



**Financial Intelligence Toolkit**

**2018/19 Subscription**

**Financial Benchmarking – Sales, Fees and Charges Report**

**Newtimber**

## Contents

<b>Summary of Key Points</b>	3
<b>1. Methodology</b>	4
<b>2. Comparator Groups</b>	4
<b>3. Potential Revenue Gains / Losses</b>	5
<b>4. Overview of Total Sales, Fees and Charges</b>	6
■ Sources of Sales, Fees and Charges	6
■ Past Changes in Sales, Fees and Charges	7
■ Sales, Fees and Charges Relative to Total Expenditure	8
<b>5. Breakdown of Sales, Fees and Charges by Service</b>	9
■ Overview of sales, fees and charges by service	9
■ Education	10
■ Adult Social Care	11
■ Children's Social Care	12
■ Public Health	13
■ Highways and Transport	14
■ Housing (General Fund)	15
■ Cultural and Related Services	16
■ Environmental and Regulatory Services	17
■ Planning and Development Services	18
■ Central Services	19
<b>Annex A - Service groupings</b>	20

## Summary of Key Points

### Overview

- This report contains information from the latest (2017/18) 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 **£22.0m**
  - The **median** of authorities in England: ↓ loss of **£24.0m**

### Overall Sales, Fees and Charges

- In 2017/18, Newtimber's income-to-expenditure ratio was 16.1%, lower than the nearest neighbour average (of 18.8%) and higher than the England average (15.1%).
- Newtimber's ratio was ranked 12th highest out of 16 nearest neighbours, and 41st highest out of 123 comparable authorities in England.
- Between 2016/17 and 2017/18, your authority's total sales, fee & charges increased by 8.9%.

Overall income-to-expenditure ratio	
Your authority	16.1%
Nearest neighbours	18.8%
England	15.1%

Change in 2017/18		
Your authority	Neighbours	England
<span style="color: green;">▲</span> 8.9%	<span style="color: grey;">▲</span> 3.8%	<span style="color: grey;">▲</span> 3.3%

### Income-to-expenditure ratio by service

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

Service	Your authority	Nearest neighbours	England
<b>Education (excluding schools)</b>	6.5%	9.1%	9.5%
<b>Adult Social Care</b>	10.3%	12.0%	12.2%
<b>Children's Social Care</b>	0.0%	2.2%	2.1%
<b>Public health</b>	0.0%	0.1%	0.6%
<b>Highways &amp; Transport</b>	42.6%	55.4%	46.4%
<b>Housing (general fund only)</b>	47.9%	39.3%	19.7%
<b>Cultural &amp; Related Services</b>	3.3%	17.6%	22.2%
<b>Environmental &amp; Regulatory Services</b>	16.3%	22.1%	19.2%
<b>Planning &amp; Development</b>	46.1%	51.6%	38.6%
<b>Central Services</b>	25.1%	18.9%	12.9%

\* 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 2017/18. 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

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

### Nearest Neighbour (NN) Group

To enable a like-for-like comparison, this analysis makes use of CIPFA's statistical Nearest Neighbour groups. These identify councils with similar economic and social characteristics and groups them on a statistical basis. The nearest neighbour group for your authority is shown below.

**Table 1 - Nearest Neighbour Group**

■ <b>Newtimber</b>	■ 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

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.

As a London borough, Newtimber falls into Group 1, as shown in the table below. All national comparisons in this report are made with reference to this grouping of 123 authorities.

**Table 2 - National Comparator Groups**

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

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

### 3. Potential Revenue Gains / Losses

This section considers the notional gain or loss in revenue associated with setting your authority's income-to-expenditure ratio to certain benchmark levels. For example, what would be the impact on your authority's revenue if its income-to-expenditure ratio was within the top 20% of local authorities?

Benchmarks are set relative to **all comparable authorities in England**. Benchmarks are the cut-off points 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 Newtimber's income-to-expenditure ratios to the top 20% of all comparable authorities in England would result in notional revenue gains of £22.0m. This is shown in the table below. Notional gains are greatest for Highways & Transport (£8.2m).

**Table 3 - Notional Revenue Gains and Losses - England Comparison\***

Increase in revenue  Decrease in revenue

Service	Benchmark Income-to-Expenditure Ratio				
	Top 20%	Top 40%	Median	Bottom 40%	Bottom 20%
Highways & Transport	£8.2m	£1.8m	£0.9m	£3.8m	£7.4m
Adult Social Care	£7.5m	£4.8m	£3.6m	£2.0m	£1.4m
Cultural & Related Services	£4.4m	£3.1m	£2.5m	£2.0m	£0.9m
Environmental & Regulatory	£4.0m	£1.9m	£0.8m	£0.2m	£1.5m
Education (exc. schools)	£3.7m	£0.2m	£0.1m	£0.9m	£2.0m
Children's Social Care	£2.7m	£1.2m	£0.8m	£0.6m	£0.3m
Planning & Development	£0.8m	£1.0m	£1.5m	£2.2m	£3.0m
Public Health	£0.1m	£0.0m	£0.0m	£0.0m	£0.0m
Central Services	£3.4m	£8.1m	£9.1m	£9.9m	£11.6m
Housing (General Fund)	£6.0m	£17.1m	£20.1m	£21.2m	£23.4m
<b>Total (excluding schools)</b>	<b>£22.0m</b>	<b>£13.1m</b>	<b>£24.0m</b>	<b>£33.3m</b>	<b>£49.1m</b>

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.

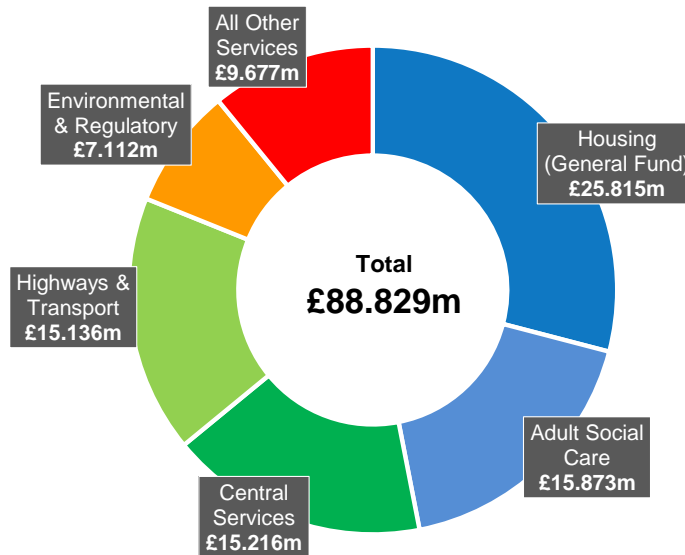
## 4. Overview of Total Sales, Fees and Charges

### Sources of Sales, Fees and Charges

In 2017/18, Newtimber received income from sales, fees and charges worth £88.829m.

Housing (General Fund) accounted for the largest share of this income (£25.815m), followed by Adult Social Care (£15.873m) and Central Services (£15.216m). This is illustrated below.

**Chart 1 - Breakdown of Sales, Fees and Charges by Major Service Group**



The table below provides a more detailed breakdown of Newtimber's sales, fees and charges, and how this compares to the nearest neighbour and England averages.

**Table 4 - Comparative Sources of Sales, Fees and Charges (2017/18)**

Service Group	Newtimber		NN Average	England*
	(£m)	(%)	(%)	(%)
Housing (General Fund)	25.815	29.1%	19.9%	7.5%
Adult Social Care	15.873	17.9%	19.0%	28.1%
Central Services	15.216	17.1%	13.2%	10.9%
Highways & Transport	15.136	17.0%	22.0%	19.7%
Environmental & Regulatory	7.112	8.0%	8.7%	10.6%
<i>Other:</i>				
Planning & Development	5.536	6.2%	8.1%	8.4%
Education (exc. schools)	3.687	4.2%	3.3%	3.5%
Cultural & Related Services	0.504	0.6%	3.6%	8.3%
Public Health	0.000	0.0%	0.0%	0.3%
Children's Social Care	-0.066	-0.1%	1.7%	2.0%
Other Services	0.015	0.0%	0.4%	0.7%
<b>Total (exc. schools)</b>	<b>88.829</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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

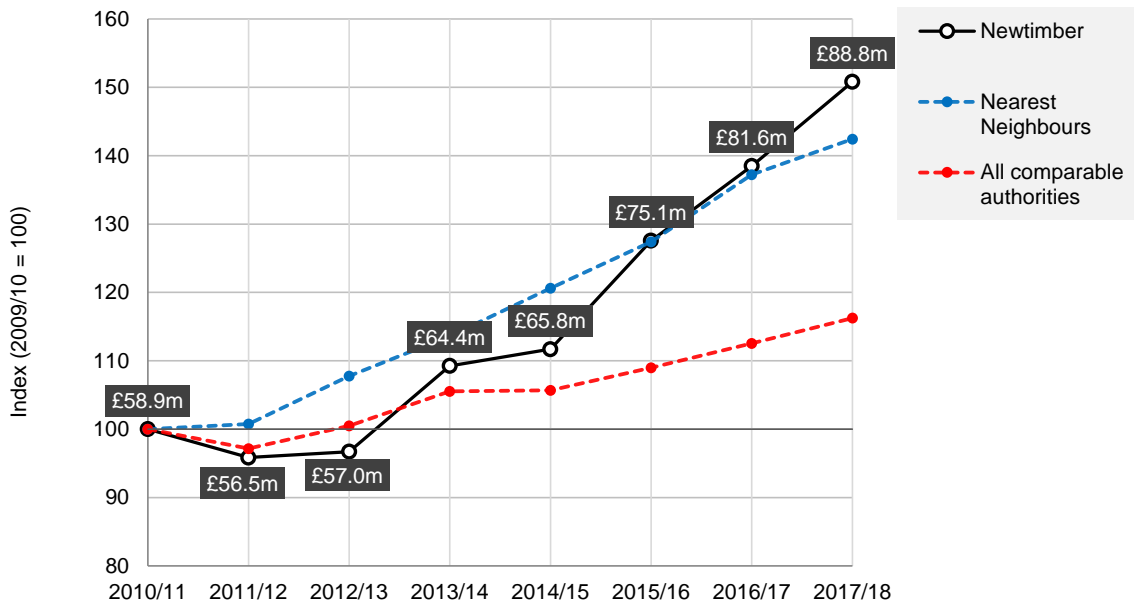
## Past Changes in Sales, Fees and Charges

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.

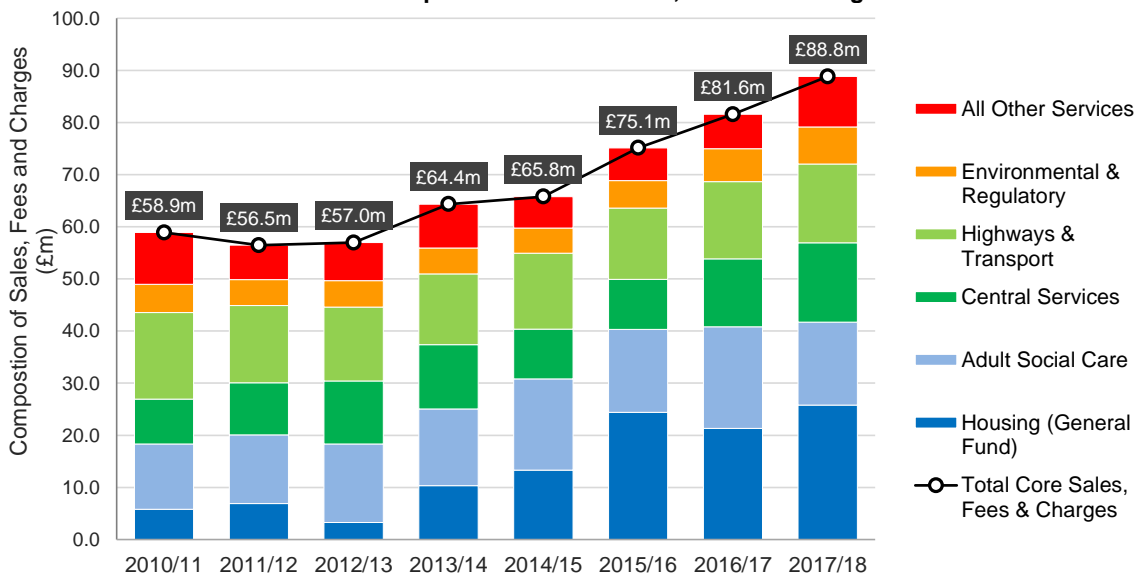
Between 2016/17 and 2017/18, your authority's income from core services increased by £7.258m, or 8.9%. This compares to a nearest neighbour group increase of 3.8%, and national increase of 3.3%.

The accompanying charts illustrate how the level and composition of Newtimber's core income has changed over the past six years. These changes have not been adjusted for inflation, or any changes in functions or responsibilities.

**Chart 2 - Relative Change in Core Sales, Fees and Charges (Index)\***



**Chart 3 - 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 Total Expenditure

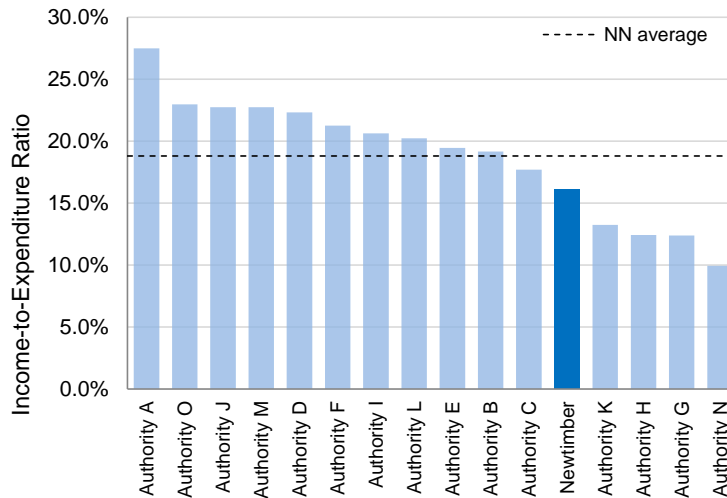
In 2017/18, your authority had an income-to-expenditure ratio of 16.1%. The derivation of this figure is presented in Table 5.

**Table 5 - Income-to-Expenditure Ratio (2017/18)**

Item	Amount
Sales, fees and charges (£m)	88.829
Total expenditure exc. schools (£m)	550.534
<b>Income-to-expenditure ratio</b>	<b>16.1%</b>

Compared to its nearest neighbour group, the ratio for Newtimber was less than the average of 18.8%. It was ranked 12th highest in the group, as illustrated in the accompanying chart.

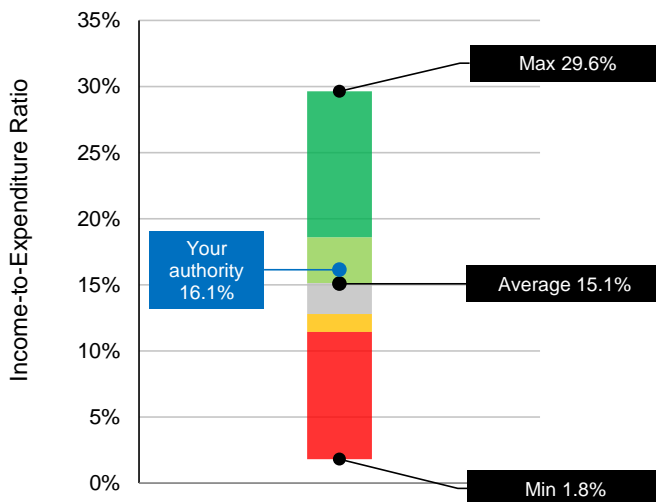
**Chart 4 - Income-to-Expenditure Ratio (Nearest Neighbours)**



Compared to other authorities across England, your authority's income-to-expenditure ratio was higher than the average of 15.1%. It was ranked 41st out of 123 comparable authorities.

The relative ratio for Newtimber is presented in the accompanying chart.

**Chart 5 - Income-to-Expenditure Ratio (England)**



Top 20% of authorities ●●● bottom 20% of authorities ●●●



## 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:

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

As was described in Section 3, the income-to-expenditure ratio for Newtimber is 16.1%. This can be further disaggregated into individual services, as shown in the table below. The service with the highest income-to-expenditure ratio was Housing (General Fund) (47.9%).

**Table 6 - Income-to-Expenditure Ratio, by Service Group\*\***

Service Group	Newtimber	NN Average	England*** Average
Housing (General Fund)	47.9%	39.3%	19.7%
Planning & Development	46.1%	51.6%	38.6%
Highways & Transport	42.6%	55.4%	46.4%
Central Services	25.1%	18.9%	12.9%
Environmental & Regulatory	16.3%	22.1%	19.2%
Adult Social Care	10.3%	12.0%	12.2%
Education (exc. schools)	6.5%	9.1%	9.5%
Cultural & Related Services	3.3%	17.6%	22.2%
Public Health	0.0%	0.1%	0.6%
Children's Social Care	0.0%	2.2%	2.1%
<b>All Services (exc. schools)</b>	<b>16.1%</b>	<b>18.8%</b>	<b>15.1%</b>

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

\*\*\* The 'England Average' only includes authorities in your national comparator group (see Table 2 above).

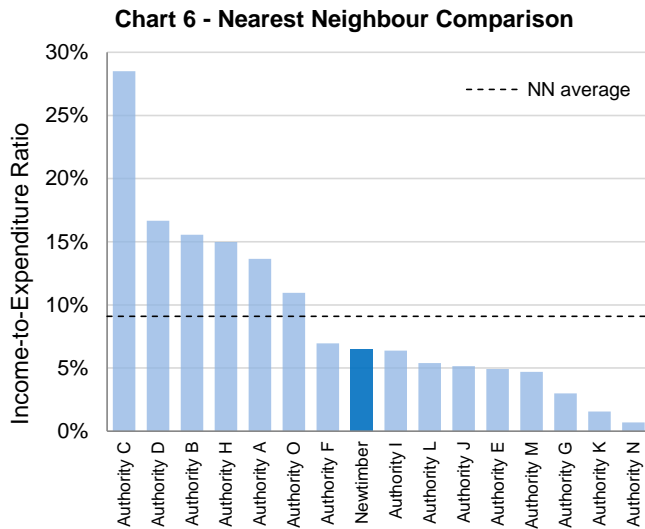
The remainder of this section examines each of these major service groups in more detail.

For the purpose of this report, each of these service groups is further disaggregated into sub-categories. In many cases, individual lines from the Revenue Outturn (RO) 2017/18 are grouped into a single sub-category to avoid excessive detail. The groupings were informed by each line's overall contribution to sales, fees and charges at the England level. Annex A provides more detail on these groupings.

\* 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.

## Education

For Education (exc. schools), sales, fees and charges were equivalent to 6.5% of your authority's total expenditure in 2017/18. This was lower than the nearest neighbour average of 9.1%, as illustrated in the accompanying chart.



The table below provides a breakdown of the income-to-expenditure ratio for each sub-service, relative to the nearest neighbour average and all comparable authorities across England.

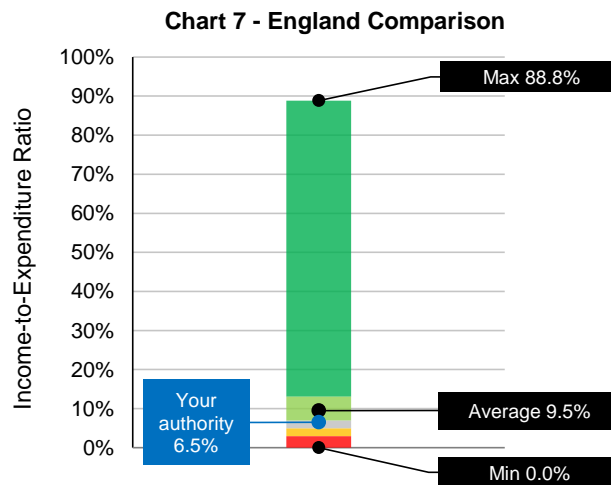
**Table 7 - Income-to-Expenditure Ratios - Education**

Service category	Newtimber			NN Group Ratio	England Ratio
	Sales, Fees and Charges (£m)	Total Expenditure (£m)	Ratio		
<b>Schools</b>					
Early Years	0.751	27.477	2.7%	4.5%	2.8%
Primary Schools	5.782	87.292	6.6%	5.0%	4.2%
Secondary Schools	1.249	24.638	5.1%	5.3%	5.3%
Special Schools	0.555	56.154	1.0%	3.3%	3.9%
<b>Non-Schools</b>					
Post-16 Provision	0.067	12.831	0.5%	1.8%	2.5%
Other Education & Community	3.620	43.875	8.3%	10.1%	10.4%
<b>Education (inc. schools)</b>	<b>12.024</b>	<b>252.267</b>	<b>4.8%</b>	<b>5.2%</b>	<b>4.6%</b>
<b>Education (exc. schools)</b>	<b>3.687</b>	<b>56.706</b>	<b>6.5%</b>	<b>9.1%</b>	<b>9.5%</b>

Ratios are left blank if they cannot be calculated. Negative sales, fees & charges are treated as zero.

Relative to all comparable authorities, your authority's income-to-expenditure ratio was lower than the England average of 9.5%.

Your authority's ratio was ranked 57th highest out of 123 comparable authorities across England.

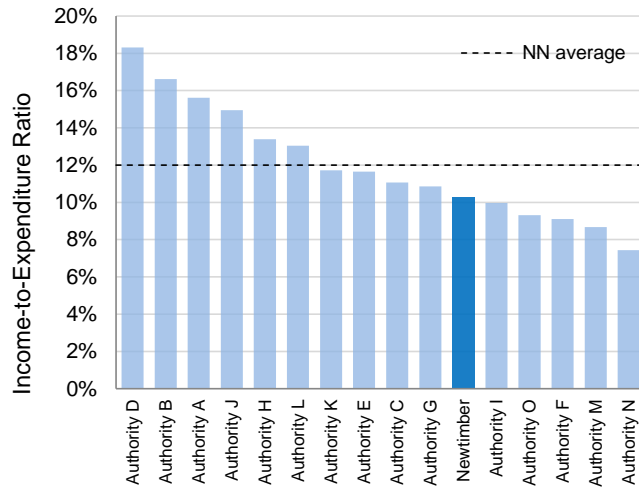


Top 20% of authorities (green), bottom 20% of authorities (red)

## Adult Social Care

For Adult Social Care, sales, fees and charges were equivalent to 10.3% of your authority's total expenditure in 2017/18. This was lower than the nearest neighbour average of 12.0%, as illustrated in the accompanying chart.

**Chart 8 - Nearest Neighbour Comparison**



The table below provides a breakdown of the income-to-expenditure ratio for each sub-service, relative to the nearest neighbour average and all comparable authorities across England.

**Table 8 - Income-to-Expenditure Ratios - Adult Social Care**

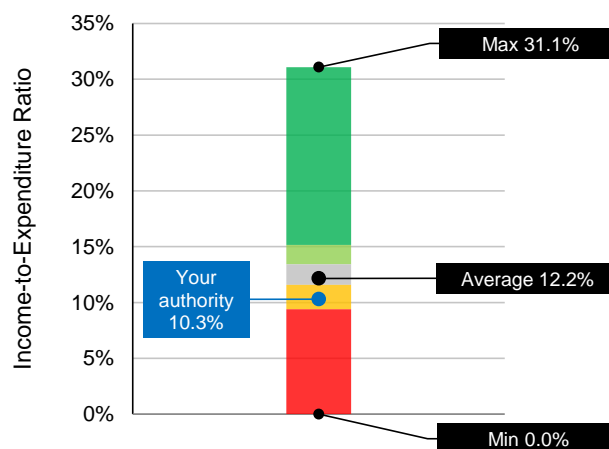
Service category	Newtimber			NN Group Ratio	England Ratio
	Sales, Fees and Charges (£m)	Total Expenditure (£m)	Ratio		
Older Adult Social Care	9.798	60.099	16.3%	22.1%	22.0%
Younger Adults - Physical & Sensory	0.882	10.381	8.5%	9.3%	10.5%
Younger Adults - Mental Health & Cognition	0.437	7.602	5.7%	5.8%	6.7%
Younger Adults - Learning Disabilities	2.945	39.155	7.5%	6.5%	6.3%
Commissioning and Service Delivery	0.178	9.332	1.9%	5.1%	4.0%
Social Care Activities	0.460	19.569	2.3%	1.7%	1.8%
Other Adult Social Care	1.173	8.066	14.5%	6.3%	7.3%
<b>Adult Social Care</b>	<b>15.873</b>	<b>154.204</b>	<b>10.3%</b>	<b>12.0%</b>	<b>12.2%</b>

Ratios are left blank if they cannot be calculated. Negative sales, fees & charges are treated as zero.

Relative to all comparable authorities, your authority's income-to-expenditure ratio was lower than the England average of 12.2%.

Your authority's ratio was ranked 90th highest out of 123 comparable authorities across England.

**Chart 9 - England Comparison**

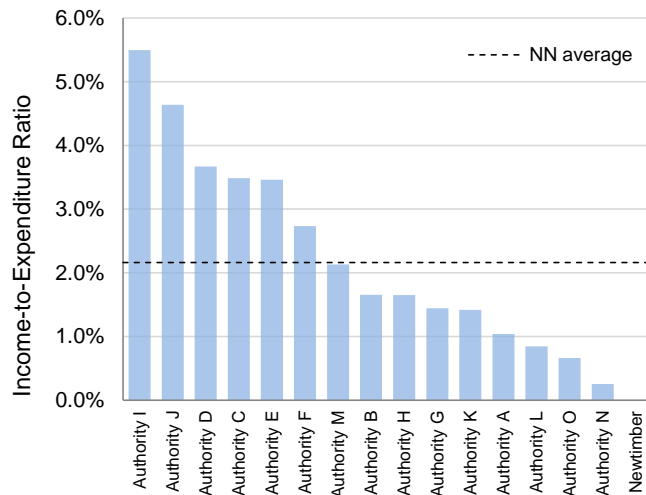


Top 20% of authorities (green), bottom 20% of authorities (red)

## Children's Social Care

For Children's Social Care, sales, fees and charges were equivalent to 0.0% of your authority's total expenditure in 2017/18. This was lower than the nearest neighbour average of 2.2%, as illustrated in the accompanying chart.

**Chart 10 - Nearest Neighbour Comparison**



The table below provides a breakdown of the income-to-expenditure ratio for each sub-service, relative to the nearest neighbour average and all comparable authorities across England.

**Table 9 - Income-to-Expenditure Ratios - Children's Social Care**

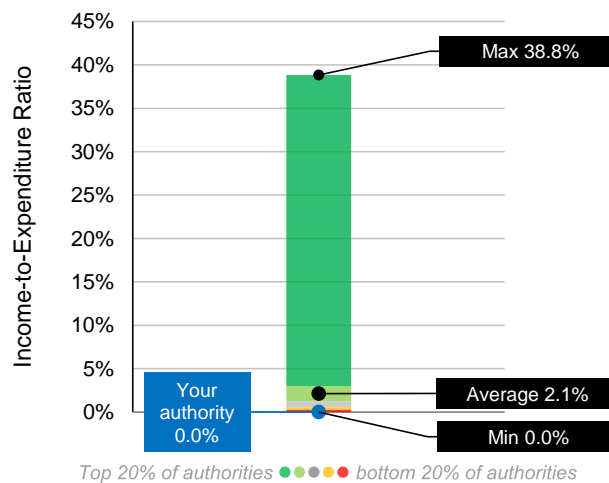
Service category	Newtimber			NN Group	England
	Sales, Fees and Charges (£m)	Total Expenditure (£m)	Ratio	Ratio	Ratio
Children Looked After	-0.066	28.882	0.0%	1.0%	1.3%
Safeguarding, Commissioning and Strategy	0.000	4.255	0.0%	0.7%	1.1%
Sure Start and Early Years	0.000	0.000		8.9%	7.5%
Young People's Services	0.000	7.215	0.0%	8.4%	6.2%
Family Support Services	0.000	4.431	0.0%	1.5%	2.2%
Youth Justice	0.000	2.800	0.0%	5.0%	3.9%
Other Children's and Families Services	0.000	42.967	0.0%	2.1%	2.0%
<b>Children's Social Care</b>	<b>-0.066</b>	<b>90.549</b>	<b>0.0%</b>	<b>2.2%</b>	<b>2.1%</b>

Ratios are left blank if they cannot be calculated. Negative sales, fees & charges are treated as zero.

Relative to all comparable authorities, your authority's income-to-expenditure ratio was lower than the England average of 2.1%.

Your authority's ratio was ranked 117th highest out of 123 comparable authorities across England.

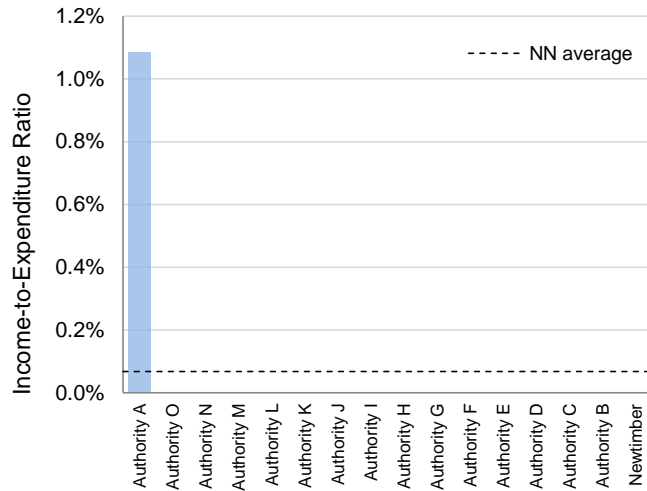
**Chart 11 - England Comparison**



## Public Health

For Public Health, sales, fees and charges were equivalent to 0.0% of your authority's total expenditure in 2017/18. This was lower than the nearest neighbour average of 0.1%, as illustrated in the accompanying chart.

**Chart 12 - Nearest Neighbour Comparison**



The table below provides a breakdown of the income-to-expenditure ratio for each sub-service, relative to the nearest neighbour average and all comparable authorities across England.

**Table 10 - Income-to-Expenditure Ratios - Public Health**

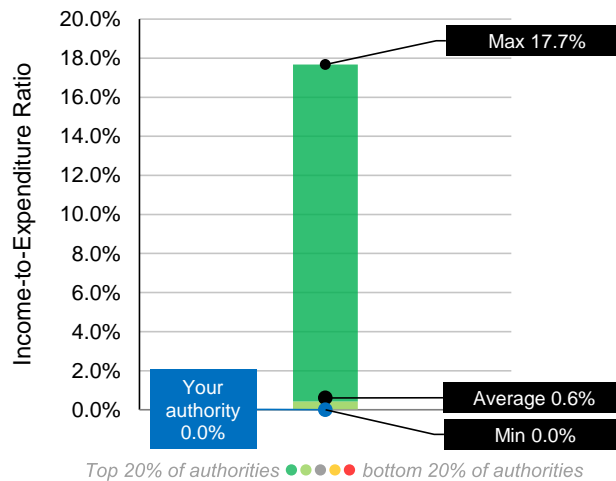
Service category	Newtimber			NN Group	England
	Sales, Fees and Charges (£m)	Total Expenditure (£m)	Ratio	Ratio	Ratio
Children 5-19 Public Health Programmes	0.000	1.729	0.0%	1.0%	0.4%
NHS Health Check Programme	0.000	0.152	0.0%	0.0%	0.3%
Obesity	0.000	0.325	0.0%	0.0%	0.2%
Public Health Advice	0.000	0.438	0.0%	0.5%	0.5%
Sexual Health Services	0.000	6.011	0.0%	0.0%	0.5%
Smoking and Tobacco	0.000	0.476	0.0%	0.0%	1.3%
Substance Misuse	0.000	4.814	0.0%	0.0%	0.4%
Other Public Health Services	0.000	8.143	0.0%	0.0%	0.6%
<b>Public Health</b>	<b>0.000</b>	<b>22.088</b>	<b>0.0%</b>	<b>0.1%</b>	<b>0.6%</b>

Ratios are left blank if they cannot be calculated. Negative sales, fees & charges are treated as zero.

Relative to all comparable authorities, your authority's income-to-expenditure ratio was lower than the England average of 0.6%.

Your authority's ratio was ranked 56th highest out of 123 comparable authorities across England.

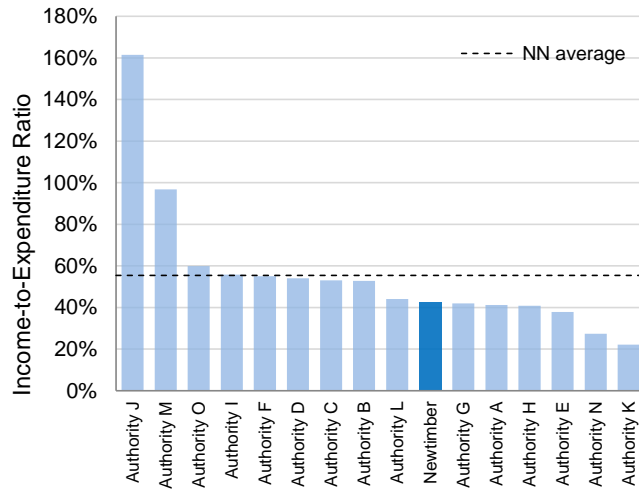
**Chart 13 - England Comparison**



## Highways and Transport

For Highways & Transport, sales, fees and charges were equivalent to 42.6% of your authority's total expenditure in 2017/18. This was lower than the nearest neighbour average of 55.4%, as illustrated in the accompanying chart.

**Chart 14 - Nearest Neighbour Comparison**



The table below provides a breakdown of the income-to-expenditure ratio for each sub-service, relative to the nearest neighbour average and all comparable authorities across England.

**Table 11 - Income-to-Expenditure Ratios - Highways and Transport**

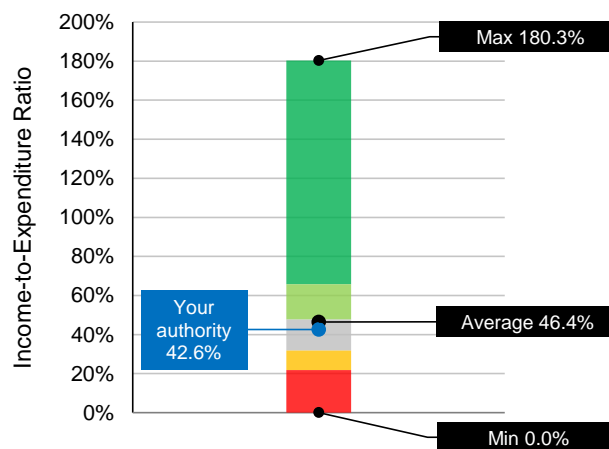
Service category	Newtimber			NN Group	England
	Sales, Fees and Charges (£m)	Total Expenditure (£m)	Ratio	Ratio	Ratio
Highways Maintenance	0.580	3.766	15.4%	20.7%	14.4%
Parking Services	14.126	6.443	219.3%	322.7%	246.6%
Street Lighting	0.000	5.184	0.0%	1.6%	2.8%
Transport Planning, Policy and Strategy	0.198	2.686	7.4%	64.3%	58.5%
Winter Service	0.000	0.209	0.0%	0.9%	2.5%
Traffic Management and Road Safety	0.232	1.666	13.9%	24.5%	33.5%
Public Transport	0.000	15.610	0.0%	0.1%	5.8%
Other Highways and Transport Services	0.000	0.000			233.7%
<b>Highways &amp; Transport</b>	<b>15.136</b>	<b>35.564</b>	<b>42.6%</b>	<b>55.4%</b>	<b>46.4%</b>

Ratios are left blank if they cannot be calculated. Negative sales, fees & charges are treated as zero.

Relative to all comparable authorities, your authority's income-to-expenditure ratio was lower than the England average of 46.4%.

Your authority's ratio was ranked 56th highest out of 123 comparable authorities across England.

**Chart 15 - England Comparison**

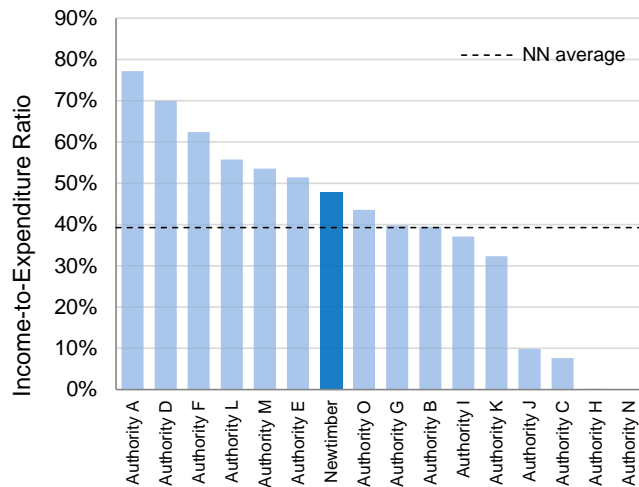


Top 20% of authorities (green), bottom 20% of authorities (red)

## Housing (General Fund)

For Housing (General Fund), sales, fees and charges were equivalent to 47.9% of your authority's total expenditure in 2017/18. This was higher than the nearest neighbour average of 39.3%, as illustrated in the accompanying chart.

Chart 16 - Nearest Neighbour Comparison



The table below provides a breakdown of the income-to-expenditure ratio for each sub-service, relative to the nearest neighbour average and all comparable authorities across England.

Table 12 - Income-to-Expenditure Ratios - Housing (General Fund)

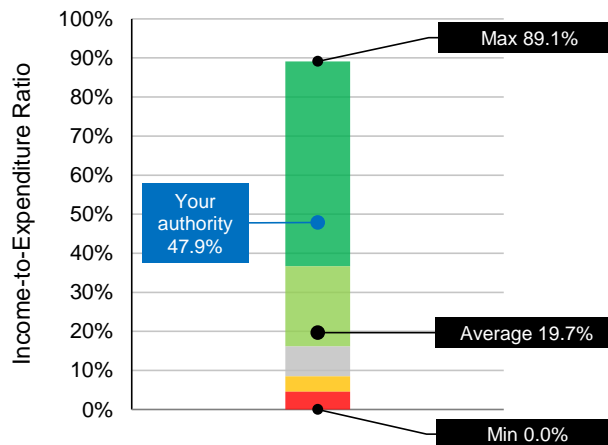
Service category	Newtimber			NN Group	England
	Sales, Fees and Charges (£m)	Total Expenditure (£m)	Ratio	Ratio	Ratio
Homelessness	20.754	37.293	55.7%	46.7%	26.8%
Housing Benefits Administration	0.000	2.571	0.0%	10.6%	4.6%
Housing Benefits: Rent Allowances and Rebates	0.000	0.000		0.0%	11.7%
Housing Strategy, Advice, Advances etc.	2.034	4.717	43.1%	25.2%	21.8%
Housing Welfare: Supporting People	0.000	5.596	0.0%	0.5%	1.5%
Other Housing Services	3.027	3.740	81.0%	179.2%	184.0%
<b>Housing (General Fund)</b>	<b>25.815</b>	<b>53.917</b>	<b>47.9%</b>	<b>39.3%</b>	<b>19.7%</b>

Ratios are left blank if they cannot be calculated. Negative sales, fees & charges are treated as zero.

Relative to all comparable authorities, your authority's income-to-expenditure ratio was higher than the England average of 19.7%.

Your authority's ratio was ranked 16th highest out of 123 comparable authorities across England.

Chart 17 - England Comparison

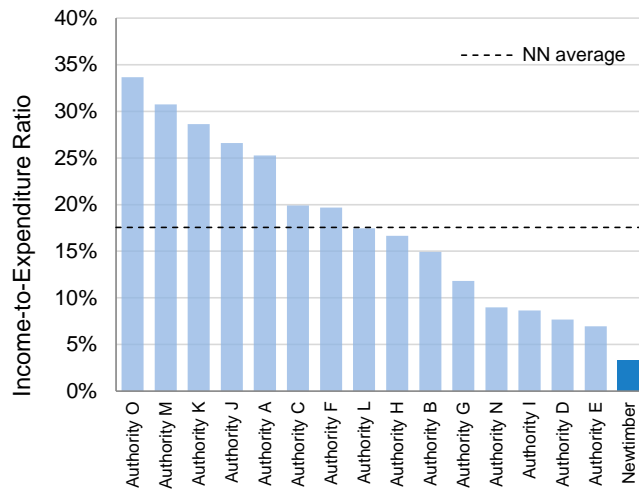


Top 20% of authorities (green, yellow, orange, red) bottom 20% of authorities (blue)

## Cultural and Related Services

For Cultural & Related Services, sales, fees and charges were equivalent to 3.3% of your authority's total expenditure in 2017/18. This was lower than the nearest neighbour average of 17.6%, as illustrated in the accompanying chart.

Chart 18 - Nearest Neighbour Comparison



The table below provides a breakdown of the income-to-expenditure ratio for each sub-service, relative to the nearest neighbour average and all comparable authorities across England.

Table 13 - Income-to-Expenditure Ratios - Cultural and Related Services

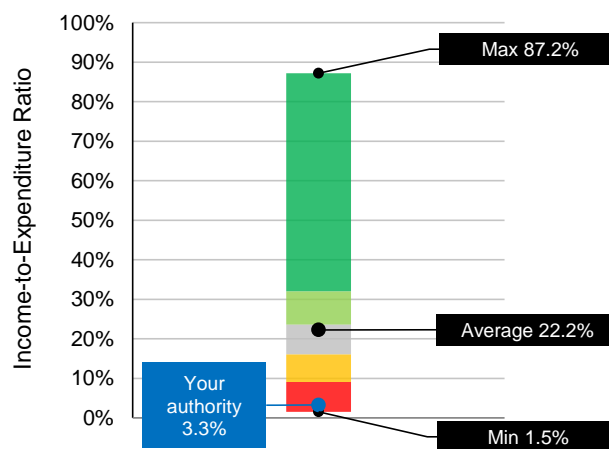
Service category	Newtimber			NN Group	England
	Sales, Fees and Charges (£m)	Total Expenditure (£m)	Ratio	Ratio	Ratio
Culture and Heritage	0.006	0.996	0.6%	23.5%	30.9%
Library Service	0.002	3.395	0.1%	4.2%	4.9%
Open Spaces	0.317	8.210	3.9%	14.1%	16.3%
Recreation and Sport	0.179	2.762	6.5%	51.3%	41.1%
Other Cultural and Related Services	0.000	0.000		169.4%	27.6%
<b>Cultural &amp; Related Services</b>	<b>0.504</b>	<b>15.362</b>	<b>3.3%</b>	<b>17.6%</b>	<b>22.2%</b>

Ratios are left blank if they cannot be calculated. Negative sales, fees & charges are treated as zero.

Relative to all comparable authorities, your authority's income-to-expenditure ratio was lower than the England average of 22.2%.

Your authority's ratio was ranked 122nd highest out of 123 comparable authorities across England.

Chart 19 - England Comparison



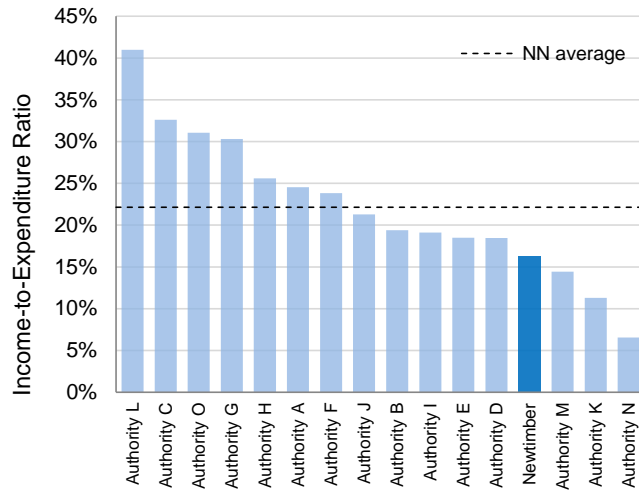
Top 20% of authorities (green, yellow, red) bottom 20% of authorities (blue)



## Environmental and Regulatory Services

For Environmental & Regulatory, sales, fees and charges were equivalent to 16.3% of your authority's total expenditure in 2017/18. This was lower than the nearest neighbour average of 22.1%, as illustrated in the accompanying chart.

Chart 20 - Nearest Neighbour Comparison



The table below provides a breakdown of the income-to-expenditure ratio for each sub-service, relative to the nearest neighbour average and all comparable authorities across England.

Table 14 - Income-to-Expenditure Ratios - Environmental and Regulatory Services

Service category	Newtimber			NN Group	England
	Sales, Fees and Charges (£m)	Total Expenditure (£m)	Ratio	Ratio	Ratio
Cemetery, Cremation and Mortuary Services	2.507	1.791	140.0%	124.8%	148.8%
Community Safety	0.229	4.896	4.7%	11.4%	7.6%
Regulatory Services	0.494	3.049	16.2%	29.7%	30.9%
Street Cleansing	0.079	8.220	1.0%	3.6%	2.9%
Waste Collection	2.605	7.575	34.4%	18.9%	10.8%
Waste Disposal & Recycling	1.198	18.058	6.6%	10.3%	9.3%
Trade Waste & Waste Minimisation	0.000	0.000		239.3%	322.0%
Other Environmental and Regulatory Services	0.000	0.000		32.3%	17.7%
<b>Environmental &amp; Regulatory</b>	<b>7.112</b>	<b>43.589</b>	<b>16.3%</b>	<b>22.1%</b>	<b>19.2%</b>

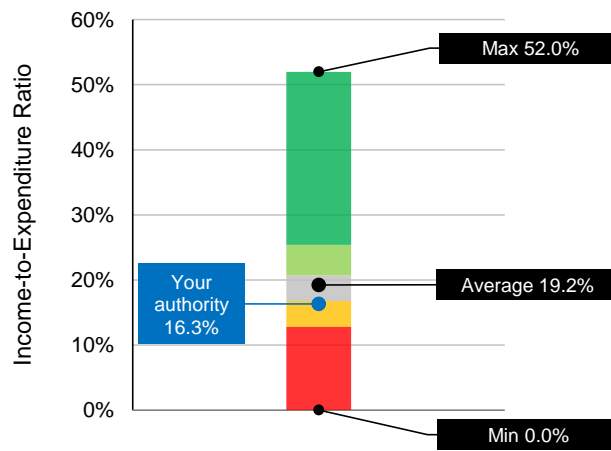
Ratios are left blank if they cannot be calculated. Negative sales, fees & charges are treated as zero.

Relative to all comparable authorities, your authority's income-to-expenditure ratio was lower than the England average of 19.2%.

Your authority's ratio was ranked 79th highest out of 123 comparable authorities across England.

Please note that income-to-expenditure ratios may be affected by the fact that services in some areas are provided by Waste Disposal Authorities.

Chart 21 - England Comparison

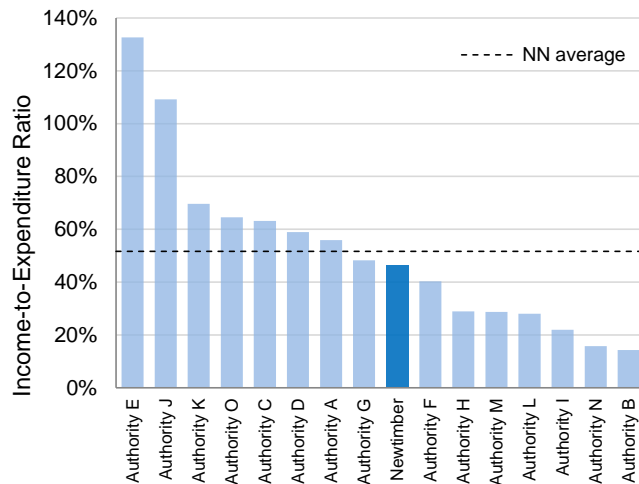


Top 20% of authorities (green), middle 20% (yellow), bottom 20% of authorities (red)

## Planning and Development Services

For Planning & Development, sales, fees and charges were equivalent to 46.1% of your authority's total expenditure in 2017/18. This was lower than the nearest neighbour average of 51.6%, as illustrated in the accompanying chart.

**Chart 22 - Nearest Neighbour Comparison**



The table below provides a breakdown of the income-to-expenditure ratio for each sub-service, relative to the nearest neighbour average and all comparable authorities across England.

**Table 15 - Income-to-Expenditure Ratios - Planning and Development Services**

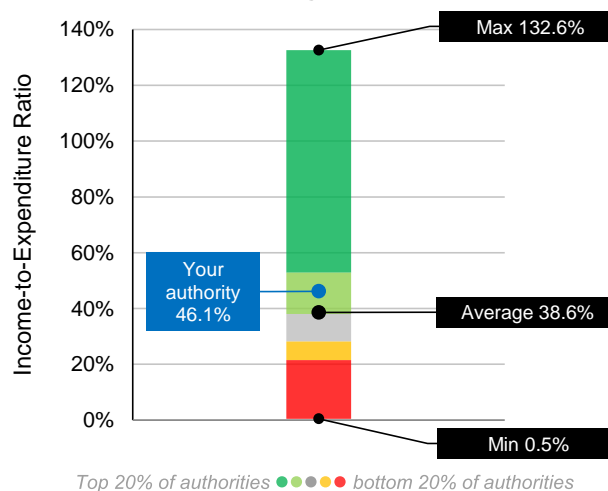
Service category	Newtimber			NN Group	England
	Sales, Fees and Charges (£m)	Total Expenditure (£m)	Ratio	Ratio	Ratio
Building Control	0.907	2.502	36.3%	4306.4%	618.8%
Business Support	0.786	1.535	51.2%	79.2%	48.9%
Community Development	0.000	0.203	0.0%	3.4%	34.4%
Economic Research and Development	0.066	2.072	3.2%	36.7%	34.4%
Planning Policy	0.057	1.405	4.1%	12.8%	6.8%
Environmental Initiatives	0.000	0.107	0.0%	4.2%	21.5%
Development Control	3.721	4.173	89.2%	60.1%	71.1%
<b>Planning &amp; Development</b>	<b>5.536</b>	<b>11.997</b>	<b>46.1%</b>	<b>51.6%</b>	<b>38.6%</b>

Ratios are left blank if they cannot be calculated. Negative sales, fees & charges are treated as zero.

Relative to all comparable authorities, your authority's income-to-expenditure ratio was higher than the England average of 38.6%.

Your authority's ratio was ranked 33rd highest out of 123 comparable authorities across England.

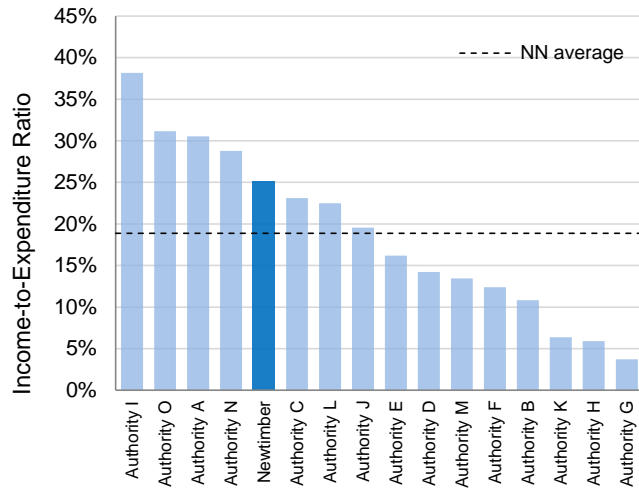
**Chart 23 - England Comparison**



## Central Services

For Central Services, sales, fees and charges were equivalent to 25.1% of your authority's total expenditure in 2017/18. This was higher than the nearest neighbour average of 18.9%, as illustrated in the accompanying chart.

**Chart 24 - Nearest Neighbour Comparison**



The table below provides a breakdown of the income-to-expenditure ratio for each sub-service, relative to the nearest neighbour average and all comparable authorities across England.

**Table 16 - Income-to-Expenditure Ratios - Central Services**

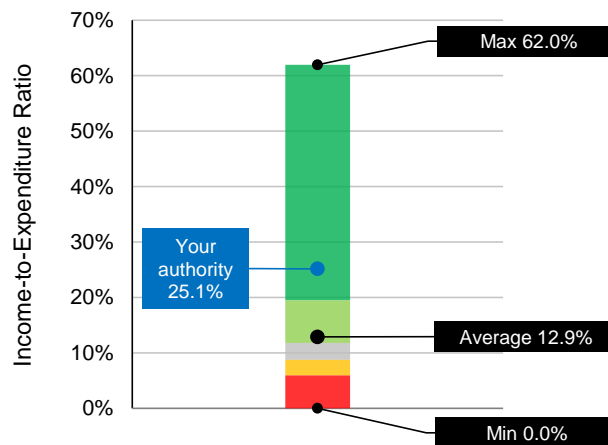
Service category	Newtimber			NN Group Ratio	England Ratio
	Sales, Fees and Charges (£m)	Total Expenditure (£m)	Ratio		
Coroners Court Services	0.000	0.441	0.0%	0.0%	4.4%
Corporate and Democratic Core	0.009	9.637	0.1%	4.2%	4.5%
Emergency Planning	0.000	0.000		2.2%	4.6%
Local Tax Collection	2.145	8.498	25.2%	20.9%	31.4%
Non-Distributed Costs	0.000	0.259	0.0%	18.0%	4.0%
Other Central Services	13.062	41.687	31.3%	30.3%	19.7%
<b>Central Services</b>	<b>15.216</b>	<b>60.523</b>	<b>25.1%</b>	<b>18.9%</b>	<b>12.9%</b>

Ratios are left blank if they cannot be calculated. Negative sales, fees & charges are treated as zero.

Relative to all comparable authorities, your authority's income-to-expenditure ratio was higher than the England average of 12.9%.

Your authority's ratio was ranked 12th highest out of 123 comparable authorities across England.

**Chart 25 - England Comparison**



Top 20% of authorities (green), middle 20% (grey), bottom 20% of authorities (red)

## 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
<b>Education</b>	
Early Years	Early Years
Primary Schools	Primary schools
Secondary Schools	Secondary schools
Special Schools	Special schools
Post-16 Provision	Post-16 Provision
Other Education Functions	Other education and community budget
<b>Highways and Transport</b>	
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
	Public transport co-ordination
Other Highways and Transport	Airports, harbours and toll facilities

Service Category and sub-Category	Revenue Outturn Line
<b>Children's Social Care</b>	
Children Looked After	Children looked after
Safeguarding, Commissioning & Strategy	Safeguarding children and young people's services
Sure Start & Early Years	Sure start children's centres/flying start and early years
Young People's Services	Services for young people
Family Support Services	Family support services
Youth Justice	Youth justice
Other Children's Social Care	Asylum seekers
	Other children's and families services
<b>Adult Social Care</b>	
Older Adults	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 and Service Delivery	Commissioning and service delivery
Social Care Activities	Social care activities
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
<b>Public Health</b>	
Children 5-9 Public Health Programmes	Children 5-19 public health programmes
NHS Health Check Programme	NHS health check programme (prescribed functions)
Obesity	Obesity - adults
	Obesity - children
Public Health Advice	Public health advice (prescribed functions)
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 & 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
<b>Public Health (cont.)</b>	
Other Public Health Services	Physical activity - adults
	Physical activity - children
	Miscellaneous public health services - Children's 0-5 services (prescribed functions)
	Miscellaneous public health services - Children's 0-5 services - Other (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)
<b>Housing (GFRA Only)</b>	
Homelessness	Private managed accommodation leased by the authority
	Bed/breakfast accommodation
	Directly with a private sector landlord
	Other nightly paid, privately managed accommodation
	Hostels (non-HRA support)
	Private managed accommodation leased by RSLs
	Accommodation within the authority's own stock (non-HRA)
	Other temporary accommodation
	Homelessness: Administration
	Accommodation within RSL stock
	Homelessness: Prevention Homelessness: Support
Housing Benefits 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
<b>Cultural &amp; Related Services</b>		
Culture & Heritage (exc. Archives)	Theatres and public entertainment	
	Arts development and support	
	Heritage	
	Museums and galleries	
Library Service	Library service	
Open Spaces	Open spaces	
Recreation & Sport	Sports and recreation facilities, including golf courses	
	Community centres and public halls	
	Foreshore	
	Sports development and community recreation	
Other Cultural & Related Services	Archives	
	Tourism	
<b>Environmental &amp; Regulatory Services</b>		
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	
	Coast protection	
	Agricultural and fisheries services	
	Climate change costs	

Service Category and sub-Category	Revenue Outturn Line
<b>Planning &amp; Development Services</b>	
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
<b>Central Services</b>	
Coroners' Court Services	Coroners' court services
Corporate & 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	
<b>Other Services</b>	
Total Other Services	Total other services