



Financial Intelligence Toolkit
2023/24 Subscription

Financial Benchmarking – Sales, Fees and Charges Report

Pendle

Contents

Summary of Key Points	3
1. Methodology	4
2. Comparator groups	4
3. Potential revenue gains / losses	5
4. Overview of total sales, fees and charges	6
Sources of sales, fees and charges	6
Past changes in sales, fees and charges	7
Sales, fees and charges relative to expenditure	8
5. Breakdown of sales, fees and charges by service	9
Overview of sales, fees and charges by service	9
Highways and Transport	10
Housing (General Fund)	11
Cultural and Related Services	12
Environmental and Regulatory Services	13
Planning and Development Services	14
Central Services	15
Annex A - Service groupings	16

Summary of Key Points

Overview

- This report contains information from the latest (2022/23) Revenue Outturn returns on the level of sales, fees and charges for your authority as a proportion of total service expenditure. This is referred to as the **income-to-expenditure ratio**. The report can act as an initial guide for further investigation into areas where this ratio appears inconsistent with similar authorities.*

Potential Revenue Gains / Losses

- The *notional* gains or losses that would occur by setting your authority's income-to-expenditure ratio, across all services, equal to:
 - The **top 20%** of authorities in England: ▲ gain of **£6.2m**
 - The **median** of authorities in England: ▲ gain of **£2.5m**

Overall Sales, Fees and Charges

- In 2022/23, Pendle's income-to-expenditure ratio was 6.0%, lower than both the nearest neighbour average (of 19.0%) and the England average (23.2%).

Overall income-to-expenditure ratio	
Your authority	6.0%
Nearest neighbours	19.0%
England	23.2%

- Pendle's ratio was ranked 15th highest out of 16 nearest neighbours, and 145th highest out of 148 comparable authorities in England.

- It is not possible to calculate the annual change in your authority's sales, fees and charges, as spending data for 2021/22 is not available.

Change in 2022/23		
Your authority	Neighbours	England
▲ NA	▲ 67.6%	▲ 6.6%

Income-to-expenditure ratio by service

- The following illustrates the relative income-to-expenditure ratios for each major service:

Highways & Transport			Housing (General Fund)		
Your authority		7.4%	Your authority		0.7%
Nearest neighbours		95.6%	Nearest neighbours		12.8%
England		113.4%	England		13.9%
Cultural & Related Services			Environmental & Regulatory Services		
Your authority		3.0%	Your authority		23.9%
Nearest neighbours		10.5%	Nearest neighbours		24.8%
England		22.6%	England		26.6%
Planning & Development			Central Services		
Your authority		15.6%	Your authority		0.8%
Nearest neighbours		32.9%	Nearest neighbours		7.9%
England		36.6%	England		7.3%

* These comparisons can be affected by differing authority policies, e.g. if the service is provided externally.

1. Methodology

This report assesses sales, fees and charges as a percentage of authorities' total expenditure (excluding capital charges). For simplicity, this is also referred to as the **income-to-expenditure ratio**.

Data is taken from the Revenue Outturn (RO) forms for 2022/23. The data only includes 'sales, fees and charges', and excludes 'other income'. Figures exclude schools and emergency services.

Negative sales, fees and charges figures, as reported in the RO forms, are treated as zero (£0) for the purpose of calculating income-to-expenditure ratios.

2. Comparator groups

Nearest neighbour group

Please note that some authorities did not submit expenditure outturn (RO) data for 2022/23. In cases where data is missing for your authority's nearest neighbours, these have been replaced by the next closest authorities from LG Futures' nearest neighbour model.

To enable a like-for-like comparison, this analysis makes use of LG Futures' statistical 'nearest neighbour' groups. These identify councils with similar economic and social characteristics and groups them on a statistical basis. These groupings were last updated for the 2023/24 subscription.

Table 1 - Nearest neighbour group

■ Pendle	■ Swale
■ Hyndburn	■ Gravesham
■ Ashfield	■ Fenland
■ Mansfield	■ Gloucester
■ Hastings	■ Tamworth
■ Burnley	■ Great Yarmouth
■ Thanet	■ Redditch
■ Cannock Chase	■ Erewash

National comparator group

At the national level, comparisons are made between authorities that provide broadly similar services. Authorities are grouped based on whether they provide (1) both upper-tier and lower-tier services, (2) exclusively upper-tier services, or (3) exclusively lower-tier services.

Based on the services it provides, Pendle falls into Group 3, as shown in the table below. All national comparisons in this report are made with reference to this group of councils. In 2022/23, data was available for 148 of these 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	✓	✓		123
	Unitaries with fire responsibilities	✓	✓	✓	2
Group 2	Shire counties with fire responsibilities		✓	✓	9
	Shire counties without fire responsibilities		✓		12
Group 3	Shire districts	✓			148

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

3. Potential revenue gains / losses

This section considers the *notional* gain or loss in revenue that would result from setting your authority's income-to-expenditure ratio to certain levels relative to other councils.

Benchmarks are set relative to Pendle's nearest neighbour group.

Benchmark ratios are the cut-off point for the top 20% of authorities, the top 40% of authorities, the median, the bottom 40% of authorities, and the bottom 20%.

It is estimated that setting Pendle's income-to-expenditure ratios to the top 20% of its nearest neighbours would result in notional revenue gains of £6.2m. This is shown in the table below. Notional gains are greatest for Central Services (£2.5m).

Table 3 - Notional revenue gains or losses*

Increase in revenue  Decrease in revenue

Service	Income-to-expenditure ratio vs neighbours				
	Top 20%	Top 40%	Median	Bottom 40%	Bottom 20%
Central Services	£2.5m	£1.0m	£0.7m	£0.6m	£0.4m
Highways & Transport	£1.1m	£0.9m	£0.7m	£0.7m	£0.0m
Planning & Development	£1.0m	£0.7m	£0.5m	£0.5m	£0.1m
Environmental & Regulatory	£0.6m	£0.3m	£0.2m	£0.0m	-£0.6m
Housing (General Fund)	£0.5m	£0.3m	£0.2m	£0.1m	£0.0m
Cultural & Related Services	£0.4m	£0.3m	£0.2m	£0.1m	£0.0m
Education (exc. schools)	NA	NA	NA	NA	NA
Adult Social Care	NA	NA	NA	NA	NA
Children's Social Care	NA	NA	NA	NA	NA
Public Health	NA	NA	NA	NA	NA
Total (excluding schools)	£6.2m	£3.4m	£2.5m	£2.0m	£0.0m

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. 'NA' denotes missing or insufficient data. Excludes 'Other Services'.

* Please note that, for Highways & Transport and Environmental & Regulatory Services, income-to-expenditure ratios may be affected by the fact that services in some areas are provided by Combined Authorities or Waste Disposal Authorities.

4. Overview of total sales, fees and charges

Sources of sales, fees and charges

In 2022/23, Pendle received income from sales, fees and charges worth £2.711m.

The table below shows the composition of this income, and how it compares to the nearest neighbour and England averages.

Table 4 - Comparative Sources of Sales, Fees and Charges (2022/23)

Service Group	Pendle		NN average	England* average
	(£m)	(% of total)		
Environmental & Regulatory	1.696	62.6%	32.8%	29.8%
Planning & Development	0.623	23.0%	18.1%	21.0%
Central Services	0.233	8.6%	13.3%	10.4%
Cultural & Related Services	0.086	3.2%	7.6%	11.4%
Highways & Transport	0.055	2.0%	20.9%	20.2%
Housing (General Fund)	0.018	0.7%	7.3%	5.9%
Education (exc. schools)	0.000	0.0%	0.0%	0.0%
Adult Social Care	0.000	0.0%	0.0%	0.6%
Children's Social Care	0.000	0.0%	0.0%	0.0%
Public Health	0.000	0.0%	0.0%	0.1%
Other Services	0.000	0.0%	0.0%	0.7%
Total (exc. schools)	2.711	100.0%	100.0%	100.0%

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

Past changes 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, we only examine **core services**, which **excludes** income from schools, emergency services and public health.

It is not possible to calculate the change in income from core services between 2021/22 and 2022/23 for your authority, as spending data for 2021/22 is unavailable. This compares to a nearest neighbour group increase of 67.6%, and national increase of 6.6%.

The following charts show how the level and composition of core income has changed since 2017/18. These changes have not been adjusted for inflation, or any changes in functions or responsibilities. Please note that where spending data for a specific financial year is unavailable, the charts automatically set the value to 0 with respect to the missing information.

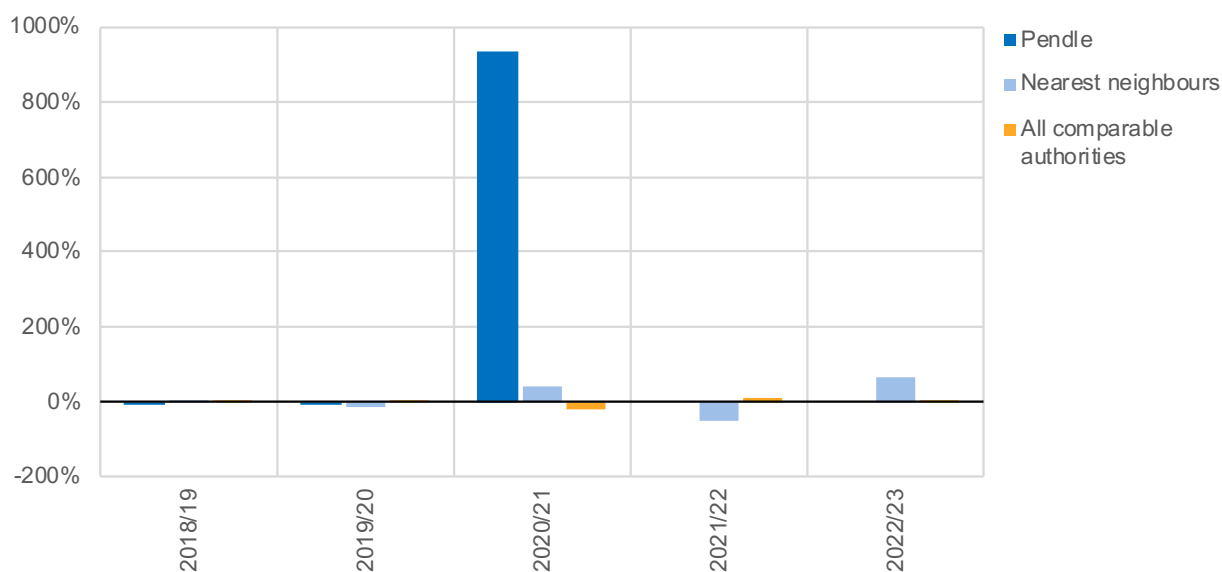
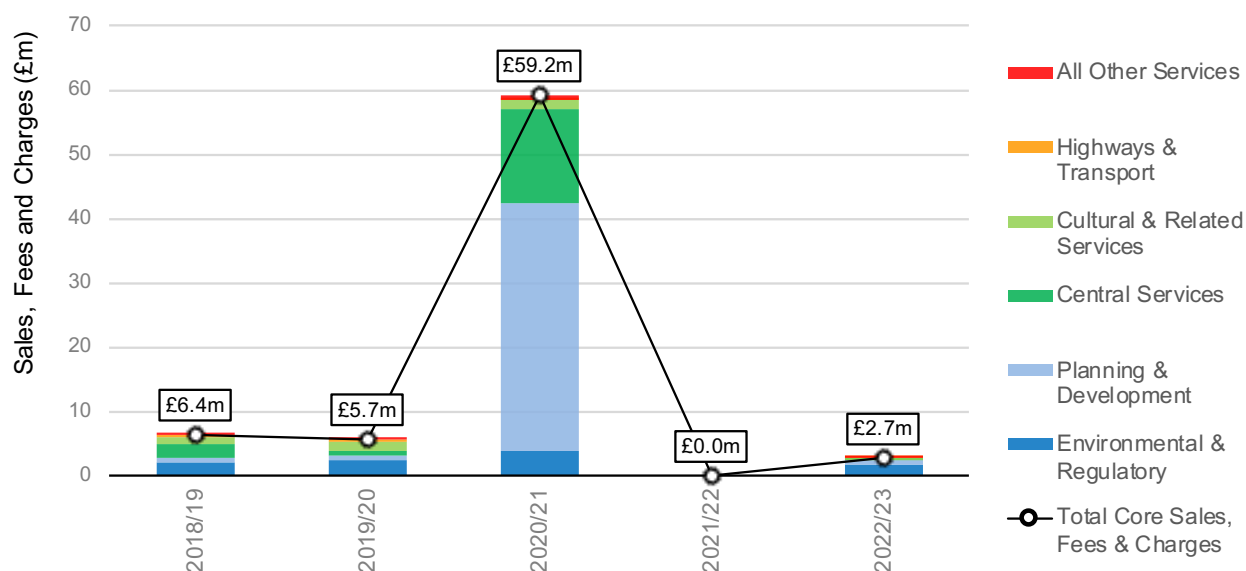


Chart 2 - Composition of core sales, fees and charges*



* Expenditure is presented in cash terms, i.e. has not been adjusted for inflation

Sales, fees and charges relative to expenditure

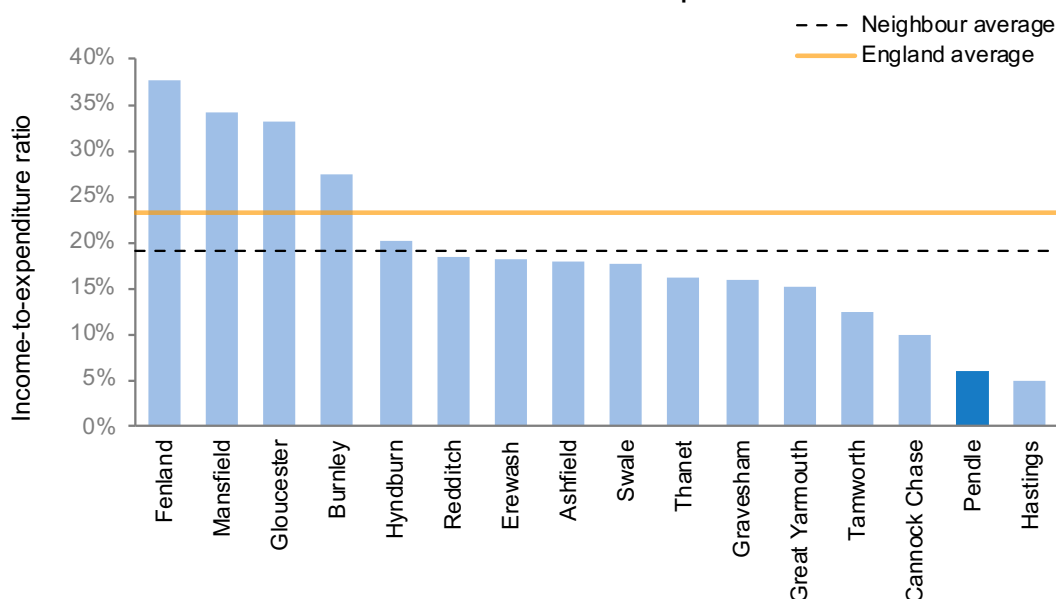
In 2022/23, your authority had an income-to-expenditure ratio of 6.0%. The derivation of this figure is shown in Table 5.

Table 5 - Income-to-expenditure ratio (2022/23)

Item	Amount
Sales, fees and charges (£m)	2.711
Total expenditure exc. schools (£m)	45.551
Income-to-expenditure ratio	6.0%

The ratio for Pendle was lower than the nearest neighbour average of 19.0%. It was ranked 15th highest in the group, as illustrated below.

Chart 3 - Overall income-to-expenditure ratio



Your authority's ratio was lower than the England average of 23.2%. Its ratio was ranked 145th highest out of 148 comparable authorities across England.

5. 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 Services

The following table summarises Pendle's ratio for each major service, and the average ratio for its nearest neighbours and all comparable authorities in England.

Table 6 - Sales, fees and charges ratio by service

Service	Pendle			NN Group Ratio	England Ratio
	Sales, fees & charges (£m)	Expenditure (£m)	Ratio		
Environmental & Regulatory	1.696	7.111	23.9% ●	24.8%	26.6%
Planning & Development	0.623	4.003	15.6% ●	32.9%	36.6%
Highways & Transport	0.055	0.742	7.4% ●	95.6%	113.4%
Cultural & Related Services	0.086	2.910	3.0% ●	10.5%	22.6%
Central Services	0.233	28.265	0.8% ●	7.9%	7.3%
Housing (General Fund)	0.018	2.520	0.7% ●	12.8%	13.9%
Education (exc. schools)	0.000	0.000	NA	NA	NA
Adult Social Care	0.000	0.000	NA	0.0%	26.4%
Children's Social Care	0.000	0.000	NA	NA	20.1%
Public Health	0.000	0.000	NA	13.3%	8.7%
Other Services	0.000	0.000	NA	0.5%	42.7%
Total expenditure (exc. schools)	2.711	45.551	6.0% ●	19.0%	23.2%

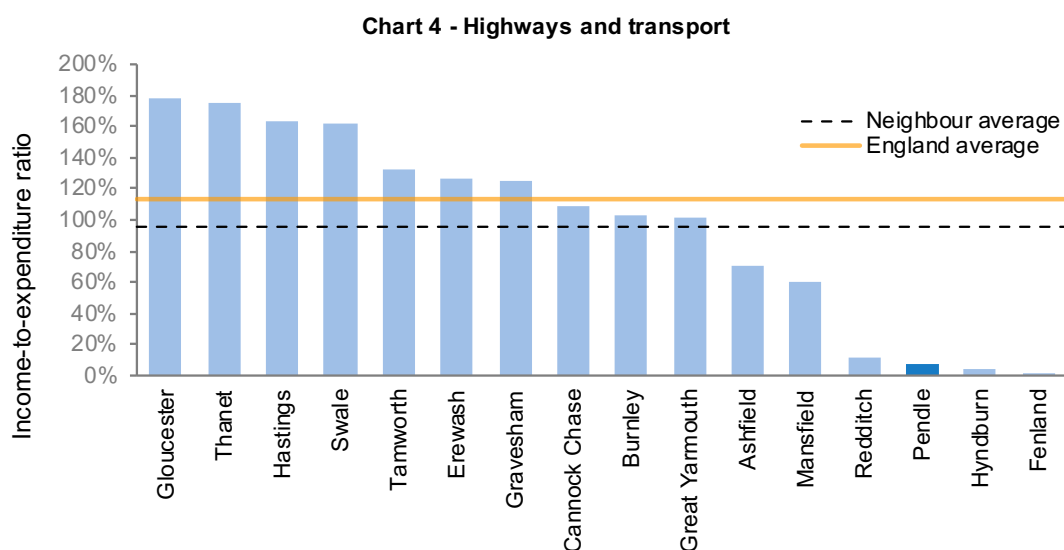
Top 20% of nearest neighbours ●●●●● bottom 20% of nearest neighbours

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

* Please note that, for Highways & Transport and Environmental & Regulatory Services, income-to-expenditure ratios may be affected by the fact that services in some areas are provided by Combined Authorities or Waste Disposal Authorities.

Highways and Transport

For Highways & Transport, your authority's income-to-expenditure ratio was 7.4%. This was lower than the nearest neighbour average of 95.6%, and ranked 14th highest in the group, as illustrated below.



Your authority's ratio was lower than the England average of 113.4%. Its ratio was ranked 136th highest out of 148 comparable authorities across England.

A detailed breakdown of sales, fees and charges for this service is provided below.

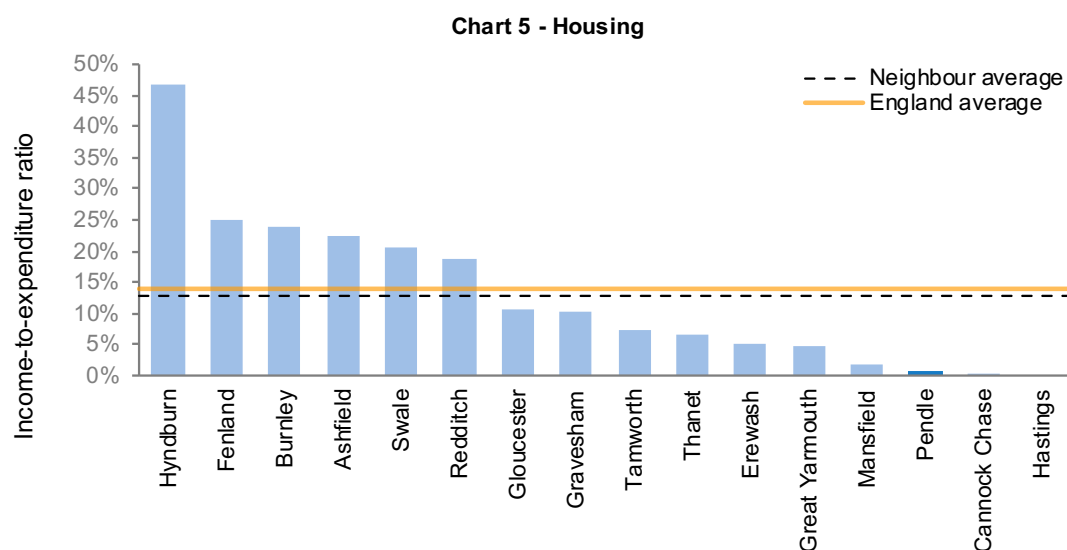
Table 7 - Highways and transport

Service	Pendle			NN Group Ratio	England Ratio
	Sales, fees & charges (£m)	Expenditure (£m)	Ratio		
Highways Maintenance	0.000	0.468	0.0% ●	20.8%	11.7%
Parking Services	0.034	0.180	18.9% ●	123.2%	137.0%
Street Lighting	0.000	0.000	NA	1.5%	2.1%
Transport Planning, Policy and Strategy	0.000	0.000	NA	0.0%	34.4%
Winter Service	0.000	0.000	NA	0.0%	0.0%
Traffic Management and Road Safety	0.000	0.000	NA	2.9%	64.7%
Public Transport	0.021	0.094	22.3% ●	19.5%	47.8%
Other Highways and Transport Services	0.000	0.000	NA	0.0%	40.9%
Total Highways and Transport	0.055	0.742	7.4% ●	95.6%	113.4%

Top 20% of nearest neighbours ●●●●● bottom 20% of nearest neighbours ●●●●●

Housing (General Fund)

For Housing (General Fund), your authority's income-to-expenditure ratio was 0.7%. This was lower than the nearest neighbour average of 12.8%, and ranked 14th highest in the group, as illustrated below.



Your authority's ratio was lower than the England average of 13.9%. Its ratio was ranked 123rd highest out of 148 comparable authorities across England.

A detailed breakdown of sales, fees and charges for this service is provided below.

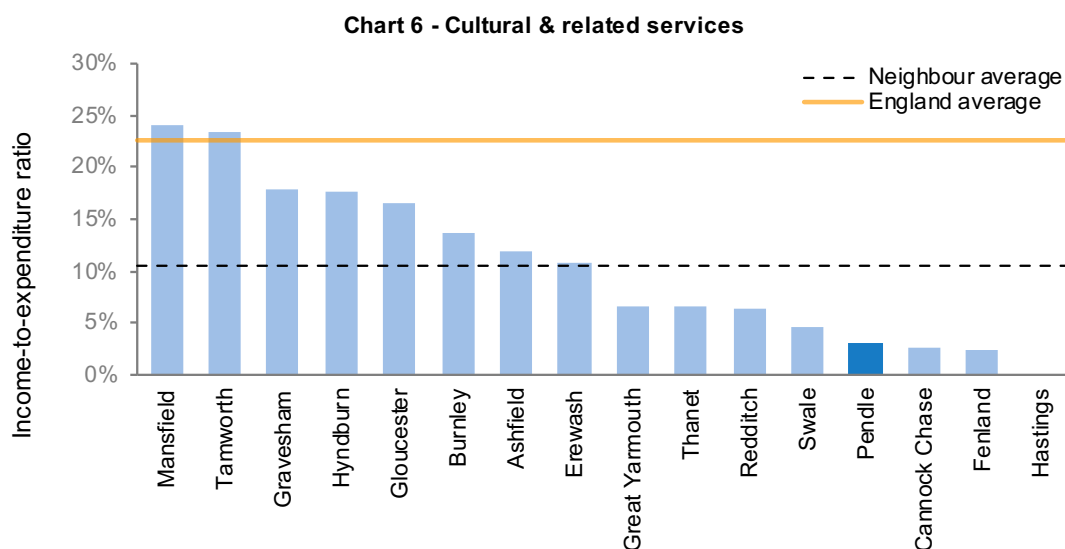
Table 8 - Housing

Service	Pendle			NN Group Ratio	England Ratio
	Sales, fees & charges (£m)	Expenditure (£m)	Ratio		
Homelessness	0.005	1.054	0.5% ●	13.0%	19.0%
Housing Benefits Administration	0.000	0.827	0.0% ●	7.5%	2.7%
Housing Benefits: Rent Allowances and Rebates	0.000	0.000	NA	3.5%	0.8%
Housing Strategy, Advice, Advances etc.	0.013	0.620	2.1% ●	14.3%	10.6%
Housing Welfare: Supporting People	0.000	0.000	NA	6.0%	173.0%
Other Housing Services	0.000	0.019	0.0% ●	29.3%	79.9%
Total Housing (GFRA only)	0.018	2.520	0.7% ●	12.8%	13.9%

Top 20% of nearest neighbours ●●●●● bottom 20% of nearest neighbours ●●●●●

Cultural and Related Services

For Cultural & Related Services, your authority's income-to-expenditure ratio was 3.0%. This was lower than the nearest neighbour average of 10.5%, and ranked 13th highest in the group, as illustrated below.



Your authority's ratio was lower than the England average of 22.6%. Its ratio was ranked 134th highest out of 148 comparable authorities across England.

A detailed breakdown of sales, fees and charges for this service is provided below.

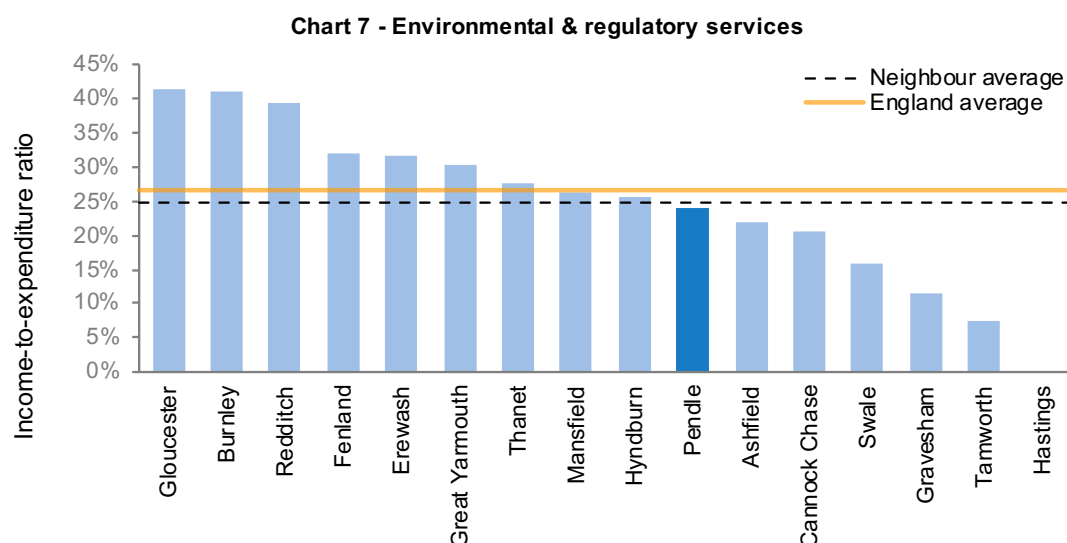
Table 9 - Cultural & related services

Service	Pendle			NN Group Ratio	England Ratio
	Sales, fees & charges (£m)	Expenditure (£m)	Ratio		
Culture and Heritage	0.000	0.000	NA	15.3%	21.5%
Library Service	0.000	0.000	NA	NA	0.0%
Parks and Open Spaces	0.053	1.782	3.0% ●	7.6%	9.4%
Recreation and Sport	0.031	1.080	2.9% ●	7.2%	39.6%
Other Cultural and Related Services	0.002	0.048	4.2% ●	5.0%	10.6%
Total Cultural and Related Services	0.086	2.910	3.0% ●	10.5%	22.6%

Top 20% of nearest neighbours ●●●●● bottom 20% of nearest neighbours ●●●●●

Environmental and Regulatory Services

For Environmental & Regulatory, your authority's income-to-expenditure ratio was 23.9%. This was lower than the nearest neighbour average of 24.8%, and ranked 10th highest in the group, as illustrated below.



Your authority's ratio was lower than the England average of 26.6%. Its ratio was ranked 93rd highest out of 148 comparable authorities across England.

A detailed breakdown of sales, fees and charges for this service is provided below.

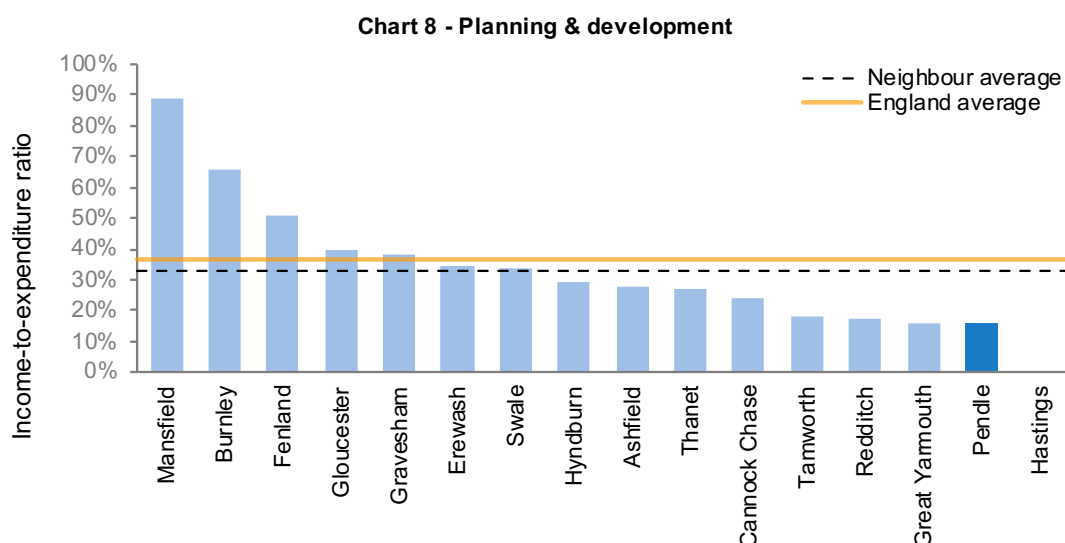
Table 10 - Environmental & regulatory services

Service	Pendle			NN Group	England
	Sales, fees & charges (£m)	Expenditure (£m)	Ratio		
Cemetery, Cremation and Mortuary Services	0.426	0.509	83.7% ●	130.1%	219.7%
Community Safety	0.000	0.045	0.0% ●	3.9%	5.7%
Regulatory Services	0.053	1.305	4.1% ●	21.6%	22.4%
Street Cleansing	0.002	1.287	0.2% ●	1.4%	4.5%
Waste Collection	0.022	1.400	1.6% ●	14.3%	46.7%
Waste Disposal & Recycling	0.290	1.686	17.2% ●	51.7%	55.4%
Trade Waste & Waste Minimisation	0.903	0.723	124.9% ●	155.6%	109.1%
Other Environmental and Regulatory Services	0.000	0.156	0.0% ●	0.0%	10.9%
Total Environmental and Regulatory Services	1.696	7.111	23.9% ●	24.8%	26.6%

Top 20% of nearest neighbours ●●●●● bottom 20% of nearest neighbours ●●●●●

Planning and Development Services

For Planning & Development, your authority's income-to-expenditure ratio was 15.6%. This was lower than the nearest neighbour average of 32.9%, and ranked 15th highest in the group, as illustrated below.



Your authority's ratio was lower than the England average of 36.6%. Its ratio was ranked 132nd highest out of 148 comparable authorities across England.

A detailed breakdown of sales, fees and charges for this service is provided below.

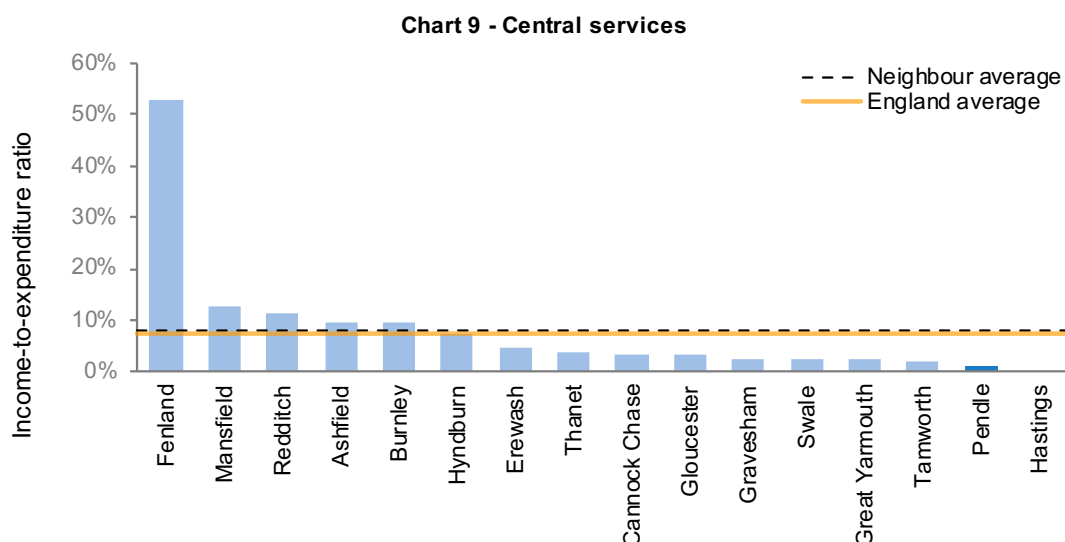
Table 11 - Planning & development

Service	Pendle			NN Group Ratio	England Ratio
	Sales, fees & charges (£m)	Expenditure (£m)	Ratio		
Building Control	0.176	0.340	51.8% ●	22.7%	46.7%
Business Support	0.000	1.073	0.0% ●	86.6%	73.4%
Community Development	0.000	0.048	0.0% ●	4.6%	17.9%
Economic Research and Development	0.007	1.479	0.5% ●	14.9%	19.7%
Planning Policy	0.005	0.493	1.0% ●	3.2%	3.6%
Environmental Initiatives	0.000	0.051	0.0% ●	0.7%	20.0%
Development Control	0.435	0.519	83.8% ●	53.6%	53.4%
Total Planning and Development Services	0.623	4.003	15.6% ●	32.9%	36.6%

Top 20% of nearest neighbours ● ● ● ● bottom 20% of nearest neighbours ● ● ● ●

Central Services

For Central Services, your authority's income-to-expenditure ratio was 0.8%. This was lower than the nearest neighbour average of 7.9%, and ranked 15th highest in the group, as illustrated below.



Your authority's ratio was lower than the England average of 7.3%. Its ratio was ranked 138th highest out of 148 comparable authorities across England.

A detailed breakdown of sales, fees and charges for this service is provided below.

Table 12 - Central services

Service	Pendle			NN Group Ratio	England Ratio
	Sales, fees & charges (£m)	Expenditure (£m)	Ratio		
Coroners Court Services	0.000	0.000	NA	NA	NA
Corporate and Democratic Core	0.197	23.432	0.8% ●	3.1%	2.4%
Emergency Planning	0.000	0.012	0.0% ●	0.0%	0.6%
Local Tax Collection	0.000	1.921	0.0% ●	16.4%	13.6%
Non-Distributed Costs	0.000	-0.055	NA	0.0%	4.1%
Other Central Services	0.036	2.955	1.2% ●	11.0%	12.2%
Total Central Services	0.233	28.265	0.8% ●	7.9%	7.3%

Top 20% of nearest neighbours ●●●●● bottom 20% of nearest neighbours ●●●●●

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 and alternative provision
Post-16 Provision		Post-16 Provision
Other Education Functions		Other education and community budget
Highways and Transport		
Transport Planning, Policy and Strategy		Highways maintenance planning, policy and strategy
		Public and other transport planning, policy and strategy
Highways 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		Winter service
Street Lighting		Street lighting (including energy costs)
Traffic Management and Road Safety		Congestion charging
		Road safety education and safe routes (inc. school crossing patrols)
		Bus lane enforcement
		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
Other Highways and Transport		Public transport co-ordination
		Airports, harbours and toll facilities

Service Category and sub-Category		Revenue Outturn Line
Children's Social Care		
Children Looked After		Children looked after
Safeguarding Children's Services		Safeguarding children and young people's services
Sure Start and Early Years		Sure start children's centres and early years
Services for Young People		Services for young people
Family Support Services		Family support services
Youth Justice		Youth justice
Asylum Seekers		Asylum seekers
Other Children's and Families Services		Other children's and families services
Adult Social Care		
Older Adult Social Care		Physical support - older people (65+)
		Sensory support - older people (65+)
		Support with memory and cognition - older people (65+)
		Learning disability support - older people (65+)
		Mental health support - older people (65+)
Younger Adults - Physical & Sensory		Physical support - adults (18-64)
		Sensory support - adults (18-64)
Younger Adults - Mental Health & Cognition		Support with memory and cognition - adults (18-64)
		Mental health support - adults (18-64)
Younger Adults - Learning Disabilities		Learning disability support - adults (18-64)
Commissioning, Strategy & Admin Support		Commissioning, strategy and admin support
Care Assessment & Safeguarding		Care assessment and safeguarding
Other Adult Social Care		Social support: Substance misuse support
		Social support: Asylum seeker support
		Social support: Support for carer
		Social support: Social Isolation
		Assistive equipment and technology
		Information and early intervention
		Other payments to care providers
Public Health		
Physical activity		Physical activity - adults
		Physical activity - children
Obesity		Obesity - adults
		Obesity - children
0-5 Children's Services		Children's 0-5 services (prescribed functions)
		Children's 0-5 services - Other (non-prescribed functions)
Children 5-19 Public Health Programmes		Children 5-19 public health programmes
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)
Smoking and Tobacco		Smoking and tobacco - Stop smoking services and interventions
		Smoking and tobacco - Wider tobacco control
Substance Misuse		Treatment for drug misuse in adults
		Treatment for alcohol misuse in adults
		Preventing and reducing harm from drug misuse in adults
		Preventing and reducing harm from alcohol misuse in adults
		Specialist drug and alcohol misuse services for children and young people

Service Category and sub-Category		Revenue Outturn Line
Public Health (cont.)		
Other Public Health Services		NHS health check programme (prescribed functions)
		Public health advice (prescribed functions)
		Health at work
		Public mental health
		Miscellaneous public health services
		Health protection - LA role in health protection (prescribed functions)
		National child measurement programme (prescribed functions)
		Test, track & trace and outbreak planning
		Other public health spending relating to COVID-19
Housing (GFRA Only)		
Homelessness		Nightly paid, privately managed accommodation, self-contained
		Private sector accommodation leased by authority or by a registered provider
		Hostels (including reception centres, emergency units and refuges)
		Bed and breakfast hotels (including shared annexes)
		Local authority or housing association stock
		Any other type of temporary accommodation (including private landlord and not known)
		Temporary accommodation administration
		Homeless Reduction Act: Administration, Prevention, Relief & Support
		Non Homeless Reduction Act: Administration and Support
Housing Benefits Administration		Housing benefits administration
Housing Benefits: Rent Allowances and Rebates		Rent allowances - discretionary payments
		Non-HRA rent rebates - discretionary payments
		Rent rebates to HRA tenants - discretionary payments
Housing Strategy, Advice, Advances etc.		Housing strategy, advice and enabling
		Housing advances
		Administration of financial support for repairs and improvements
		Other private sector housing renewal
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	Theatres and public entertainment	
	Arts development and support	
	Heritage	
	Museums and galleries	
Library Service	Library service	
Parks and Open Spaces	Parks and open spaces (including play areas)	
	Allotments	
Recreation & Sport	Sports and leisure facilities, including golf courses	
	Community centres and public halls	
	Foreshore	
	Sports development and community recreation	
Other Cultural & Related Services	Archives	
	Tourism	
Environmental & Regulatory Services		
Cemetery, Cremation & Mortuary Services	Cemetery, cremation and mortuary services	
Community safety	Crime Reduction	
	Safety Services	
	CCTV	
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	
Street Cleansing	Street cleansing (not chargeable to Highways)	
Waste Collection	Waste collection	
Waste Disposal & Recycling	Waste disposal	
	Recycling	
Trade Waste & Waste Minimisation	Trade waste	
	Waste minimisation	
Other Environmental & Regulatory Services	Defences against flooding	
	Land drainage and related work (excluding levy / special levies)	
	Land drainage and related work - levy / Special levies	
	Coast protection	
	Agricultural and fisheries services	
	Climate change costs	

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