generally accepted accounting practices that Council uses in preparing its financial statements and further disclosures of detail. These disclosures are in accordance with generally accepted accounting practice.	<b>Asset Management Plan</b>	A plan development for the management of one or more assets that combine multidisciplinary management techniques (including technical and financial) over the lifecycle of the asset in the most cost-effective manner to provide a specified level of service.
<b>Activity</b>	A description of a service provided by the Council	<b>Benefit Analysis</b>	The process by which Council determines the beneficiaries and levels of benefits from the Council activities.
<b>Activity Plan</b>	A plan identifying a series of actions to be taken to achieve defined outcomes as specified in the Hauraki Community Plan. Activity plans relate to activities other than infrastructural assets. The plan may include actions to be taken by others.	<b>Bequest Analysis</b>	The value placed on leaving something for the enjoyment of future generations.
<b>Amenities</b>	The natural and physical character of an area that contributes to people's enjoyment eg. anything from a public convenience to attractive trees in a park, to safe and walkable streets.	<b>Best Practice</b>	The principles and practices that are accepted by industry/interest groups to achieve best results.
<b>Annual Plan</b>	A document produced each year during the term of a HCP by local authorities to inform stakeholders of its objectives, intended activities and expenditure required for a period of one financial year.	<b>Capital Expenditure</b>	Money spent to build or buy a new asset, or to improve the standard of an existing asset.
<b>Annual Report</b>	A document produced annually, which provides the public with information on progress towards achieving community outcomes and the performance of the local authority during the year (both in financial and non-financial terms).	<b>Capital Value (CV)</b>	Capital Value of property including improvements and land value.
<b>Asset</b>	An item owned by Council. Examples are roads, parks, plant and machinery, building and utility systems.	<b>Collaboration</b>	The process by which individuals, agencies, organisations, and businesses make formal, sustained commitments to work together to accomplish shared goals.
		<b>Community</b>	Individuals sharing a network of relationships and forming a common identity either on the basis of a shared locality, common cultural and historical identity or through shared interests.  A community may be identified by any quality that links people together, or that they have in common. There are many types of community, for example, a community defined

<b>Community (continued)</b>	by where people live; a community based on interest, kinship, club membership, belief etc.	<b>Economic Allocation</b>	Consideration of economic principles to identify whether the allocation of costs of providing a service match the benefits of the service.
<b>Community outcomes</b>	A collective vision of the community, of major goals, they want to see achieved by the Hauraki District Council and other organizations and agencies.	<b>Equity</b>	Justice applied in circumstances covered by law, yet influenced by ethics and the qualities of fairness and impartiality.
<b>Consultation</b>	The genuine exchange of information, points of view and options for decisions between affected and interested people and decision makers before a decision is made. The process of asking and listening to views, opinions and ideas.	<b>Exacerbator</b>	Person or organisation responsible for creating an adverse impact as a result of their use of resources.
<b>Council Controlled Organisation</b>	An entity that Council directly or indirectly controls more than 50% of the votes at meeting of that entity.	<b>Excludable goods or services</b>	Goods and services from which individuals and/or groups can be effectively excluded from enjoying benefits, while those enjoying the benefits can be identified and charged.
<b>Democracy</b>	Active participation by citizens in decision-making processes. Also Council activity that ensures Council is accountable to residents, ratepayers and the community for its decisions and activities.	<b>Existence value</b>	Value is attributed to the existence of certain facilities provided in the District, whether or not a person uses the facilities.
<b>Depreciation (also called Loss of Service Potential)</b>	The wearing out, consumption or other loss of value of an asset whether arising from use, passing of time or obsolescence through technological and market changes. It is accounted for by the allocation of the historical cost (or revalued) amount of the asset less its residual value over its useful life.	<b>Financial Statements</b>	These are the summary of Council's operating costs and revenue; asset movements; cash movements and other information as required by the Local Government Act 2002 and Generally Accepted Accounting Practices.
<b>District Plan</b>	Required by the Resource Management Act 1991; defines how resources and development will be managed in the District.	<b>Financial Year</b>	Council's financial year starts on the 1 <sup>st</sup> July and ends on the 30 <sup>th</sup> June the following year.
		<b>Forecast</b>	Prospective financial information prepared on the basis of assumptions as to future events that the Council reasonably expects to occur.
		<b>Forecast Financial Statement</b>	This is a ten-year plan for Council's revenue and expenditure, cash flows, and borrowing programme.

<b>FPP First Past the Post</b>	Candidate/s with the most votes wins the position/s to be filled. A simple method of electing candidates and is widely used throughout the world.	<b>Infiltration</b>	When leakage occurs into a reticulated system.
<b>Funding Impact Statement</b>	A financial statement discloses the revenue and financing mechanisms that the organisation proposes to use.	<b>Infrastructure</b>	The physical structures required to supply services to the community – eg water pipes, wastewater system, and road surfaces.
<b>Funding Tools</b>	Different methods of funding an activity including: Uniform Annual Charges (UAC), Uniform Annual General Charges (UAGC), Capital Value (CV), Ward Rates, fees, charges and fines.	<b>Intergenerational Equity</b>	Judgements made as to which years' beneficiaries should bear what proportion of costs associated with the installation, maintenance and benefits provided by the asset on an ongoing basis.
<b>Governance</b>	Is about the way a local authority engages with its community (representation), how it makes decisions, and the ways citizens can influence those processes.	<b>Iwi</b>	Larger than the hapu – a cluster of related hapu, descended from a single ancestor, varying in size.
<b>Groups of Activities</b>	In the Hauraki Community Plan Council's services are allocated to five groups of activities – Leadership, Regulation, Community Services, Community Development and Network Services. These are based on the relationship of these activities and the rationale for providing them.	<b>Key Indicator</b>	A measure against which some aspects of policy performance can be assessed. A set of key indicators should provide sufficient information to track the state of the District, and to trigger appropriate and timely actions to address problems.
<b>Hapu</b>	Central authority structure of Maori society. A cluster of related whanau (extended family), descended from a single ancestor that has collective decision-making rights over its territory.	<b>Land Value</b>	Value of land, excluding any improvements.
<b>Hui</b>	Meeting or assembly.	<b>Levels of service</b>	A description of the extent of a service currently provided by the Council.
<b>Indirect or external benefits</b>	Recognises that the residents and ratepayers of the community value the service provided by Council although they may not be direct users of the service themselves	<b>Local Government Act 2002</b>	The key legislation that defines the powers and responsibilities of local authorities.
		<b>Long Term Council Community Plan (LTCCP)</b>	The long-term council community plan is required every three years under the Local Government Act 2002. The purpose is to describe the activities of the local authority and the community outcomes to which those activities will contribute. The plan must cover a period of at least 10 years.

<b>Maintenance Costs</b>	Expenditure in relation to repairs and maintenance of Council's assets.
<b>Maori</b>	Indigenous people of Aotearoa/New Zealand as a whole – members of various hapu and iwi.
<b>Monitoring</b>	Measurement of the Council's progress and performance against targets as agreed and set out in the Hauraki Community Plan and Annual Plan.
<b>Networking</b>	Individuals or organisations sharing information, ideas resources, or services to accomplish individuals or group goals.
<b>Non-excludability</b>	It is difficult or impossible to exclude the benefit from anyone including those who are not prepared to pay for the benefit.
<b>Non-rivalry</b>	The use of the benefit by one individual will not affect the availability or supply of the benefit to any number of other persons.
<b>Operating Costs</b>	These are costs to run Council on a day by day basis and range from maintenance of infrastructure to staff salaries.
<b>Option value</b>	Value is attributed to the option of being able to use a facility, whether or not that option is taken up.
<b>Outcomes</b>	The goals the Council is helping the community to achieve.
<b>Partnership</b>	This refers to Council's relationship with groups within the wider community to achieve outcomes.

**Performance indicator** A qualitative or quantitative measure of a service or activity used to compare actual outcome against a standards or other target. Performance indicators commonly relate to statutory limits, safety, responsiveness, cost, comfort, asset performance, reliability, efficiency, environmental protection and customer satisfaction.

**Performance Monitoring** Continuous or periodic quantitative and qualitative assessments of the actual performance compared with specific objectives, targets or standards.

**Planning** Formulating or organising a way by which an action is to be undertaken – for example

1. Strategic Planning – Formulating a way which actions are to be identified, co-ordinated and resourced over an extended period of time in order to achieve a desired outcome. Key outputs – draft and adopted Long Term Council Community Plan, Comprehensive Development Plans.
2. Financial Planning – Formulating a way to fund actions. Key outputs – Long Term Financial Strategy and Revenue and Finance Policy.
3. Resource Management Planning – Formulating a way to manage environmental effects of activities and development in accordance with the Resource Management Act 1991. Key outputs – District Plan.
4. Annual Planning - Formulating a way by which actions for the forthcoming year are to be identified, prioritized and resourced. Key outputs – draft and adopted Annual Plan.

<b>Private benefit or good</b>	Benefits of a service can be enjoyed by identifiable individuals or groups, who may then be charged for that direct benefit.	<b>Rivalry</b>	If the use of a service or facility by one individual or group prevents the use of that service or facility by others, rivalry exists.
<b>Projection</b>	Prospective financial information prepared on the basis of one or more hypothetical but realistic assumptions that reflect possible courses of action.	<b>Rural Fire Control</b>	Prevention and Fire Fighting in rural areas.
<b>Public benefit or good</b>	Benefits of a service that are enjoyed by anyone; indirect or general benefit, non-excludability and non-rivalness exist.	<b>Service</b>	An activity which meets the needs of the community – eg supply of water, wastewater disposal, road access.
<b>Quadruple Bottom Line</b>	Refers to the form of decision-making and reporting that considers social, environmental, economic and cultural impacts.	<b>Significant</b>	Issue, proposal or decision as having a high degree of importance where it might affect the communities well-being, other interested parties, and the capacity of the local authority to perform its role including the related financial costs.
<b>Rates</b>	Rates are what each property owner pays for the services provided by the Council.	<b>Special Consultative Procedure (SCP)</b>	A formal consultation process for the local authority to follow which is defined in the Local Government Act 2002. The SCP sets out a series of steps to advising/consulting with the public and request submissions on particular types of decisions to be made.
<b>Recycling</b>	The process whereby existing products, parts of products or resources become materials in new production processes.	<b>Stormwater</b>	Rain which runs off our land, roads, roofs and gutters or drains into stormwater pipes.
<b>Refuse Collection</b>	The collection of solid waste from households.	<b>Strategic asset</b>	An asset or group of assets that the local authority needs to retain to maintain the current and future well-being of the community.
<b>Refuse Disposal</b>	The disposal of solid waste collected from households.	<b>Strategies</b>	The outline of how Council will achieve the Council outcomes. These strategies will trigger specific actions.
<b>Renewal Expenditure</b>	Funding for works that replace the existing assets as they wear out.	<b>Street Cleaning</b>	The cleaning of urban streets.
<b>Revenue</b>	All Council's income, from any source is its revenue. It includes all rates, subsidies and fees and charges.	<b>STV Single Transferable Vote.</b>	Voters are able to rank any number of candidates they choose in order of preference, rather than selecting one most
<b>Risk Management</b>	A formal process of considering possible risks to the achievement of specific goals and making decisions on how these risks will be managed.		

	preferred candidate for each vacancy as in FPP. This method requires the calculation to analyse which candidate has the most preferential votes. The calculation is run until sufficient candidates with sufficient votes satisfying the quota requirement fill the available positions.	<b>Territorial Local Authority</b>	A city council or district council as defined in the Local Government Act 2002.
<b>SUIP</b>	Separately Used and Inhabited Part of a rating unit.	<b>Treaty of Waitangi</b>	Treaty signed between the crown and Maori tribes in 1840.
<b>Sustainability</b>	The use of natural, social and physical resources in such a way that allows for the ongoing use of those resources by future generations while taking account of current needs.	<b>UAGC and UAC</b>	UAGC stands for 'Uniform Annual General Charge' and is the fixed charge component of the rates. UAC stands for 'Uniform Annual Charge' which is a fixed charge for a specific item such as solid waste collection and disposal.
<b>Sustainable Development</b>	Meeting the needs of the present, without comprising the ability of future generations to meet their own needs.	<b>Vision</b>	A brief description of what the community wants our District to be like in the future
<b>Tangata Whenua</b>	Maori people of the land, those who belong to a particular area by ancestral connection.	<b>Ward</b>	Every territorial authority district may be divided into wards for electoral purposes
<b>Targeted</b>	Any funding tool that is targeted to a particular matter and factor.	<b>Wastewater</b>	Includes domestic and industrial sewage and trade waste.
<b>Targeted Rates</b>	Any rate levied other than the general rate, which is targeted at users of a specific service.	<b>Water Supply</b>	The reticulated system to provide consumers with a water supply.
<b>Third party benefits</b>	Types of public or general benefits which include bequest values, existence values, option values and prestige values.	<b>Well-being</b>	The health, safety and general wellbeing of residents.
<b>Transfund</b>	Government agency responsible for allocation of funding to all road controlling authorities.	<b>Zero Waste</b>	The name given to a strategic goal that covers turning waste into resources. Success is achieved when total solid waste entering landfills is reduced or stopped.
<b>Transit NZ</b>	National road controlling authority responsible for the state highway network.		