

## **A simple guide to RSN online spreadsheets - Revenue Outturn Summary (Net Current Expenditure)**

The analysis is taken from the RO revenue estimate returns made by each authority to the Government. It shows authority expenditure per head divided into key areas of service over several years and provides both the percentage of total expenditure for each area of service, as well as comparison to the average of other similar authorities (based on rural classification and class). An additional option to select an average for a chosen group of authorities by rural classification and class is also provided. All averages are therefore for groupings of authorities based on both the rural/urban classification and the authority class (ie. Shire District, Shire County, Unitary Authority etc.)

The areas of service are those that are required to be reported for completing the revenue outturn (RO) suite of forms. The full list of what is included under each heading for the most recent year can be found at:

[General fund revenue account outturn: specific guidance notes - GOV.UK \(www.gov.uk\)](http://www.gov.uk)

The headings used within the analysis and budget areas that fall within each category are as follows:

**Education services** (Early years, Primary schools, Secondary schools, Special schools and alternative provision, Post-16 provision, Other education and community budget)

**Highways and transport services** (Transport planning, policy and strategy, Highways and roads – maintenance, Traffic management and road safety, Parking services, Public transport, Airports, harbours and toll facilities, Total Highways, Roads and Transport Services, Joint arrangements included within maintenance, Third party liability claims included within structural maintenance, Unplanned patching included within maintenance, On-street parking: breakdown of sales, fees and charges)

**Children's social care** (Sure start children's centres and early years, Children looked after, other children's and families services, Family Support Services, Youth Justice, Safeguarding Children and Young People's Services, Asylum Seekers, Services for Young People)

**Adults social care** (Physical support, Sensory support, Support with memory and cognition, Learning disability support, Mental health support, Social support – Substance misuse support, Social support – Asylum seeker support, Social support – Social isolation, Social support – Support for carer, Assistive equipment and technology, Care assessment and safeguarding, Information and early intervention (non-attributable costs), Commissioning, strategy and admin support, Disbursement payment to care homes, Other payments to care providers)

**Public health** (Sexual health - STI testing and treatment, Contraception, Advice, prevention and promotion, NHS Health Check Programme, Health protection - Local authority role in health protection, National child measurement programme, Public health advice, Obesity – adults, children, Physical activity – adults, children, 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, Smoking and tobacco - Stop

smoking services and interventions, Wider tobacco control, Children 5–19 public health programmes, Mandated 0-5 children's services, All Other 0-5 children's services, Health at work, Public mental health, Miscellaneous public health services – other)

**Housing services – GFRA** (Housing strategy, advice and enabling, Housing advances, Private sector housing renewal, Homelessness, Rent allowances – discretionary payments, Non-HRA rent rebates – discretionary payments, Rent rebates to HRA tenants – discretionary payments, Housing benefits administration, Other council property, Housing welfare)

**Cultural and related services** (Archives, Arts development and support, Heritage, Museums and galleries, Theatres and public entertainment, Community centres and public halls, Foreshore, Sports development and community recreation, Sports and leisure facilities (including golf courses), Parks and open spaces (including play areas), community parks and open spaces, Allotments, Tourism, Library services)

**Environmental and regulatory services** (Cemetery, cremation and mortuary services, Trading standards, Water safety, Food safety, Environmental protection; noise and nuisance, Housing standards, Health and safety, Port health, Pest control, Public conveniences, Animal and public health; infectious disease control, Licensing - Alcohol and entertainment licensing; taxi licensing, Crime reduction, Safety services, CCTV, Flood defence, land drainage and coast protection, Waste management)

**Planning and development services** (Building control, Development control, Conservation and listed buildings planning policy, Other planning policy, Environmental initiatives, Economic development, Economic research, Business support, Community development)

**Central services** (Corporate and democratic core, Local tax collection, Council tax collection, Council tax discounts for prompt payment, Council tax discounts locally funded, Council tax support administration, Non-domestic rates (NDR) collection, Business improvement district (BID) ballots, Registration of births, deaths and marriages, Elections, Emergency planning, Local land charges, Local welfare assistance schemes, General grants, bequests and donations, Coroners' court services, Other court services, Non-distributed costs)

**Other services** (In exceptional circumstances where authorities cannot identify the appropriate service to allocate items, these items should be recorded as Other Services)

To use the spreadsheet, please follow these steps:

1) Using the mouse, select the cell containing a local authority name. To the right of the chosen cell, a grey square with a blue triangle appears. Clicking on this presents the full list of options available. A scroll bar to the right of the list reveals all available authorities to choose from, and clicking on the desired option populates the analysis. The class and classification of that local authority is shown below, and an average for that grouping provided within the table.

Revenue Outturn Summary - Net Current Expenditure

select authority: **North Somerset UA**

class: Unitary Authority    classification: Urban with Significant Rural

select for another comparison average:

class: Shire County    classification: Predominantly Urban

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**Education services**

	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Net current expenditure per head of population	£750.0	£769.0	£647.2	£564.0	£550.0	£555.7	£544.9	£497.9	£375.8	£283.8	£277.7		£328.0	£330.6
Urban with Significant Rural Unitary Authority	£821.1	£56.8	£709.8	£857.4	£595.1	£565.4	£567.4	£561.8	£524.2	£495.5	£503.5	£596.2	£541.7	£562.2
Predominantly Urban Shire County Average	£775.7	£852.5	£709.6	£623.4	£610.3	£580.3	£569.6	£569.2	£539.9	£543.8	£555.6	£564.1	£589.1	£444.6

  

	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Percentage of total service expenditure	52.4%	53.8%	49.3%	47.0%	45.9%	44.7%	44.6%	41.1%	35.2%	28.4%	27.7%		29.4%	27.7%
Urban with Significant Rural Unitary Authority	52.9%	54.2%	49.7%	48.7%	45.4%	43.4%	43.9%	42.7%	41.5%	39.6%	39.3%	37.4%	38.7%	38.5%

Clicking on the title of the expenditure area opens a web page showing the list of expense items included within that heading.

In a similar fashion to choosing the local authority, it is possible in the cells below to select the class and classification of a desired grouping for the purpose of showing an average for comparison.

Clicking here brings you to this guide document.

Negative figures:

It should be noted that in some circumstances the expenditure might be negative. This would indicate where an income has been derived greater than the expense within this service area.

I hope this helps. If you have any comments or suggestions, please contact dan.worth@sparse.gov.uk