
Activity

Related or like services that are grouped together for management and budgeting purposes.

Allocated Costs

A form of spending where one Council department pays for services provided by another department.

Annual Plan

A one year plan that focuses on the work to be carried out in a relevant year of the Council's Long Term Council Community Plan (LTCCP) and also highlights any variations and amendments to the LTCCP.

Appropriation

Money that has been set aside from or brought into an operating revenue account.

Assets

Assets are things that the organisation owns such as roads, parks, footpaths and buildings.

Asset Management Plans

Asset Management Plans consider the level of service required for key infrastructural activities and services of Council, and the assets required to support those services. The plans include ensuring that maintenance and asset replacement is at a level to allow the agreed provision of services to continue, that depreciation on assets is funded, and that the future growth of the city is catered for.

Carry Forwards

Where capital budgets are unspent in a year, due to the project not being complete or not yet commenced, the budget and funding may be carried forward into the next financial year.

Capital Expenditure

This is spending that will increase the value of Council's assets.

CBD

Central Business District.

Capital Value

The sum that the owners' estate or interest in the land, if unencumbered by any mortgage or other charge, might be expected to realise at the time of valuation if offered for sale on such reasonable terms and conditions as a bona fide seller might be expected to require. It is deemed to include GST for residential properties and exclude GST for other property types.

Community Outcomes

How the community wants the City to be, to make it a better place to live, work and play as described in the Tauranga Tomorrow Community Outcomes document.

Council Controlled Organisation

An organisation or company where one or more local authorities have 50% or more of the shareholder voting rights or similar. For a more detailed meaning see Section 6 of the Local Government Act 2002.

Depreciation

This accounts for the annual cost of the wearing out of or the economic use of our assets. It is generally based on the value of the asset divided by its remaining life.

Development Contributions

Fees paid by developers who subdivide (Subdivision Impact Fees) or build (Building Impact Fees). These fees cover the cost of upgrading the services (e.g. water supply) provided to those new sections / buildings. The setting of development contributions is governed by the Development Contributions Policy.

Expenditure

Spending by Council.

Financial Year

Council's financial year runs from 1 July to 30 June the following year.

General Rate

A rate based on the capital value of every property in the City.

Infrastructural Assets

Fixed utility systems that provide a continuing service to the community and are not generally regarded as tradable. These assets include roads, waste, sewerage and stormwater systems.

Internal Recoveries

Recovery of costs by support departments from other Council departments.

Land Value

The probable price that would be paid for the bare land as at the date of valuation. The value includes development work such as drainage, excavation, filling, levelling, retaining walls, clearing, fertility build-up, flood protection.

Levels of Service

A measure of the service that the Council delivers i.e. number of sports fields available for use, library opening hours, water quality etc.

Liabilities

Amounts that the organisation owes. Non Current Liabilities are amounts that are not due to be repaid within the next financial year.

Loan Funds

This is money used by Council that it has obtained by raising a loan.

Local Government Act 2002

The key legislation that defines the regulations and responsibilities for local authorities including Tauranga City Council.

Long Term Council Community Plan (LTCCP) – The Ten Year Plan

This plan sets the strategic direction for the Council over the next 10 years and outlines Council's contribution towards achieving the community outcomes. This plan is formally reviewed and updated every three years.

Mission

This describes Council's basic purpose (its fundamental reason for being) and specifies the role Council is going to play in its environment.

Operating Expenditure

Spending for the normal day-to-day services of Council. This also includes depreciation, interest on loans and allocated costs.

Output

Services, activities or goods produced by Council.

Policy

Guidelines to support effective decision making.

Private Benefit

This occurs when individuals who benefit from a service can be clearly identified and therefore charged for that service. It applies to user charges, application fees, purchase price and water by meter, though there are exceptions to the rule.

Public Benefit

This relates to spending which benefits the community in general and for which no individual beneficiaries can be clearly identified.

Rates

Funds collected from property owners in the Council's city area.

Renewal Expenditure

This is spending that replaces deteriorating assets with new assets that have the same service potential as the originals.

Residual Waste

The final waste product that has no resource content and currently goes to landfill.

Resource Consent

This is permission to use resources such as land, water and air, granted under the Resource Management Act 1991.

Restricted Assets

Assets that cannot be disposed of because of legal or other restrictions and that provide benefit or service to the community. They include reserves vested under the Reserves Act 1977, endowments and property held in trust for specific purposes.

Revenue

Money received by Council.

Revenue and Financing Policy

This is a statement about who should pay for the services provided by Council. The policy outlines who will benefit for each Activity and who should pay for it, taking into account fairness and what is practical.

Significance

This is the degree of importance of an issue, proposal, decision, or matter, as assessed by the local authority, in terms of its likely impacts, and or likely consequences.

Sinking Fund

This was a fund to which money was allocated annually for the future repayment of loans. The requirement for this was repealed in 1996, but loans raised prior to that date will still have associated sinking funds.

Special Funds / Reserve Funds

Money set aside for a specific purpose. Some uses are legally restricted and others are created by Council.

Strategy

These outline how the City is going to undertake particular actions to deliver the community outcomes.

Sub-Region

This is the geographical area that includes Tauranga City Council and Western Bay of Plenty District Council areas.

Uniform Annual Charge (UAC)

Income to Council for a specific service by a levy of an equal amount on each rateable property. This amount does not vary with the value of the property.

Uniform Annual General Charge (UAGC)

The contribution to the costs of the activities, works or services, whose costs are not otherwise recovered from separate and special rates and charges and shall be levied in respect of every separately rateable property. This amount does not vary with the value of the property.

User Fees and Charges

Fees charged to users of specific services and facilities provided by the Council.

Values “The Way We Do Things Around Here”

Outlines how Council staff will interact with customers and each other.

Vested Assets

Infrastructural assets and land provided by the developer of the subdivision. Examples of this may be roads, streetlights, water and wastewater reticulation, stormwater disposal systems and reserve land. At the completion of the subdivision, the ownership and hence future maintenance of these assets passes to Council.

Vision

Council’s view of the future state of its community. It is used to inspire people into action, define future direction and implies that what we do now can influence and change the future for the better.
