

Glossary

Activity

A good or service provided by or on behalf of a local authority.

Annual Plan

A plan produced by Council every year that sets out what it plans to do for the following year and into the future, how much it will cost and how Council plans to fund it. Every third year it is part of the LTP.

Annual Report

A document that Council prepares each year to provide the public with information on the performance of the local authority during the past year (both in financial and non-financial terms).

ASRB

Accounting Standards Review Board.

Authority

Power, responsibility.

Capacity

Council's ability to deliver a service. For some services, Council may not have legal or budgetary control and may only be able to act as an advocate or facilitator.

Capital Value

The value of land plus any additions like buildings, driveways and fences.

Capital Expenditure (CAPEX)

Capital expenditure is additions, improvements or renewals to fixed assets that have or will be built or purchased by the Council, where the benefit will be reflected over more than one financial year.

Chief Executive

The person in charge of managing the Council organisation and the principal adviser to Council and employer of staff.

Community

A network of people and organisations linked together by common factors. This might refer to a network of people linked by place (that is, a geographic community), common interest or identity (for example, a Hapu, voluntary organisations or society), or an administrative community (such as a district).

Community Board

A local elected body within a community to advise a district council on issues affecting the community and to carry out functions delegated to it by the Council.

Community Outcomes

The future a community wants to achieve. These outcomes set the direction for Council plans and help in the coordination of activities.

Council Controlled Organisation (CCO)

An organisation which Council controls.

Consultation

Listening to what people think about an issue.

Council

A territorial authority, being an elected group of people that by democratic process have the mandate of the community they represent to make decisions and provide local governance. In the context of this document, 'Council' refers to the Far North District Council, while 'council' refers to all territorial authorities generally.

Councillor

A person elected to be on the Council.

Decision

A resolution or agreement to follow a particular course of action, including an agreement not to take an action in respect of a particular matter.

Democracy

Community participation in decision making.

Development Contributions

A mechanism provided under the Local Government Act 2002 to fund capital expenditure needed to meet extra demand placed on utilities by development and to ensure the cost of providing services to and within subdivisions and developments, or upgrading of services as a result of subdivision, are met by the developer / subdivider.

Depreciation

The loss in value of an asset over time. This is an accounting device to ensure that an appropriate amount of capital expenditure is spread as an expense in each year and matched against the income of the Council (including rates) in the Statement of Comprehensive Income.

Fees and Charges

Fees and charges are charges for a Council service that must be met by the user of the service (e.g. entrance fee to swimming pools, fees for dumping waste at tips etc).

IFRS

International Financial Reporting Standards.

FRS

Financial Reporting Standards.

FRSB

Financial Reporting Standards Board.

Grant

Money given to a group for a particular purpose.

Hearing

Meeting to enable members of the public to speak about a particular issue.

Infrastructure

The systems that help a district function such as roads, public water supply, refuse and effluent disposal.

NZTA

Government land transport funding body. Formerly Land Transport New Zealand.

Long-Term Plan (LTP)

A plan covering at least ten years adopted under section 93 of the Local Government Act 2002 that describes the activities the Council will engage in over the life of the plan, why the Council plans to engage in those activities and how those activities will be funded.

LTP

Abbreviation for Long-Term Plan

Mayor

The leader of Council, elected from across the district.

NZ GAPP

New Zealand Generally Accepted Accounting Practices.

NZIAS

New Zealand International Accounting Standards.

NZ IFRS

New Zealand International Financial Reporting Standards.

Outcomes

Outcomes are the future that a community wants to achieve. There is often a relationship between a community outcome and a specific service or facility that Council provides.

Rates

Money that property owners pay to District and Regional Council for the provision of assets and services.

Refuse

Rubbish, garbage and waste management.

Regional Council

A Council that represents a regional community and manages natural resources and deals with issues that affect the environment. Our regional council is the Northland Regional Council.

Regulatory

A function of local government concerning legal (usually bylaw) enforcement.

Reserve Contribution

A contribution made either in money or land (at Council's discretion) to the district's reserves, payable for any subdivision in which the number of lots is increased, or for any significant development of land.

Resource Consent

Special permission from Council for an activity related to land.

Service Levels

The defined service parameters or requirements for a particular activity or service against which service performance may be measured. Service levels usually relate to quality, quantity, reliability, responsiveness, environmental acceptability and cost.

Subsidies

Money to help pay for a particular service, activity or infrastructure; usually paid by Central Government.

Sustainable Development

Sustainable development has many definitions. Most interpretations share the fundamental idea that it is development that maintains or enhances economic opportunity and community wellbeing while protecting and restoring the natural environment upon which people and economies depend. Sustainable development meets the needs of the present without compromising the ability of future generations to meet their own needs.

Trust

Money or property looked after by an organisation.

Utilities (Utility Assets) Utilities are network infrastructures that provide mechanisms for the delivery of services. In a Local Government context, utilities are commonly public water supply, wastewater, sewerage and solid waste.

Ward

An area within the district administered by Council.