



Financial Intelligence Toolkit

2026/27 Subscription

Financial Benchmarking – Annual Budget Changes Report

Newtimber

Overview

This report compares budgeted spending on local authority services for the years 2025/26 and 2026/27, based on data provided in authorities' Revenue Account (RA) returns. The report provides an indication of where authorities have prioritised expenditure or targeted savings between these two years.

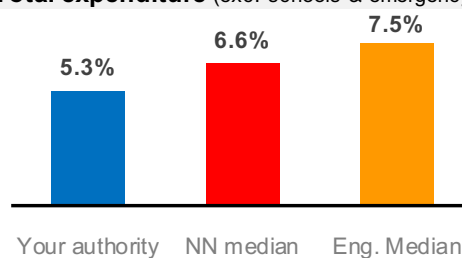
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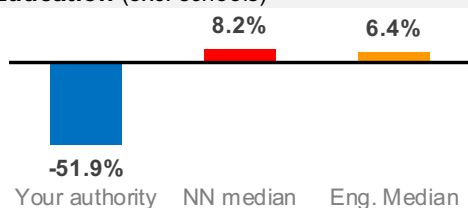
Summary of Key Points

- Between 2025/26 and 2026/27, your authority's planned expenditure rose by 5.3%, compared to a median increase of 6.6% among its nearest neighbours (NN), and a median increase of 7.5% among all comparable authorities in England.
- Its change in expenditure was 11th highest out of 16 nearest neighbours, and 89th highest out of 120 comparable authorities in England.
- The charts below compare your authority's change to the NN and England medians in each service:

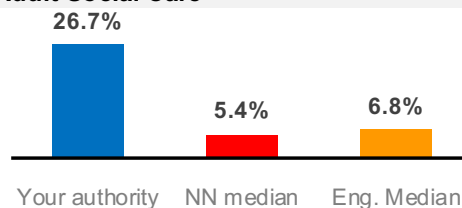
Total expenditure (exc. schools & emergency services)



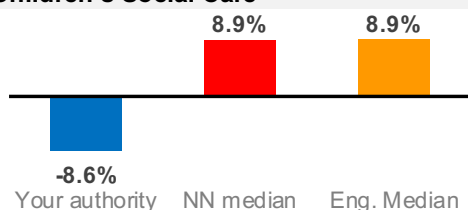
Education (exc. schools)



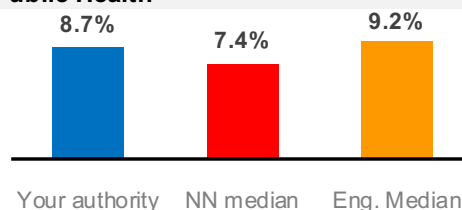
Adult Social Care



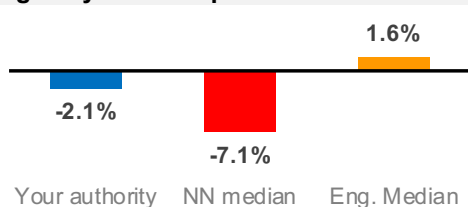
Children's Social Care



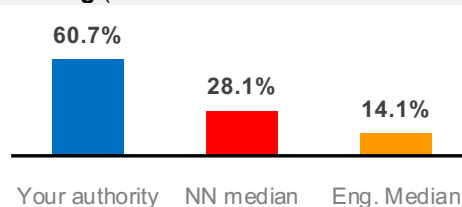
Public Health



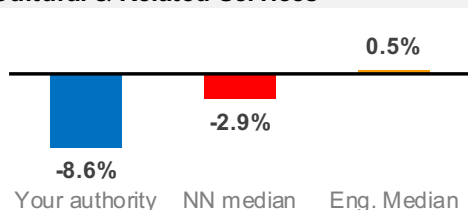
Highways & Transport



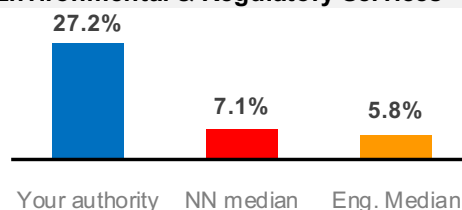
Housing (General Fund Revenue Account only)



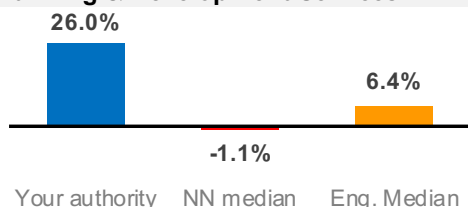
Cultural & Related Services



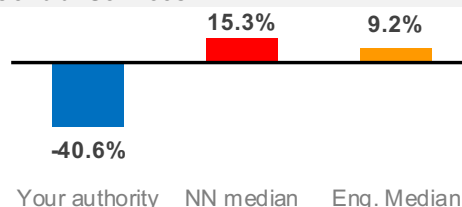
Environmental & Regulatory Services



Planning & Development Services



Central Services



1. Methodology

Annual spending changes are calculated using data published in the Revenue Account forms for 2025/26 and 2026/27.

The calculations are based on Net Current Expenditure, which is comprised of expenditure on employees and running expenses, net of sales, fees and charges, internal recharges and other income. It does not include expenditure on capital items.

To enable like-for-like comparisons between authorities and across years, expenditure is adjusted to **exclude police and fire services**. The figures also **exclude spending on schools** (unless stated otherwise), given that this is largely financed through ring-fenced grants, over which local authorities have limited control. No adjustments were made to reflect changes in local authorities' functions and responsibilities; for example, the transition of schools to academy status.

Changes in expenditure are expressed in cash terms, and exclude the effects of inflation.

When examining changes in expenditure, the rank is based on arranging the percentage change values from the highest positive change to the lowest positive change. An authority with a biggest decrease is ranked lowest and an authority with the largest increase is ranked highest.

2. 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 group

Please note that some authorities did not submit budgeted expenditure (RA) data in 2025/26 or 2026/27. 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, social and geographic characteristics and groups them on a statistical basis. These were last updated in 2026.

Newtimber's nearest neighbour group is shown in the table below:

Table 1 - Nearest neighbour group

■ Newtimber	■ Authority H
■ Authority A	■ Authority I
■ Authority B	■ Authority J
■ Authority C	■ Authority K
■ Authority D	■ Authority L
■ Authority E	■ Authority M
■ Authority F	■ Authority N
■ Authority G	■ Authority O

National comparator group

When making national comparisons, it is necessary to consider the services provided by each authority. Changes in expenditure can reflect differences in the way councils are funded; which, in turn, depends on an authority's functions and responsibilities.

To enable like-for-like 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.

Based on the services it provides, Newtimber falls into Group 1, as shown in the table below. All national comparisons in this report are made with reference to this group of councils. In 2026/27, data was available for 120 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	✓	✓		118
	Unitaries with fire responsibilities	✓	✓	✓	2
Group 2	Shire counties with fire responsibilities		✓	✓	9
	Shire counties without fire responsibilities		✓		12
Group 3	Shire districts	✓			159

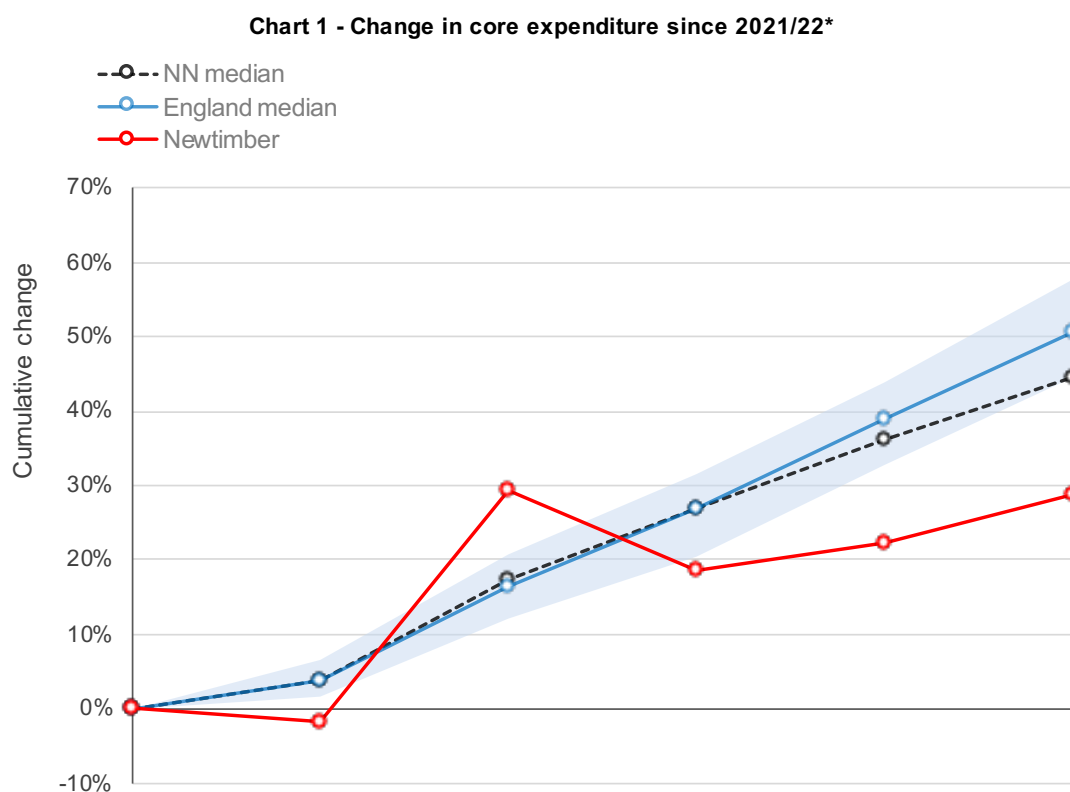
* Expenditure on fire and protective services is excluded from this report, so does not affect comparisons.

3. Historical changes in budgeted expenditure

This section considers the change in budgeted expenditure over the past 5 years.

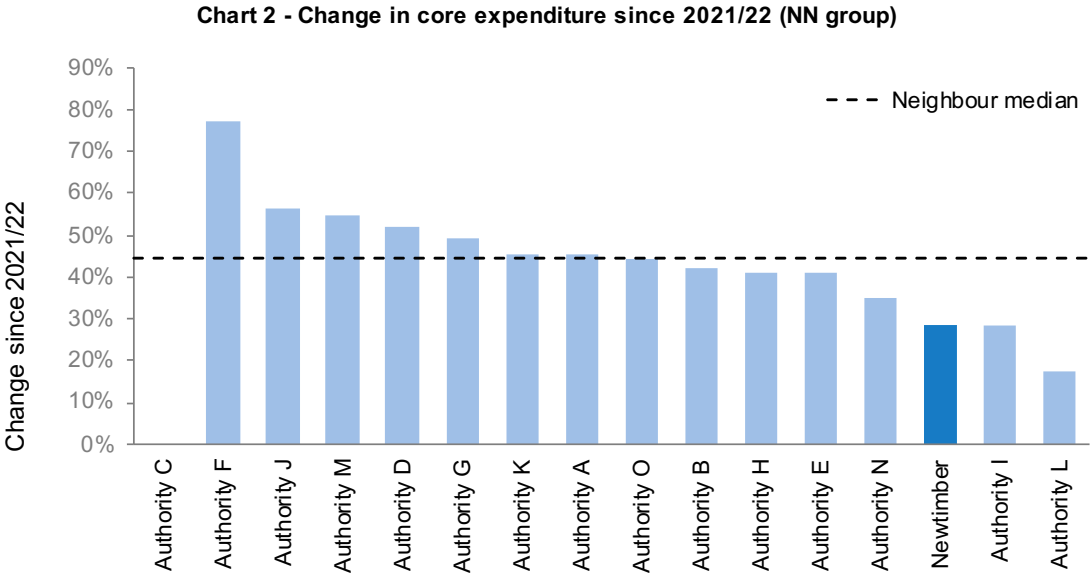
The analysis focuses on 'core expenditure', which excludes schools and emergency services. The analysis does not attempt to adjust for other changes in functions and responsibilities.

Between 2021/22 and 2026/27, Newtimber's budgeted expenditure increased by 28.7%. This was below the median for all comparable authorities in England, with a change of 50.5%. This is illustrated in the chart below.



* Changes are not adjusted for inflation

Newtimber's overall change of 28.7% was also below the nearest neighbour median of 44.5%, and was ranked 13th highest in the group. This is illustrated below.



4. Annual change in budgeted expenditure

The remainder of the report examines the change in budgeted expenditure between 2025/26 and 2026/27. The table below shows the change in Newtimber's expenditure by service area, and comparative figures for its nearest neighbours and all comparable authorities in England.

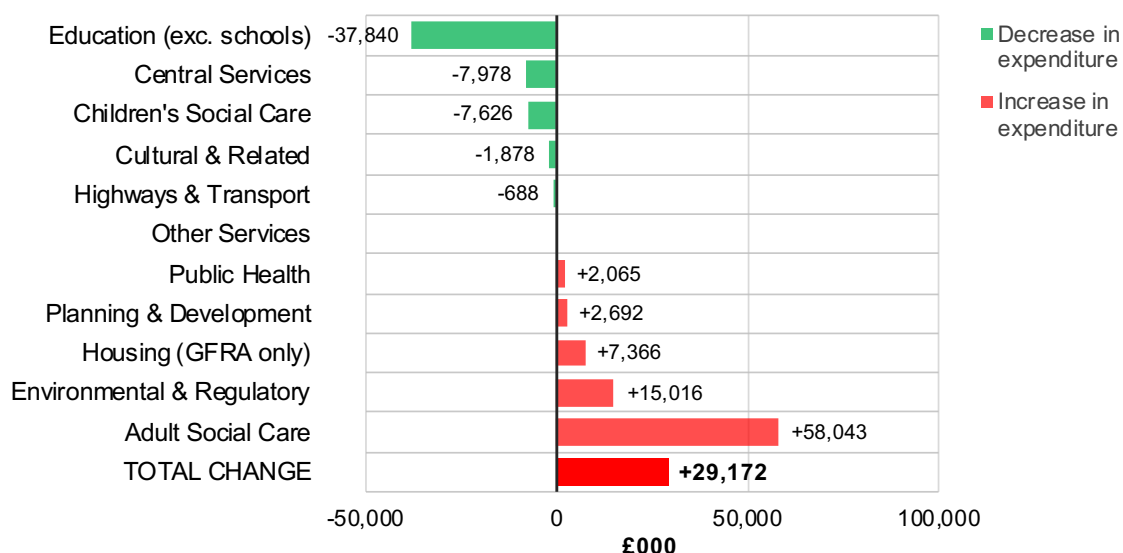
Table 3 - Change in expenditure by service (2025/26 to 2026/27)

Service	Newtimber			NN Group		England	
	2026/27 budget (£000)	Change in budget from previous year (£000)	(%)	Nearest neighbour median	Your rank	Comparable England median	Your rank
Education (exc. schools)	35,112	-37,840	-51.9%	8.2%	●	6.4%	●
Adult Social Care	275,057	+58,043	26.7%	5.4%	●	6.8%	●
Children's Social Care	81,146	-7,626	-8.6%	8.9%	●	8.9%	●
Public Health	25,758	+2,065	8.7%	7.4%	●	9.2%	●
Highways & Transport	31,783	-688	-2.1%	-7.1%	●	1.6%	●
Housing (GFRA only)	19,498	+7,366	60.7%	28.1%	●	14.1%	●
Cultural & Related	20,006	-1,878	-8.6%	-2.9%	●	0.5%	●
Environmental & Regulatory	70,225	+15,016	27.2%	7.1%	●	5.8%	●
Planning & Development	13,064	+2,692	26.0%	-1.1%	●	6.4%	●
Central Services	11,658	-7,978	-40.6%	15.3%	●	9.2%	●
Other Services	0	0	0.0%	0.0%	●	0.0%	●
Total (exc. Schools)	583,307	+29,172	5.3%	6.6%	●	7.5%	●
Total (inc. schools)	904,690	+34,719	4.0%	6.5%	●	7.0%	●

Bottom 20% of authorities ●●●●● top 20% of authorities ●●●●●

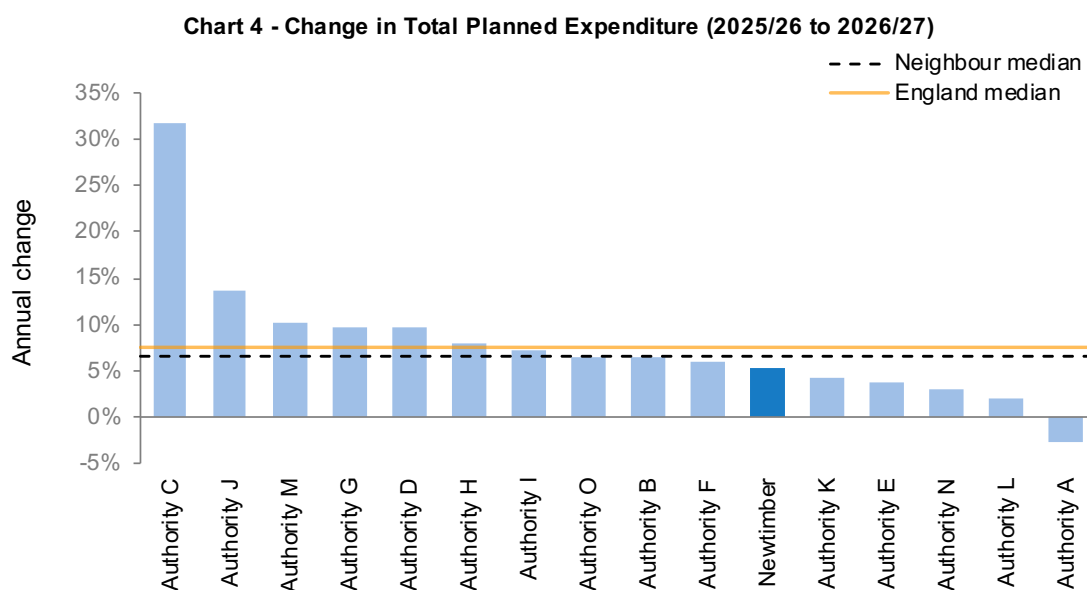
The most significant changes in budgeted expenditure were for Adult Social Care and Education (exc. schools), as illustrated below.

Chart 3 - Contribution to overall annual change in expenditure (£000)



Comparative change in budgeted expenditure

Compared to its nearest neighbours, Newtimber's change in budgeted expenditure of +5.3% was below the nearest neighbour median of +6.6%. Its change in expenditure was ranked 11th highest out of the 16 authorities.



Relative to all comparable authorities in England, Newtimber's change in total expenditure was below the median of +7.5%. Its change was ranked 89th highest out of 120 comparable authorities (where '1st' would correspond to the largest increase in expenditure).

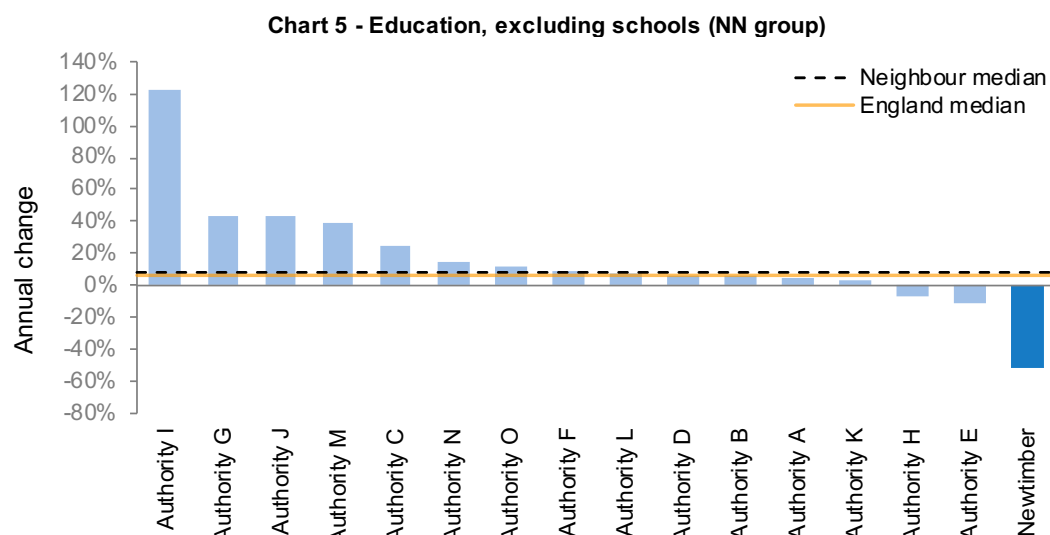
The following sections examine the change in expenditure for each major service area, namely:

- Education
- Adult Social Care
- Children's Social Care
- Public Health
- Highways and Transport
- Housing Services
- Cultural and Related Services
- Environmental and Regulatory Services
- Planning and Development Services
- Central Services

5. Changes in expenditure by service

Education

Your authority's expenditure on Education (exc. schools) changed by -51.9% in 2026/27, below the nearest neighbour median of +8.2%. Its change was 16th highest in the group, as shown below.



The table below shows the relative change in expenditure within each sub-service:

Table 4 - Education

Service	Newtimber			NN Group		England	
	2026/27 budget (£000)	Change in budget from previous year (£000)	(%)	Nearest neighbour median	Your rank	Comparable England median	Your rank
Post-16 Provision	12,870	-1,637	-11.3%	5.9%	●	6.0%	●
Other Education & Community	22,242	-36,203	-61.9%	9.0%	●	6.7%	●
Early Years*	70,393	-9,132	-11.5%	16.8%	●	17.9%	●
Primary Schools*	140,226	+5,057	3.7%	-2.5%	●	-0.5%	●
Secondary Schools*	40,694	+3,034	8.1%	1.5%	●	1.2%	●
Special Schools*	70,070	+6,588	10.4%	8.2%	●	7.9%	●
Total Education (exc. schools)	35,112	-37,840	-51.9%	8.2%	●	6.4%	●
Total Education	356,495	-32,293	-8.3%	6.7%	●	6.1%	●

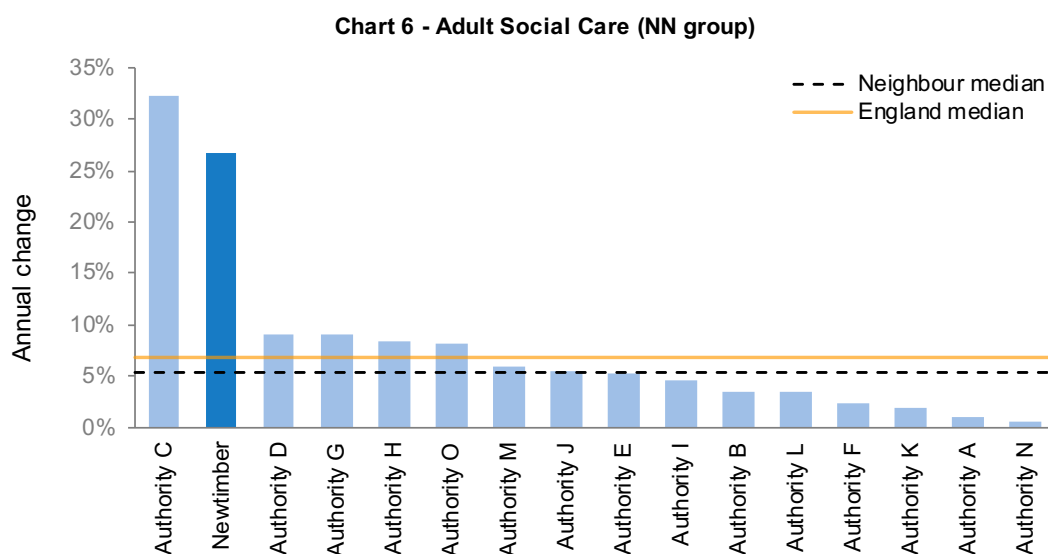
* School functions

Bottom 20% of authorities ●●●●● top 20% of authorities ●●●●●

Relative to all comparable authorities, your authority's change in planned expenditure was below the median of +6.4%, and was ranked 119th highest of 120 authorities (where '1st' would correspond to the largest increase).

Adult Social Care

Your authority's expenditure on Adult Social Care changed by +26.7% in 2026/27, above the nearest neighbour median of +5.4%. Its change was 2nd highest in the group, as shown below.



The table below shows the relative change in expenditure within each sub-service:

Table 5 - Adult Social Care

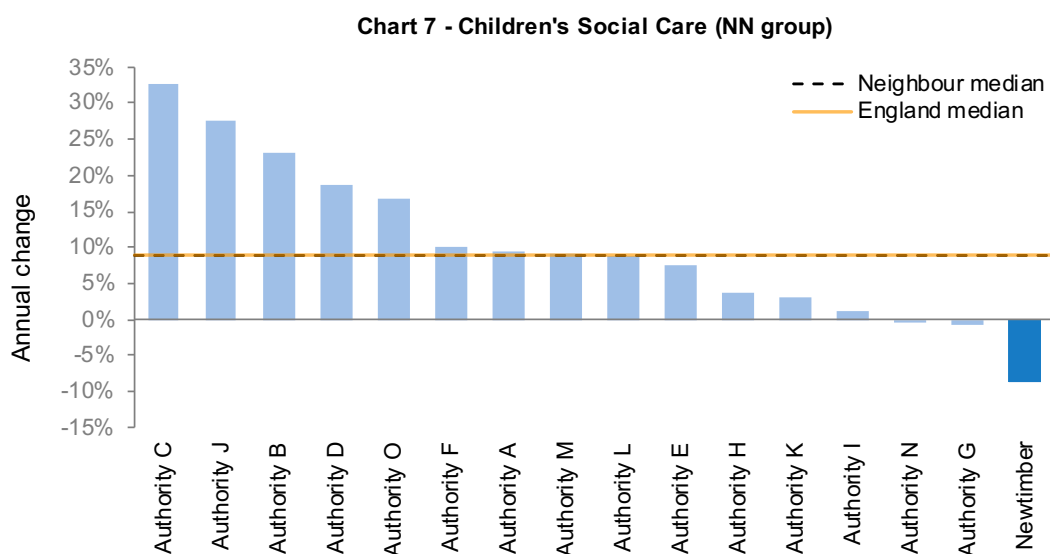
Service	Newtimber			NN Group		England	
	2026/27 budget (£000)	Change in budget from previous year (£000)	(%)	Nearest neighbour median	Your rank	Comparable England median	Your rank
Older Adult Social Care	115,823	+30,085	35.1%	9.0%	●	9.9%	●
Younger Adults - Physical & Sensory	19,234	+4,352	29.2%	7.7%	●	6.9%	●
Younger Adults - Mental Health & Cognition	13,933	+2,414	21.0%	10.2%	●	9.4%	●
Younger Adults - Learning Disabilities	74,486	+12,216	19.6%	4.7%	●	8.7%	●
Commissioning and Service Delivery	15,015	+5,056	50.8%	-5.8%	●	4.9%	●
Social Care Activities	21,313	-2,200	-9.4%	1.9%	●	4.1%	●
Other Adult Social Care	15,253	+6,120	67.0%	3.3%	●	3.2%	●
Total Adult Social Care	275,057	+58,043	26.7%	5.4%	●	6.8%	●

Bottom 20% of authorities ●●●●● top 20% of authorities ●●●●●

Relative to all comparable authorities, your authority's change in planned expenditure was above the median of +6.8%, and was ranked 3rd highest of 120 authorities (where '1st' would correspond to the largest increase).

Children's Social Care

Your authority's expenditure on Children's Social Care changed by -8.6% in 2026/27, below the nearest neighbour median of +8.9%. Its change was 16th highest in the group, as shown below.



The table below shows the relative change in expenditure within each sub-service:

Table 6 - Children's Social Care

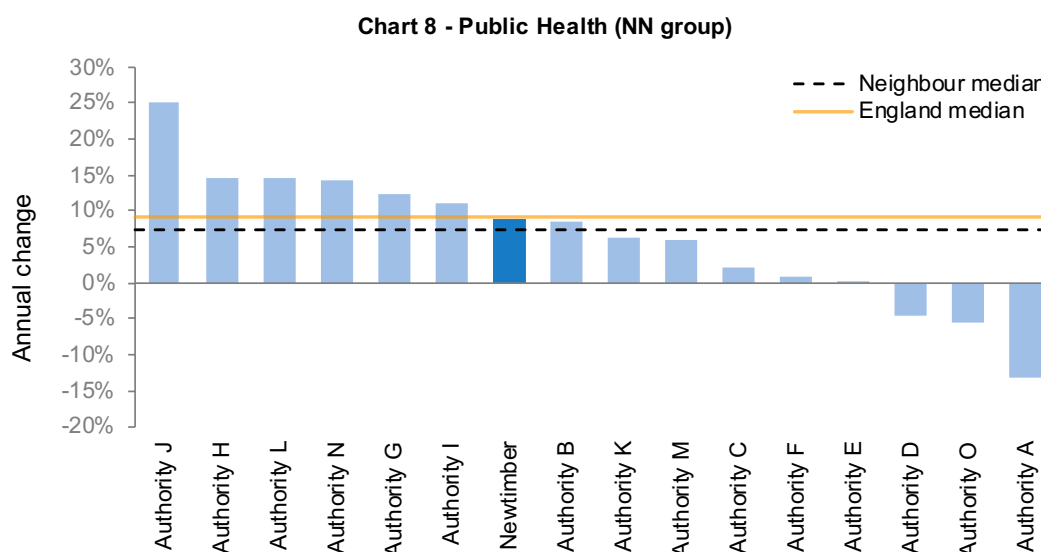
Service	Newtimber			NN Group		England	
	2026/27 budget (£000)	Change in budget from previous year (£000)	(%)	Nearest neighbour median	Your rank	Comparable England median	Your rank
Children Looked After	34,372	-5,726	-14.3%	11.3%	●	11.0%	●
Safeguarding Children's Services	26,063	+249	1.0%	9.6%	●	4.3%	●
Sure Start and Early Years	0	0	0.0%	5.4%	●	0.0%	●
Services for Young People	3,518	+877	33.2%	9.7%	●	0.7%	●
Family Support Services	11,347	-1,997	-15.0%	10.8%	●	10.9%	●
Youth Justice	848	-150	-15.0%	-3.5%	●	0.7%	●
Other Children's and Families Services	553	-97	-14.9%	0.0%	●	0.0%	●
Asylum seekers	4,445	-782	-15.0%	0.0%	●	0.0%	●
Total Children's Social Care	81,146	-7,626	-8.6%	8.9%	●	8.9%	●

Bottom 20% of authorities ●●●●● top 20% of authorities ●●●●●

Relative to all comparable authorities, your authority's change in planned expenditure was below the median of +8.9%, and was ranked 120th highest of 120 authorities (where '1st' would correspond to the largest increase).

Public Health

Your authority's expenditure on Public Health changed by +8.7% in 2026/27, above the nearest neighbour median of +7.4%. Its change was 7th highest in the group, as shown below.



The table below shows the relative change in expenditure within each sub-service:

Table 7 - Public Health

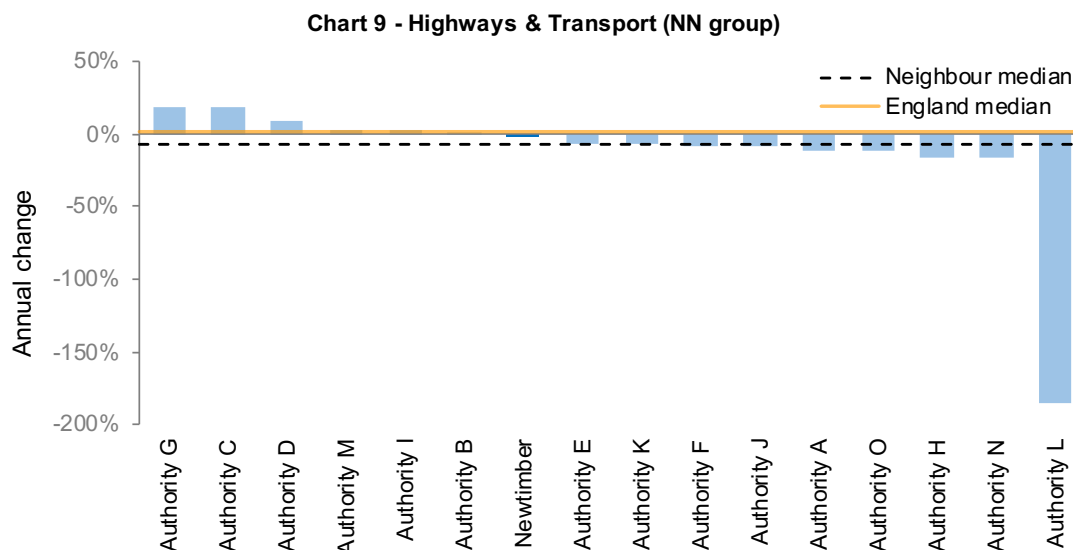
Service	Newtimber			NN Group		England	
	2026/27 budget (£000)	Change in budget from previous year (£000)	(%)	Nearest neighbour median	Your rank	Comparable England median	Your rank
Children 5-19 Public Health Programmes	1,560	+180	13.0%	4.8%	●	5.6%	●
0-5 Children's Services	6,971	+234	3.5%	2.6%	●	3.4%	●
Obesity	1,178	+358	43.7%	3.2%	●	1.6%	●
Physical Activity	623	+83	15.4%	0.6%	●	0.4%	●
Sexual Health Services	3,018	-344	-10.2%	2.1%	●	3.2%	●
Smoking and Tobacco	849	-109	-11.4%	16.5%	●	31.2%	●
Substance Misuse	5,122	+457	9.8%	16.4%	●	19.9%	●
Other Public Health Services	6,437	+1,206	23.1%	1.9%	●	0.8%	●
Total Public Health	25,758	+2,065	8.7%	7.4%	●	9.2%	●

Bottom 20% of authorities ●●●● top 20% of authorities ●●●●

Relative to all comparable authorities, your authority's change in planned expenditure was below the median of +9.2%, and was ranked 64th highest of 120 authorities (where '1st' would correspond to the largest increase).

Highways & Transport

Your authority's expenditure on Highways & Transport changed by -2.1% in 2026/27, above the nearest neighbour median of -7.1%. Its change was 7th highest in the group, as shown below.



The table below shows the relative change in expenditure within each sub-service:

Table 8 - Highways & Transport

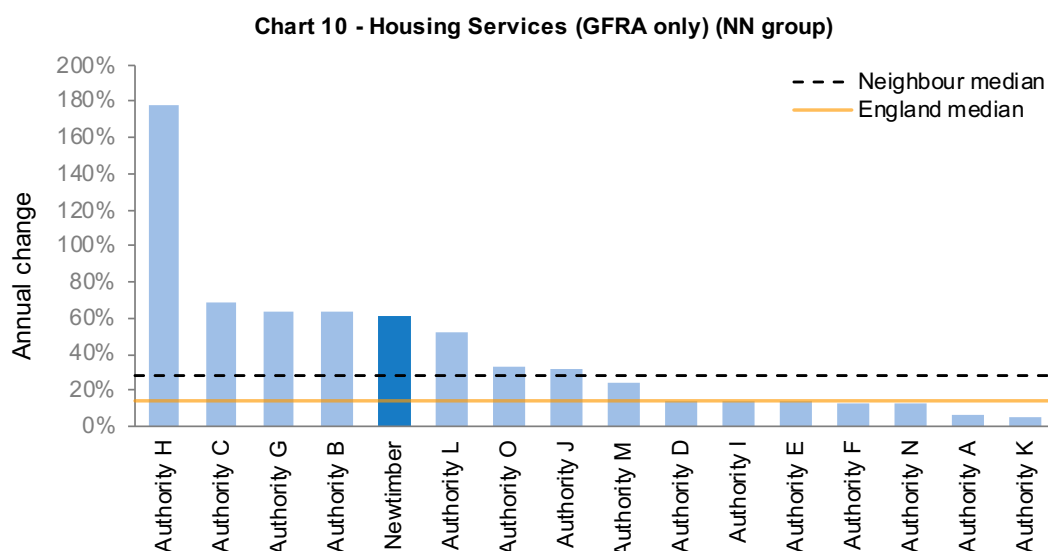
Service	Newtimber			NN Group		England	
	2026/27 budget (£000)	Change in budget from previous year		Nearest neighbour median	Your rank	Comparable England median	Your rank
		(£000)	(%)				
Highways Maintenance	15,430	-224	-1.4%	8.1%	●	1.5%	●
Parking Services	-4,298	-185	-4.5%	-10.8%	●	-7.9%	●
Street Lighting	3,809	+226	6.3%	-5.5%	●	0.0%	●
Transport Planning, Policy and Strategy	-179	+71	28.4%	19.1%	●	5.2%	●
Winter Service	2,390	+178	8.0%	1.2%	●	1.2%	●
Traffic Management and Road Safety	634	-30	-4.5%	-8.6%	●	-0.9%	●
Public Transport	13,997	-724	-4.9%	-0.7%	●	0.4%	●
Other Highways and Transport Services	0	0	0.0%	0.0%	●	0.0%	●
Total Highways and Transport	31,783	-688	-2.1%	-7.1%	●	1.6%	●

Bottom 20% of authorities ●●●●● top 20% of authorities ●●●●●

Relative to all comparable authorities, your authority's change in planned expenditure was below the median of +1.6%, and was ranked 73rd highest of 120 authorities (where '1st' would correspond to the largest increase).

Housing Services (GFRA only)

Your authority's expenditure on Housing (General Fund) changed by +60.7% in 2026/27, above the nearest neighbour median of +28.1%. Its change was 5th highest in the group, as shown below. Please note that one or more authorities have been excluded from this chart due to their very large annual increase.



The table below shows the relative change in expenditure within each sub-service:

Table 9 - Housing Services (GFRA only)

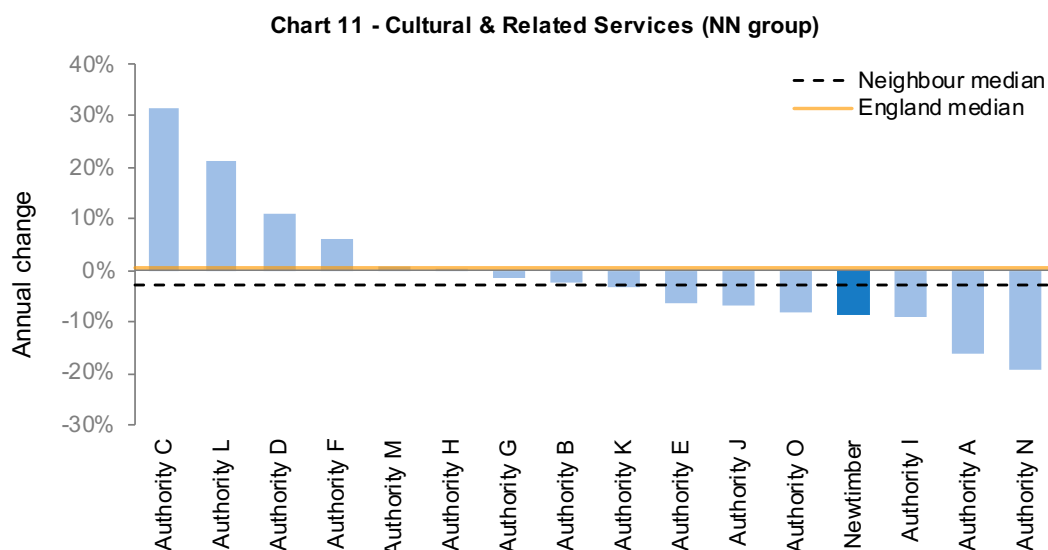
Service	Newtimber			NN Group		England	
	2026/27 budget (£000)	Change in budget from previous year (£000)	(%)	Nearest neighbour median	Your rank	Comparable England median	Your rank
Homelessness	16	-585	-97.3%	25.7%	●	20.1%	●
Housing Benefits Administration	6,440	+4,991	344.4%	9.7%	●	0.2%	●
Housing Benefits: Rent Allowances and Rebates	0	0	0.0%	0.0%	●	0.0%	●
Housing Strategy, Advice, Advances etc.	13,117	+3,001	29.7%	26.0%	●	5.6%	●
Housing Welfare: Supporting People	0	0	0.0%	0.0%	●	0.0%	●
Other Housing Services	-75	-41	-120.6%	-0.1%	●	0.0%	●
Total Housing (GFRA only)	19,498	+7,366	60.7%	28.1%	●	14.1%	●

Bottom 20% of authorities ●●●●● top 20% of authorities ●●●●●

Relative to all comparable authorities, your authority's change in planned expenditure was above the median of +14.1%, and was ranked 15th highest of 120 authorities (where '1st' would correspond to the largest increase).

Cultural & Related Services

Your authority's expenditure on Cultural & Related Services changed by -8.6% in 2026/27, below the nearest neighbour median of -2.9%. Its change was 13th highest in the group, as shown below.



The table below shows the relative change in expenditure within each sub-service:

Table 10 - Cultural & Related Services

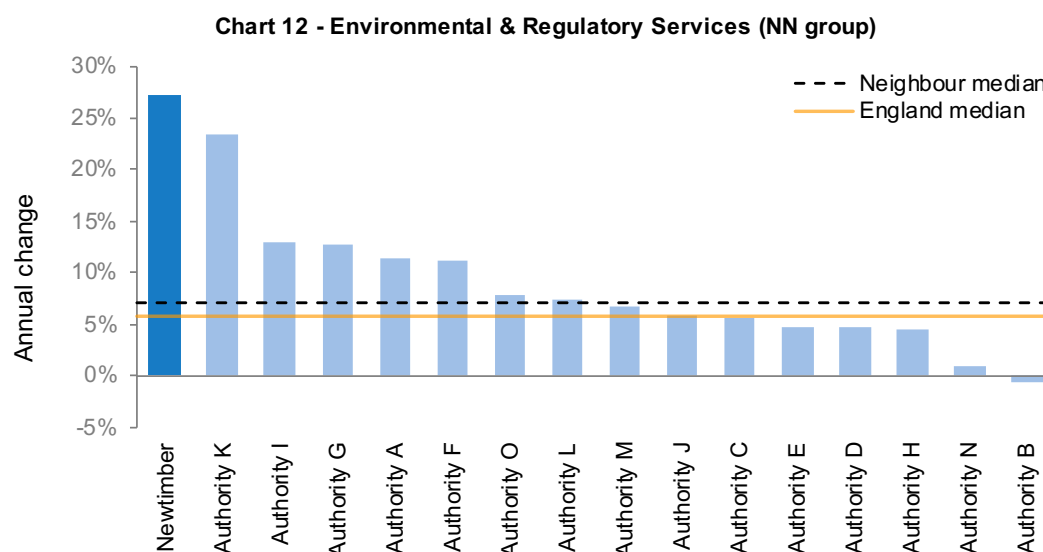
Service	Newtimber			NN Group		England	
	2026/27 budget (£000)	Change in budget from previous year (£000)	(%)	Nearest neighbour median	Your rank	Comparable England median	Your rank
Culture and Heritage	926	-185	-16.7%	-1.8%	●	0.6%	●
Library Service	6,831	+718	11.7%	-1.9%	●	1.0%	●
Open Spaces	4,237	-500	-10.6%	-1.9%	●	3.5%	●
Recreation and Sport	7,624	-1,965	-20.5%	0.5%	●	-6.3%	●
Other Cultural and Related Services	388	+54	16.2%	1.2%	●	0.0%	●
Total Cultural and Related Services	20,006	-1,878	-8.6%	-2.9%	●	0.5%	●

Bottom 20% of authorities ●●●●● top 20% of authorities ●●●●●

Relative to all comparable authorities, your authority's change in planned expenditure was below the median of +0.5%, and was ranked 102nd highest of 120 authorities (where '1st' would correspond to the largest increase).

Environmental & Regulatory Services

Your authority's expenditure on Environmental & Regulatory Services changed by +27.2% in 2026/27, above the nearest neighbour median of +7.1%. Its change was highest in the group, as shown below.



The table below shows the relative change in expenditure within each sub-service:

Table 11 - Environmental & Regulatory Services

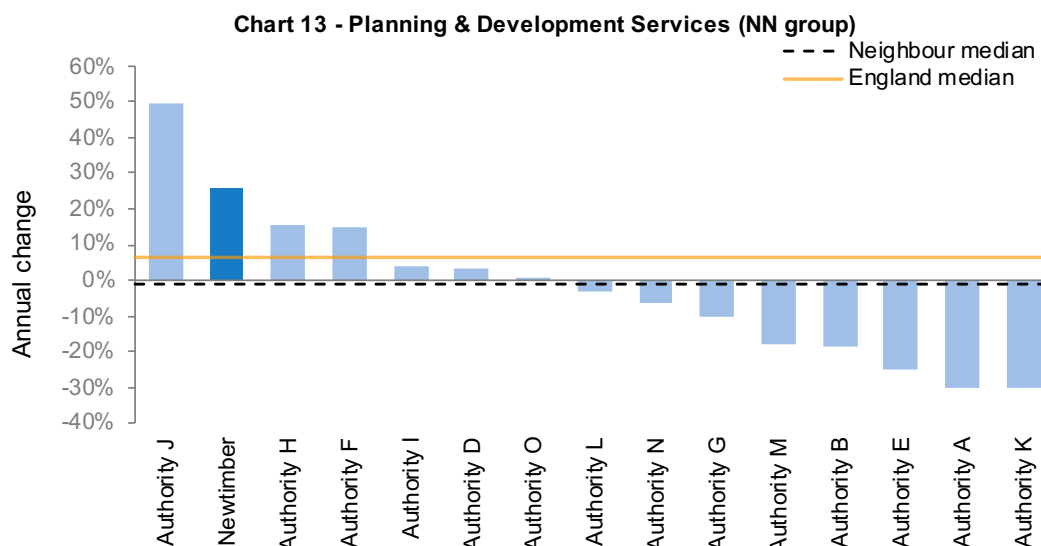
Service	Newtimber			NN Group		England	
	2026/27 budget (£000)	Change in budget from previous year (£000)	(%)	Nearest neighbour median	Your rank	Comparable England median	Your rank
Cemetery, Cremation and Mortuary Services	-60	-23	-62.2%	0.1%	●	0.0%	●
Community Safety	185	+41	28.5%	9.8%	●	7.2%	●
Regulatory Services	4,440	+518	13.2%	0.9%	●	3.9%	●
Street Cleansing	3,051	-261	-7.9%	3.1%	●	3.3%	●
Waste Collection	20,027	+6,654	49.8%	15.8%	●	4.8%	●
Waste Disposal & Recycling	39,924	+6,143	18.2%	5.2%	●	3.8%	●
Trade Waste & Waste Minimisation	1,883	+1,883	NA	0.0%		0.0%	
Other Environmental and Regulatory Services	775	+61	8.5%	4.5%	●	0.2%	●
Total Environmental and Regulatory Services	70,225	+15,016	27.2%	7.1%	●	5.8%	●

Bottom 20% of authorities ●●●●● top 20% of authorities ●●●●●

Relative to all comparable authorities, your authority's change in planned expenditure was above the median of +5.8%, and was ranked 11th highest of 120 authorities (where '1st' would correspond to the largest increase).

Planning & Development Services

Your authority's expenditure on Planning & Development Services changed by +26.0% in 2026/27, above the nearest neighbour median of -1.1%. Its change was 3rd highest in the group, as shown below.



The table below shows the relative change in expenditure within each sub-service:

Table 12 - Planning & Development Services

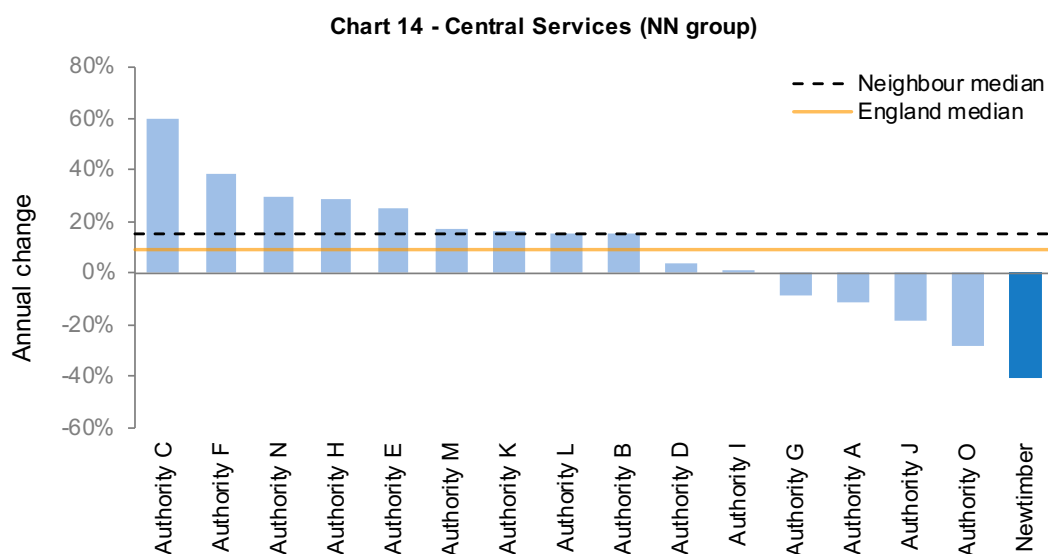
Service	Newtimber			NN Group		England	
	2026/27 budget (£000)	Change in budget from previous year (£000)	(%)	Nearest neighbour median	Your rank	Comparable England median	Your rank
Building Control	682	+264	63.2%	-1.1%	●	4.4%	●
Business Support	154	+106	220.8%	0.0%	●	0.0%	●
Community Development	1,898	-42	-2.2%	0.0%	●	0.0%	●
Economic Research and Development	2,826	+1,560	123.2%	-7.3%	●	2.4%	●
Planning Policy	4,524	+74	1.7%	1.5%	●	2.9%	●
Environmental Initiatives	0	0	0.0%	-2.5%	●	0.0%	●
Development Control	2,980	+730	32.4%	-8.1%	●	-1.6%	●
Total Planning and Development Services	13,064	+2,692	26.0%	-1.1%	●	6.4%	●

Bottom 20% of authorities ●●●● top 20% of authorities ●

Relative to all comparable authorities, your authority's change in planned expenditure was above the median of +6.4%, and was ranked 37th highest of 120 authorities (where '1st' would correspond to the largest increase).

Central Services

Your authority's expenditure on Central Services changed by -40.6% in 2026/27, below the nearest neighbour median of +15.3%. Its change was 16th highest in the group, as shown below.



The table below shows the relative change in expenditure within each sub-service:

Table 13 - Central Services

Service	Newtimmer			NN Group		England	
	2026/27 budget (£000)	Change in budget from previous year (£000)	(%)	Nearest neighbour median	Your rank	Comparable England median	Your rank
Coroners Court Services	1,067	+55	5.4%	5.0%	●	3.2%	●
Corporate and Democratic Core	9,135	-7,882	-46.3%	13.1%	●	4.2%	●
Emergency Planning	0	0	0.0%	0.6%	●	2.1%	●
Local Tax Collection	1,277	-215	-14.4%	0.8%	●	2.3%	●
Non-Distributed Costs	0	0	0.0%	0.0%	●	0.0%	●
Other Central Services	179	+64	55.7%	37.1%	●	34.5%	●
Total Central Services	11,658	-7,978	-40.6%	15.3%	●	9.2%	●

Bottom 20% of authorities ●●●● top 20% of authorities ●●●●

Relative to all comparable authorities, your authority's change in planned expenditure was below the median of +9.2%, and was ranked 115th highest of 120 authorities (where '1st' would correspond to the largest increase).

Annex A - Expenditure categories

This section shows the relationship between the service sub-categories used in this report and the individual lines published on the Revenue Account suite of forms in 2026/27.

Services have been grouped to simplify the interpretation of the results. Expenditure lines have been grouped based on their similarity with other lines, as well as their share of overall expenditure. For example, where a line accounts for less than 1% of total spending, it is more likely to be amalgamated with other services.

Service Category and sub-Category		Revenue Account Line
Education		
Early Years		Early Years
Primary Schools		Primary schools
Secondary Schools		Secondary schools
Special Schools		Special schools and alternative provision
Other Education & Community		Other education and community budget
Post-16 Provision		Post-16 provision
Highways and Transport		
Transport Planning, Policy and Strategy		Transport planning, policy and strategy
Highways Maintenance		Structural maintenance
		Environmental, safety and routine maintenance
Street Lighting		Street lighting (including energy costs)
Traffic Management and Road Safety		Traffic management and road safety: congestion charging
		Traffic management and road safety: road safety education etc.
		Traffic management and road safety: bus lane enforcement
		Traffic management and road safety: other
Parking Services		Parking services
Public Transport		Public Transport: Concessionary fares (discretionary and statutory)
		Public Transport: support to operators
		Public Transport: Coordination
Winter Service		Winter Service
Other Highways and Transport		Airports, harbours and toll facilities
Children's Social Care		
Sure Start and Early Years		Sure Start children's centres and early years
Services for Young People		Services for young people
Children Looked After		Children looked after
Safeguarding Children's Services		Safeguarding children and young people's services
Family Support Services		Family support services
Youth Justice		Youth justice
Asylum Seekers		Asylum seekers
Other Children's and Families Services		Other children and family services

Continued over page

Service Category and sub-Category		Revenue Account Line
Adults Social Care		
Younger Adults - Learning Disabilities		Learning disability 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 - Physical and Sensory		Physical support - adults (18-64)
		Sensory support - adults (18-64)
Older Adults' Social Care		Learning disability support - older people (65+)
		Support with memory and cognition - older people (65+)
		Mental health support - older people (65+)
		Physical support - older people (65+)
		Sensory support - older people (65+)
Social Care Activities		Care assessment and safeguarding
Commissioning and Service Delivery		Commissioning and service delivery
Other Adult Social Care		Social support: Asylum seeker support
		Social support: Substance misuse support
		Social support: Support for carer
		Social support: Social Isolation
		Assistive equipment and technology
		Information and early intervention (non-attributable costs)
Housing		
Homelessness		Homelessness
Housing Benefits Administration		Housing benefits administration
Housing Benefits: Rent Allowances and Rebates		Housing benefits: rent allowances and rent rebates - discretionary payments
Housing Strategy, Advice, Advances etc.		Housing strategy, advice, advances, enabling, renewals and licensing
Housing Welfare: Supporting People		Housing welfare: Supporting People
Other Housing Services		Other council property - traveller's site and non-HRA council property
		Other welfare services
Cultural and Related Services		
Culture and Heritage		Culture and heritage (excluding archives)
Library Service		Library service
Recreation and Sport		Sports & Leisure & Community Facilities
Open Spaces		Open spaces
Other Cultural and Related Services		Tourism
		Archives

Continued over page

Service Category and sub-Category		Revenue Account Line
Environmental and Regulatory Services		
Cemetery, Cremation and Mortuary Services		Cemetery, cremation and mortuary services
Community Safety		Community safety (Crime reduction)
		Community safety (Safety services)
		Community safety (CCTV)
Regulatory Services		Regulatory services: Trading Standards
		Regulatory services: Water safety
		Regulatory services: Food safety
		Regulatory services: Environmental protection; noise & nuisance
		Regulatory services: Housing standards
		Regulatory services: Health and safety
		Regulatory services: Port health (excluding levies)
		Regulatory services: Port health levies
		Regulatory services: Pest control
		Regulatory services: Public conveniences
		Regulatory services: Animal and public health; infectious disease
		Regulatory services: Licensing - Alcohol and entertainment licensing; taxi licensing
Street Cleansing		Street cleansing (not chargeable to highways)
Waste Disposal & Recycling		Waste disposal
		Recycling
Waste Collection		Waste collection
Trade Waste & Waste Minimisation		Trade waste
		Waste minimisation
Other Environmental & Regulatory Services		Defences against flooding
		Land drainage and related work (including and excluding levies)
		Coast protection
		Climate change costs
		Agriculture and fisheries services
Planning & Development Services		
Building Control		Building control
Business Support		Business support
Community Development		Community development
Economic Research & Development		Economic development
		Economic research
Planning Policy		Planning policy
Environmental Initiatives		Environmental initiatives
Development Control		Development control

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Service Category and sub-Category		Revenue Account Line
Public Health		
Sexual Health Services	Sexual health services - STI testing and treatment (prescribed functions)	
	Sexual health services - Contraception (prescribed functions)	
	Sexual health services - Promotion, prevention and advice (non-prescribed functions)	
Obesity	Obesity - adults	
	Obesity - children	
Physical Activity	Physical activity - adults	
	Physical activity - children	
Substance Misuse	Substance misuse - Adult drug and alcohol treatment, recovery services and comissioning	
	Substance misuse - Adult drug and alcohol prevention	
	Substance misuse - Children and young people specialist substance use services and prevention	
Smoking and Tobacco	Smoking and tobacco - Stop smoking services and interventions	
	Smoking and tobacco - Wider tobacco control	
0-5 Children's Services	Mandated 0-5 children's services (prescribed functions)	
	All other 0-5 children's services (non-prescribed functions)	
Children 5-9 Public Health Programmes	Children 5–19 public health programmes	
Other Public Health Services	NHS health check programme (prescribed functions)	
	Health protection - Local authority role in health protection (prescribed functions)	
	National child measurement programme (prescribed functions)	
	Public health advice to NHS commissioners (prescribed functions)	
	Health at work	
	Public mental health	
	Miscellaneous public health services - other	
Central Services		
Coroners' Court Services	Coroners' court services	
Corporate and Democratic Core	Corporate and democratic core	
Emergency Planning	Emergency planning	
Local Tax Collection	Local tax collection: council tax discounts - locally funded	
	Local tax collection: council tax support administration	
	Local tax collection: other	
Non-Distributed Costs	Non-distributed costs - retirement benefits	
	Non-distributed costs - costs of unused shares of IT facilities and other assets	
	Non-distributed costs - revenue expenditure on surplus assets	
Other Central Services	Other court services	
	Central services to the public: other	