



The LGBF Approach



The core purpose of the exercise is benchmarking. That is making comparisons on spending, performance and customer satisfaction between similar councils so that all councils can identify their strengths and weaknesses and learn from those who are achieving the best performance to improve local service delivery throughout Scotland. All councils continue to participate in these collective efforts towards self-improvement.

Our approach means that there are four core points to bear in mind:

1. It is important when looking at councils to compare like with like.
2. The focus presented in this report is on variations in spending and performance that councils can directly control.
3. The aim is to help councils improve and become more cost effective in delivering local services and through that support people in improving their life outcomes.
4. The framework provides high-level 'can openers' which are designed to focus questions locally on why variations in cost and performance are occurring between similar councils to identify opportunities for learning.

The benchmarking framework reported here lends itself to any type of comparison councils or citizens wish to make. What it does not support is a crude "league table" assessment: it would be as misleading to assess the performance of councils with high levels of deprivation without taking account of that as it would be to explore the performance of island councils without noting they are island groups with a very distinctive population distribution.

The purpose is to create a framework that supports evidence-based comparisons and, through that, shared learning and improvement. The indicators in the LGBF are very high-level indicators and are designed to focus questions on why variations in cost and performance are occurring between similar councils. They do not supply the answers. That happens as councils engage with each other to 'drill down' and explore why these variations are happening. That provides the platform for learning and improvement.

To support councils to develop their use of the LGBF in transforming and improving council services, the LGBF Board has set out a series of high level 'good practice principles' which provide a clear picture of how the LGBF could be used locally to support strategic and budget planning, improvement, scrutiny and public performance reporting (Appendix 1).

Councils continue to work together to 'drill-down' into the benchmarking data across service areas. This process has been organised around 'family groups' of councils so that we are comparing councils that are similar in terms of the type of population that they serve (e.g. relative deprivation and affluence) and the type of area in which they serve them (e.g. urban, semi-rural, rural). The point of comparing like with like is that this is more likely to lead to useful learning and improvement. Examples of best practice emerging from this collaboration are being shared across all local authorities and are being used to inform local improvement activity within self- evaluation, service review and service planning processes. Further information, briefing notes and case studies are available in the '[How Councils Are using the LGBF](#)' publication, and on the [LGBF website](#).⁸

The benchmarking data should not be considered in isolation. To support this, there is a growing focus to better align the benchmarking data with outcomes. An [online interactive tool](#)⁹ links the LGBF with outcomes data presented in the [Community Planning Outcomes Profile](#)¹⁰ (a resource which provides trend data on outcomes, both at a local authority level, and at a locality level). The LGBF indicators have also been

8 <https://www.improvementservice.org.uk/benchmarking>

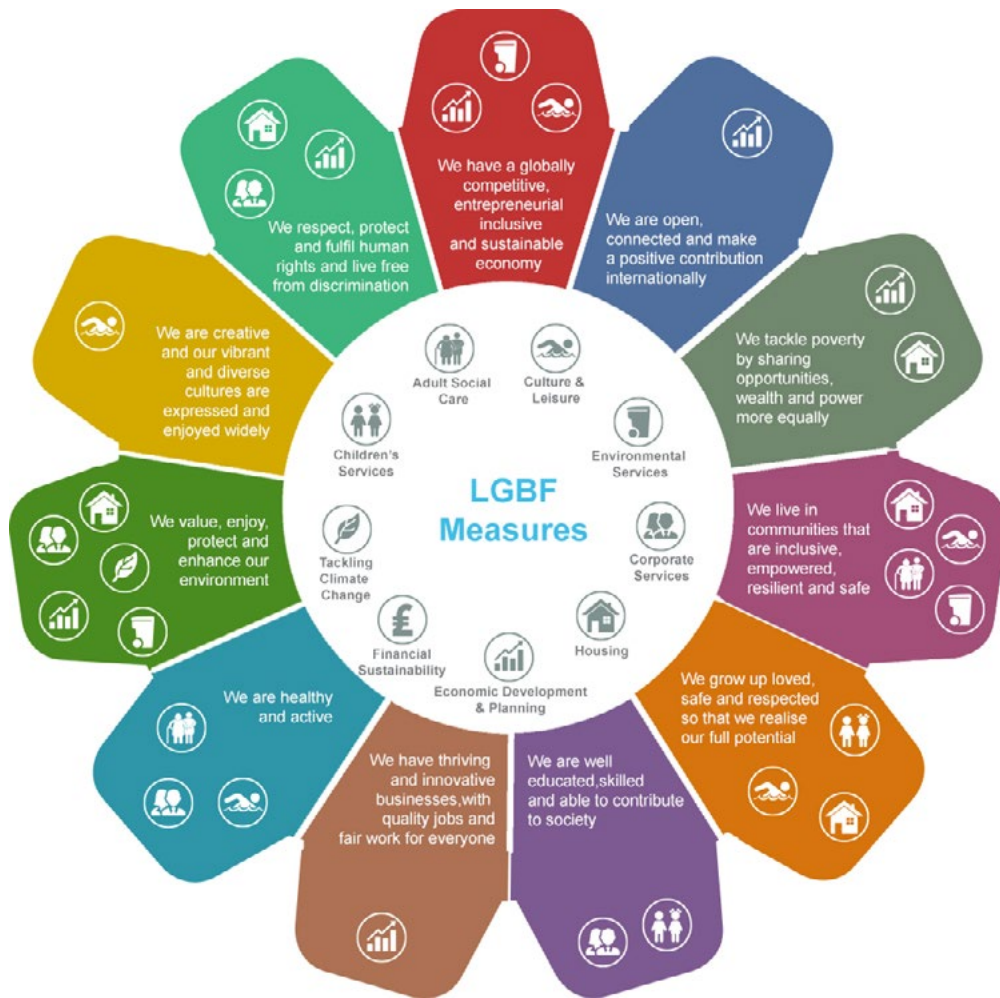
9 <https://www.improvementservice.org.uk/benchmarking/outcomes-tool>

10 <https://www.improvementservice.org.uk/products-and-services/performance-management-and-benchmarking/community-planning-outcomes-profile>



mapped to the National Performance Framework outcomes and public health priorities to support councils to demonstrate the important role they play in driving progress in these key areas. Figure 1 shows how LGBF measures map to the outcomes in the NPF. The longitudinal data in the LGBF spanning pre and post-COVID will be essential in tracking and monitoring the role Local Government continues to play in addressing key outcomes such as child poverty, climate change, inclusive growth and the health and wellbeing of citizens.

Fig 1: LGBF measures and the National Performance Framework



There is a continued commitment to make benchmarking information available to all citizens and users of council services. To further this end an online benchmarking public reporting tool has been designed called 'My Local Council'¹¹ and is incorporated within councils own local approaches to public performance reporting. All of the information generated by the LGBF is presented in this online benchmarking tool which contains "dashboards" for each council showing movement on indicators over time, and a comparison with the Scottish and family group average for all indicators.

LGBF framework indicators

The framework is based on nine overall service groupings which cover the major public-facing services provided to local communities and the support services necessary to do that. This includes children's services (education and childcare), adult social care, environmental services, culture and leisure, housing, corporate support services, economic development and planning, financial sustainability and tackling climate change.

11 <https://www.improvementservice.org.uk/benchmarking/explore-the-data>



To develop precise indicators of cost and performance for comparison between councils, these broad service categories are divided into more specific sub-categories. For example, children's services divide into: pre-school education; primary education; secondary education; and child care and protection. For each category, standard indicators of spend and performance have been applied.

A full list of service categories and indicators is attached (Appendix 2) and full technical specifications for all 101 indicators, including source details are available on the Local Government benchmarking website.

This framework is iterative, and councils continue to collaborate to strengthen indicators and address framework gaps. A Directors' of Finance subgroup leads a programme of work to improve consistency in the recording of Local Financial Returns. We welcome public views in relation to how to improve this benchmarking framework and particularly if there are other measures which might usefully be included. You can provide feedback and suggestions by visiting our website (www.improvementservice.org.uk/benchmarking).

LGBF data reliability

The LGBF has voluntarily adopted the UK Statistics Authority Code of Practice to highlight the statistical rigour and reliability of framework data. Voluntary adoption of the code demonstrates our commitment to trustworthiness, quality and value and makes clear how our approaches and methods ensure the highest standards for production of data and analysis are met. This will provide important assurances to help ensure stakeholders within Local Government and the public have trust in our data.

Further details on the credibility, relevance and quality of the LGBF data is included in Appendix 3).

The sources used to populate the measures include statistical returns to the Scottish Government, Scottish Qualifications Authority, the Scottish Housing Regulator, and SEPA, among others. Where data is not currently collected/published by another body or where it is published too late to allow inclusion within the benchmarking framework, councils provide data directly to the Improvement Service. The Scottish Household Surveys and the Health and Care Experience Surveys are used to provide customer satisfaction measures.

The purpose of this report

This report is an overview report and does not seek to replicate the local context or interpretation provided by each council via their Public Performance Reporting or the depth and detail of the 'My Local Council' tool.¹²

The focus of this report is on three important areas:

1. Trends across Scotland for the key framework indicators covering the period 2010/11 to 2020/21 inclusive. For consistency all data is presented as financial years though some data may be for calendar years or academic years. For each unit cost indicator, we have presented the change over the period in real terms, that is taking account of the impact of inflation over time.
2. The level of variation across councils and factors shaping these trends including physical geography, population distribution, size of council and the impact of deprivation.¹³ Graphs are presented showing the level of variation across councils for each area benchmarking measure. To improve interpretation, these graphs include only the base year and two most recent years.

¹² <https://www.improvementservice.org.uk/benchmarking/explore-the-data>

¹³ Correlation analysis and Mann-Whitney/Wilcoxon Two-Sample Tests were carried out to establish where statistically significant relationships exist between framework indicators and levels of deprivation, rurality, population distribution and size of council.



3. Identification of areas where unexplained variation exists, providing opportunities where councils may wish to target improvements and/or efficiencies.

Before examining each section in turn, Table 2 below presents an overview of the trends across all LGBF indicators.



Table 4: Overview Table for all LGBF Data 2020-21

Indicator Description	Scotland											%/value change 19/20 to 20/21	%/value change base* to 20/21
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21		
Cost per primary school pupil	£6,036	£5,869	£5,708	£5,559	£5,411	£5,455	£5,444	£5,556	£5,720	£5,972	£5,897	-1.3%	-2.3%
Cost per secondary school pupil	£7,971	£7,737	£7,718	£7,673	£7,650	£7,753	£7,719	£7,671	£7,833	£8,040	£7,629	-5.1%	-4.3%
Cost per pre-school education registration	£4,175	£3,792	£3,734	£3,538	£3,849	£4,448	£4,758	£4,934	£5,481	£7,239	£9,255	27.8%	121.7%
% of pupils gaining 5+ awards at level 5		51	53	55	57	59	60	62	63	65	67	2	16
% of pupils gaining 5+ awards at level 6		26	27	29	31	33	34	34	35	38	41	3	15
% of pupils from deprived areas gaining 5+ awards at level 5 (SIMD)		29	32	34	37	40	41	42	45	47	49	2	20
% of pupils from deprived areas gaining 5+ awards at level 6 (SIMD)		10	11	14	14	15	16	17	19	21	23	2	13
The gross cost of "children looked after" in residential based services per child per week	£3,509	£3,708	£3,533	£3,660	£3,695	£3,944	£3,836	£3,899	£4,184	£4,110	dna	-1.8%	17.1%
The gross cost of "children looked after" in a community setting per child per week	£256	£272	£312	£311	£324	£338	£358	£370	£375	£373	dna	-0.5%	45.9%
Balance of care for looked after children: % of children being looked after in the community	91.0	91.2	90.9	90.6	90.1	90.4	89.9	89.6	89.8	90.1	dna	0.2	-0.9
% of adults satisfied with local schools	83.1		83.0	81.0	79.0	74.0	73.0	70.0	72.5	73.0	dna	0.5	-10.1
Proportion of pupils entering positive destinations		90.3	91.9	92.6	93.2	93.5	93.9	94.6	95.0	93.3	95.5	2.2	5.2
Overall average total tariff		770	798	827	860	877	888	894	895	930	972	4.6%	26.3%
Average total tariff SIMD quintile 1		478	510	551	581	603	625	620	628	649	688	6.0%	43.9%
Average total tariff SIMD quintile 2		618	644	685	716	741	751	752	743	759	817	7.6%	32.2%
Average total tariff SIMD quintile 3		759	788	816	851	864	882	899	875	906	975	7.6%	28.5%
Average total tariff SIMD quintile 4		909	929	962	984	998	1002	1019	1015	1030	1108	7.6%	21.9%
Average total tariff SIMD quintile 5		1101	1134	1149	1185	1197	1210	1224	1195	1241	1320	6.4%	19.9%



Indicator Description		Scotland											%value change 19/20 to 20/21	%value change base* to 20/21
		2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21		
Children's Services	% of children meeting developmental milestones (27-30 months)				80.8	80.8	81.6	82.4	84.6	85.5	85.7	dna	0.2	4.9
	% Funded early years provision rated good/better	87.1	90.6	91.3	92.6	93.5	91.9	91.7	91.0	90.6	90.2	90.9	0.7	3.8
	School attendance rates	93.1		93.6		93.7		93.3		93.0		92.0	-1.0	-1.1
	School attendance rates (looked after children)	86.3		88.7		89.0		88.2		86.8		dna	-1.4	0.5
	School exclusion rates	40.0		32.8		27.2		26.8		21.6		dna	-19.4%	-45.9%
	School exclusion rates (looked after children)	340.8		280.3		246.8		210.1		152.2		dna	-27.6%	-55.3%
	Participation rates for 16-19 year olds						90.4	91.1	91.8	91.6	92.1	92.2	0.0	1.8
	Child protection re-registrations within 18 months			6.5	6.8	6.7	6.2	6.5	6.0	7.2	6.9	dna	-0.3	0.4
	% of looked after children with more than 1 placement in the last year	21.1	21.4	21.2	21.9	21.4	20.7	21.2	20.1	19.5	16.7	dna	-2.8	-4.4
	% of children living in poverty (after housing costs)					21.6	22.8	23.4	24.2	23.2	24.3	dna	1.1	2.7
	% of P1, P4 and P7 pupils combined achieving expected CFE Level in Literacy									72.3	dna	66.9	-5.4	-5.4
	% of P1, P4 and P7 pupils combined achieving expected CFE Level in Numeracy									79.1	dna	74.7	-4.4	-4.4
	Literacy Attainment Gap (P1,4,7 Combined) - percentage point gap between the least deprived and most deprived pupils									20.7	dna	24.7	4.0	4.0
	Numeracy Attainment Gap (P1,4,7 Combined) - percentage point gap between the least deprived and most deprived pupils									16.8	dna	21.4	4.6	4.6



	Indicator Description	Scotland											%/value change 19/20 to 20/21	%/value change base* to 20/21
		2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21		
Corporate Services	Support services as a % of total gross expenditure	5.4	5.7	5.6	5.2	5.2	5.3	5.0	4.4	4.3	4.0	4.0	0.1	-1.4
	% Of the highest paid 5% of employees who are women	46.3	48.5	48.7	50.7	51.7	51.9	52.9	54.6	55.5	56.7	58.3	1.6	12.0
	The gender pay gap						4.5	4.2	3.9	4.2	3.4	3.7	0.3	-0.8
	The cost per dwelling of collecting council tax	£17.25	£16.22	£16.03	£14.29	£12.76	£11.98	10.16	£8.19	£7.56	£7.02	£6.64	-5.3%	-61.5%
	Sickness absence days per teacher	6.6	6.2	6.6	6.1	6.3	6.1	6.1	5.9	6.2	6.3	4.2	-34.6%	-37.1%
	Sickness absence days per employee (non-teacher)	10.8	10.4	10.9	10.3	10.8	10.6	10.9	11.4	11.5	11.9	9.7	-18.4%	-10.1%
	% of income due from council tax received by the end of the year	94.7	95.1	95.2	95.2	95.5	95.7	95.8	96.0	96.0	95.8	94.8	-1.0	0.0
	% Of invoices sampled that were paid within 30 days	89.5	90.2	90.5	91.9	92.5	92.8	93.1	93.2	92.7	91.7	91.8	0.0	2.2
Adult Social Care	Older persons (over 65) home care costs per hour	£25.15	£24.32	£24.68	£23.87	£23.59	£24.54	£25.64	£26.47	£26.98	£27.25	£27.65	1.5%	10.0%
	Direct payment & personalised budget spend as a % of total social work spend on adults 18+	1.6	2.9	6.0	6.4	6.9	6.7	6.4	6.8	7.2	7.8	8.2	0.4	6.6
	% Of people 65+ with long-term needs receiving care at home	58.9	59.2	59.8	59.8	60.0	60.7	60.1	61.7	61.0	60.7	61.7	1.0	2.8
	% Of adults supported at home who agree that their services and support had an impact in improving or maintaining their quality of life				85.0		84.0		80.0		80.0		0.1	-5.0
	Percentage of adults supported at home who agree that they are supported to live as independently as possible				82.8		82.7		81.1		80.8		-0.4	-2.0
	Percentage of adults supported at home who agree that they had a say in how their help, care or support was provided				83.1		78.8		75.6		75.4		-0.2	-7.7



	Indicator Description	Scotland											%/value change 19/20 to 20/21	%/value change base* to 20/21
		2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21		
Adult Social Care	Percentage of carers who feel supported to continue in their caring role				43.0		40.0		36.6		34.3		-2.3	-8.7
	Older persons (over 65's) residential care costs per week per resident	£485	£490	£446	£427	£432	£422	£422	£415	£423	£449	£439	-2.2%	-9.5%
	Rate of readmission to hospital within 28 days per 1,000 discharges	89.7	92.5	93.5	95.3	97.2	98.1	101.0	102.7	103.0	104.7	120.0	14.7%	33.8%
	Proportion of care services graded 'good' (4) or better in Care Inspectorate inspections		80.9	80.2	80.2	81.2	82.9	83.8	85.4	82.2	81.8	82.5	0.7	1.6
	Number of days people spend in hospital when they are ready to be discharged, per 1,000 population (75+)				922	1044	915	840	762	793	774	484	-37.4%	-47.5%
Culture and Leisure	Cost per attendance at sports facilities	£4.43	£3.97	£3.78	£3.76	£3.45	£3.38	£3.29	£3.03	£2.85	£2.92	£40.36	1282.2%	810.6%
	Cost per library visit	£4.25	£4.01	£3.80	£3.03	£2.86	£2.83	£2.25	£2.31	£2.24	£2.12	£2.88	35.5%	-32.4%
	Cost of museums per visit	£5.25	£4.27	£4.32	£3.94	£3.88	£3.53	£3.75	£3.89	£3.79	£3.49	£10.14	190.8%	93.4%
	Cost of parks & open spaces per 1,000 population	£32,377	£29,866	£28,530	£27,460	£27,275	£25,240	£23,600	£22,063	£21,998	£21,453	£19,112	-10.9%	-41.0%
	% Of adults satisfied with libraries	83.5		83.0	81.0	77.0	74.0	73.0	72.0	72.1	73.0	dna	0.9	-10.5
	% Of adults satisfied with parks and open spaces	83.1		86.0	86.0	86.0	85.0	87.0	85.0	82.5	83.0	dna	0.5	-0.1
	% Of adults satisfied with museums and galleries	75.5		78.0	76.0	75.0	71.0	70.0	69.0	68.9	70.0	dna	1.1	-5.5
	% Of adults satisfied with leisure facilities	74.6		80.0	78.0	76.0	73.0	73.0	72.0	69.3	69.0	dna	-0.3	-5.6
Environmental	Net cost per waste collection per premises			£71.28	£72.28	£75.55	£74.39	£73.11	£73.47	£73.41	£73.41	£72.35	-1.5%	1.5%
	Net cost per waste disposal per premises			£111.28	£108.64	£106.29	£112.84	£111.88	£112.91	£106.36	£105.76	£104.50	-1.2%	-6.1%
	Net cost of street cleaning per 1,000 population	£24,787	£23,838	£21,141	£19,145	£18,431	£17,886	£16,413	£17,207	£16,210	£15,980	£14,845	-71%	-40.1%
	Cleanliness score (%age acceptable)	95.4	96.1	95.8	96.1	93.9	93.4	93.9	92.2	92.8	92.2	90.1	-2.1	-5.3



Indicator Description		Scotland											% /value change 19/20 to 20/21	% /value change base* to 20/21
		2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21		
Environmental Services	Net cost per waste collection per premises			£71.28	£72.28	£75.55	£74.39	£73.11	£73.47	£73.41	£73.41	£72.35	-1.5%	1.5%
	Net cost per waste disposal per premises			£111.28	£108.64	£106.29	£112.84	£111.88	£112.91	£106.36	£105.76	£104.50	-1.2%	-6.1%
	Net cost of street cleaning per 1,000 population	£24,787	£23,838	£21,141	£19,145	£18,431	£17,886	£16,413	£17,207	£16,210	£15,980	£14,845	-71%	-40.1%
	Cleanliness score (%age acceptable)	95.4	96.1	95.8	96.1	93.9	93.4	93.9	92.2	92.8	92.2	90.1	-2.1	-5.3
	Cost of roads per kilometre	£13,850	£12,613	£11,988	£11,568	£11,476	£11,838	£11,711	£11,241	£10,835	£10,355	£9,667	-6.6%	-30.2%
	% of A class roads that should be considered for maintenance treatment	30.3	30.5	29.4	28.7	29.0	29.0	29.5	30.2	30.0	30.6	29.8	-0.77	-0.50
	% of B class roads that should be considered for maintenance treatment	35.8	36.3	35.0	35.2	36.1	34.8	34.8	35.9	35.7	35.0	34.0	-0.96	-1.80
	% of C class roads that should be considered for maintenance treatment	35.0	36.0	34.8	36.6	37.4	34.7	34.6	36.2	36.3	35.1	33.6	-1.54	-1.40
	% of unclassified roads that should be considered for maintenance treatment	41.9	38.3	40.1	39.4	39.3	40.1	39.5	39.0	38.2	37.8	38.3	0.47	-3.60
	Cost of trading standards and environmental health per 1,000 population	£30,386	£26,950	£25,752	£26,974	£25,954	£25,874	£24,216	£23,818	£22,675	£21,043	£18,463	-12.3%	-39.2%
	Cost of trading standards per 1,000 population			£6,173	£6,607	£6,518	£6,643	£6,224	£6,560	£6,434	£6,349	£5,857	-7.7%	-5.1%
	Cost of environmental health per 1,000 population			£19,579	£20,367	£19,436	£19,231	£17,992	£17,258	£16,242	£14,695	£12,606	-14.2%	-35.6%
	% of total household waste arising that is recycled	38.7	40.1	41.1	42.2	42.8	44.2	45.2	45.6	44.7	44.9	42.0	-2.9	3.3
	% of adults satisfied with refuse collection	80.9		83.0	83.0	84.0	82.0	79.0	75.0	74.9	73.0	dna	-1.9	-7.9
	% of adults satisfied with street cleaning	73.3		75.0	74.0	74.0	73.0	70.0	66.0	62.9	59.0	dna	-3.9	-14.3



	Indicator Description	Scotland											%/value change 19/20 to 20/21	%/value change base* to 20/21
		2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21		
Housing Services	Gross rent arrears as a % of rent due for the reporting year				5.6	5.9	6.2	6.5	6.7	7.3	7.3	8.2	0.9	2.6
	% of rent due in the year that was lost due to voids	1.3	1.3	1.2	1.3	1.2	1.1	0.9	0.9	1.0	1.1	1.4	0.3	0.1
	% of dwellings meeting SHQS	53.6	66.1	76.6	83.7	90.4	92.5	93.6	93.9	94.3	94.9	90.3	-4.6	36.7
	Average time taken to complete non-emergency repairs				10.2	9.9	9.4	8.7	7.5	7.8	7.3	7.3	-0.7%	-28.4%
	% of council dwellings that are energy efficient						65.2	71.2	75.3	80.9	84.1	86.4	2.3	21.2
Corp. Asset	Proportion of operational buildings that are suitable for their current use	73.7	74.8	75.9	78.2	79.0	79.6	79.8	80.8	82.1	82.5	82.3	-0.2	8.6
	Proportion of internal floor area of operational buildings in satisfactory condition	81.3	82.7	82.6	80.9	82.0	81.5	84.5	86.3	87.2	88.6	89.2	0.6	7.9
Economic Development	% of unemployed people assisted into work from council funded/operated employability programmes			9.1	12.5	14.1	14.1	14.0	14.3	12.6	12.7	6.0	-6.7	-3.2
	Cost of planning and building standards per planning application	£4,446	£4,569	£5,992	£4,021	£3,945	£4,643	£4,339	£4,505	£4,861	£4,736	£5,044	6.5%	13.4%
	Average time per business and industry planning application			12.8	10.8	10.5	9.9	9.6	9.3	9.1	10.5	11.1	5.1%	-13.6%
	% of procurement spent on local enterprises	27.2	26.2	27.2	26.9	27.5	25.4	26.5	27.4	28.7	28.5	29.1	0.6	1.9
	No of Business Gateway start-ups per 10,000 population				19.0	18.9	16.9	16.6	16.8	16.7	16.4	11.2	-31.8%	-41.2%
	Investment in economic development & tourism per 1,000	£103,972	£93,014	£87,355	£84,923	£80,530	£73,942	£91,682	£103,294	£117,461	£109,753	£87,793	-20.0%	-15.6%
	Proportion of people earning less than the real living wage			18.8	18.6	19.3	19.6	20.1	18.4	19.4	16.9	15.2	-1.7	-3.6
	Proportion of properties receiving superfast broadband				56.1	67.5	78.6	85.9	91.1	92.0	93.3	93.8	0.5	37.7



	Indicator Description	Scotland											%/value change 19/20 to 20/21	%/value change base* to 20/21
		2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21		
Economic Development	Town vacancy rates					10.1	11.9	10.2	11.5	10.0	11.7	12.4	0.7	2.3
	Immediately available employment land as a % of total land allocated for employment purposes in the local development plan					12.9	27.2	38.4	40.8	37.6	36.2	38.9	2.7	26.0
	Gross Value Added (GVA) per capita		24,725	24,775	25,430	26,024	25,934	25,839	26,192	26,180	26,420	dna	0.9%	6.9%
	Claimant Count as % of Working Age Population	4.2	4.3	4.1	3.2	2.4	2.3	2.4	2.5	3.1	3.3	6.1	2.8	1.9
	Claimant Count as % of 16-24 Population	6.8	7.1	6.2	4.6	3.2	3.0	3.0	3.1	3.6	3.9	7.2	3.3	0.3
Financial Sustainability	Total useable reserves as a % of council annual budgeted revenue				16.0	16.7	18.0	17.3	17.0	16.6	16.9	23.6	6.7	7.6
	Uncommitted General Fund Balance as a % of council annual budgeted net revenue				3.7	4.0	4.1	3.9	3.7	3.5	3.6	3.5	-0.1	-0.2
	Ratio of Financing Costs to Net Revenue Stream - General Fund				8.4	8.4	7.8	8.0	8.0	7.9	7.2	6.2	-0.9	-2.2
	Ratio of Financing Costs to Net Revenue Stream - Housing Revenue Account				25.9	24.1	24.7	24.4	23.6	22.8	22.6	22.9	0.3	-3.0
	Actual outturn as a percentage of budgeted expenditure				99.1	99.0	99.0	99.3	99.3	99.4	99.4	97.4	-1.9	-1.6
Climate Change	CO2 emissions area wide per tonne, per capita	8.2	7.4	7.7	7.4	6.6	6.5	6.1	5.9	5.9	5.7	dna	-3.7%	-30.5%
	CO2 emissions are wide: emissions within scope of Local Authority per tonne, per capita	7.2	6.4	6.7	6.4	5.7	5.5	5.2	4.9	4.8	4.6	dna	-4.4%	-35.5%