

Rotherham in full

The council tax bill and who receives it, spending by service, payments over £500, senior pay, the report card and how the council compares.

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Executive summary

The key figures from each part of this report, with the change on a year earlier where the source gives one.

Rotherham: your area

£2,382

Band D council tax, 2026-27
+£98 (+4.3%) vs 2025-26
As of 6 April 2026

£360,000

Parking surplus, 2025-26
As of 6 April 2025

47.1%

Household waste recycled,
2024-25

Council tax in Rotherham

£2,382

Band D a year, 2026-27
+£98 (+4.3%) vs 2025-26
As of 6 April 2026

£1,588

Band A, the lowest
As of 6 April 2026

-£29

Band D against the England
average of £2,411
Below average
As of 6 April 2026

Where your council tax goes in Rotherham

£2,381.53

Band D bill, 2026-27
As of 6 April 2026

£1,907.11

Goes to Rotherham itself (80%)
As of 6 April 2026

£797.30

Largest line: adult social care
As of 17 September 2026

Parking income in Rotherham

£0.36m

Parking surplus
+£0.06m (+18.8%) vs 2024-25
2025-26

£1.48m

Parking income
+£0.12m (+8.6%) vs 2024-25
2025-26

£1.12m

Spending on parking
+£0.06m (+5.7%) vs 2024-25
2025-26

Rotherham: your area

[Your area](#) · Last updated 27 September 2026 · <https://whereyourmoneygoes.co.uk/your-area/rotherham/>

Rotherham sets a Band D council tax of **£2,382** for 2026-27, 190 of 296 councils in England from the highest. Police: South Yorkshire. Fire and rescue: South Yorkshire. Health: NHS South Yorkshire Integrated Care Board. This page links to everything the site holds on the area; the full bill, the report card and parking each have a page of their own.

Key figures

£2,382

Band D council tax, 2026-27
+£98 (+4.3%) vs 2025-26
As of 6 April 2026

£360,000

Parking surplus, 2025-26
As of 6 April 2025

47.1%

Household waste recycled,
2024-25

3%

A roads where maintenance
should be considered, 2024-25

21%

Reserves as a share of spending,
2025-26

What is the council tax in Rotherham?

Band D is **£2,382** a year for 2026-27, and Band A, the lowest, **£1,588**. That is £29 below the England average of £2,411, 190 of 296 in England from the highest.

Of a Band D bill, **£1,945** goes to Rotherham.

[Every band, who gets the money and how Rotherham compares](#)

[Where your council tax goes: from your bill to each service](#)

How does the council compare?

- Council tax rise this year 4.3% Lower than the England figure of 4.9%
- Council tax per head £633 Lower than the England figure of £796
- Ombudsman uphold rate 100% (2 of 2) Higher than the England figure of 86%
- Reserves as a share of net spending 21% Lower than the England figure of 50%
- Borrowing per home £5,781 Higher than the England figure of £3,474
- Accounts, 2024-25 Delivered by backstop 92% of bodies had an opinion delivered by the backstop date
- Ofsted, children's services Outstanding 73% of English councils are good or outstanding
- CQC, adult social care Good 62% of assessed councils are good or outstanding
- A roads needing maintenance considered 3% Lower than the England figure of 5%
- Recycling rate 47.1% Higher than the England figure of 42.0%
- Major planning decisions on time 98.9% Higher than the England figure of 91.0%

Each figure is set against the figure for England as a whole. They are plain comparisons, one measure at a time: there is no overall score and no ranking of councils. Higher is not always better or worse; what each measure does and does not show is on the [methodology page](#).

[The full report card: complaints, finances, audit, pay and services](#)

Roads, bins and planning

Roads, recycling and planning in Rotherham

Measure	Figure	Period
A roads where maintenance should be considered	3%	2024-25
B and C roads where maintenance should be considered	3%	2024-25
Unclassified roads where maintenance should be considered	11%	2024-25
Household waste reused, recycled or composted	47.1%	2024-25
Major planning decisions made on time	98.9%	24 months to end of June 2026

Road condition is from the Department for Transport; each figure is compared with England as a whole in the [report card](#).

What does the council make from parking?

Parking income and surplus for Rotherham

Authority	Year	Income	Surplus
Rotherham	2025-26	£1.5m	£360,000

What the law lets a council spend a parking surplus on is on [parking fines and council parking income](#).

Who is your MP?

A council area can span several constituencies, so your MP depends on your address. Enter your postcode in the box at the top of this page to see your MP and what their office cost, [find any MP by name or constituency](#), or see every constituency and its MP on [the MP map](#).

How much crime is recorded here?

In the 12 months to June 2026, police recorded **92.5 crimes per 1,000 residents** in Rotherham, excluding anti-social behaviour, against 82.4 across England.

[Rotherham on the crime map, down to streets of a few hundred homes](#)

Your police precept

A Band D home in Rotherham pays **£280.04** police precept in 2026-27. It funds **South Yorkshire**, which has £400m in all for 2026-27. The precept is set once for the whole force area and spent across the whole force area, so the crime figures above for Rotherham are not what its precept bought.

[South Yorkshire: funding, precept and results for the whole force](#)

Who runs police, fire, health and ambulances here?

The bodies that serve Rotherham, and their latest money

Service	Body	Latest	Per resident
Police	South Yorkshire	£400m (2026-27)	£279
Fire and rescue	South Yorkshire Fire and Rescue Service	£68m (2025-26)	£47.34
Ambulance	Yorkshire Ambulance Service NHS Trust	£447m (2024-25)	£79.07
NHS	NHS South Yorkshire Integrated Care Board	£4.6bn (2028-29)	£3,201
Roads	Rotherham	£8m (2025-26)	£27.94
Schools	Rotherham	£275m (2026-27)	£984
Council spending	Rotherham	£494m (2025-26)	£1,768
Social care	Rotherham	£250m (2024-25)	£905
Housing	Rotherham	£6m (2025-26)	£20.91
Waste and recycling	Rotherham	not published	—

Each body serves a wider area than Rotherham, and its money is for the whole of that area. Its page has its funding over time and what is recorded alongside it; [public services near you](#) looks them up for any postcode. Water is not covered yet: see [Discover Water](#).

Which bodies cover Rotherham: ONS lookups of local authorities to police force areas, fire and rescue authorities, integrated care boards and local health boards (Open Government Licence v3.0); where an area is split between integrated care boards, the one covering most residents is named.

How does Rotherham look against other councils?

See Rotherham on [the council map](#), alongside every other council on council tax, complaints, reserves, audit and inspections, or [browse every council](#).

Common questions

- How much is council tax in Rotherham? Band D is £2,382 a year for 2026-27. [Every band](#).
- Which police force covers Rotherham? South Yorkshire police force area. Fire and rescue: South Yorkshire.

Council tax in Rotherham

[Your area](#) · Last updated 27 September 2026 · <https://whereyourmoneygoes.co.uk/council-tax/england/rotherham/>

Council tax in Rotherham for 2026-27 is **£2,382** a year for a Band D home, £1,588 for Band A and £4,763 for the top band. That is £29 below the England average of £2,411. It ranks 190 of 296 billing areas in England. Figures are the council's own set rates.

Key figures

£2,382

Band D a year, 2026-27
+£98 (+4.3%) vs 2025-26
As of 6 April 2026

£1,588

Band A, the lowest
As of 6 April 2026

-£29

Band D against the England
average of £2,411
Below average
As of 6 April 2026

190 of 296

Rank in England, highest first
As of 6 April 2026

What is the bill for each band?

Council tax by band in Rotherham, bands A to H

Band	A year	A month
Band A	£1,587.69	£132.31
Band B	£1,852.30	£154.36
Band C	£2,116.92	£176.41
Band D	£2,381.53	£198.46
Band E	£2,910.76	£242.56
Band F	£3,439.99	£286.67
Band G	£3,969.22	£330.77
Band H	£4,763.06	£396.92

Who gets the money?

Band D bill in Rotherham by receiving body

Who receives it	Band D	Share
Rotherham	£1,945	82%
Other precepting bodies	£437	18%

Each body sets its own precept and the council simply collects them together. The council that sends the bill keeps only its own share.

[Where your council tax goes: from your bill to each service](#)

How does it compare?

Band D here is **£29** below the England average, 190 of 296 councils from the highest.

Rotherham among the England councils nearest it, Band D 2026-27

Ribble Valley	£2,387
High Peak	£2,385
Bath and North East Somerset	£2,383
Hinckley and Bosworth	£2,383
Rotherham (Rotherham)	£2,382
Southampton	£2,381
Sutton	£2,379
Cannock Chase	£2,376
Dartford	£2,375

Ranked highest first. Every council is in the full table.

How does Rotherham compare? The report card

Official figures on complaints, finances, audit, pay and services for Rotherham, each from the body that published it and set against the figure for England. See every council on the [council map](#).

- Council tax rise this year 4.3% Lower than the England figure of 4.9%
- Council tax per head £633 Lower than the England figure of £796
- Ombudsman uphold rate 100% (2 of 2) Higher than the England figure of 86%
- Reserves as a share of net spending 21% Lower than the England figure of 50%
- Borrowing per home £5,781 Higher than the England figure of £3,474
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- Major planning decisions on time 98.9% Higher than the England figure of 91.0%

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What do complaints to the ombudsman show?

Local Government and Social Care Ombudsman: Rotherham, 2025-26

Measure	Rotherham	For comparison
Complaints and enquiries received	65	—
Complaints and enquiries decided	53	52 in 2024-25
Detailed investigations	2	—
Upheld	2	—
Uphold rate	100%	86% for every body the Ombudsman covers; 83% for similar councils
Upheld cases where the council had already offered a satisfactory remedy	0%	13% for every body the Ombudsman covers
Ombudsman's recommendations the council complied with	100%	99.9% for every body the Ombudsman covers
Uphold rate in 2024-25	75%	—

An uphold rate depends on how many complaints reach a detailed investigation. With few investigations, one decision moves it a long way.

Source: [Local Government and Social Care Ombudsman, Annual review of local government complaints](#), 2025-26.

The Housing Ombudsman, which handles complaints from council tenants, made **0** findings of severe maladministration against Rotherham Metropolitan Borough Council in 2025-26, out of 24 findings in 9 determinations. Its maladministration rate for this landlord was 58%.

Source: [Housing Ombudsman Service, Annual complaints review: landlord tables](#), 2025-26.

How healthy are its finances?

Reserves, spending and borrowing: Rotherham

Measure	Rotherham	For comparison
Net revenue spending, 2025-26	£261.4m	—
Reserves at the end of 2025-26	£53.8m	—
Reserves as a share of net spending	21%	50% for England; 21% in 2024-25
Outstanding borrowing at 30 June 2026	£708.9m	—
Borrowing per home on the valuation list	£5,781	£3,474 across English billing authorities

Earmarked and unallocated revenue reserves at the end of the year, excluding schools and public health, as a share of net revenue expenditure. Much of any council's reserves is set aside for particular purposes. Borrowing is total outstanding loans of every kind; councils borrow mainly to pay for buildings, roads and housing, and the figure does not show what the borrowing was for.

Source: [Ministry of Housing, Communities and Local Government, Local authority revenue expenditure and financing: revenue outturn time series](#), 2025-26; [Ministry of Housing, Communities and Local Government, Local authority borrowing and investment live table](#), 30 June 2026; [Ministry of Housing, Communities and Local Government, Council Taxbase statistics](#), 2025.

What have the auditors said?

Audit of the accounts: Rotherham

Accounts year	Status recorded by PSAA	Opinion signed
2024-25	Delivered by backstop	9 December 2025
2023-24	Delivered by backstop	17 January 2025

“Delivered by backstop” means the auditor gave an opinion by the statutory backstop date. Many opinions given that way were disclaimed or qualified because the deadline cut the audit short; PSAA publishes which type of opinion each council received only as national totals, so it is not shown here. Auditors’ value-for-money findings are in each auditor’s annual report on the council’s website.

Source: [Public Sector Audit Appointments, Monthly audit opinion data](#), 2024-25.

What are senior staff and councillors paid?

Senior pay and councillor allowances for Rotherham have not yet been read from its statement of accounts. There is no central dataset of either; they are being added council by council, each with a link to the page of the accounts it comes from.

How are its services rated?

Service ratings and performance: Rotherham

Measure	Rotherham	For comparison
Children's services, Ofsted overall effectiveness	Outstanding	16 December 2025. 73% of English councils judged good or outstanding
Adult social care, CQC assessment	Good	20 March 2026. 62% of assessed councils rated good or outstanding
A roads where maintenance should be considered, 2024-25	3%	5% in England
B and C roads where maintenance should be considered, 2024-25	3%	7% in England
Unclassified roads where maintenance should be considered, 2024-25	11%	17% in England
Household waste sent for reuse, recycling or composting, 2024-25	47.1%	42.0% for England
Major planning decisions on time, 24 months to end of june 2026	98.9%	91.0% for England
Non-major planning decisions on time, 24 months to end of June 2026	99.9%	90.7% for England

Inspections happen at different times, so a rating can be several years old; the date is shown with each. Planning figures are measured differently in each nation: share of decisions made within the statutory time (13 weeks for major, 8 for non-major) or an agreed extension, over 24 months. Recycling rates are measured differently in England, Scotland and Wales, so compare within a nation.

Source: [Ofsted, Children's social care: local authority inspection outcomes](#), as at 31 March 2026; [Care Quality Commission, Local authority assessments](#), latest assessment; [Department for Transport, Road condition statistics: data tables \(RDC\)](#), 2024-25; [Department for Environment, Food and Rural Affairs, Local authority collected waste management: annual results](#), 2024-25; [Ministry of Housing, Communities and Local Government, Live tables on planning application statistics \(P151, P153\)](#), 24 months to end of June 2026.

What has happened recently?

Decisions and publications by official bodies about Rotherham, newest first. Each links to the body that made or published it. News reports are not included.

- 1 April 2026 Council tax [Council tax for 2026-27: Band D £2,382, up 4.3% on the year before](#) Ministry of Housing, Communities and Local Government
- 9 December 2025 Audit [Auditor's opinion on the 2024-25 accounts signed](#) PSAA records the status as "Delivered by backstop"; auditor Grant Thornton UK LLP. Public Sector Audit Appointments
- 2 May 2024 Election [Local election: 59 seats won](#) Labour Party 33, Conservative and Unionist Party 13, Independent 10, Liberal Democrats 3 Democracy Club
- 28 February 2022 Ombudsman [Ombudsman report: upheld, safeguarding](#) Local Government and Social Care Ombudsman public interest report, case 21-001-468. Local Government and Social Care Ombudsman

Does the council think something here is wrong?

If you represent Rotherham and think a figure here is wrong, out of date or unfairly presented, email hello@whereyourmoneygoes.co.uk with this page's address and the source you would point to. Every correction is logged, with its date, on the [corrections page](#).

How much of the council's spending does this cover?

Council tax paid for 19.9% of the money Rotherham had to spend in 2025-26. The rest came from government grants (48.3%), business rates (13.8%) and fees, charges and other income (17.8%), with 0.2% taken from reserves. That is why a grant cut can raise your bill even when the council has not changed what it does. [See where it goes](#).

Where can I find out more?

[What council tax is and why it works this way](#), including why the bands are still based on 1991 property values in England and Scotland, and [how every area compares](#), everything else on [Rotherham: parking, roads, your MP and local services](#), and [Rotherham on the council map](#).

Common questions

- **How much is council tax in Rotherham?** Band D is £2,382 a year for 2026-27. Band A is £1,588 and the top band £4,763.
- **Is council tax in Rotherham higher than average?** No. Band D here is £29 below the England average of £2,411.

Where your council tax goes in Rotherham

Your area · Last updated 27 September 2026 · <https://whereyourmoneygoes.co.uk/council-tax/england/rotherham/where-it-goes/>

A Band D council tax bill in **Rotherham** is **£2,381.53** for 2026-27, split between Rotherham £1,907.11, Rotherham: adult social care precept, this year's increase £37.41, South Yorkshire Police and Crime Commissioner and Chief Constable £280.04, South Yorkshire Fire and Rescue Authority £95.05, Parish and town councils (average for the area) £61.92. Shared out in proportion to what each body spends, the largest single line is adult social care at Rotherham: **£797.30** of the bill. Council tax pays for 20% of the council's own spending; the rest is government grant, business rates and fees.

Key figures

£2,381.53

Band D bill, 2026-27
As of 6 April 2026

£1,907.11

Goes to Rotherham itself (80%)
As of 6 April 2026

£797.30

Largest line: adult social care
As of 17 September 2026

19.9%

Of the council's money that comes
from council tax, 2025-26
As of 17 September 2026

Who gets your bill

Figures are for a **Band D** home. Bands A to H pay a fixed fraction of this, set in law.

Parish precepts differ from parish to parish; this is the average across the area, and a home outside any parish pays none.

And where does that bit go?

Choose any part of the bill to see how it divides, then keep going as far as the published returns allow. Every level has its own link you can share.

An interactive map or explorer appears here on the live page.

Parks, street cleaning and roads here

What Rotherham spent, net of income, on the lines readers ask about most. Roads and street cleaning are also shown per mile of road the council looks after, where it is the highway authority. Gully cleaning and verge cutting are inside routine maintenance; no return splits them out.

Rotherham, 2025-26

Line	Net spending	Per resident	Similar councils, per resident	Per mile of road	Change
Parks and open spaces (including play areas)	£8.9m	£32	£13	—	up 17.8% on 2024-25
Street cleaning	£770k	£2.76	£14	£1,053 (similar: £7,568)	up 8.8% on 2024-25
Road and bridge maintenance	£5.0m	£18	£11	£6,791 (similar: £5,598)	up 10.0% on 2024-25
Structural maintenance (resurfacing, bridges)	£5.0m	£18	£2.57	£6,791 (similar: £1,147)	up 34.1% on 2024-25
Winter service (gritting)	£959k	£3.44	£3.05	£1,312 (similar: £1,305)	down 18.2% on 2024-25
Street lighting (including energy)	£1.8m	£6.58	£9.30	£2,514 (similar: £4,908)	down 12.7% on 2024-25

Miles of road: Department for Transport road lengths, 2025; locally managed major roads and all minor roads. More on [what council tax does and doesn't pay for](#).

What it adds up to

Rotherham: net spending per resident by service, 2025-26, against the median for metropolitan borough councils

Service	Per resident	Median
Adult social care	£532	£480
Education	£512	£872
Children's social care	£335	£340
Environment and regulation	£104	£92
Public health	£80	£93
Running the council	£76	£59
Parks, leisure, libraries and culture	£62	£49
Roads and transport	£29	£29
Housing (not council homes)	£21	£39
Planning and development	£19	£29

- Rotherham spent **31.7%** of its gross service spending on its own staff in 2025-26 (median for metropolitan borough councils: 34.4%); the rest went on suppliers, contractors, grants, benefits and other running costs.

What this data does and doesn't show

- These are each body's own figures, as reported to government in its revenue outturn return. Net spending is after the fees, charges and grants a service brings in.
- Your bill is for 2026-27; it is shared out using the latest published return, which covers an earlier year. The mix of spending changes little from one year to the next, but it does change.
- Council tax is not ring-fenced: this shows your bill in proportion to spending, not what your money bought. Where a precept is set aside for adult social care, it is shown against adult social care.
- No council publishes spending at street or property level, so nothing here says what was spent near you.
- Sub-service lines are the ones the national returns itemise. Councils describe their own budgets differently; their budget books and statements of accounts have more detail.

Sources

- Ministry of Housing, Communities and Local Government, [Council Tax levels set by local authorities in England: Table 10, local authority level data](#), published 25 March 2026. Open Government Licence v3.0.
- Ministry of Housing, Communities and Local Government, [Local authority revenue expenditure and financing: Revenue Outturn multi-year data set](#), published 17 September 2026. Open Government Licence v3.0.

How the split is worked out, and how the three nations' returns are matched to one list of services, is on the [methodology page](#). The dataset is on the [data page](#). See also [council tax in Rotherham](#) and [everything else about Rotherham](#).

Common questions

- **What does council tax pay for in Rotherham?** A Band D bill of £2,381.53 is split between Rotherham, Rotherham: adult social care precept, this year's increase, South Yorkshire Police and Crime Commissioner and Chief Constable, South Yorkshire Fire and Rescue Authority, Parish and town councils (average for the area). In proportion to spending, the largest line is adult social care, £797.30.
- **Is council tax ring-fenced for particular services?** No. Council tax is pooled with grants, business rates and fees. The adult social care precept is the exception: councils raise it for adult social care.

Parking income in Rotherham

Your area · Last updated 27 September 2026 · <https://whereyourmoneygoes.co.uk/parking/rotherham/>

In 2025–26 Rotherham took £1.5m in parking income and spent £1.1m, a surplus of £0.4m against £0.3m in 2024–25 (+19%), the 211th largest of 290 councils in England. Penalty charges brought in £0.5m. Figures are from the council's own return to the Ministry of Housing, Communities and Local Government.

Key figures

£0.36m

Parking surplus
+£0.06m (+18.8%) vs 2024–25
2025–26

£1.48m

Parking income
+£0.12m (+8.6%) vs 2024–25
2025–26

£1.12m

Spending on parking
+£0.06m (+5.7%) vs 2024–25
2025–26

£0.49m

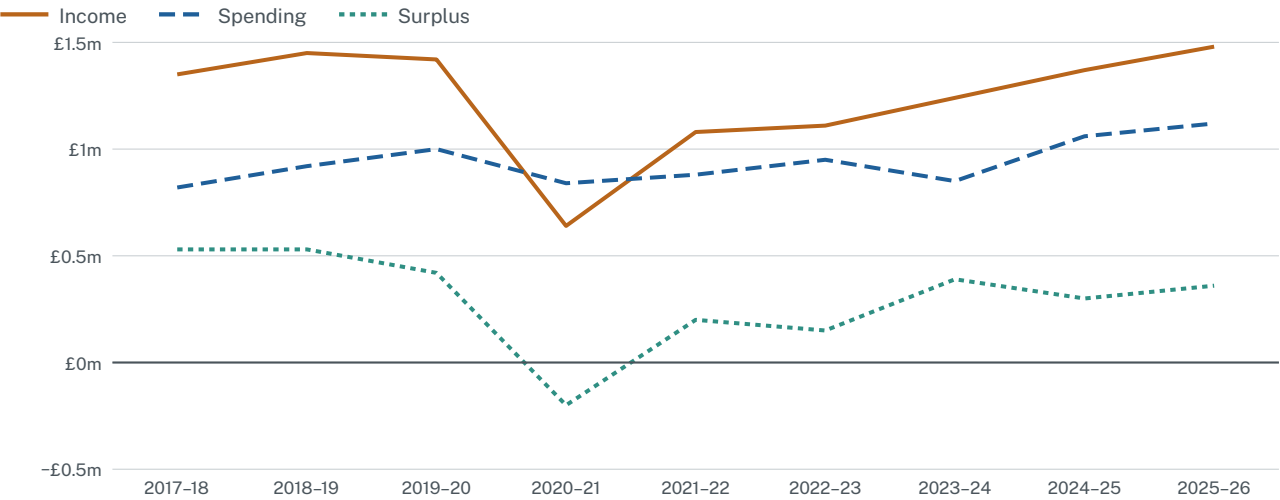
Penalty charge income
+£0.16m (+48.6%) vs 2024–25
2025–26

211 of 290

Rank in England, largest surplus
first
2025–26

How much has Rotherham made from parking each year?

Rotherham: parking income, spending and surplus, £ million



Rotherham: parking income, spending and surplus, £ million. Income: £1.35m in 2017–18, £1.48m in 2025–26. Spending: £0.82m in 2017–18, £1.12m in 2025–26. Surplus: £0.53m in 2017–18, £0.36m in 2025–26.

Rotherham: on-street and car park accounts

Year	On-street income	On-street spending	Car park income	Car park spending	Penalty income
2017-18	£0.52m	£0.26m	£0.83m	£0.56m	£0.16m
2018-19	£0.52m	£0.29m	£0.93m	£0.63m	£0.21m
2019-20	£0.55m	£0.30m	£0.87m	£0.70m	£0.21m
2020-21	£0.28m	£0.34m	£0.37m	£0.50m	£0.14m
2021-22	£0.50m	£0.35m	£0.57m	£0.53m	£0.25m
2022-23	£0.53m	£0.37m	£0.57m	£0.59m	£0.24m
2023-24	£0.56m	£0.41m	£0.68m	£0.44m	£0.26m
2024-25	£0.66m	£0.43m	£0.70m	£0.64m	£0.33m
2025-26	£0.82m	£0.44m	£0.66m	£0.68m	£0.49m

All figures are cash, in the council's own return. The most recent year is a first release and may be revised. Rotherham is recorded as: Met District.

What can Rotherham spend a surplus on?

On-street parking charges and all council parking penalty charges (England and Wales)

Ring-fenced by law a ring-fenced parking account. A surplus may only be spent on parking, public transport, highway and environmental improvements and similar purposes; a deficit is made good from the general fund.

[Road Traffic Regulation Act 1984, s55, as applied in England by SI 2022/71, regs 25 and 27](#)

Council car park (off-street) tariffs

Kept by the body that collects it the council's general fund. Section 55 covers on-street parking and enforcement income, not car park fees. Not verified

[Road Traffic Regulation Act 1984, s55\(1\), and DfT statutory guidance on civil parking enforcement](#)

How does Rotherham compare with other councils?

Rotherham among the England councils nearest it, parking surplus 2025-26

Peak District National Park Authority	£0.40m
Rushmoor	£0.39m
Basildon	£0.39m
Adur	£0.37m
Rotherham (Rotherham)	£0.36m
Erewash	£0.35m
Nuneaton & Bedworth	£0.34m
Hart DC	£0.30m
West Lancashire	£0.30m

Ranked largest surplus first; a negative figure is a deficit. Every council is in the full tables.

[Every council's parking surplus](#), penalty charge levels and the national trend.

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Source	Publisher	Figures as of	Licence	Used in
Council Tax levels set by local authorities in England https://www.gov.uk/government/collections/council-tax-statistics	Ministry of Housing, Communities and Local Government	the 2026–27 financial year	Open Government Licence v3.0	Rotherham: your area; Council tax in Rotherham; Where your council tax goes in Rotherham
Local authority revenue expenditure and financing: revenue outturn multi-year data set (RO2 parking) https://www.gov.uk/government/statistics/local-authority-revenue-expenditure-and-financing-england-revenue-outturn-multi-year-data-set	Ministry of Housing, Communities and Local Government	the 2025–26 financial year	Open Government Licence v3.0	Rotherham: your area; Parking income in Rotherham
Local authority revenue expenditure and financing: Revenue Outturn multi-year data set https://assets.publishing.service.gov.uk/media/6ab26ffffe72ed1e2b02ee74/Revenue_Outturn_time_series_data_v4.csv	Ministry of Housing, Communities and Local Government	17 September 2026	Open Government Licence v3.0	Where your council tax goes in Rotherham
legislation.gov.uk and official guidance, provision by provision https://www.legislation.gov.uk/	legislation.gov.uk	22 September 2026	Open Government Licence v3.0 (legislation.gov.uk)	Parking income in Rotherham

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