Financial Intelligence Toolkit

2014/15 Subscription

Sales, Fees and Charges Report

Hertsmere

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Summary of Key Points

Overview

- This report contains information derived from the latest 2013/14 Revenue Outturn returns on the level of sales, fees and charges for Hertsmere as a proportion of total service expenditure (excluding capital charges). The report can act as an initial guide for further investigation into areas where the proportion of fees and charges appears inconsistent with similar authorities.

Potential Revenue Gains

- Hertsmere's income to expenditure ratio was compared to its nearest neighbour group. If its ratio was set to the top quartile, across all services, then this would generate notional revenue losses of £1.5m (including education).

Overall Sales, Fees and Charges

- Hertsmere's income to expenditure ratio was 31.5% in 2013/14. This was higher than the nearest neighbour average (of 22.2%), and was ranked 3rd highest out of 16 authorities.
- Hertsmere's income to expenditure ratio was higher than the comparable England average (of 22.4%), and was ranked 30th highest out of 201 comparable authorities.
- Compared to its nearest neighbours, Hertsmere derives a significantly larger share of its income from Planning & Development (+26.8%) and a smaller share from Highways & Transport (-17.0%).
- Between 2012/13 and 2013/14, the authority's sales, fees and charges increased by 4.1%. This compares to an average decrease of 8.7% among its nearest neighbours, and a national increase of 5.1%.

Breakdown by Service*

- In Highways, Hertsmere's income to expenditure was ratio was 93.7%, lower than both the nearest neighbour average (of 122.8%) and the England average (126.4%).
- In Housing, Hertsmere's income to expenditure was ratio was 41.5%, higher than both the nearest neighbour average (15.2%) and the England average (12.2%).
- For Cultural & Related Services, Hertsmere's ratio was 6.9%, lower than both the nearest neighbour average (14.8%) and the comparable England average (23.3%).
- For Environmental & Regulatory, Hertsmere's ratio was 24.3%, higher than both the nearest neighbour average (of 22.6%) and the England average (22.4%).
- In Planning & Development, Hertsmere's ratio was 113.3%, higher than both the nearest neighbour average (of 36.9%) and the England average (39.4%).
- In Central Services, Hertsmere's income to expenditure was ratio was 8.5%, higher than both the nearest neighbour average (of 6.8%) and the England average (7.4%).

** Please note that these comparisons can be affected by differing authority policies, e.g. if the service is provided externally.*

1. Comparator Groups

For benchmarking purposes, two sets of comparator groups are used in this analysis: (a) your authority's Nearest Neighbour group, and (b) all comparable authorities across England.

Nearest Neighbour (NN) Group

To enable a like-for-like comparison, this analysis makes use of CIPFA's statistical Nearest Neighbour groups. These identify councils with similar economic and social characteristics and groups them on a statistical basis.

For Hertsmere, the Nearest Neighbour group is shown in the table below:

Table 1 - Nearest Neighbour Group

■ **Hertsmere**	■ Broxbourne
■ Spelthorne	■ St Albans
■ Three Rivers	■ Waverley
■ Epping Forest	■ Tunbridge Wells
■ Reigate & Banstead	■ Brentwood
■ North Hertfordshire	■ East Hertfordshire
■ Dacorum	■ Surrey Heath
■ Woking	■ East Hampshire

National Comparator Group

When making national comparisons, it is necessary to consider the services provided by each authority. For example, authorities which provide only upper-tier services (i.e. shire counties) tend to have a significantly lower proportion of sales, fees and charges in total expenditure than those that provide exclusively lower-tier services (i.e. shire districts).

To enable national comparisons, authorities are therefore categorised into three groups, according to whether they provide (1) both upper-tier and lower-tier services, (2) exclusively upper-tier services, or (3) exclusively lower-tier services.

As a shire district, Hertsmere falls into Group 3, as shown in the table below. All national comparisons in this report are made with reference to this grouping of 201 authorities.

Table 2 - National Comparator Groups

Group	Authority Type	Lower tier	Upper tier	Fire*	No.
Group 1	Metropolitan districts, London boroughs and unitaries without fire responsibilities	✓	✓		120
	Unitaries with fire responsibilities	✓	✓	✓	3
Group 2	Shire counties with fire responsibilities		✓	✓	11
	Shire counties without fire responsibilities		✓		16
Group 3	Shire districts	✓			201

** Fire and protective services are excluded from this report, as they tend to make a negligible contribution to total sales, fees and charges.*

2. Potential Revenue Gains/Losses

Overview of Potential Revenue Gains/Losses

This report assesses sales, fees and charges as a percentage of authorities' total expenditure. For simplicity, this is also referred to as the **income to expenditure ratio.** Negative income to expenditure ratios are assumed to be outliers, and are excluded from the analysis.

This section considers the notional gain or loss in revenue associated with setting your authority's income to expenditure ratio to certain benchmark levels.

Benchmark levels are set relative to your authority's nearest neighbour group, as identified in Table 2. The three levels are (i) the top quartile, (ii) the median, and (iii) the bottom quartile.

The table below shows the change in total revenue that would result if Hertsmere's income to expenditure ratio was set to one of these benchmark levels. This is disaggregated by service group. As can be seen, setting ratios to the top quartile (across all services) would result in notional revenue losses of £1.5m. Potential gains are greatest in Highways & Transport (£1.0m).

Table 3 - Revenue Implications of Alternative Income to Expenditure Ratios (£m)

Service	Top Quartile	Median	Bottom Quartile
Highways & Transport	0.954	0.362	-0.273
Cultural & Related	0.528	0.261	-0.030
Environmental & Regulatory	0.459	0.011	-0.797
Central Services	0.118	-0.317	-0.620
Other Services	0.003	0.000	0.000
Housing (GFRA only)	-0.449	-0.594	-0.805
Planning & Development	-3.136	-3.589	-3.699
Public Health			
Children's Social Care			
Adult Social Care			
Education			
Total	**-1.524**	**-3.866**	**-6.224**
Total excluding education	-1.524	-3.866	-6.224

Note that changes in revenue will be negative if your authority has an income to expenditure ratio that is currently above the relevant benchmark level. Figures will be blank if your authority has zero expenditure.

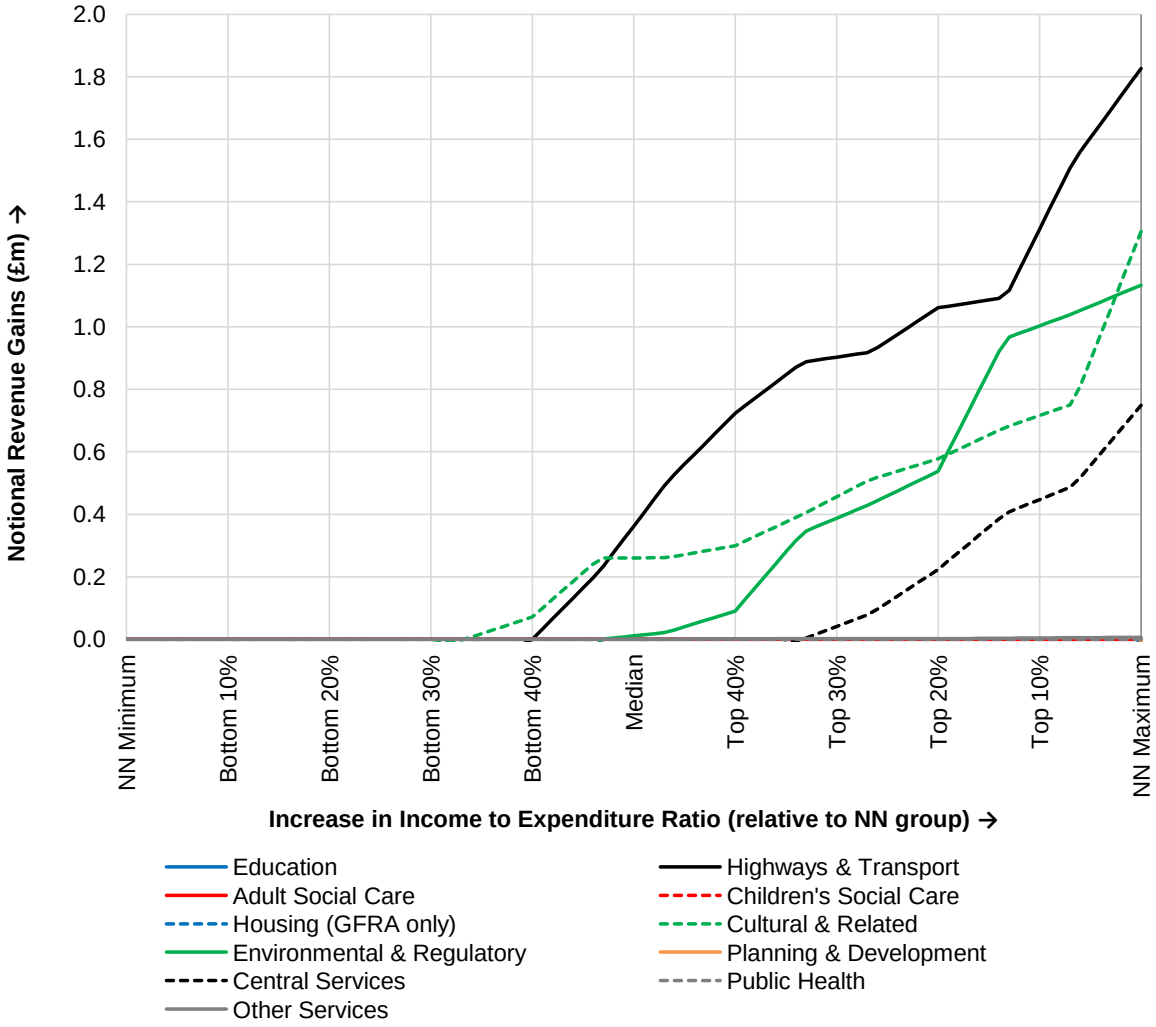
The figures for all services *excluding education* are also included in the table above, recognising that local authorities may have limited control over sales, fees and charges in this service area.

Revenue Profile

This section illustrates Hertsmere's potential revenue gains in more detail.

Hertsmere's revenue profile is presented in Chart 1 below. For each service, a line illustrates the relationship between its income to expenditure ratio (on the horizontal axis) and notional revenue gains (vertical axis). The larger the area under the line, the greater the potential revenue gains.

Chart 1 - Hertsmere's Revenue Profile (Relative to Nearest Neighbours)



The point where the line intersects the horizontal axis indicates your authority's current income to expenditure ratio. Points to the right of this represent notional revenue gains, should your authority increase its ratio relative to its nearest neighbours. (Points to the left indicate reduced revenue, and are not illustrated on the chart).

For each service, the revenue line will reflect three factors:

- The authority's ranking in terms of ratios (e.g. top 10%, top 20% etc). Where your authority has a relatively low income to expenditure ratio, the revenue line will start towards the left of the chart. If it has a relatively high ratio, the line will start towards the right of the chart.
- The percentage variation in ratios between authorities. The more ratios change between each authority, the steeper the revenue line will appear (all else being equal).
- The level of expenditure on the service. The greater the absolute size of the budget (in £m), the steeper the revenue line will appear (all else being equal).

3. Overview of Total Sales, Fees and Charges

Sources of Sales, Fees and Charges

In 2013/14, Hertsmere received income from sales, fees and charges worth £10.428m.

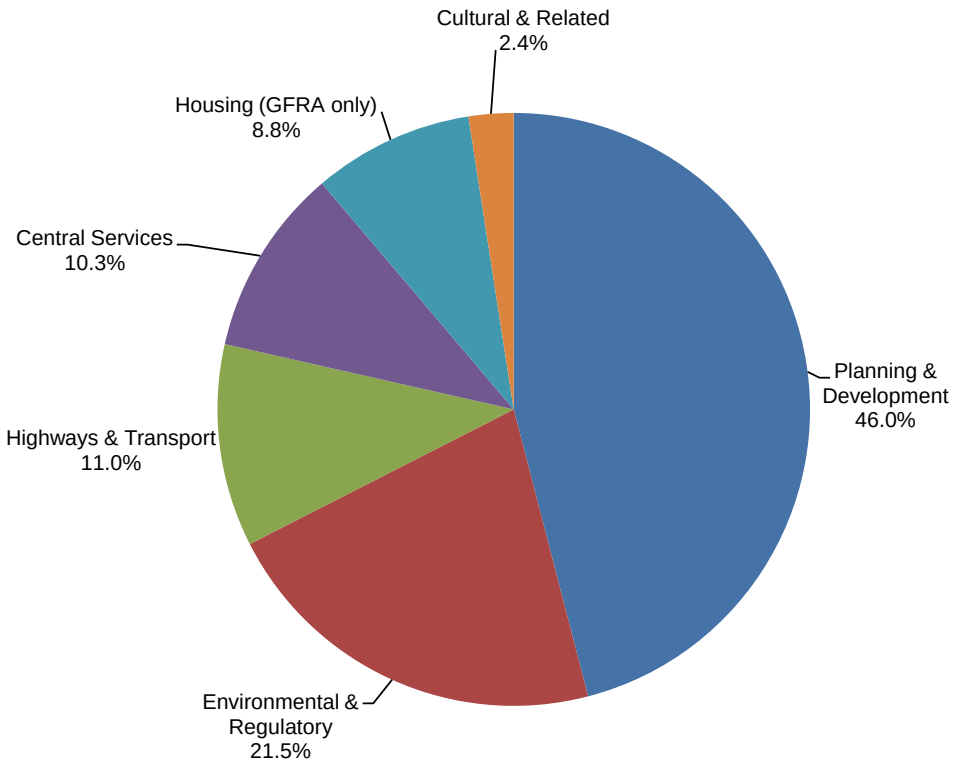
Planning & Development accounted for the largest share of this income (£4.793m), followed by Environmental & Regulatory (£2.245m) and Highways & Transport (£1.152m). This is shown in the table below.

Table 4 - Breakdown of Sales, Fees and Charges for Hertsmere by Major Service Group (2013/14)

Service Group	Amount (£m)	Share
Planning & Development	4.793	46.0%
Environmental & Regulatory	2.245	21.5%
Highways & Transport	1.152	11.0%
Central Services	1.070	10.3%
Housing (GFRA only)	0.913	8.8%
Cultural & Related	0.255	2.4%
Other Services	0.000	0.0%
Public Health	0.000	0.0%
Children's Social Care	0.000	0.0%
Adult Social Care	0.000	0.0%
Education	0.000	0.0%
Total Expenditure (exc. protective)	**10.428**	**100.0%**

The composition of sales, fees and charges is also illustrated in Chart 2 below.

Chart 2 - Breakdown of Sales, Fees and Charges by Major Service Group (2013/14)



Sources of Sales, Fees and Charges Relative to Other Authorities

This section examines all the sources of sales, fees and charges for Hertsmere in 2013/14 compared to other authorities. The table below shows the sources of income by service group for your authority compared to its nearest neighbours and national comparator authorities.

Table 5 - Comparative Sources of Sales, Fees and Charges (2013/14)

Service Group	Hertsmere	NN Average	England* Average
Planning & Development	46.0%	19.1%	20.5%
Environmental & Regulatory	21.5%	23.6%	23.5%
Highways & Transport	11.0%	28.0%	22.6%
Central Services	10.3%	12.0%	12.0%
Housing (GFRA only)	8.8%	3.5%	4.2%
Cultural & Related	2.4%	7.8%	15.5%
Other Services	0.0%	2.2%	0.7%
Public Health	0.0%	0.0%	0.0%
Children's Social Care	0.0%	0.0%	0.0%
Adult Social Care	0.0%	3.6%	0.8%
Education	0.0%	0.0%	0.0%
Total	**100.0%**	**100.0%**	**100.0%**

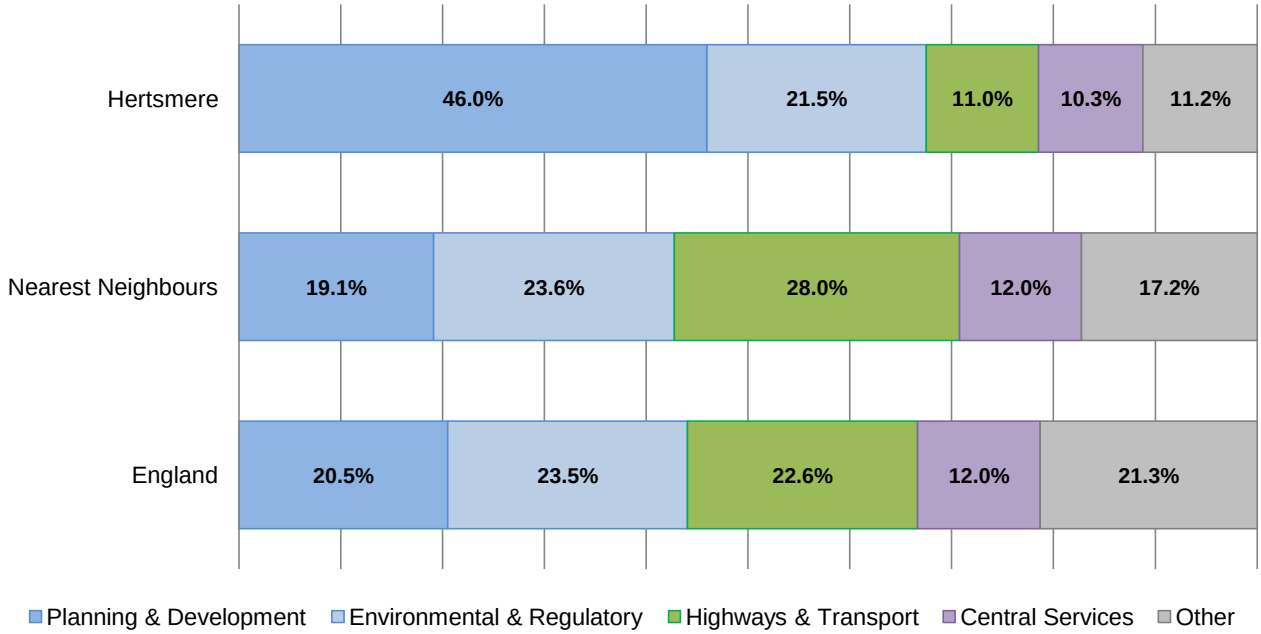
** Only includes authorities in your national comparator group (see Table 2 above)*

Compared to its nearest neighbours, Hertsmere derives a significantly larger share of its income from Planning & Development (+26.8%) and a smaller share from Highways & Transport (-17.0%).

Relative to the England average, Hertsmere derives a significantly larger share of its income from Planning & Development (+25.5%) and a smaller share from Cultural & Related (-13.1%).

The chart below illustrates the major difference in income sources between Hertsmere and other authorities. The chart focuses on the four major sources of sales, fees and charges for Hertsmere (with all other services grouped in the 'Other' category).

Chart 3 - Comparative Sources of Sales, Fees and Charges (2013/14)



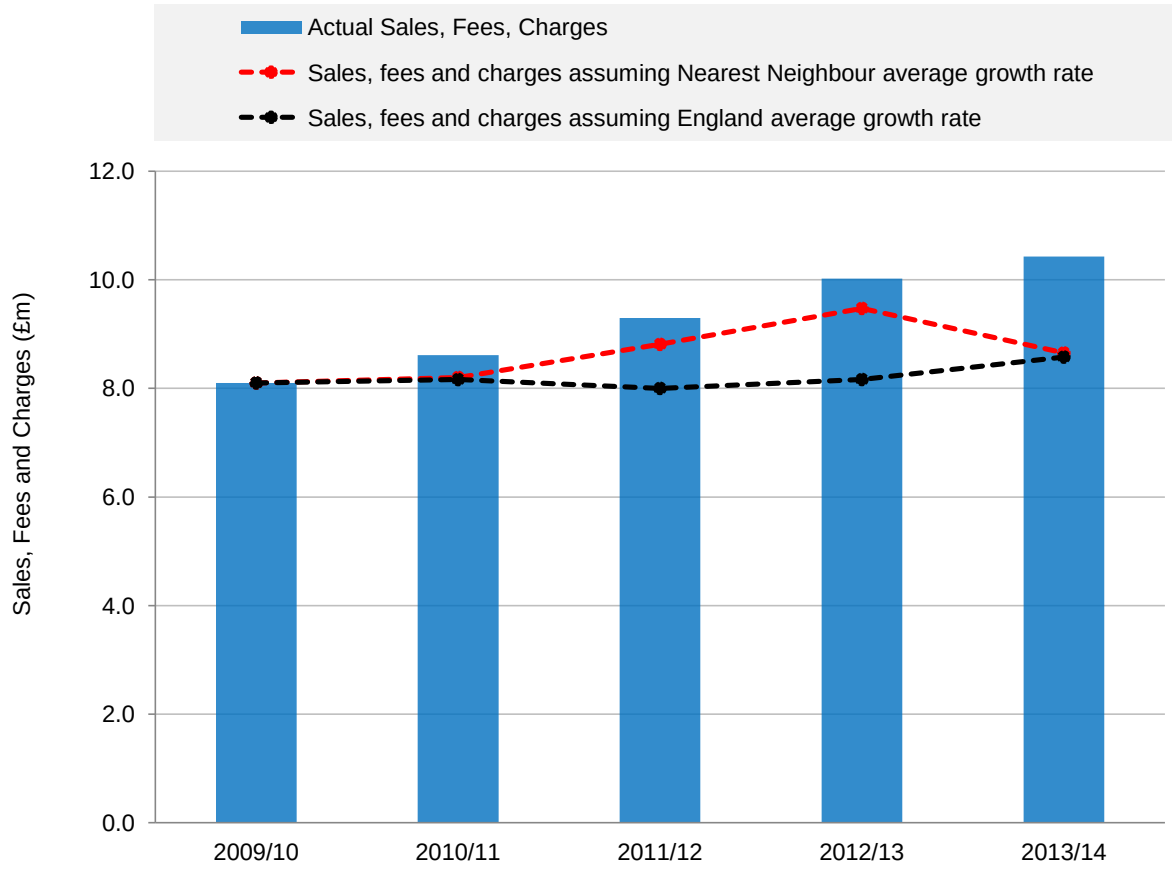
Annual Change in Sales, Fees and Charges

This section examines historical changes in sales, fees and charges. To enable like-for-like comparisons (both across authorities and between years), this excludes income from Education, Public Health and protective services.

Between 2012/13 and 2013/14, Hertsmere's sales, fees and charges increased by £0.409m, or 4.1%. This compares to an average Nearest Neighbour decrease of 8.7%, and an average national increase of 5.1%.

The chart below illustrates Hertsmere's sales, fee and charges since 2009/10. It also shows how these sales, fees and charges would have changed had they grown at the same rate as the Nearest Neighbour average and England average, respectively.

Chart 4 - Change in Sales, Fees and Charges since 2009/10*



** Figures in this chart exclude protective services, Education and Public Health.*

Sales, Fees and Charges Relative to Total Expenditure

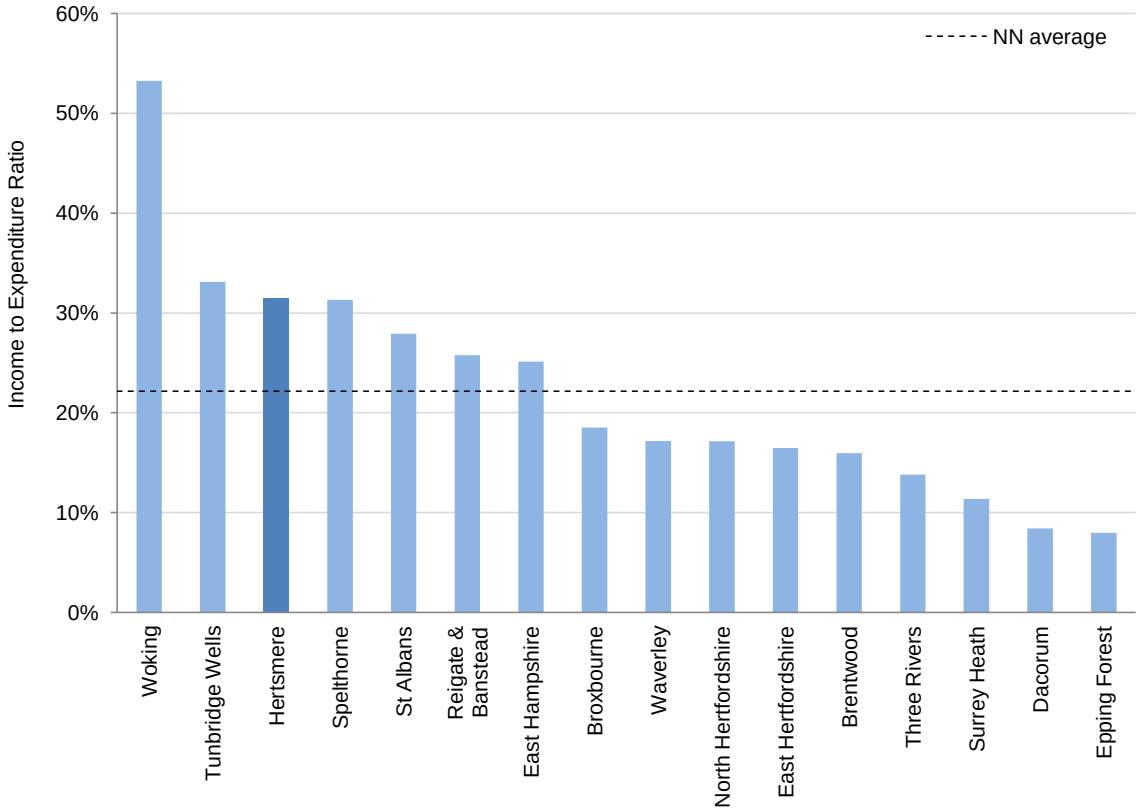
In 2013/14, Hertsmere had an income to expenditure ratio of 31.5%. The derivation of this figure is shown in the table below.

Table 6 - Income to Expenditure Ratio (2013/14)

Item	Amount
Sales, Fees and Charges (£m)	10.428
Total Expenditure (£m)	33.140
Income to Expenditure Ratio	**31.5%**

Compared to its Nearest Neighbour group, the income to expenditure ratio for Hertsmere was higher than the average of 22.2%. It was ranked 3rd highest in the group, as illustrated below.

Chart 5 - Income to Expenditure Ratio, Nearest Neighbour Group



Compared to other authorities across England, Hertsmere's income to expenditure to ratio was higher than the average (of 22.4%), and was ranked 30th out of 201 comparable authorities.

4. Breakdown of Sales, Fees and Charges by Service

Overview of sales, fees and charges by service

This section examines the ratio of sales, fees and charges to total expenditure for each service area, namely:

- Highways and Transport
- Housing
- Cultural and Related Services
- Environmental and Regulatory Services
- Planning and Development Services
- Central & Other Services

As was described in Section 3, the income to expenditure ratio for Hertsmere is 31.5%. This can be further disaggregated into individual services, as shown in the table below. As can be seen, the ratios range from a high of 113.3% (Planning & Development) to a low of 0.0% (Other Services).

Table 7 - Income to Expenditure Ratio*, by Service Group

Service Group	Hertsmere	NN Average	England** Average
Planning & Development	113.3%	36.9%	39.4%
Highways & Transport	93.7%	122.8%	126.4%
Housing (GFRA only)	41.5%	15.2%	12.2%
Environmental & Regulatory	24.3%	22.6%	22.4%
Central Services	8.5%	6.8%	7.4%
Cultural & Related	6.9%	14.8%	23.3%
Other Services	0.0%	57.4%	26.8%
Public Health		0.0%	1.1%
Children's Social Care		100.0%	19.5%
Adult Social Care		42.6%	36.2%
Education			
All Services	**31.5%**	**22.2%**	**22.4%**

** Figures are left blank if the ratio cannot be calculated i.e. if there is zero recorded expenditure.*

*** Only includes authorities in your national comparator group (see Table 2 above).*

The remainder of this section examines each of these major service groups in more detail.

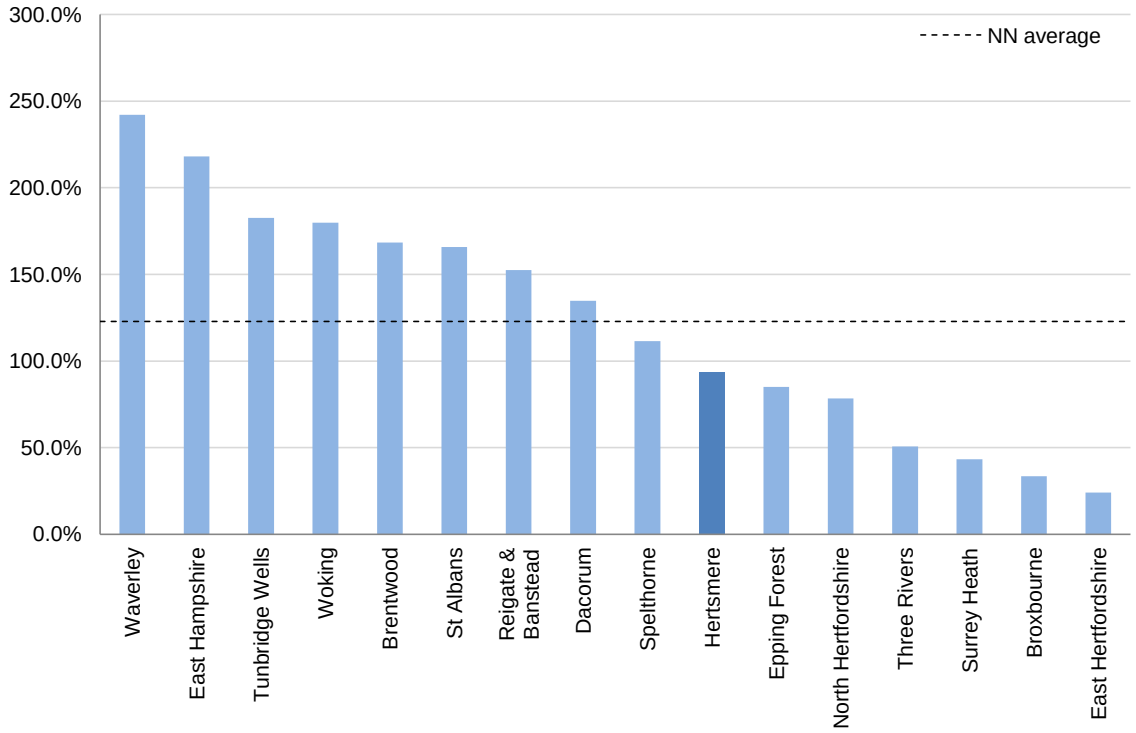
For the purpose of this report, each of these service groups is further disaggregated into sub-categories. In many cases, individual lines from the Revenue Outturn (RO) 2013/14 are grouped into a single sub-category to avoid excessive detail. The groupings were informed by each line's overall contribution to sales, fees and charges at the England level. Annex A provides more detail on these groupings.

Highways and Transport

For Highways & Transport, sales, fees and charges were equivalent to 93.7% of Hertsmere's total expenditure in 2013/14. This was lower than the comparable England average of 126.4%. The authority was ranked 137th highest out of 201 comparable authorities across England.

Hertsmere's income to expenditure ratio was lower than the nearest neighbour average of 122.8%, as is illustrated in the chart below.

Chart 6 - Income to Expenditure Ratio - Highways & Transport (2013/14)



Within this service, Hertsmere derived all of its sales, fees and charges from Parking Services (with a ratio of 100.5%). Ratios for the nearest neighbour group and England are also provided in the table below.

Table 8 - Income to Expenditure Ratios* - Highways & Transport (2013/14)

Service category	Hertsmere			NN Group	England**
	Sales, Fees and Charges (£m)	Total Expenditure (£m)	Ratio	Ratio	Ratio
Parking Services	1.152	1.146	100.5%	153.5%	163.2%
Public Transport	0.000	0.020	0.0%	7.2%	25.5%
Traffic Management & Safety	0.000	0.002	0.0%	58.5%	29.5%
Highways & Roads Maintenance	0.000	0.062	0.0%	18.1%	9.3%
Other Highways & Transport	0.000	0.000			75.2%
Street Lighting	0.000	0.000		0.2%	2.8%
Transport Planning, Policy and Strategy	0.000	0.000		48.8%	52.0%
Total Highways & Transport	**1.152**	**1.230**	**93.7%**	**122.8%**	**126.4%**

** Ratios are left blank if they cannot be calculated i.e. if there is zero recorded expenditure.*

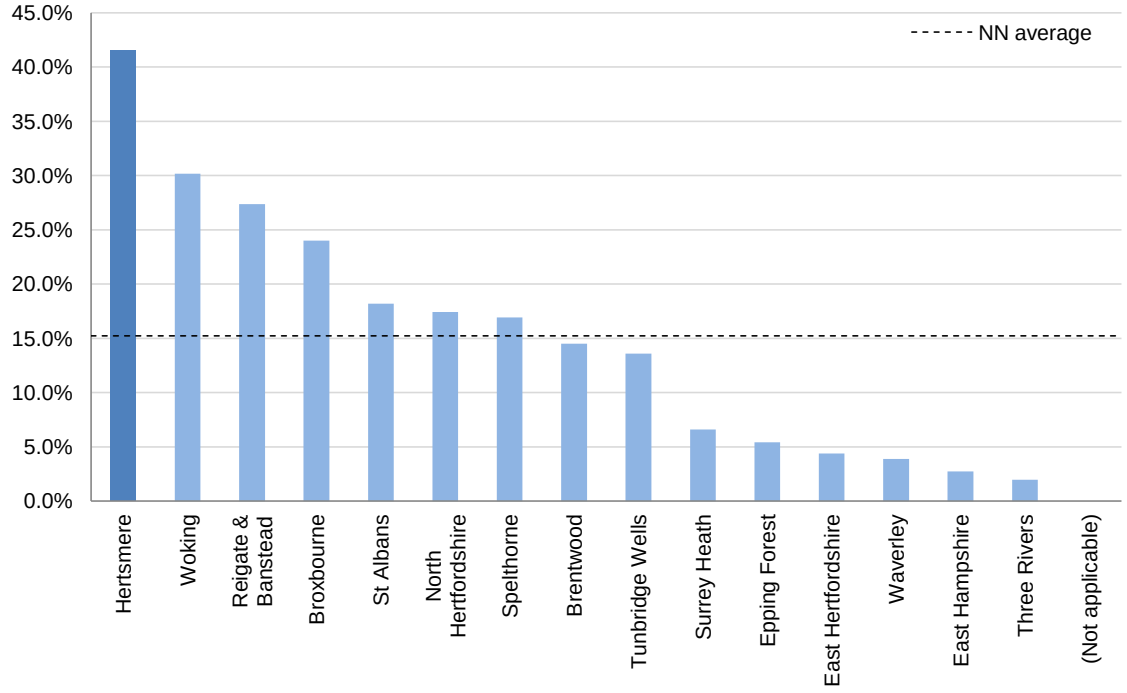
*** Only includes authorities in your national comparator group (see Table 2 above)*

Housing (GFRA only)

For Housing (GFRA only), sales, fees and charges were equivalent to 41.5% of Hertsmere's total expenditure, higher than the comparable England average of 12.2%. The authority was ranked 10th highest out of 201 comparable authorities across England.

Hertsmere's income to expenditure ratio was higher than the nearest neighbour average of 15.2%, as is illustrated in the chart below.

Chart 7 - Income to Expenditure Ratio - Housing (2013/14)



Income to expenditure ratios were highest for Other Housing Services (450.9%), followed by Homelessness (52.5%). Ratios for the nearest neighbour group and England are also provided in the table below.

Table 9 - Income to Expenditure Ratios* - Housing (2013/14)

Service category	Hertsmere			NN Group	England**
	Sales, Fees and Charges (£m)	Total Expenditure (£m)	Ratio	Ratio	Ratio
Other Housing Services	0.496	0.110	450.9%	105.7%	129.4%
Homelessness	0.417	0.795	52.5%	26.8%	14.7%
Housing Strategy, Advice, Advances etc.	0.000	0.563	0.0%	3.0%	4.8%
Private Sector Housing Renewal	0.000	0.019	0.0%	22.8%	9.7%
Housing Benefits	0.000	0.713	0.0%	5.7%	8.3%
Housing Welfare: Supporting People	0.000	0.000		0.0%	24.9%
Total Housing	**0.913**	**2.200**	**41.5%**	**15.2%**	**12.2%**

** Ratios are left blank if they cannot be calculated i.e. if there is zero recorded expenditure.*

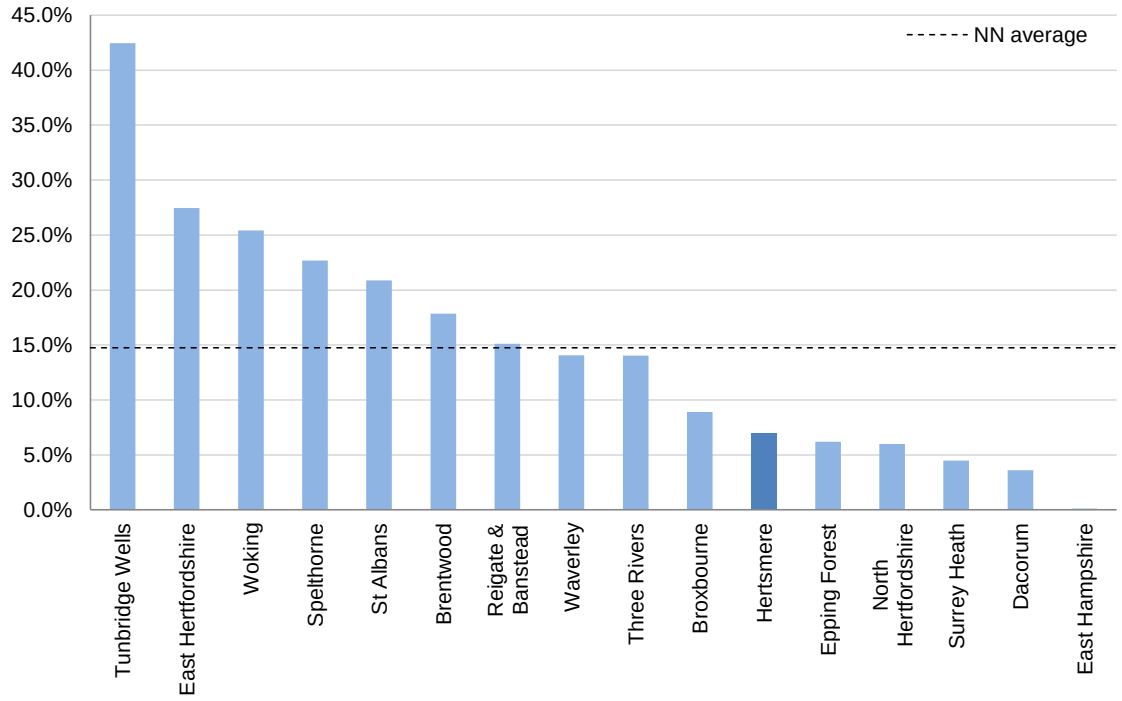
*** Only includes authorities in your national comparator group (see Table 2 above)*

Cultural and Related Services

For Cultural & Related Services, sales, fees and charges were equivalent to 6.9% of Hertsmere's total expenditure, lower than the comparable England average of 23.3%. The authority was ranked 157th highest out of 201 comparable authorities across England.

Hertsmere's income to expenditure ratio was lower than the nearest neighbour average of 14.8%, as is illustrated in the chart below.

Chart 8 - Income to Expenditure Ratio - Cultural & Related Services (2013/14)



Income to expenditure ratios were highest for Open Spaces (8.3%), followed by Recreation & Sport (6.8%). Ratios for the nearest neighbour group and England are also provided in the table below.

Table 10 - Income to Expenditure Ratios* - Cultural & Related Services (2013/14)

Service category	Hertsmere			NN Group	England**
	Sales, Fees and Charges (£m)	Total Expenditure (£m)	Ratio	Ratio	Ratio
Open Spaces	0.138	1.664	8.3%	9.4%	11.4%
Recreation & Sport	0.117	1.709	6.8%	15.5%	27.9%
Culture & Heritage (exc. Archives)	0.000	0.300	0.0%	33.0%	20.8%
Other Cultural & Related Services	0.000	0.000		5.5%	14.7%
Library Service	0.000	0.000		0.0%	0.0%
Total Cultural & Related Services	**0.255**	**3.673**	**6.9%**	**14.8%**	**23.3%**

** Ratios are left blank if they cannot be calculated i.e. if there is zero recorded expenditure.*

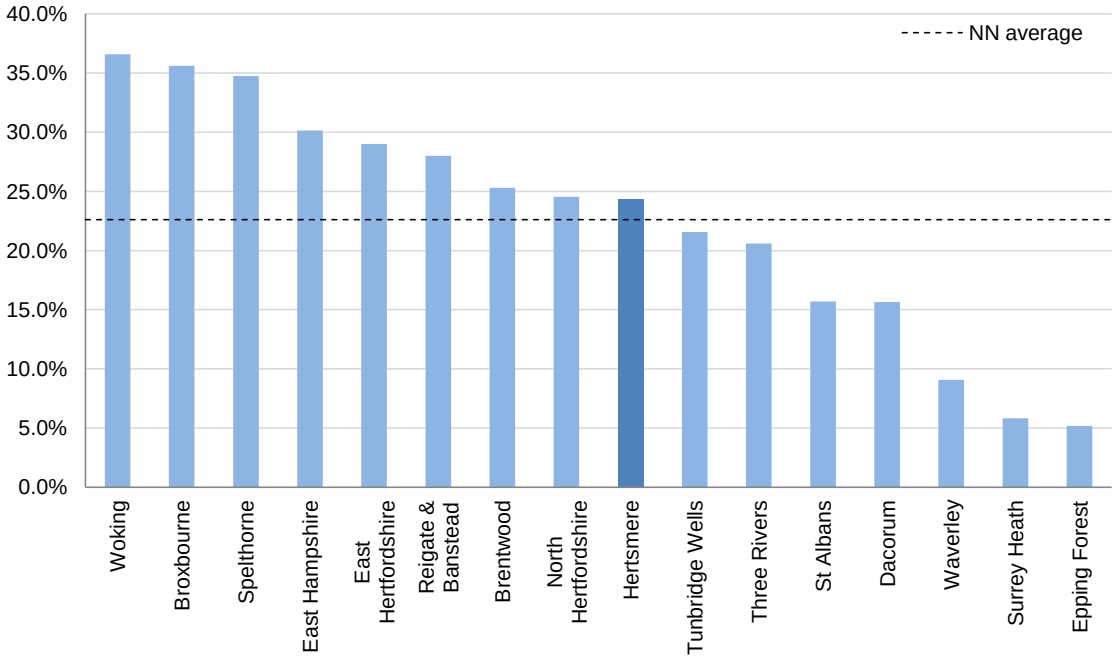
*** Only includes authorities in your national comparator group (see Table 2 above)*

Environmental and Regulatory Services

For Environmental & Regulatory Services, sales, fees and charges were equivalent to 24.3% of Hertsmere's total expenditure, higher than the comparable England average of 22.4%. The authority was ranked 82nd highest out of 201 comparable authorities across England.

Hertsmere's income to expenditure ratio was higher than the nearest neighbour average of 22.6%, as is illustrated in the chart below.

Chart 9 - Income to Expenditure Ratio - Environmental & Regulatory Services (2013/14)



Income to expenditure ratios were highest for Cemetery, Cremation & Mortuary Services (39.7%), followed by Other Environmental & Regulatory Services (32.3%) and Waste Collection (28.6%). Ratios for the nearest neighbour group and England are also provided in the table below.

Table 11 - Income to Expenditure Ratios* - Environmental & Regulatory Services (2013/14)

Service category	Hertsmere			NN Group	England**
	Sales, Fees and Charges (£m)	Total Expenditure (£m)	Ratio	Ratio	Ratio
Cemetery, Cremation & Mortuary Services	0.079	0.199	39.7%	101.6%	92.1%
Other Environmental & Regulatory Services	0.599	1.857	32.3%	51.9%	40.3%
Waste Collection	0.773	2.702	28.6%	12.5%	10.6%
Waste Disposal & Recycling	0.386	1.351	28.6%	42.1%	70.3%
Regulatory Services	0.359	1.373	26.1%	20.8%	21.5%
Community Safety	0.028	0.408	6.9%	7.8%	5.0%
Street Cleansing	0.021	1.343	1.6%	1.1%	2.6%
Total Environmental & Regulatory	**2.245**	**9.233**	**24.3%**	**22.6%**	**22.4%**

** Ratios are left blank if they cannot be calculated i.e. if there is zero recorded expenditure.*

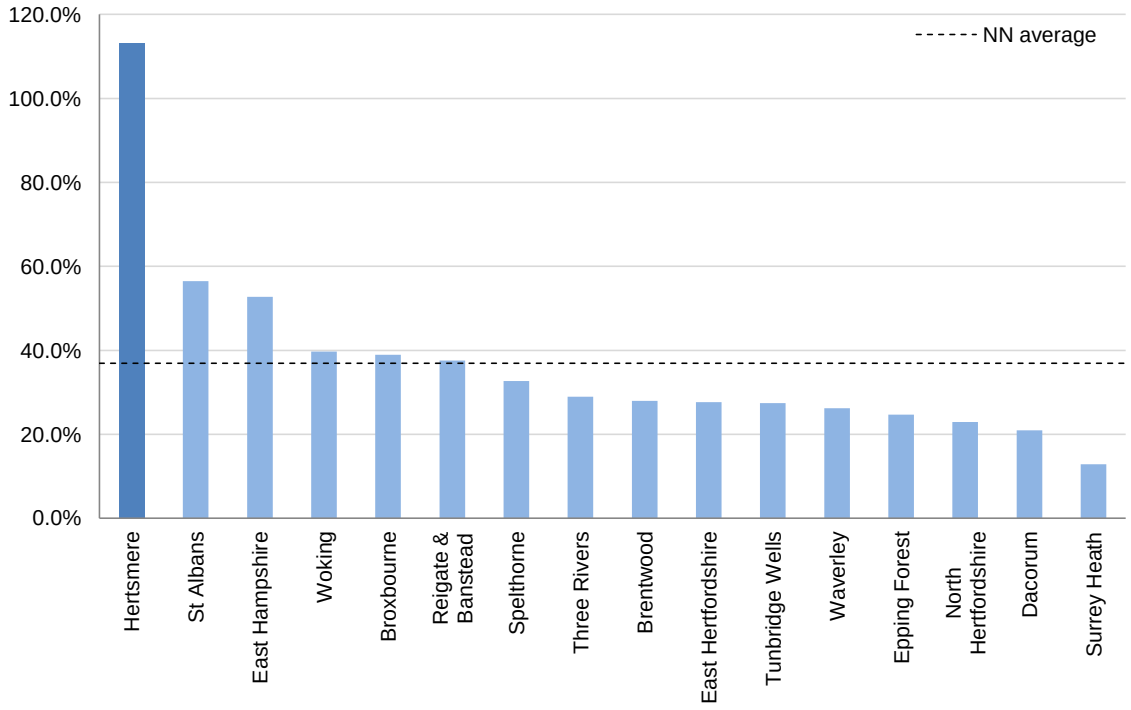
*** Only includes authorities in your national comparator group (see Table 2 above)*

Planning and Development Services

For Planning & Development Services, sales, fees and charges were equivalent to 113.3% of Hertsmere's total expenditure, higher than the comparable England average of 39.4%. The authority was ranked 3rd highest out of 201 comparable authorities across England.

Hertsmere's income to expenditure ratio was higher than the nearest neighbour average of 36.9%, as is illustrated in the chart below.

Chart 10 - Income to Expenditure Ratio - Planning & Development (2013/14)



Income to expenditure ratios were highest for Economic Research & Development (327.2%), followed by Building Control (69.2%) and Development Control (41.8%). Ratios for the nearest neighbour group and England are also provided in the table below.

Table 12 - Income to Expenditure Ratios* - Planning & Development (2013/14)

Service category	Hertsmere			NN Group	England**
	Sales, Fees and Charges (£m)	Total Expenditure (£m)	Ratio	Ratio	Ratio
Economic Research & Development	3.737	1.142	327.2%	32.7%	29.7%
Building Control	0.407	0.588	69.2%	68.5%	56.8%
Development Control	0.622	1.488	41.8%	45.6%	57.0%
Planning Policy	0.027	0.807	3.3%	1.5%	3.1%
Community Development	0.000	0.206	0.0%	2.2%	5.7%
Environmental Initiatives	0.000	0.000		7.5%	5.0%
Business Support	0.000	0.000			53.1%
Total Planning & Development	**4.793**	**4.231**	**113.3%**	**36.9%**	**39.4%**

** Ratios are left blank if they cannot be calculated i.e. if there is zero recorded expenditure.*

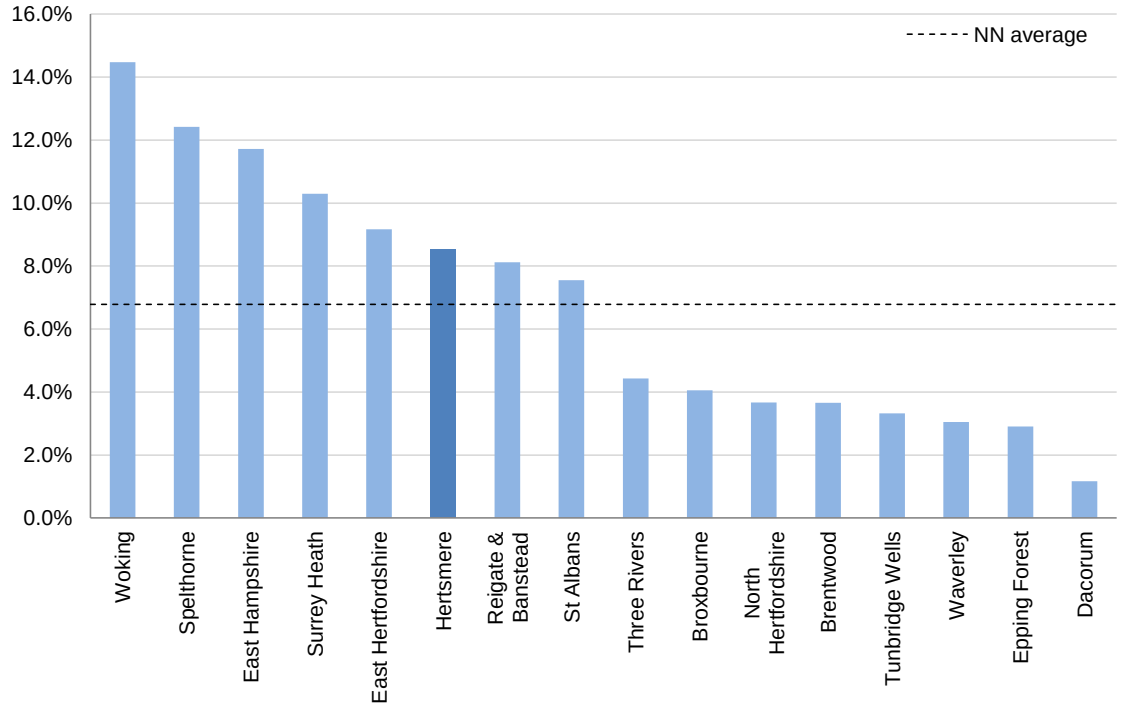
*** Only includes authorities in your national comparator group (see Table 2 above)*

Central Services

For Central Services, sales, fees and charges were equivalent to 8.5% of Hertsmere's total expenditure, higher than the comparable England average of 7.4%. The authority was ranked 50th highest out of 201 comparable authorities across England.

Hertsmere's income to expenditure ratio was higher than the nearest neighbour average of 6.8%, as is illustrated in the chart below.

Chart 11 - Income to Expenditure Ratio - Central Services (2013/14)



Income to expenditure ratios were highest for Local Tax Collection (26.9%), followed by Other Central Services (8.4%) and Corporate & Democratic Core (1.5%). Ratios for the nearest neighbour group and England are also provided in the table below.

Table 13 - Income to Expenditure Ratios* - Central Services (2013/14)

Service category	Hertsmere			NN Group	England**
	Sales, Fees and Charges (£m)	Total Expenditure (£m)	Ratio	Ratio	Ratio
Local Tax Collection	0.328	1.218	26.9%	14.4%	15.3%
Other Central Services	0.702	8.320	8.4%	23.1%	15.7%
Corporate & Democratic Core	0.038	2.512	1.5%	1.2%	2.0%
Elections	0.002	0.429	0.5%	8.0%	7.1%
Emergency Planning	0.000	0.091	0.0%	18.8%	4.7%
Non-Distributed Costs	0.000	0.000		1.4%	0.9%
Coroners' Court Services	0.000	0.000			
Total Central Services	**1.070**	**12.570**	**8.5%**	**6.8%**	**7.4%**

** Ratios are left blank if they cannot be calculated i.e. if there is zero recorded expenditure.*

*** Only includes authorities in your national comparator group (see Table 2 above)*

Annex A - Service groupings

This section shows the relationship between the service sub-categories used in this report and the individual lines published on the Revenue Outturn suite of forms.

Service Category and sub-Category	Revenue Outturn Line
Education	
Early Years	Early Years
Primary Schools	Primary schools
Secondary Schools	Secondary schools
Special Schools	Special schools
Services to Young People	Adult and community learning
	Other services to young people
Other Education Functions	Special Education
	Learner Support
	Access
	Local Authority Education Functions
Highways and Transport	
Transport Planning, Policy and Strategy	Highways maintenance planning, policy and strategy
	Public and other transport planning, policy and strategy
Highways and Roads Maintenance	Structural maintenance - principal roads
	Structural maintenance - other LA roads
	Structural maintenance - bridges
	Environmental, safety and routine maintenance - principal roads
	Environmental, safety and routine maintenance - other LA roads
	Winter service
	Street lighting (including energy costs)
Traffic Management and Road Safety	Congestion charging
	Road safety education and safe routes (inc. school crossing patrols)
	Other traffic management
Parking Services	On-street parking
	Off-street parking
Public Transport	Discretionary concessionary fares
	Statutory concessionary fares
	Support to operators - bus services
	Support to operators - rail services
	Support to operators - other
	Public transport co-ordination
Other Highways and Transport	Airports, harbours and toll facilities
	Capital charges relating to construction projects

Service Category and sub-Category	Revenue Outturn Line
Children's Social Care	
Service Strategy	Children's social care - Service strategy
Children Looked After	Children's social care - Children looked after
Family Support Services	Children's social care - Family support services
Youth Justice	Children's social care - Youth justice
Children's & Young People's Safety	Children's social care - Children and young people's safety
Commissioning & Social Work	Children's social care - Commissioning and social work
Other Children's Social Care	Children's social care - Asylum seekers
	Children's social care - Other children's and families services
Adult Social Care	
Older Adults	Older people (aged 65 or over) including older mentally ill
Younger Adults with Physical Disabilities	Adults aged under 65 with physical disability or sensory impairment
Younger Adults with Learning Disabilities	Adults aged under 65 with learning disabilities
Younger Adults with Mental Health Needs	Adults aged under 65 with mental health needs
Service Strategy	Social care strategy - Adults
Other Adult Social Care	Other adult social care - asylum seekers - lone adults
	Other adult social care - Other
Public Health	
Sexual Health Services	Sexual health services - STI testing and treatment (prescribed functions)
	Sexual health services - Contraception (prescribed functions)
	Sexual health services - Advice, prevention and promotion (non-prescribed functions)
NHS Health Check Programme	NHS health check programme (prescribed functions)
Public Health Advice	Public health advice (prescribed functions)
Obesity	Obesity - adults
	Obesity - children
Substance Misuse	Substance misuse - Drug misuse - adults
	Substance misuse - Alcohol misuse - adults
	Substance misuse - (drugs and alcohol) - youth services
Smoking & Tobacco	Smoking and tobacco - Stop smoking services and interventions
	Smoking and tobacco - Wider tobacco control
Children 5-9 Public Health Programmes	Children 5–19 public health programmes
Other Public Health Services	Physical activity - adults
	Physical activity - children
	Miscellaneous public health services
	Health protection - Local authority role in health protection (prescribed functions)
	National child measurement programme (prescribed functions)

Service Category and sub-Category	Revenue Outturn Line
Housing (GFRA Only)	
Housing Strategy, Advice, Advances etc.	Housing strategy, advice and enabling
	Housing advances
Private Sector Housing Renewal	Administration of financial support for repairs and improvements
	Other private sector housing renewal
Homelessness	Private managed accommodation leased by the authority
	Bed/breakfast accommodation
	Directly with a private sector landlord
	Other nightly paid, privately managed accommodation
	Hostels (non-HRA support)
	Private managed accommodation leased by RSLs
	Accommodation within the authority's own stock (non-HRA)
	Other temporary accommodation
	Homelessness: Administration
	Accommodation within RSL stock
	Homelessness: Prevention
	Homelessness: Support
Housing Benefits	Rent allowances - discretionary payments
	Non-HRA rent rebates - discretionary payments
	Rent rebates to HRA tenants - discretionary payments
	Housing benefits administration
Housing Welfare: Supporting People	Supporting People
Other Housing Services	Other welfare services
	Other council property (Non-HRA)

Service Category and sub-Category	Revenue Outturn Line
Cultural & Related Services	
Culture & Heritage (exc. Archives)	Theatres and public entertainment
	Arts development and support
	Heritage
	Museums and galleries
Recreation & Sport	Sports and recreation facilities, including golf courses
	Community centres and public halls
	Foreshore
	Sports development and community recreation
Open Spaces	Open spaces
Library Service	Library service
Other Cultural & Related Services	Archives
	Tourism
Environmental & Regulatory Services	
Cemetery, Cremation & Mortuary Services	Cemetery, cremation and mortuary services
Regulatory Services	Trading standards
	Water safety
	Food safety
	Environmental protection; noise and nuisance
	Housing standards
	Health and safety
	Port health (excluding levies)
	Port health levies
	Pest control
	Public conveniences
	Animal and public health; infectious disease control
	Licensing - Alcohol and entertainment licensing; taxi licensing
Community safety	Crime Reduction
	Safety Services
	CCTV
Street Cleansing	Street cleansing (not chargeable to Highways)
Waste Collection	Waste collection
Waste Disposal & Recycling	Waste disposal
	Recycling
Other Environmental & Regulatory	Trade waste
	Waste minimisation
	Defences against flooding
	Land drainage and related work
	Coast protection
	Agricultural and fisheries services
	Climate change costs

Service Category and sub-Category	Revenue Outturn Line
Planning & Development Services	
Building Control	Building control
Development Control	Development control
Planning Policy	Conservation and listed buildings planning policy
	Other planning policy
Economic Research & Development	Economic development
	Economic research
Business Support	Business support
Environmental Initiatives	Environmental initiatives
Community Development	Community development
Central Services	
Corporate & Democratic Core	Corporate and democratic core
Local Tax Collection	Council tax collection
	Council tax discounts for prompt payment
	Council tax discounts locally funded
	Council tax benefits administration
	Non-domestic rates collection
	BID ballots
Elections	Registration of electors
	Conducting elections
Coroners' Court Services	Coroners' court services
Emergency Planning	Emergency planning
Other Central Services	Registration of births, deaths and marriages
	Local land charges
	Local welfare assistance schemes
	General grants, bequests and donations
	Other court services
	Management and support services
Non-Distributed Costs	Retirement benefits
	Costs of unused shares of IT facilities and other assets
	Depreciation / impairment of surplus assets etc
	Revenue expenditure on surplus assets
Other Services	
Total Other Services	Total other services