

		Who benefits?						Funding Sources Private		Funding Sources Public		Who pays?	
		Community Outcomes	Who benefits?	Period of Benefit (intergenerational principle)	Whose actions create the need?	Costs vs benefits	Rationale	Operational	Capital	Operational	Capital	Public %	Private %
Democracy & Leadership													
Democracy and Leadership	Mana Mauri, Mana Tangata, Mana Oranga, Mana Taiao	Whole community	Benefit occurs in the year the funding is provided and on-going	Not applicable	Separate funding of this activity is not practicable and there is an equal benefit to all ratepayers and residents.	The public good component of this activity reflects that it contributes to the open, transparent and accountable democratic process of local government and supports elected members to be effective decision-makers.	N/A	N/A	General rates and revenue + interest and dividends + reserves + fees and charges	General rates and revenue + interest and dividends + borrowings + reserves	High	Low	
Three Waters - Water Supply													
Urban and Rural	Mana Mauri, Mana Tangata, Mana Oranga, Mana Taiao	All water supply users	Benefit occurs in the year the funding is provided and on-going	Users of the service	While the users of these services can be identified and are charged, the full cost is not recovered as there is some public benefit from their provision.	Individuals receive high benefit from the use of the service and there is a wider benefit to the community in the availability of this service for public health reasons.	Fees and charges + general rates and revenue + targeted rates (differential)	Fees and charges + targeted rates (differential) + borrowings + reserves + external contributions	General rates and revenue + targeted rates	General rates and revenue + targeted rates + borrowings + reserves	Low	High	
Wastewater Services													
Wastewater	Mana Mauri, Mana Tangata, Mana Oranga, Mana Taiao	Users of the service	Benefit occurs in the year the funding is provided and on-going	Users of the service	While the users of these services can be identified and are charged, the full cost is not recovered as there is some public benefit from their provision.	Individuals receive high benefit from the use of the service and there is a wider benefit to the community in the availability of this service for public health reasons.	Fees and charges + general rates and revenue + targeted rates (differential)	Fees and charges + targeted rates (differential) + borrowings + reserves + external contributions	General rates and revenue + targeted rates	General rates and revenue + targeted rates + borrowings + reserves	Low	High	
Stormwater Network													
Stormwater	Mana Mauri, Mana Tangata, Mana Oranga, Mana Taiao	Users of the service	Benefit occurs in the year the funding is provided and on-going	Users of the service	Separate funding of this activity is not practicable and there is an equal opportunity for ratepayers and residents in areas served by stormwater to benefit.	Individuals in areas served by our stormwater network receive high benefit from the use of the service and there is a wider benefit to the community in the availability of this service for public health and safety reasons.	General rates and revenue	General rates and revenue + borrowings + reserves	General rates and revenue	General rates and revenue + borrowings + reserves	Low	High	
Eltham Drainage					The users of this service can be identified and are charged the full cost of its provision.	The landowners in the Eltham Drainage Area are the only people who benefit from this service.	Targeted rates	Targeted rates	NA	NA	Nil	High	
Solid Waste													
Kerbside Collection	Mana Taiao	Users of the service	Benefit occurs in the year the funding is provided	Users of the service who generate waste	While the users of these services can be identified and are charged, the full cost is not recovered as there is some public benefit from their provision.	This activity benefits individuals; however, it is also in the public interest to provide this service.	Fees and charges + targeted rates (differential)	N/A	General rates and revenue + targeted rates	N/A	Low	High	
Disposal		Users of the service, whole community	Benefit occurs in the year the funding is provided and on-going	Users of the service who generate waste		This activity benefits individuals, but there is also a higher public interest to provide this service as it contributes to long term sustainability.	Fees and charges + general rates and revenue + targeted rates (differential)	Fees and charges + targeted rates (differential) + borrowings + reserves + external contributions	General rates and revenue + targeted rates	General rates and revenue + targeted rates + borrowings + reserves	Low to Medium	Medium to High	

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Roading													
	Subsidised	Mana Oranga	Users of the service, whole community	Benefit occurs in the year the funding is provided and on-going - the service is available for current and future generations	Users of the service	User charges for these activities are not practicable and there is an equal benefit to all ratepayers and residents.	Individuals benefit directly from the use of the service and the community benefits from the provision of the service.	Grants/ subsidies + targeted rates (differential) + fees and charges + financial contributions + other contributions	Grants/ subsidies + targeted rates (differential) + fees and charges + financial contributions + other contributions	Targeted rates (differential) + investment income + general rates and revenue + reserves	General rates and revenue + targeted rates (differential) + borrowings + reserves	High	High
	Non-subsidised		Users of the service, whole community	Benefit occurs in the year the funding is provided and on-going - the service is available for current and future generations	Users of the service		Individuals benefit directly from the use of the service and the community benefits from the provision of the service.	Targeted rates (differential) + fees and charges + financial contributions + other contributions	Targeted rates (differential) + fees and charges + financial contributions + other contributions	Targeted rates (differential) + general rates and revenue + reserves	Targeted rates (differential) + general rates and revenue + borrowings + reserves	High	High
	Regional Road Safety		Whole community	Benefit occurs in the year the funding is provided and on-going	Road users		Road safety is mostly for the greater public good. Training and events are provided and negative effects can result if these events are not attended by key audiences.	Fees and charges + general rates and revenue	Fees and charges + general rates and revenue	General rates and revenue	General rates and revenue	High	Low
Community Facilities													
	Parks, Reserves, Sportsgrounds and Public Spaces (have a separate line for sportsgrounds so we don't have not applicable and users together?)	Mana Tangata	Whole community, sportsground users	Benefit occurs in the year the funding is provided	Not applicable, sportsground users	Separate funding of this activity is not practicable and there is an equal opportunity for all ratepayers and residents to benefit.	Individuals have a private benefit from the availability of parks, reserves, sportsgrounds and public spaces. There is also a significant public benefit in the availability of these services.	Fees and charges + general rates and revenue	General rates and revenue + borrowings	General rates and revenue	General rates and revenue + borrowings + reserves	High	Low
	Recreation Centres - Halls		Users of the service	Benefit occurs in the year the funding is provided	Users of the service	While the users of this service can be identified and are charged, there is some public benefit from its provision	Individuals receive high benefit from the use of the service; however, there are social benefits to the community in the availability of these facilities.	Fees and charges + general rates and revenue	Grants + Surpluses from Rentals + Donations + Borrowings	General rates and revenue	General rates and revenue + borrowings + reserves	High	Low
	Recreation Centres - TSB Hub		Users of the service	Benefit occurs in the year the funding is provided	Users of the service	While the users of this service can be identified and are charged, there is some public benefit from its provision	Individuals receive high benefit from the provision of the service and there are social and economic benefits to the community.	Fees and charges + general rates and revenue + grants and sponsorship	Grants + surpluses from rentals + donations + borrowings	General rates and revenue + grants	Borrowings + reserves + grants + investment	High	Low
	Swimming Pools - Aquatic Centre		Users of the service	Benefit occurs in the year the funding is provided	Users of the service	Users are charged for this service but not the full cost in recognition of the public benefit.	Individuals receive high benefit from the use of the service and there is a wider community benefit in its availability for social reasons. The Aquatic Centre provides a higher level of service, which is partly recovered by fees and charges.	Fees and charges + general rates and revenue + grants	Grants + surpluses from rentals + donations + borrowings	General rates and revenue + interest	Borrowings + reserves + grants + investment	High	Low to Medium
	Swimming Pools - Rural Pools		Users of the service	Benefit occurs in the year the funding is provided	Users of the service	Users are not charged for this service in recognition of the public benefit of providing swimming pools in our smaller communities.	Individuals receive benefit from the use of the service and there is a wider benefit to the community in the free availability of this service for recreational purposes.	General rates and revenue	Grants	General rates and revenue	General rates and revenue + borrowings + reserves	High	Low to Medium
	Public Toilets		Users of the service, whole community	Benefit occurs in the year the funding is provided and on-going	Users of the service	The costs of charging users would greatly exceed the revenue collected and there is a public benefit in providing toilets	Individuals receive high benefit from the use of the service and there is a wider benefit to the community in the availability of this service for sanitary reasons.	General rates and revenue	General rates and revenue + borrowings	General rates and revenue	General rates and revenue + borrowings + reserves	High	Medium

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	Holiday Parks		Users	Benefit occurs in the year the funding is provided and on-going	Visitors to the District	Users are charged for these service but not the full cost in recognition of the public benefit.	Individual visitors receive high benefit from the provision of the service and there are economic benefits to the community.	Fees and charges	Grants + surpluses from rentals	General rates and revenue	General rates and revenue + borrowings + reserves	Low to Medium	Medium to High
	Cemeteries		Users of the service, whole community	Benefit occurs in the year the funding is provided and on-going	Users of the service		Individuals receive a high public health benefit from provision of this service although it also has a reserve function and useful historic value.	Fees and charges + bequests	Fees and charges + borrowings + financial contributions + bequests	General rates and revenue	General rates and revenue + borrowings + reserves	Medium	Medium to High
	Housing for the Elderly		Users of the service, whole community	Benefit occurs in the year the funding is provided and on-going - current and future tenancies	Users of the service		Selected individuals receive the greatest benefit from this activity. There is a social benefit to the wider community from the provision of housing for older people.	Fees and charges + general rates and revenue	Grants + borrowings + reserves + asset sales	General rates and revenue	General rates and revenue + borrowings + reserves	Low	Medium
	Hāwera Cinemas		Users of the service	Benefit occurs in the year the funding is provided and on-going	Users of the service		Individuals receive high benefit from the provision of the service, which also contributes to the social and leisure fabric of the community.	Fees and charges + general rates and revenue	Grants + borrowings	General rates and revenue	General rates and revenue + borrowings + reserves	Medium	Medium
	Corporate Property		Users of the service	Benefit occurs in the year the funding is provided and on-going	Medium		Users are charged for this service but some are not charged the full cost in recognition of the public benefit.	Individuals receive high benefit from the use of sundry Council properties. This activity also manages a small number of properties used for community good by not-for-profit organisations.	Fees and charges + general rates and revenue	General rates and revenue + borrowings	General rates and revenue	General rates and revenue + borrowings + asset sales + reserves	Low
Arts & Culture													
	Arts		Users of the service, the whole community	Benefit occurs in the year the funding is provided	Users of the service	While the users of this service could potentially be identified and charged, the costs would outweigh the public benefits.	The community receives the benefit of this activity together with individuals who are able to enhance their skills through this process.	Fees and charges + general rates and revenue	N/A	General rates and revenue	N/A	High	Low
	Heritage (Museum)	Mana Mauri	Users of the service, the whole community	Benefit occurs in the year the funding is provided and on-going	Not applicable	Museum users can be identified and could be charged, but the Council feels there is a high public benefit in making entry freely available.	There are the wider benefits of education, retention of heritage and community identity, while individuals benefit from the displays and information.	Fees and charges + general rates and revenue + grants	N/A	General rates and revenue	Borrowings + reserves	High	Low
	LibraryPlus		Users of the service, the whole community	Benefit occurs in the year the funding is provided and on-going	Users of the service	Separate funding of this activity is not practicable and there is an equal opportunity for all ratepayers and residents to benefit.	Individuals receive high benefit from the use of this service and its availability has a wider social benefit to the community.	Fees and charges + general rates and revenue	Grants + bequests + borrowings	General rates and revenue + investment income	Reserves + borrowings + general rates and revenue	High	Low to Medium
Economic Development													
	Economic Development	Mana Oranga	Users of the service, the whole community	Benefit occurs in the year the funding is provided and on-going	People wishing to establish or expand businesses, and local residents	While the users of these services could be identified and charged, it would be counter-productive to do so, as the Council wants to encourage economic development, tourism and events for the benefit of the District.	Individuals benefit directly from the use of the service and the community indirectly benefits because of the positive economic impacts.	Fees and charges + targeted rates	N/A	General rates and revenue + targeted rates (differential) + reserves	Borrowings + reserves	High	Low
	Tourism and Events		Users of the service, the whole community	Benefit occurs in the year the funding is provided	Visitors, local residents		Individuals benefit directly from the use of the service and attending events and the wider community benefits from the vibrancy that events bring. The community benefits indirectly through the positive economic impacts.	Fees and charges + general rates and revenue	Borrowings	General rates and revenue + reserves	General rates and revenue + borrowings + reserves	High	Low
Community Development													
	Community Development		The whole community	Benefit occurs in the year the funding is provided and on-going	Not applicable		The community receives the greatest benefit from the outcomes of this activity.	General rates and revenue	N/A	General rates and revenue	N/A	High	Low

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	Community Support	Mana Tangata	The whole community	Benefit occurs in the year the funding is provided	Not applicable	Separate funding of these activities is not practicable and there is an equal benefit to all ratepayers and residents.	The public good component of this activity recognises the contribution made by organisations and groups within the community and offers a helping hand in appreciation of this voluntary contribution in the way of grants. The civil ceremonies and recognition awards contribute to the social and cultural well-being of the community.	N/A	N/A	General rates and revenue + reserves	General rates and revenue + borrowings + reserves	High	Low
Environmental Management													
	Environment and Sustainability	Mana Tangata, Mana Taiao	The whole community	Benefit occurs in the year the funding is provided and on-going	Not applicable	Separate funding of these activities is not practicable and there is an equal benefit to all ratepayers and residents.	This activity is a high public good as it focuses on improving environmental sustainability across the District.	N/A	N/A	General rates and revenue	General rates and revenue + grants	High	Low
	Environmental Policy		The whole community	Benefit occurs in the year the funding is provided and on-going	Not applicable		This activity is a high public good because it sets the overall framework for development within the District.	Fees and charges	N/A	General rates and revenue + borrowings	N/A	High	Low
	Emergency Management		The whole community	Benefit occurs in the year the funding is provided and on-going	Not applicable		This activity is about preparedness for a disaster and is a high public good.	N/A	N/A	General rates and revenue	N/A	High	Low
Regulatory Services													
	Building Control	Mana Tangata, Mana Taiao	Users of the service, the whole community	Benefit occurs in the year the funding is provided	Users of the service - applicants for building consents and those doing building work	Users are charged for these services but the full costs are not recovered in recognition of the fact that some public benefit is derived from each activity.	There is a high level of private benefit to the applicant and some public benefit.	Fees and charges	N/A	General rates and revenue	Borrowings + reserves	Low	High
	Planning		Users of the service, the whole community	Benefit occurs in the year the funding is provided	Users of the service - applicants for resource consents and developers		There is a high level of private benefit to the applicant and some public benefit from sustainable development.	Fees and charges	N/A	General rates and revenue	Borrowings + reserves	Medium to High	Low to Medium
	Environmental Health - Licensing, Alcohol and Gambling		The whole community	Benefit occurs in the year the funding is provided	Users and providers of these activities and services, Government		These activities have a high public good through the protection of public health and well-being.	Fees and charges	N/A	General rates and revenue	N/A	Medium to High	Low to Medium
	Nuisance Control (Noise)		The whole community	Benefit occurs in the year the funding is provided	Community members that do not comply with bylaws and other controls		This activity has a high public good through public protection.	Fees and charges	N/A	General rates and revenue	N/A	High	Low
	Animal Services		The whole community	Benefit occurs in the year the funding is provided	Community members that do not comply with bylaws and other controls		Within the activity there is a high degree of public benefit, but the costs are influenced by the people who create the need for the service.	Fees and charges	Fees and charges + borrowings + reserves	General rates and revenue	General rates and revenue + borrowings + reserves	Medium	Medium to High
	Parking Control		The whole community, CBD retailers	Benefit occurs in the year the funding is provided	Community members that do not comply with bylaws and other controls		This activity has a high public good by creating the availability of carparks. There are some benefits for retailers within the CBDs, but the costs are influenced by the people who create the need for the service.	Fees and charges	N/A	General rates and revenue	Borrowings + reserves	Low	High
Coastal Structures													
	Coastal Structures	Mana Tangata	Users of the service, the whole community	Benefit occurs in the year the funding is provided and on-going	Local people and visitors who want to access the sea and the coast	Separate funding of this activity is not practicable and there is an equal opportunity for all ratepayers and residents to benefit.	Individuals receive high benefit from the provision of the service and there are social benefits to the community through access to beaches and the sea.	General rates and revenue	Grants + borrowings	General rates and revenue	General rates and revenue + borrowings	High	Low
Corporate Activities													
	Audit and Risk, Customer Services, Information Services, People and Capability		Users of the services, the whole community	Benefit occurs in the year the funding is provided and on-going	Not applicable	Separate funding of this activity is not practicable and there is an equal benefit to all ratepayers and residents.		Overhead recoveries	Grants + borrowings	General rates and revenue	General rates and revenue + borrowings	High	Low