



Financial Intelligence Toolkit

2020/21 Subscription

Financial Benchmarking – Sales, Fees and Charges Report

Newtimber

Contents

Summary of Key Points	3
1. Methodology	4
2. Comparator groups	4
3. Potential revenue gains / losses	5
4. Overview of total sales, fees and charges	6
Sources of sales, fees and charges	6
Past changes in sales, fees and charges	7
Sales, fees and charges relative to expenditure	8
5. Breakdown of sales, fees and charges by service	9
Overview of sales, fees and charges by service	9
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
Annex A - Service groupings	20

Summary of Key Points

Overview

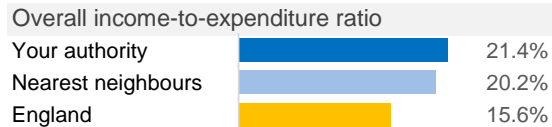
- This report contains information from the latest (2019/20) Revenue Outturn returns on the level of sales, fees and charges for your authority as a proportion of total service expenditure. This is referred to as the **income-to-expenditure ratio**. The report can act as an initial guide for further 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 **£9.2m**
 - The **median** of authorities in England: ↓ loss of **£27.0m**

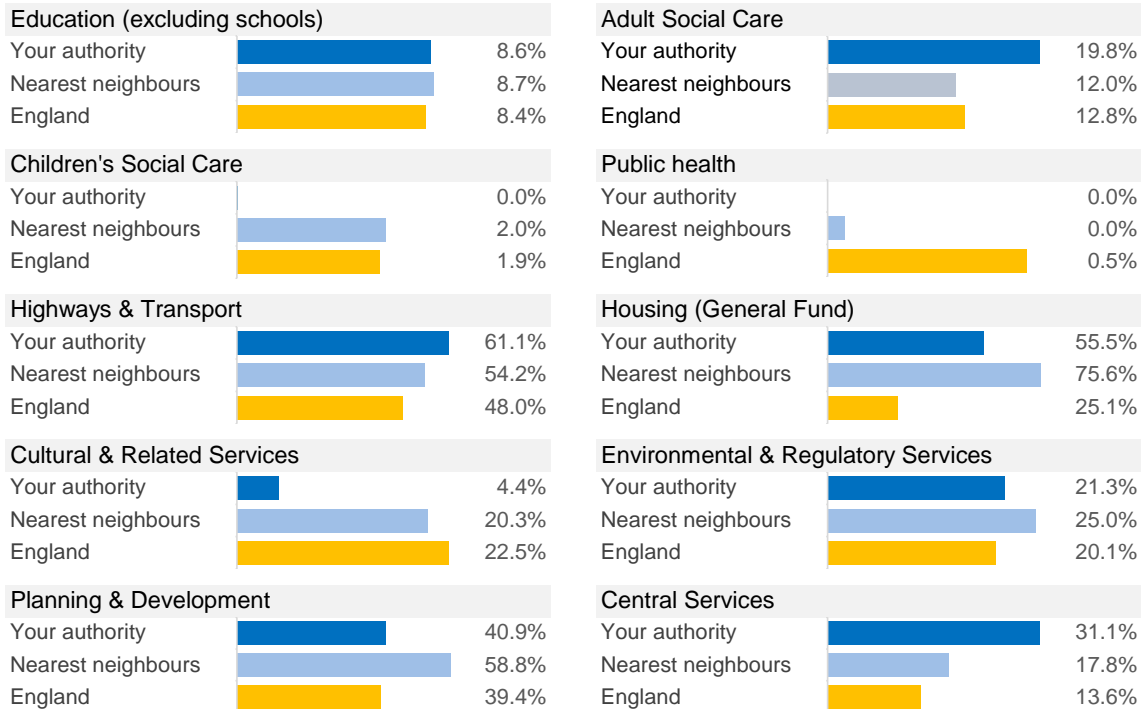
Overall Sales, Fees and Charges

- In 2019/20, Newtimber's income-to-expenditure ratio was 21.4%, higher than both the nearest neighbour average (of 20.2%) and the England average (15.6%).
- Newtimber's ratio was ranked 8th highest out of 16 nearest neighbours, and 19th highest out of 123 comparable authorities in England.
- Between 2018/19 and 2019/20, your authority's total sales, fee & charges increased by 16.1%.



Income-to-expenditure ratio by service

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



* 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 2019/20. The data only includes 'sales, fees and charges', and excludes 'other income'. Figures exclude schools and emergency services.

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

2. Comparator groups

Nearest neighbour group

Please note that some authorities did not submit expenditure outturn (RO) data for 2019/20. In cases where data is missing for your authority's nearest neighbours, these have been replaced by the next closest authorities from CIPFA's nearest neighbour model.

To enable a like-for-like comparison, this analysis makes use of CIPFA's statistical 'nearest neighbours' groups. These identify councils with similar economic and social characteristics and groups them on a statistical basis. These groupings were last updated in 2019.

Table 1 - Nearest neighbour group

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

National comparator group

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

Based on the services it provides, Newtimber falls into Group 1, as shown in the table below. All national comparisons in this report are made with reference to this group of councils. In 2019/20, data was available for 123 of these authorities.

Table 2 - National comparator groups

Group	Authority Type	Lower tier	Upper tier	Fire*	No.
Group 1	Metropolitan districts, London boroughs and unitaries without fire responsibilities	✓	✓		120
	Unitaries with fire responsibilities	✓	✓	✓	3
Group 2	Shire counties with fire responsibilities		✓	✓	16
	Shire counties without fire responsibilities		✓		10
Group 3	Shire districts	✓			192

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

3. Potential revenue gains / losses

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

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

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

It is estimated that setting Newtimber's income-to-expenditure ratios to the top 20% of its nearest neighbours would result in notional revenue gains of £9.2m. This is shown in the table below. Notional gains are greatest for Housing (General Fund) (£5.9m).

Table 3 - Notional revenue gains or losses*

Increase in revenue  Decrease in revenue

Service	Income-to-expenditure ratio vs neighbours				
	Top 20%	Top 40%	Median	Bottom 40%	Bottom 20%
Housing (General Fund)	£5.9m	£0.0m	-£1.4m	-£6.5m	-£15.8m
Environmental & Regulatory	£4.6m	£1.2m	£0.6m	£0.0m	-£1.1m
Planning & Development	£3.7m	£2.4m	£1.2m	£0.7m	£0.0m
Children's Social Care	£3.6m	£3.1m	£1.9m	£1.2m	£0.4m
Cultural & Related Services	£3.4m	£1.8m	£1.6m	£1.4m	£0.9m
Highways & Transport	£1.9m	£0.0m	-£3.5m	-£6.3m	-£9.1m
Education (exc. schools)	£1.4m	-£0.9m	-£1.0m	-£1.4m	-£2.3m
Public Health	£0.0m	£0.0m	£0.0m	£0.0m	£0.0m
Central Services	-£4.0m	-£9.2m	-£10.2m	-£12.6m	-£15.0m
Adult Social Care	-£11.3m	-£15.7m	-£16.3m	-£17.3m	-£20.7m
Total (excluding schools)	£9.2m	-£17.3m	-£27.0m	-£40.8m	-£62.7m

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 2019/20, Newtimber received income from sales, fees and charges worth £133.280m.

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

Table 4 - Comparative Sources of Sales, Fees and Charges (2019/20)

Service Group	Newtimber		NN average		England* average	
	(£m)	(% of total)	(% of total)	(% of total)	(% of total)	(% of total)
Adult Social Care	38.983	29.2%	18.3%	28.9%		
Housing (General Fund)	32.284	24.2%	21.4%	7.8%		
Central Services	22.663	17.0%	12.7%	10.4%		
Highways & Transport	21.893	16.4%	20.6%	20.1%		
Environmental & Regulatory	8.198	6.2%	8.7%	10.5%		
Planning & Development	5.088	3.8%	8.6%	8.6%		
Education (exc. schools)	3.583	2.7%	3.7%	3.3%		
Cultural & Related Services	0.574	0.4%	3.6%	7.6%		
Children's Social Care	0.014	0.0%	1.5%	1.8%		
Public Health	0.000	0.0%	0.0%	0.2%		
Other Services	0.000	0.0%	0.8%	0.6%		
Total (exc. schools)	133.280	100.0%	100.0%	100.0%		

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

Past changes in sales, fees and charges

This section examines historical changes in sales, fees and charges. To enable like-for-like comparisons, both across authorities and between years, we only examine **core services**, which **excludes** income from schools, emergency services and public health.

Between 2018/19 and 2019/20, your authority's income from core services increased by £18.439m, or 16.1%. This compares to a nearest neighbour group increase of 3.3%, and national increase of 1.5%.

The following charts show how the level and composition of core income has changed since 2010/11. These changes have not been adjusted for inflation, or any changes in functions or responsibilities.

Chart 1 - Annual change in sales, fees and charges*

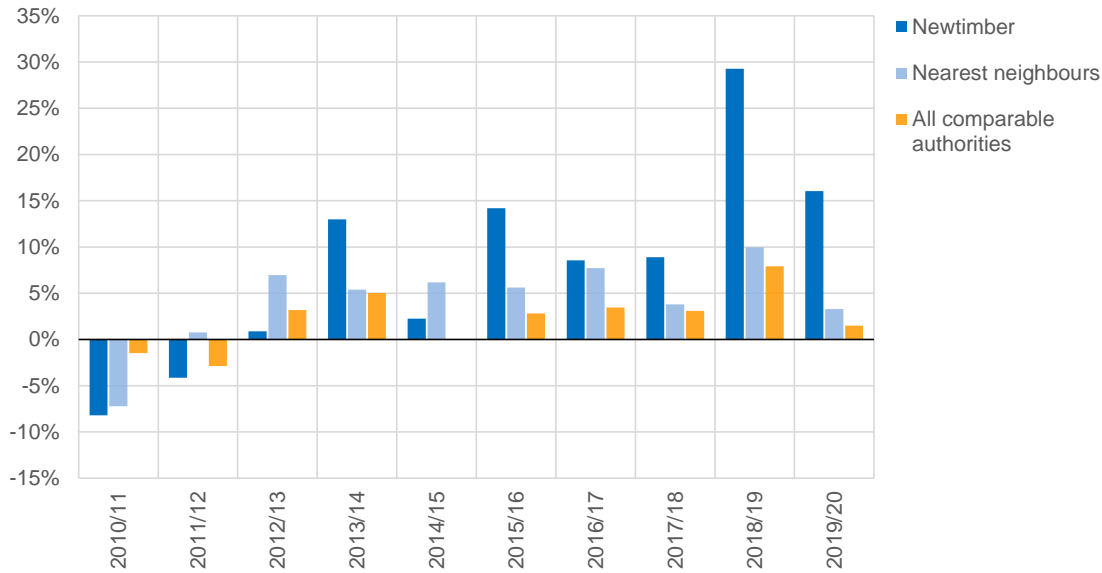
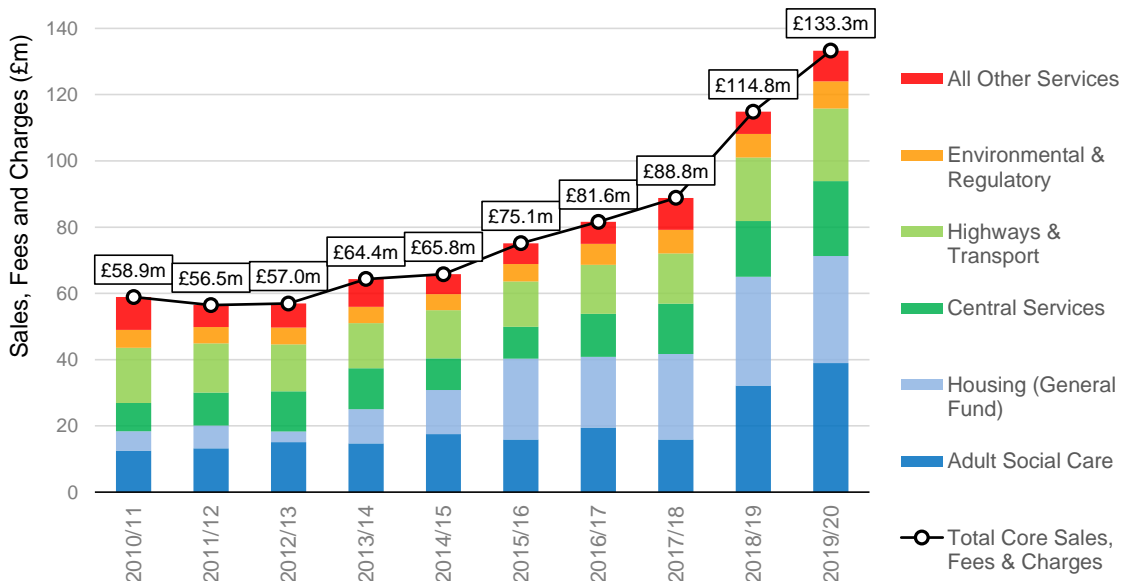


Chart 2 - Composition of core sales, fees and charges*



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

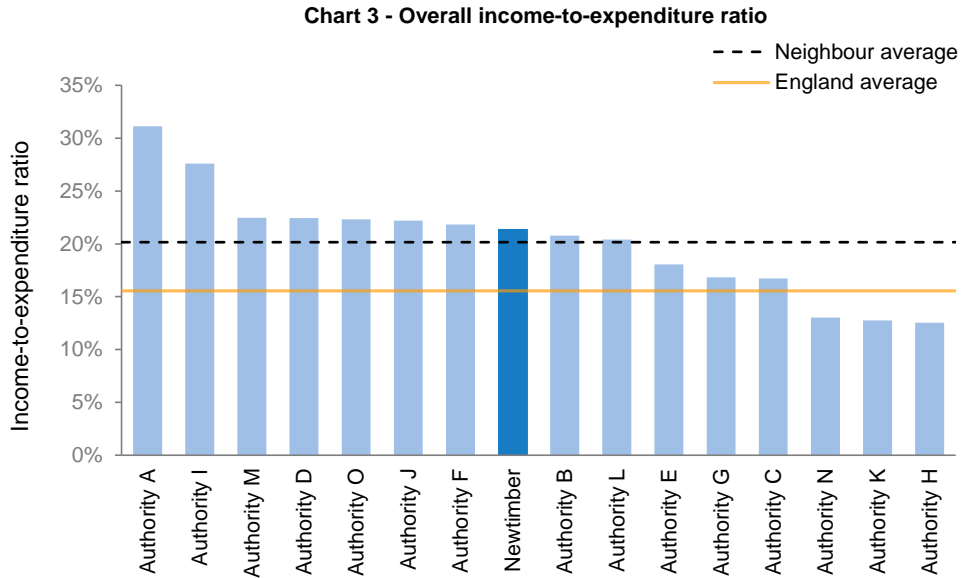
Sales, fees and charges relative to expenditure

In 2019/20, your authority had an income-to-expenditure ratio of 21.4%. The derivation of this figure is shown in Table 5.

Table 5 - Income-to-expenditure ratio (2019/20)

Item	Amount
Sales, fees and charges (£m)	133.280
Total expenditure exc. schools (£m)	622.810
Income-to-expenditure ratio	21.4%

The ratio for Newtimber was higher than the nearest neighbour average of 20.2%. It was ranked 8th highest in the group, as illustrated below.



Your authority's ratio was higher than the England average of 15.6%. Its ratio was ranked 19th highest out of 123 comparable authorities across England.

5. Breakdown of sales, fees and charges by service

Overview of sales, fees and charges by service

This section examines the ratio of sales, fees and charges to total expenditure for each service area, namely:

- 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

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

Table 6 - Sales, fees and charges ratio by service

Service	Newtimber			NN Group Ratio	England Ratio
	Sales, fees & charges (£m)	Expenditure (£m)	Ratio		
Highways & Transport	21.893	35.839	61.1% ●	54.2%	48.0%
Housing (General Fund)	32.284	58.185	55.5% ●	75.6%	25.1%
Planning & Development	5.088	12.431	40.9% ●	58.8%	39.4%
Central Services	22.663	72.871	31.1% ●	17.8%	13.6%
Environmental & Regulatory	8.198	38.490	21.3% ●	25.0%	20.1%
Adult Social Care	38.983	196.993	19.8% ●	12.0%	12.8%
Education (exc. schools)	3.583	41.616	8.6% ●	8.7%	8.4%
Cultural & Related Services	0.574	13.013	4.4% ●	20.3%	22.5%
Children's Social Care	0.014	131.788	0.0% ●	2.0%	1.9%
Public Health	0.000	21.584	0.0% ●	0.0%	0.5%
Other Services	0.000	0.000	NA	43.7%	36.1%
Total expenditure (exc. schools)	133.280	622.810	21.4% ●	20.2%	15.6%

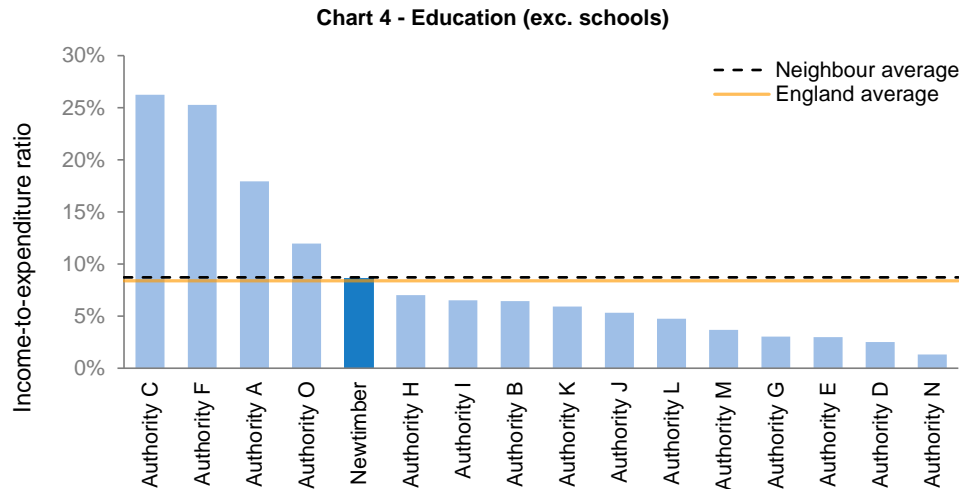
Top 20% of nearest neighbours ●●●● bottom 20% of nearest neighbours

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

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

Education

For Education (exc. schools), your authority's income-to-expenditure ratio was 8.6%. This was lower than the nearest neighbour average of 8.7%, and ranked 5th highest in the group, as illustrated below.



Your authority's ratio was higher than the England average of 8.4%. Its ratio was ranked 39th highest out of 123 comparable authorities across England.

A detailed breakdown of sales, fees and charges for this service is provided below. The services 'post-16 provision' and 'other education & community' are considered to be non-school expenditure.

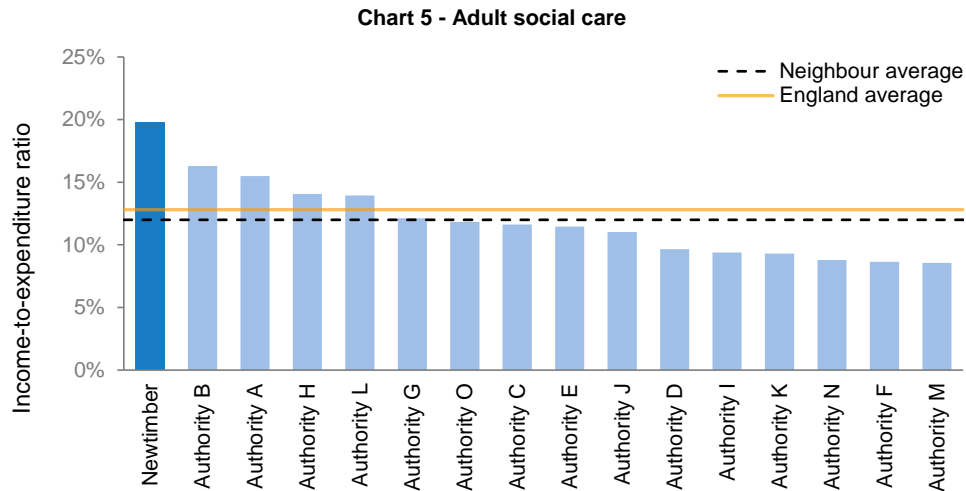
Table 7 - Education (exc. schools)

Service	Newtimber			NN Group Ratio	England Ratio
	Sales, fees & charges (£m)	Expenditure (£m)	Ratio		
Post-16 Provision	0.081	3.716	2.2% ●	0.5%	1.6%
Other Education & Community	3.502	37.900	9.2% ●	10.4%	9.5%
Early Years	0.513	19.342	2.7% ●	1.3%	1.8%
Primary Schools	5.711	98.596	5.8% ●	1.8%	3.9%
Secondary Schools	1.404	35.369	4.0% ●	2.9%	5.5%
Special Schools	0.367	50.152	0.7% ●	1.2%	3.2%
Total Education (exc. schools)	3.583	41.616	8.6% ●	8.7%	8.4%
Total Education (inc. schools)	11.578	245.074	4.7% ●	2.7%	4.3%

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

Adult Social Care

For Adult Social Care, your authority's income-to-expenditure ratio was 19.8%. This was higher than the nearest neighbour average of 12.0%, and ranked highest in the group, as illustrated below.



Your authority's ratio was higher than the England average of 12.8%. Its ratio was ranked 7th highest out of 123 comparable authorities across England.

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

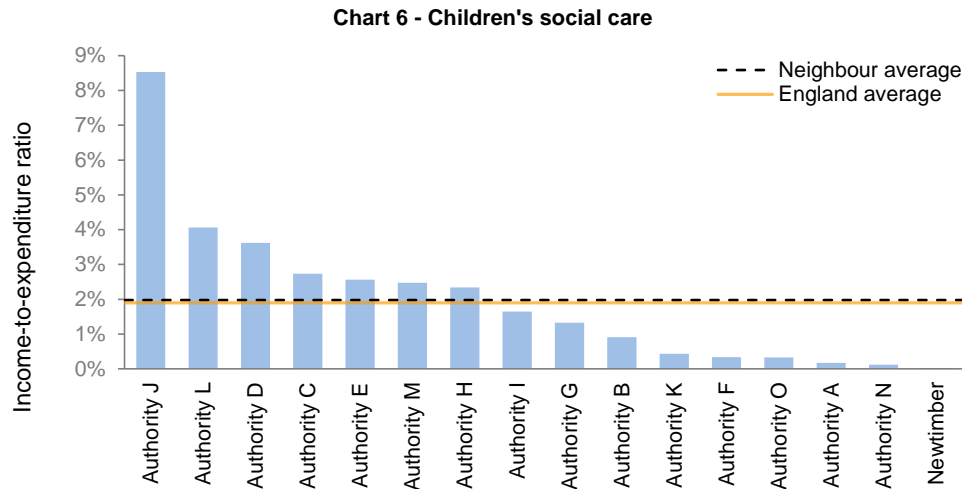
Table 8 - Adult social care

Service	Newtimber			NN Group Ratio	England Ratio
	Sales, fees & charges (£m)	Expenditure (£m)	Ratio		
Older Adult Social Care	12.645	57.226	22.1% ●	22.8%	22.8%
Younger Adults - Physical & Sensory	1.698	12.682	13.4% ●	10.7%	11.5%
Younger Adults - Mental Health & Cognition	0.482	7.134	6.8% ●	4.2%	6.7%
Younger Adults - Learning Disabilities	3.853	53.191	7.2% ●	5.2%	6.6%
Commissioning, Strategy & Admin Support	0.000	16.274	0.0% ●	2.9%	2.8%
Care Assessment and Safeguarding	0.259	21.951	1.2% ●	1.1%	2.3%
Other Adult Social Care	20.046	28.535	70.3% ●	9.4%	7.8%
Total Adult Social Care	38.983	196.993	19.8% ●	12.0%	12.8%

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

Children's Social Care

For Children's Social Care, your authority's income-to-expenditure ratio was 0.0%. This was lower than the nearest neighbour average of 2.0%, and ranked 16th highest in the group, as illustrated below.



Your authority's ratio was lower than the England average of 1.9%. Its ratio was ranked 119th highest out of 123 comparable authorities across England.

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

Table 9 - Children's social care

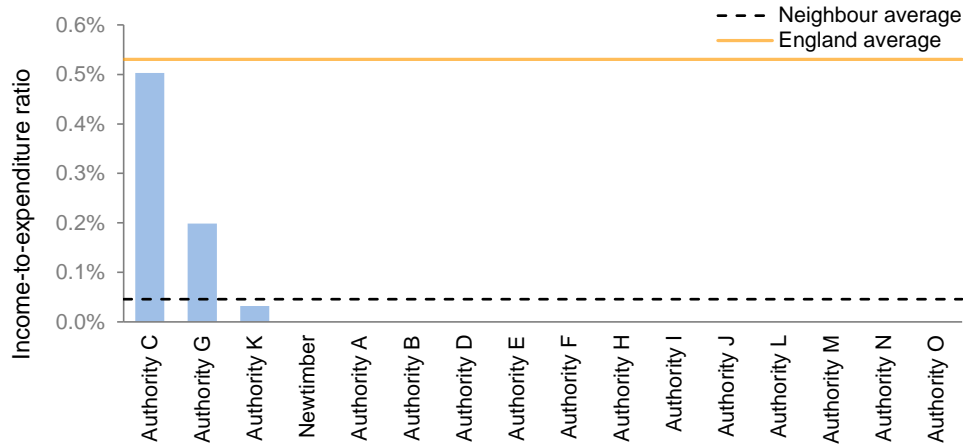
Service	Newtimber			NN Group Ratio	England Ratio
	Sales, fees & charges (£m)	Expenditure (£m)	Ratio		
Children Looked After	0.000	37.308	0.0% ●	1.4%	1.3%
Safeguarding Children's Services	0.000	4.234	0.0% ●	0.6%	1.5%
Sure Start and Early Years	0.000	2.738	0.0% ●	5.8%	5.9%
Services for Young People	-0.001	19.650	0.0% ●	7.3%	5.2%
Family Support Services	0.000	5.952	0.0% ●	1.5%	2.1%
Youth Justice	0.000	2.081	0.0% ●	2.2%	4.4%
Other Children's and Families Services	0.015	29.021	0.1% ●	2.1%	4.4%
Asylum seekers	0.000	30.805	0.0% ●	2.0%	0.4%
Total Children's Social Care	0.014	131.788	0.0% ●	2.0%	1.9%

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

Public Health

For Public Health, your authority's income-to-expenditure ratio was 0.0%. This was equal to the nearest neighbour average, and ranked 4th= highest in the group, as illustrated below.

Chart 7 - Public health



Your authority's ratio was lower than the England average of 0.5%. Its ratio was ranked 60th highest out of 123 comparable authorities across England.

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

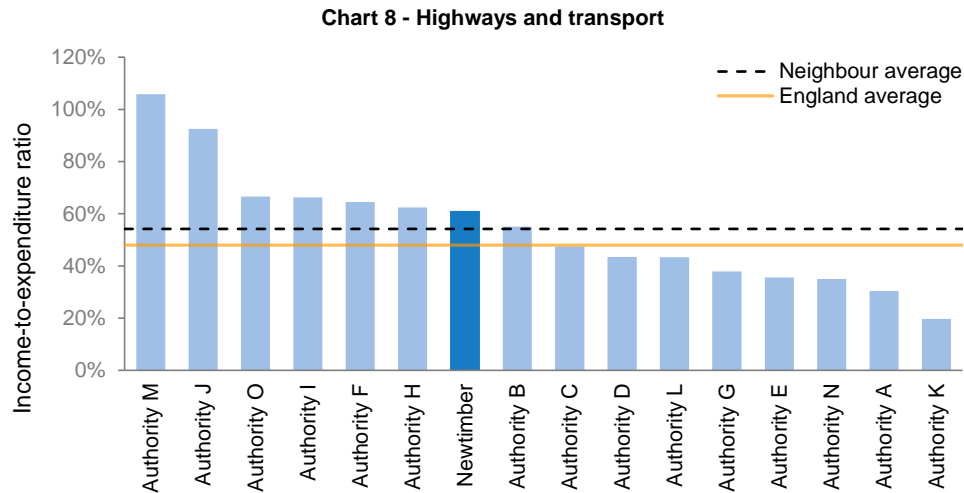
Table 10 - Public health

Service	Newtimber			NN Group Ratio	England Ratio
	Sales, fees & charges (£m)	Expenditure (£m)	Ratio		
Children 5-19 Public Health Programmes	0.000	1.402	0.0% ●	0.0%	0.2%
0-5 Children's Services	0.000	4.734	0.0% ●	0.0%	0.2%
Obesity	0.000	0.397	0.0% ●	0.0%	0.2%
Physical Activity	0.000	0.000	NA	0.0%	1.6%
Sexual Health Services	0.000	5.072	0.0% ●	0.0%	0.5%
Smoking and Tobacco	0.000	1.224	0.0% ●	0.0%	0.3%
Substance Misuse	0.000	3.451	0.0% ●	0.1%	0.2%
Other Public Health Services	0.000	5.304	0.0% ●	0.1%	0.6%
Total Public Health	0.000	21.584	0.0% ●	0.0%	0.5%

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

Highways and Transport

For Highways & Transport, your authority's income-to-expenditure ratio was 61.1%. This was higher than the nearest neighbour average of 54.2%, and ranked 7th highest in the group, as illustrated below.



Your authority's ratio was higher than the England average of 48.0%. Its ratio was ranked 32nd highest out of 123 comparable authorities across England.

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

Table 11 - Highways and transport

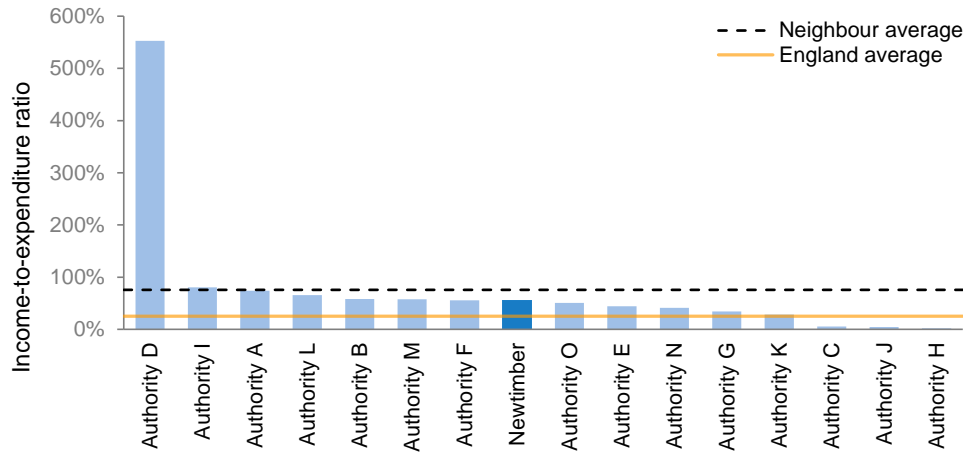
Service	Newtimber			NN Group Ratio	England Ratio
	Sales, fees & charges (£m)	Expenditure (£m)	Ratio		
Highways Maintenance	0.795	3.494	22.8% ●	18.5%	15.5%
Parking Services	20.531	8.019	256.0% ●	199.7%	199.0%
Street Lighting	0.000	4.272	0.0% ●	3.0%	3.9%
Transport Planning, Policy and Strategy	0.525	3.533	14.9% ●	45.5%	36.0%
Winter Service	0.000	0.367	0.0% ●	2.4%	2.9%
Traffic Management and Road Safety	0.000	0.000	NA	39.5%	37.3%
Public Transport	0.043	16.153	0.3% ●	0.2%	5.4%
Other Highways and Transport Services	0.000	0.000	NA	NA	108.4%
Total Highways and Transport	21.893	35.839	61.1% ●	54.2%	48.0%

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

Housing (General Fund)

For Housing (General Fund), your authority's income-to-expenditure ratio was 55.5%. This was lower than the nearest neighbour average of 75.6%, and ranked 8th highest in the group, as illustrated below.

Chart 9 - Housing



Your authority's ratio was higher than the England average of 25.1%. Its ratio was ranked 12th highest out of 123 comparable authorities across England.

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

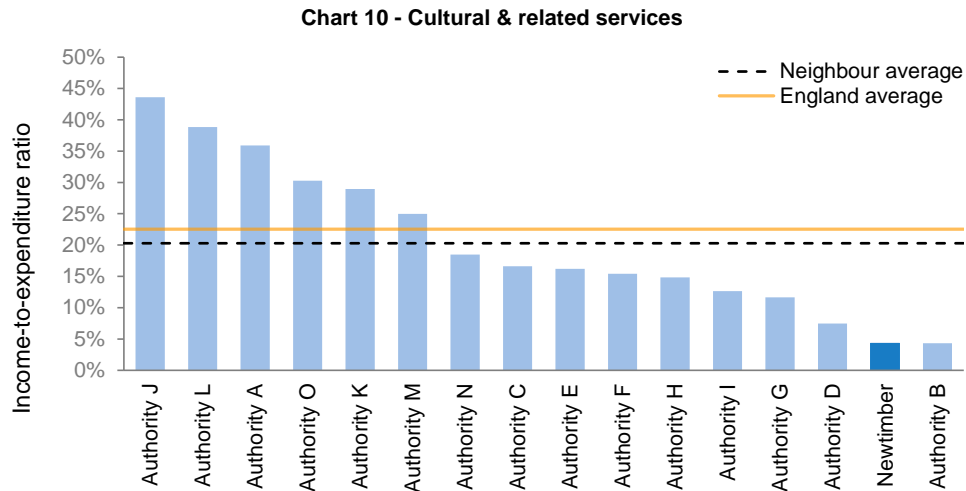
Table 12 - Housing

Service	Newtimber			NN Group Ratio	England Ratio
	Sales, fees & charges (£m)	Expenditure (£m)	Ratio		
Homelessness	28.061	44.494	63.1% ●	83.8%	30.0%
Housing Benefits Administration	0.000	0.098	0.0% ●	271.9%	36.8%
Housing Benefits: Rent Allowances and Rebates	0.000	0.000	NA	0.0%	9.3%
Housing Strategy, Advice, Advances etc.	2.027	5.314	38.1% ●	79.1%	30.4%
Housing Welfare: Supporting People	2.195	7.010	31.3% ●	695.6%	94.2%
Other Housing Services	0.002	1.268	0.2% ●	139.4%	145.3%
Total Housing (GFRA only)	32.284	58.185	55.5% ●	75.6%	25.1%

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

Cultural and Related Services

For Cultural & Related Services, your authority's income-to-expenditure ratio was 4.4%. This was lower than the nearest neighbour average of 20.3%, and ranked 15th highest in the group, as illustrated below.



Your authority's ratio was lower than the England average of 22.5%. Its ratio was ranked 115th highest out of 123 comparable authorities across England.

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

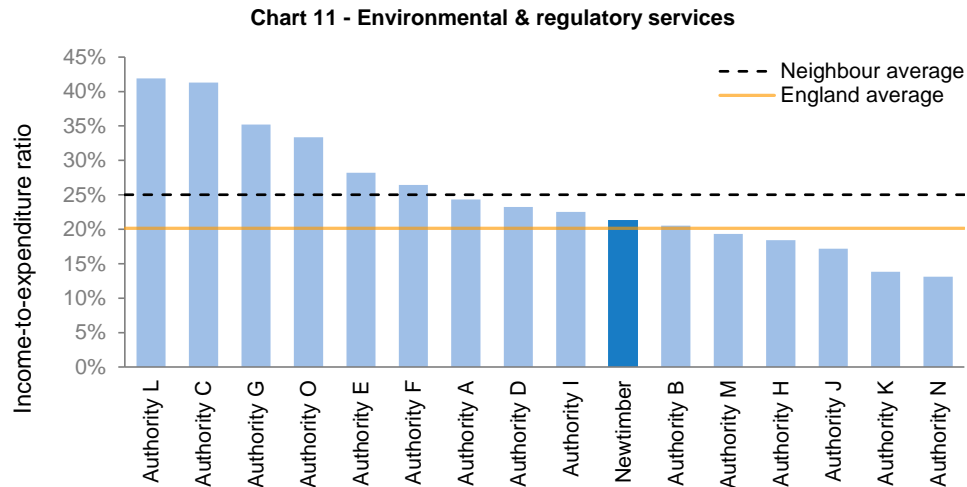
Table 13 - Cultural & related services

Service	Newtimber			NN Group Ratio	England Ratio
	Sales, fees & charges (£m)	Expenditure (£m)	Ratio		
Culture and Heritage	0.004	1.255	0.3% ●	12.4%	27.0%
Library Service	0.001	3.637	0.0% ●	5.1%	5.2%
Parks and Open Spaces	0.357	5.955	6.0% ●	21.4%	14.6%
Recreation and Sport	0.210	2.167	9.7% ●	69.7%	44.6%
Other Cultural and Related Services	0.000	0.000	NA	556.2%	48.7%
Total Cultural and Related Services	0.574	13.013	4.4% ●	20.3%	22.5%

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

Environmental and Regulatory Services

For Environmental & Regulatory, your authority's income-to-expenditure ratio was 21.3%. This was lower than the nearest neighbour average of 25.0%, and ranked 10th highest in the group, as illustrated below.



Your authority's ratio was higher than the England average of 20.1%. Its ratio was ranked 54th highest out of 123 comparable authorities across England.

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

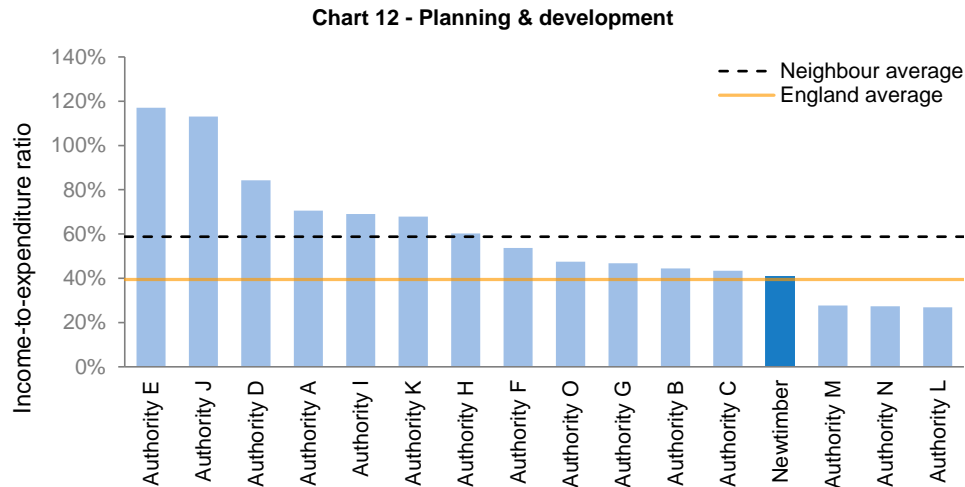
Table 14 - Environmental & regulatory services

Service	Newtimber			NN Group Ratio	England Ratio
	Sales, fees & charges (£m)	Expenditure (£m)	Ratio		
Cemetery, Cremation and Mortuary Services	2.554	1.571	162.6% ●	132.0%	148.3%
Community Safety	0.223	5.482	4.1% ●	18.6%	7.5%
Regulatory Services	0.658	2.951	22.3% ●	33.2%	30.7%
Street Cleansing	0.076	6.155	1.2% ●	3.8%	2.5%
Waste Collection	4.603	9.342	49.3% ●	20.1%	11.5%
Waste Disposal & Recycling	0.085	12.990	0.7% ●	10.7%	7.4%
Trade Waste & Waste Minimisation	0.000	0.000	NA	238.7%	154.2%
Other Environmental and Regulatory Services	0.000	0.000	NA	27.6%	19.2%
Total Environmental and Regulatory Services	8.198	38.490	21.3% ●	25.0%	20.1%

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

Planning and Development Services

For Planning & Development, your authority's income-to-expenditure ratio was 40.9%. This was lower than the nearest neighbour average of 58.8%, and ranked 13th highest in the group, as illustrated below.



Your authority's ratio was higher than the England average of 39.4%. Its ratio was ranked 44th highest out of 123 comparable authorities across England.

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

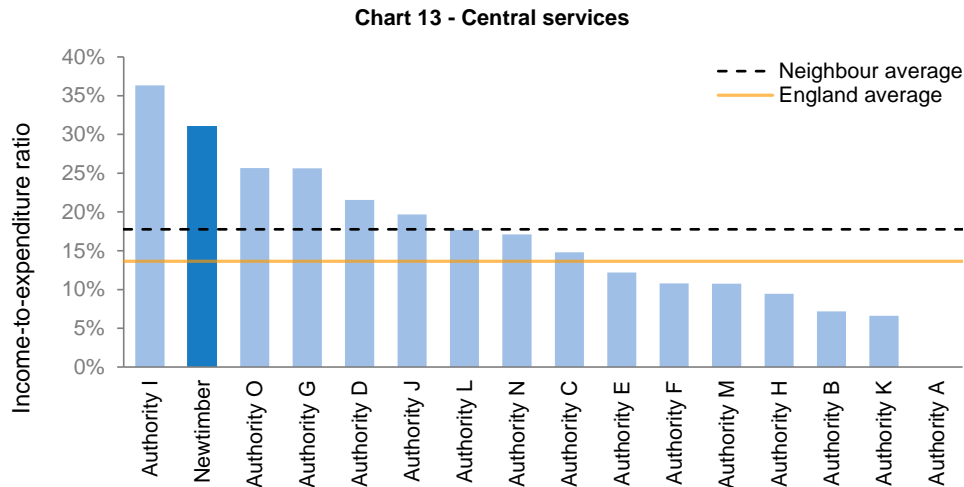
Table 15 - Planning & development

Service	Newtimber			NN Group Ratio	England Ratio
	Sales, fees & charges (£m)	Expenditure (£m)	Ratio		
Building Control	0.861	2.346	36.7% ●	69.5%	56.0%
Business Support	0.000	0.000	NA	63.9%	55.8%
Community Development	0.000	0.000	NA	11.8%	18.2%
Economic Research and Development	0.000	4.320	0.0% ●	90.6%	36.5%
Planning Policy	0.049	1.772	2.8% ●	19.8%	12.2%
Environmental Initiatives	0.000	0.000	NA	4.7%	47.0%
Development Control	4.178	3.993	104.6% ●	77.8%	73.4%
Total Planning and Development Services	5.088	12.431	40.9% ●	58.8%	39.4%

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

Central Services

For Central Services, your authority's income-to-expenditure ratio was 31.1%. This was higher than the nearest neighbour average of 17.8%, and ranked 2nd highest in the group, as illustrated below.



Your authority's ratio was higher than the England average of 13.6%. Its ratio was ranked 7th highest out of 123 comparable authorities across England.

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

Table 16 - Central services

Service	Newtimber			NN Group Ratio	England Ratio
	Sales, fees & charges (£m)	Expenditure (£m)	Ratio		
Coroners Court Services	0.000	0.473	0.0% ●	2.7%	5.2%
Corporate and Democratic Core	0.023	22.270	0.1% ●	2.5%	3.7%
Emergency Planning	0.000	0.000	NA	0.4%	5.0%
Local Tax Collection	1.953	6.207	31.5% ●	22.1%	27.9%
Non-Distributed Costs	0.000	0.465	0.0% ●	7.8%	3.5%
Other Central Services	20.686	43.454	47.6% ●	24.2%	19.1%
Total Central Services	22.663	72.871	31.1% ●	17.8%	13.6%

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

Annex A - Service groupings

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

Service Category and sub-Category	Revenue Outturn Line
Education	
Early Years	Early Years
Primary Schools	Primary schools
Secondary Schools	Secondary schools
Special Schools	Special schools
Post-16 Provision	Post-16 Provision
Other Education Functions	Other education and community budget
Highways and Transport	
Transport Planning, Policy and Strategy	Highways maintenance planning, policy and strategy
	Public and other transport planning, policy and strategy
Highways Maintenance	Structural maintenance - principal roads
	Structural maintenance - other LA roads
	Structural maintenance - bridges
	Environmental, safety and routine maintenance - principal roads
	Environmental, safety and routine maintenance - other LA roads
Winter Service	Winter service
Street Lighting	Street lighting (including energy costs)
Traffic Management and Road Safety	Congestion charging
	Road safety education and safe routes (inc. school crossing patrols)
	Bus lane enforcement
	Other traffic management
Parking Services	On-street parking
	Off-street parking
Public Transport	Discretionary concessionary fares
	Statutory concessionary fares
	Support to operators - bus services
	Support to operators - rail services
	Support to operators - other
	Public transport co-ordination
Other Highways and Transport	Airports, harbours and toll facilities

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

Service Category and sub-Category	Revenue Outturn Line
Public Health (cont.)	
Other Public Health Services	NHS health check programme (prescribed functions)
	Public health advice (prescribed functions)
	Health at work
	Public mental health
	Miscellaneous public health services
	Health protection - LA role in health protection (prescribed functions)
	National child measurement programme (prescribed functions)
Housing (GFRA Only)	
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: Support
Housing Benefits Administration	Housing benefits administration
Housing Benefits: Rent Allowances and Rebates	Rent allowances - discretionary payments
	Non-HRA rent rebates - discretionary payments
	Rent rebates to HRA tenants - discretionary payments
Housing Strategy, Advice, Advances etc.	Housing strategy, advice and enabling
	Housing advances
	Administration of financial support for repairs and improvements
	Other private sector housing renewal
Housing Welfare: Supporting People	Supporting People
Other Housing Services	Other welfare services
	Other council property (Non-HRA)

Service Category and sub-Category	Revenue Outturn Line
Cultural & Related Services	
Culture & Heritage	Theatres and public entertainment
	Arts development and support
	Heritage
	Museums and galleries
Library Service	Library service
Parks and Open Spaces	Parks and open spaces (including play areas)
	Allotments
Recreation & Sport	Sports and recreation facilities, including golf courses
	Community centres and public halls
	Foreshore
	Sports development and community recreation
Other Cultural & Related Services	Archives
	Tourism
Environmental & Regulatory Services	
Cemetery, Cremation & Mortuary Services	Cemetery, cremation and mortuary services
Community safety	Crime Reduction
	Safety Services
	CCTV
Regulatory Services	Trading standards
	Water safety
	Food safety
	Environmental protection; noise and nuisance
	Housing standards
	Health and safety
	Port health (excluding levies)
	Port health levies
	Pest control
	Public conveniences
	Animal and public health; infectious disease control
	Licensing - Alcohol and entertainment licensing; taxi licensing
Street Cleansing	Street cleansing (not chargeable to Highways)
Waste Collection	Waste collection
Waste Disposal & Recycling	Waste disposal
	Recycling
Trade Waste & Waste Minimisation	Trade waste
	Waste minimisation
Other Environmental & Regulatory Services	Defences against flooding
	Land drainage and related work
	Coast protection
	Agricultural and fisheries services
	Climate change costs

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