



Financial Intelligence Toolkit

2020/21 Subscription

Financial Benchmarking - Unit Costs

Tunbridge Wells

Overview

This report compares unit costs between local authorities in England, using budgeted expenditure from authorities' Revenue Account (RA) returns for 2020/21. The report is intended to act as an initial guide for further investigation into areas where unit costs differ to those of similar authorities and where there may potentially be scope for savings.

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Summary of Key Points

Notional savings

- The notional impact of setting your authority's unit costs, across every service, equal to:
 - The **bottom 20%** of authorities in England: ↑ additional expenditure of £0.0m
 - The **top 20%** of authorities in England: ↑ additional expenditure of £8.9m

Annual change in unit costs

- Change in your authority's unit costs between 2019/20 and 2020/21: ↓ **-4.7%**
- Your authority's unit costs were ranked 16th highest in the nearest neighbour group in both years.

Unit costs

Service:	Relative unit costs:	Your authority's relative unit cost:
Overall unit costs (exc. schools)	Your authority Neighbours England	Expenditure per resident: ■ 30.2% below the NN average ■ 30.8% below the England average
Highways & Transport*	Your authority Neighbours England	Expenditure per resident: ■ 254.3% below the NN average ■ 332.4% below the England average
Housing (General Fund)	Your authority Neighbours England	Expenditure per resident: ■ 0.3% below the NN average ■ 4.2% above the England average
Cultural & Related	Your authority Neighbours England	Expenditure per resident: ■ 42.6% above the NN average ■ 30.2% above the England average
Environmental & Regulatory	Your authority Neighbours England	Expenditure per resident: ■ 20.2% below the NN average ■ 22.6% below the England average
Planning & Development	Your authority Neighbours England	Expenditure per resident: ■ 32.4% above the NN average ■ 9.1% below the England average
Central Services	Your authority Neighbours England	Expenditure per resident: ■ 45.6% below the NN average ■ 33.2% below the England average

* Excludes levies for transport authorities and expenditure by the GLA, which may affect national comparisons.

1. Methodology

Note on COVID-19: This report is based on revenue account (RA) data which was submitted by local authorities in April 2020. For the majority of authorities, the returns did not reflect the impact of COVID-19. However MHCLG report that, for 11% of local authorities, the returns *did* reflect some of the early additional grant income arising due to COVID-19. Given the level of detail available in the RA returns, it has not been possible to control for these differences this report.

Unit costs are based on local authorities' planned expenditure for 2020/21, as reported in Revenue Account (RA) forms. **Expenditure on Fire and Rescue services is excluded from this report**, so as to enable a like-for-like comparison between authorities with otherwise identical functions and responsibilities.

When estimating unit costs, **expenditure is first deflated by the Area Cost Adjustment (ACA)**. This controls for geographical variations in the cost of providing services due to differences in wage and salary costs. These adjustments are based on the ACA figures for 2013/14 as published by MHCLG.

To calculate unit costs, deflated expenditure is divided by relevant cost drivers; for example, the number of local residents, social care clients or weighted road length. The latest available data is used for these denominators, which varies from year to year. Details on each denominator are provided in Annex A.

Where local authorities have been restructured, it has been necessary in some cases to estimate expenditure or activity levels using data that relates to now-abolished authorities.

Unit costs are based on net current expenditure (NCE), which is comprised of expenditure on employees and running expenses, net of sales, fees and charges, internal recharges and other income. NCE excludes levies paid to Waste Disposal Authorities and Integrated Transport Authorities, and this should be borne in mind when making any comparisons between authorities where their costs may be recorded differently, due to differing structural arrangements for such services.

2. Comparator groups

For benchmarking purposes, two sets of comparator groups are used in this analysis: (a) Tunbridge Wells' nearest neighbour group, and (b) all comparable authorities across England. These comparator groups are explained below.

Nearest neighbour group

This report includes a bespoke nearest neighbour group for Tunbridge Wells, based on geographical and statistically similar neighbours.

Table 1 - Nearest neighbour group

■ Tunbridge Wells	■ Dacorum
■ Maidstone	■ Chelmsford
■ Tonbridge & Malling	■ North Hertfordshire
■ Ashford	■ Broxbourne
■ Rother	■ Basingstoke & Deane
■ Sevenoaks	■ East Hertfordshire
■ Wealden	■ Cherwell
■ Hertsmere	■ Mid Sussex

National comparator group

When making national comparisons, it is necessary to consider the services provided by each authority. Unit costs should only be compared among authorities with similar functions and responsibilities.

To enable national comparisons, authorities are therefore categorised into three groups, according to 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, Tunbridge Wells falls into Group 3, as shown in the table below. All national comparisons in this report are made with reference to this group of councils. In 2020/21, data was available for 176 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	✓	✓		121
	Unitaries with fire responsibilities	✓	✓	✓	3
Group 2	Shire counties without fire responsibilities		✓	✓	15
	Shire counties with fire responsibilities		✓		10
Group 3	Shire districts	✓			188

* Expenditure on fire and protective services is excluded from this report, so does not affect comparisons.

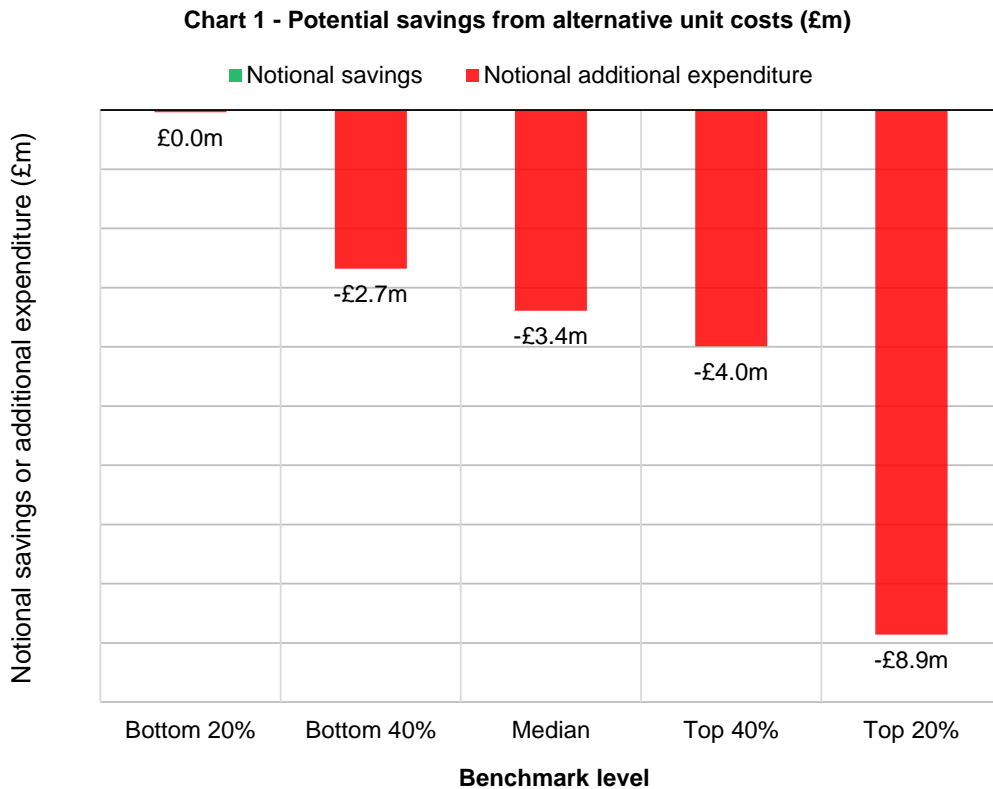
3. Potential savings

This section considers the *notional* savings that could be achieved by setting your authority's unit costs to certain levels relative to other councils.

Benchmarks are set relative to Tunbridge Wells' nearest neighbour group.

Benchmark unit costs are defined as 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%.

The chart below illustrates the theoretical savings that would result if Tunbridge Wells set its unit costs to these benchmarks for every service. For example, setting its unit costs to the bottom 20% of authorities in the nearest neighbour group, within every major service, would impose additional expenditure of £0.0m. Setting its unit costs to the top 20% of all comparable authorities would impose additional expenditure of £8.9m.



Please note that these notional savings will vary from those presented in LG Futures' Adults' Social Care Report and Children's Social Report, due to different data and methodologies used.

The table below provides a breakdown of these potential savings (or additional expenditure) by service.

Table 3 - Potential savings by major service

Notional savings  Additional expenditure

Service	Bottom 20%	Bottom 40%	Median	Top 40%	Top 20%
Highways & Transport	-£2.2m	-£2.6m	-£2.7m	-£2.8m	-£3.2m
Housing Services (GFRA only)	£0.1m	£0.0m	-£0.1m	-£0.2m	-£0.4m
Cultural & Related Services	£1.7m	£1.2m	£0.9m	£0.8m	£0.0m
Environmental & Regulatory Services	£0.0m	-£0.5m	-£0.7m	-£0.9m	-£2.1m
Planning & Development Services	£0.9m	£0.5m	£0.5m	£0.4m	-£0.7m
Central Services	-£0.5m	-£1.2m	-£1.3m	-£1.3m	-£2.6m
Total (excluding schools)	£0.0m	-£2.7m	-£3.4m	-£4.0m	-£8.9m

Negative figures indicate increased expenditure. Your authority would incur additional expenditure if its unit costs are currently below the relevant benchmark level.

Please note that for shire districts, notional savings are not calculated for Education, Children's Social Care, Adults' Social Care or Public Health. This is due to a lack of expenditure data for these services.

4. Change in unit costs 2019/20 to 2020/21

This section highlights the change in Tunbridge Wells' unit costs, compared to its nearest neighbours, between 2019/20 and 2020/21.

In 2020/21, Tunbridge Wells' overall unit costs (excluding schools) decreased by 4.7%. Its ranking, relative to its nearest neighbours, was unchanged at 16th highest in the group. The change for each major service is shown in the table below.

Table 4 - Change in unit costs relative to the nearest neighbour group

Service Area	Unit Costs (£ per unit)			Nearest Neighbour Ranking (1 = high)			Units
	2019/20	2020/21	Change	2019/20	2020/21	Change	
Highways & Transport	-28.41	-30.11	●	16th	16th	●	Residents (all)
Housing (General Fund)	14.29	18.14	●	12th	11th	●	Residents (all)
Cultural & Related Services	24.48	26.41	●	5th	4th	●	Residents (all)
Environmental & Regulatory Services	42.81	33.86	●	6th	14th	●	Residents (all)
Planning & Development Services	20.12	21.64	●	5th	5th	●	Residents (all)
Central Services	29.86	28.33	●	16th	15th	●	Residents (all)
Total Expenditure (exc. Schools)	103.09	98.22	●	16th	16th	●	Residents (all)

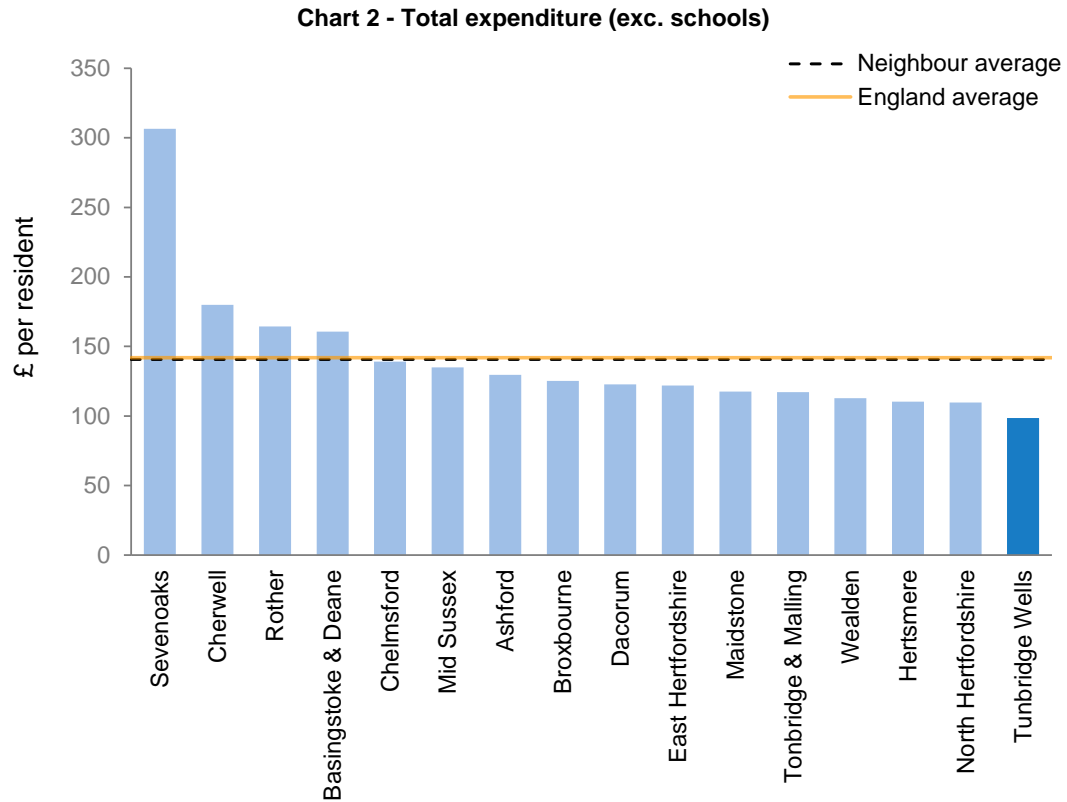
Key: ● Decreased unit costs / improved rank
 ● Unchanged unit costs / unchanged rank
 ● Increased unit costs / worsened rank

Annex A provides more details on the units used to calculate unit costs, as listed in the table above.

5. Overview of unit costs

In 2020/21, Tunbridge Wells' total expenditure per resident (excluding schools) was 30.2% lower than the nearest neighbour average. It was ranked 16th highest out of the 16 authorities in the group.

Its position relative to its nearest neighbours is illustrated in the chart below.



The table below shows Tunbridge Wells' unit costs, in each major service area, relative to its nearest neighbours.

Table 5 - Unit costs compared to nearest neighbours

Service Area	Budget 2020/21 (£m)	Unit cost*		Difference from nearest neighbour average		Rank out of 16 (1=high)	Units
		Your authority (£ per unit)	NN average (£ per unit)	(%)	(Band)		
Education (exc. schools)	0.000						
Adults' Social Care	0.000						
Children's Social Care	0.000						
Public Health	0.000						
Highways & Transport	-3.610	-30.11	-8.50	-254.3%	●	16th	Residents (all)
Housing (General Fund)	2.171	18.14	18.21	-0.3%	●	11th	Residents (all)
Cultural & Related Services	3.160	26.41	18.52	42.6%	●	4th	Residents (all)
Environmental & Regulatory Services	4.052	33.86	42.43	-20.2%	●	14th	Residents (all)
Planning & Development Services	2.589	21.64	16.34	32.4%	●	5th	Residents (all)
Central Services	3.390	28.33	52.05	-45.6%	●	15th	Residents (all)
Other Services	0.000						
Total (excluding schools)	11.752	98.22	140.66	-30.2%	●	16th	Residents (all)
Total (including schools)	11.752	98.22	140.66	-30.2%	●	16th	Residents (all)

Bottom 20% of NN group ●●●● top 20% of NN group

* In this report, unit costs are based on budgeted expenditure **deflated by the Area Cost Adjustment**, which reflects geographical differences in the costs of providing local services, primarily due to wage and salary costs. Values are left blank for 'Other Services' (which varies widely between authorities) and for services where your authority does not have primary responsibility.

England comparison

Relative to all comparable authorities in England, Tunbridge Wells' unit costs were 30.8% lower than average, and ranked 167th highest out of 176 authorities.

The table below provides details of Tunbridge Wells' unit costs relative to all comparable authorities across England.

Table 6 - Unit costs compared to England average*

Service Area	Budget 2020/21 (£m)	Unit cost		Difference from England average		Rank out of 176 (1=high)	Units
		Your authority (£ per unit)	England average (£ per unit)	(%)	(Band)		
Education (exc. schools)	0.000						
Adults' Social Care	0.000						
Children's Social Care	0.000						
Public Health	0.000						
Highways & Transport	-3.610	-30.11	-6.96	-332.4%	●	169th	Residents (all)
Housing (General Fund)	2.171	18.14	17.42	4.2%	●	69th	Residents (all)
Cultural & Related Services	3.160	26.41	20.28	30.2%	●	44th	Residents (all)
Environmental & Regulatory Services	4.052	33.86	43.77	-22.6%	●	151st	Residents (all)
Planning & Development Services	2.589	21.64	23.81	-9.1%	●	47th	Residents (all)
Central Services	3.390	28.33	42.44	-33.2%	●	141st	Residents (all)
Other Services	0.000						
Total (excluding schools)	11.752	98.22	141.91	-30.8%	●	167th	Residents (all)
Total (including schools)	11.752	98.22	141.91	-30.8%	●	167th	Residents (all)

Bottom 20% of authorities ●●●● top 20% of authorities

* In this report, unit costs are based on budgeted expenditure **deflated by the Area Cost Adjustment**, which reflects geographical differences in the costs of providing local services, primarily due to wage and salary costs. Values are left blank for 'Other Services' (which varies widely between authorities) and for services where your authority does not have primary responsibility.

The following section provides additional details on each of these services.

6. Unit costs by service

Highways and Transport

For Highways and Transport, Tunbridge Wells' unit costs were 254.3% lower than the nearest neighbour average, and ranked 16th highest in the group. This is illustrated below.

Compared nationally, its units costs were 332.4% lower than average (and ranked 169th highest out of 176 authorities).

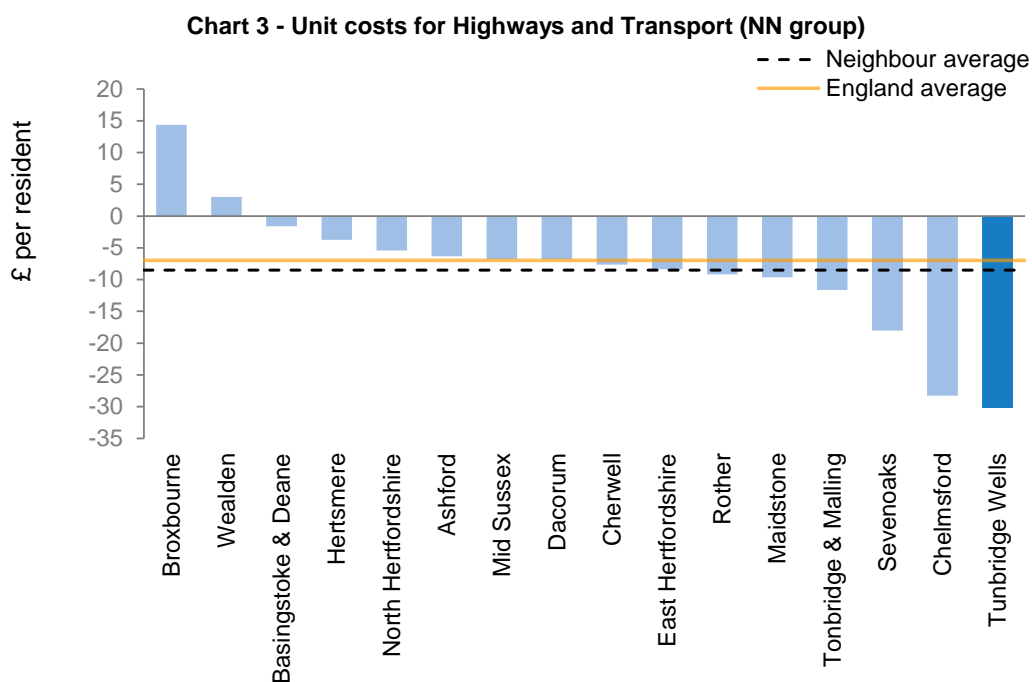


Table 7 - Detailed unit costs for Highways and Transport (NN group)

Service Area	Budget 2020/21 (£m)	Unit cost		Difference from nearest neighbour average		Rank (1=high)	Units
		Your authority (£ per unit)	Neighbour average (£ per unit)	(%)	(Band)		
Highways Maintenance	0.000	0.00	1.70	-100.0%	●	12th / 16	Road length
Parking Services	-3.671	-30.62	-10.97	-179.1%	●	16th / 16	Daytime population
Street Lighting	0.061	0.51	0.13	297.6%	●	2nd / 16	Road length
Transport Planning, Policy and Strategy	0.000	0.00	0.14	-100.0%	●	7th = / 16	Road length
Winter Service	0.000	0.00	0.00		●	1st = / 16	Road length
Traffic Management and Road Safety	0.000	0.00	0.09	-100.0%	●	6th = / 16	Road length
Public Transport	0.000	0.00	0.42	-100.0%	●	8th = / 16	Road length
Other Highways and Transport Services	0.000	0.00	0.00		●	1st = / 16	Road length
Total	-3.610	-30.11	-8.50	-254.3%	●	16th / 16	Road length

Bottom 20% of NN group ●●●●● top 20% of NN group ●●●●●

Housing Services (General Fund)

For Housing Services, Tunbridge Wells' unit costs were 0.3% lower than the nearest neighbour average, and ranked 11th highest in the group.

Compared nationally, its units costs were 4.2% higher than average (and ranked 69th highest out of 176 authorities).

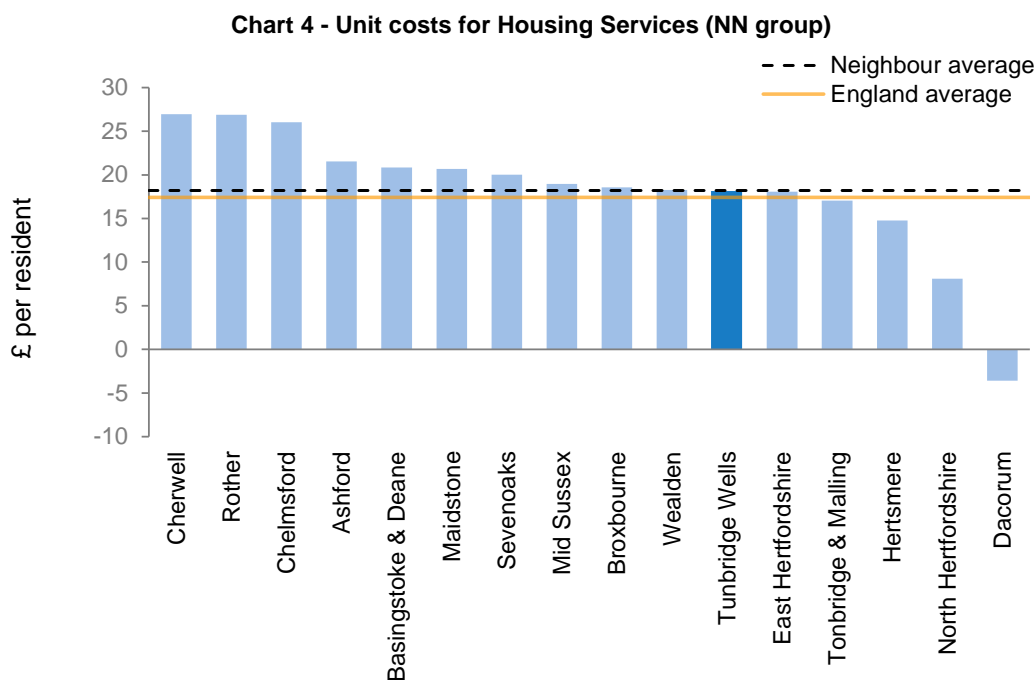


Table 8 - Detailed unit costs for Housing Services (NN group)

Service Area	Budget 2020/21 (£m)	Unit cost		Difference from nearest neighbour average		Rank (1=high)	Units
		Your authority (£ per unit)	Neighbour average (£ per unit)	(%)	(Band)		
Homelessness	1.107	8,084.73	7,266.43	11.3%	●	7th / 16	Homeless households
Housing Benefits Administration	0.385	81.80	142.73	-42.7%	●	14th / 16	Housing Benefit claimants
Housing Benefits: Rent Allowances and Rebates	0.000	0.00	21.92	-100.0%	●	12th= / 16	Housing Benefit claimants
Housing Strategy, Advice, Advances etc.	0.676	5.65	6.20	-8.9%	●	10th / 16	Residents (all)
Housing Welfare: Supporting People	0.000	0.00	0.36	-100.0%	●	3rd= / 16	Residents (all)
Other Housing Services	0.003	0.03	-1.16	102.2%	●	5th / 16	Residents (all)
Total	2.171	18.14	18.21	-0.3%	●	11th / 16	Residents (all)

Bottom 20% of NN group ●●●● top 20% of NN group ●●●●

Cultural and Related Services

For Cultural and Related Services, Tunbridge Wells' unit costs were 42.6% higher than the nearest neighbour average, and ranked 4th highest in the group.

Compared nationally, its units costs were 30.2% higher than average (and ranked 44th highest out of 176 authorities).

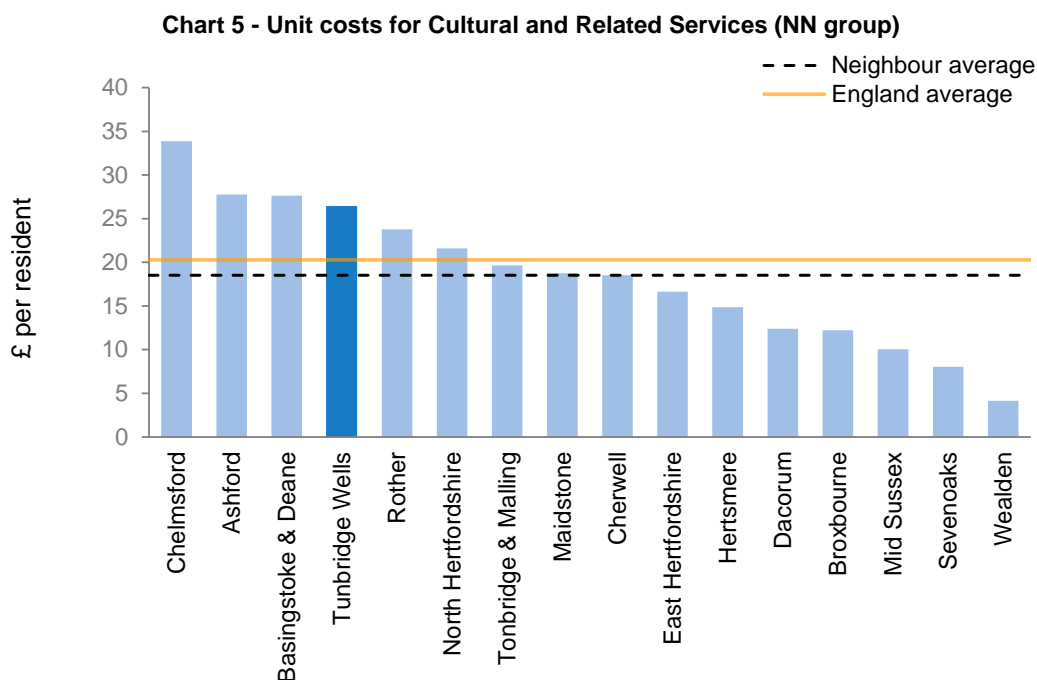


Table 9 - Detailed unit costs for Cultural and Related Services (NN group)

Service Area	Budget 2020/21 (£m)	Unit cost		Difference from nearest neighbour average		Rank (1=high)	Units
		Your authority (£ per unit)	Neighbour average (£ per unit)	(%)	(Band)		
Culture and Heritage	1.389	11.61	4.03	188.1%	●	1st / 16	Residents (all)
Library Service	0.000	0.00	0.00		●	1st= / 16	Residents (all)
Open Spaces	1.468	44.01	50.47	-12.8%	●	9th / 16	LA area (hectares)
Recreation and Sport	0.254	2.12	3.60	-41.1%	●	10th / 16	Residents (all)
Other Cultural and Related Services	0.049	0.41	0.45	-8.2%	●	7th / 16	Residents (all)
Total	3.160	26.41	18.52	42.6%	●	4th / 16	Residents (all)

Bottom 20% of NN group ●●●● top 20% of NN group ●●●●

Environmental and Regulatory Services

For Environmental & Regulatory Services, Tunbridge Wells' unit costs were 20.2% lower than the nearest neighbour average, and ranked 14th highest in the group.

Compared nationally, its units costs were 22.6% lower than average (and ranked 151st highest out of 176 authorities).

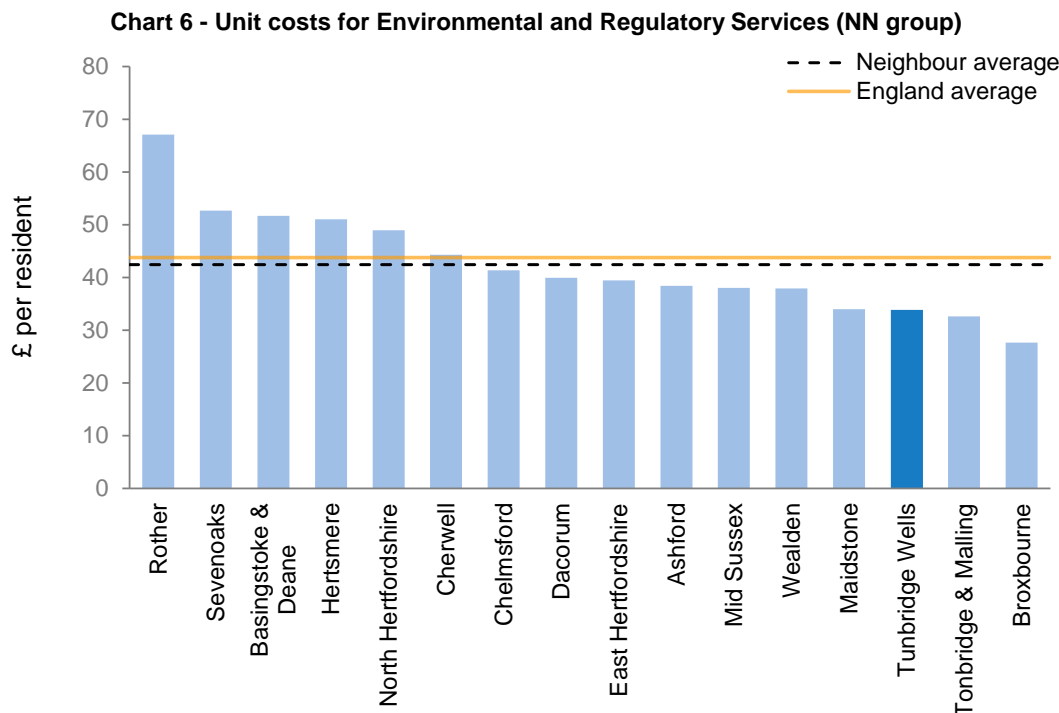


Table 10 - Detailed unit costs for Environmental and Regulatory Services (NN group)

Service Area	Budget 2020/21 (£m)	Unit cost		Difference from nearest neighbour average		Rank (1=high)	Units
		Your authority (£ per unit)	Neighbour average (£ per unit)	(%)	(Band)		
Cemetery, Cremation and Mortuary Services	-0.960	-8.02	-0.81	-890.3%	●	16th / 16	Residents (all)
Community Safety	0.440	3.68	2.98	23.4%	●	6th / 16	Residents (all)
Regulatory Services	1.686	14.09	8.67	62.4%	●	1st / 16	Residents (all)
Street Cleansing	1.040	8.69	9.31	-6.7%	●	10th / 16	Daytime population
Waste Collection	1.746	34.77	34.14	1.9%	●	9th / 16	Number of households
Waste Disposal & Recycling*	0.000	0.00	19.36	-100.0%	●	13th= / 16	Waste collected (household)
Trade Waste & Waste Minimisation*	0.000	0.00	-0.50	100.0%	●	4th= / 16	Waste collected (all)
Other Environmental and Regulatory Services	0.100	0.84	1.25	-33.0%	●	8th / 16	Residents (all)
Total	4.052	33.86	42.43	-20.2%	●	14th / 16	Residents (all)

Bottom 20% of NN group ●●●● top 20% of NN group ●●●●

* Net Current Expenditure (used to calculate unit costs) excludes levies paid to waste authorities, which will affect relative unit costs for these services.

Planning and Development Services

For Planning & Development Services, Tunbridge Wells' unit costs were 32.4% higher than the nearest neighbour average, and ranked 5th highest in the group.

Compared nationally, its units costs were 9.1% lower than average (and ranked 47th highest out of 176 authorities).

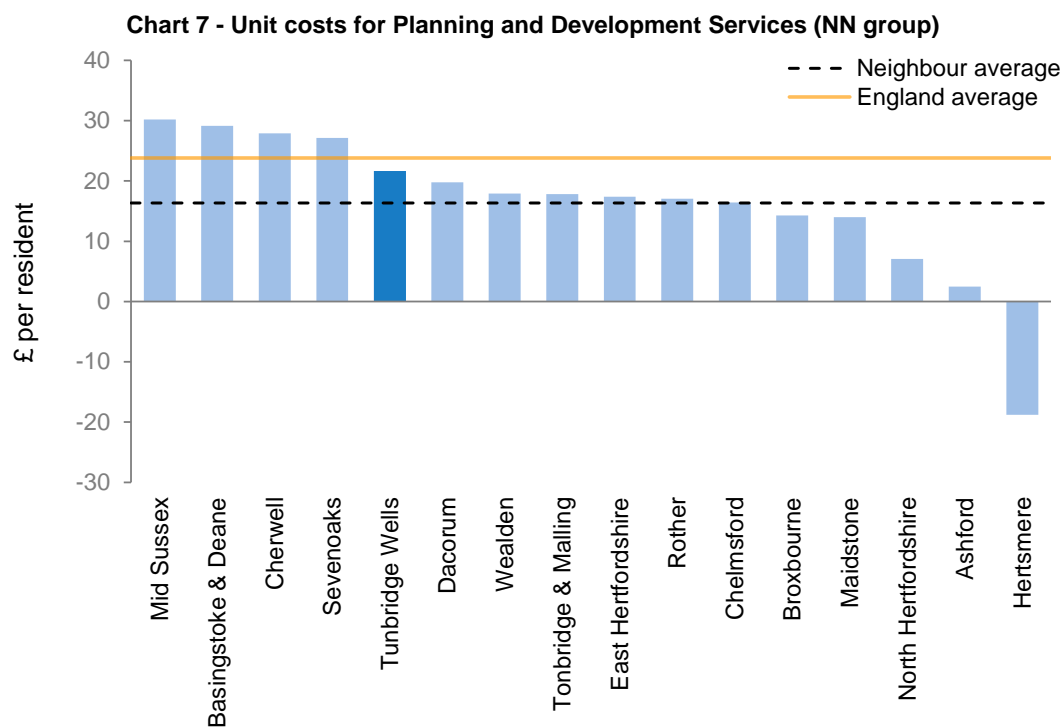


Table 11 - Detailed unit costs for Planning & Development Services (NN group)

Service Area	Budget 2020/21 (£m)	Unit cost		Difference from nearest neighbour average		Rank (1=high)	Units
		Your authority (£ per unit)	Neighbour average (£ per unit)	(%)	(Band)		
Building Control	0.053	33.92	82.16	-58.7%	●	15th / 16	Planning decisions
Business Support	0.186	25.15	7.46	237.0%	●	6th / 16	Number of businesses
Community Development	0.161	1.35	1.65	-18.4%	●	6th / 16	Residents (all)
Economic Research and Development	0.352	2.94	-1.20	344.2%	●	4th / 16	Residents (all)
Planning Policy	0.759	6.34	7.27	-12.7%	●	9th / 16	Residents (all)
Environmental Initiatives	0.080	0.67	0.17	297.9%	●	1st / 16	Residents (all)
Development Control	0.998	638.70	716.67	-10.9%	●	11th / 16	Planning decisions
Total	2.589	21.64	16.34	32.4%	●	5th / 16	Residents (all)

Bottom 20% of NN group ●●●● top 20% of NN group ●●●●

Central Services

Within Central Services, Tunbridge Wells' unit costs were 45.6% lower than the nearest neighbour average, and ranked 15th highest in the group.

Compared nationally, its units costs were 33.2% lower than average (and ranked 141st highest out of 176 authorities).

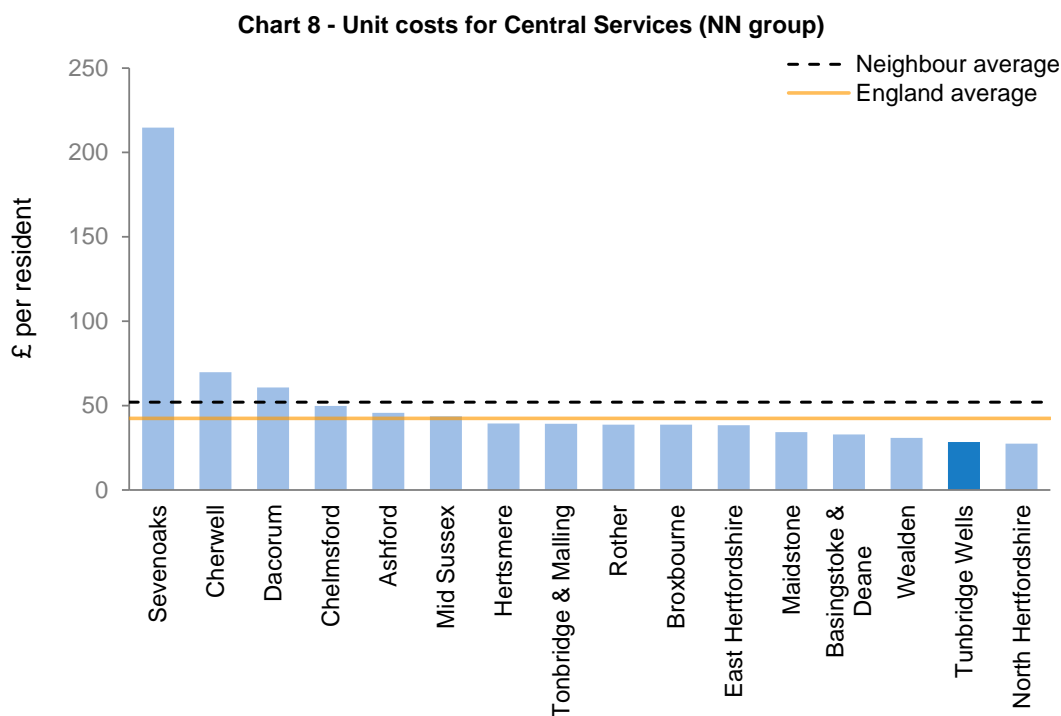


Table 12 - Detailed unit costs for Central Services (NN group)

Service Area	Budget 2020/21 (£m)	Unit cost		Difference from nearest neighbour average		Rank (1=high)	Units
		Your authority (£ per unit)	Neighbour average (£ per unit)	(%)	(Band)		
Coroners Court Services	0.000	0.00	0.00		●	1st / 16	Residents (all)
Corporate and Democratic Core	1.549	12.95	19.70	-34.3%	●	15th / 16	Residents (all)
Emergency Planning	0.051	0.43	11.59	-96.3%	●	12th / 16	Residents (all)
Local Tax Collection	0.715	13.40	17.96	-25.4%	●	13th / 16	Taxable properties
Non-Distributed Costs	0.910	7.61	7.81	-2.7%	●	7th / 16	Residents (all)
Other Central Services	0.165	1.38	4.88	-71.8%	●	16th / 16	Residents (all)
Total	3.390	28.33	52.05	-45.6%	●	15th / 16	Residents (all)

Bottom 20% of NN group ●●●● top 20% of NN group ●●●●

Annex A - Denominators and data sources

Then following table provides details on the data used to calculate unit costs in this report (presented in alphabetical order).

Table A1 - Data sources

Denominator / Unit	Source	Description
Adult clients (all categories)	HSCIS	Projected number of clients receiving long-term services during the period 2020/21. Based on the 2018/19 Short- and Long-Term (SALT) returns, projected forward by population growth. 'Older' = Older Adults, 'Younger' = Younger Adults, 'PS' = Physical & Sensory, 'LD' = Learning Disabilities, and 'MH' = Mental Health Needs.
Children in Need	DfE	Projected Children in Need for 2020/21. The number of children referred to the local authority and assessed as being in need of services in 2018/19, projected forward by population growth. (Source: Characteristics of Children in Need, DfE).
Daytime population	MHCLG, ONS	The projected resident population in 2020, based ONS's population projections, plus estimated net in-commuters from the 2011 Census.
Homeless households	MHCLG	Number of households assessed and owed a duty by the local authority (prevention or relief), average Q2 2018 to Q4 2019 (Source: Live Tables on Homelessness).
Housing Benefit claimants	DWP	Housing benefit caseload by local authority, average for the 12 months to June 2019. (Source: DWP Stat-Xplore).
LA Area (hectares)	ONS	Size of the local authority in hectares, from the UK Standard Area Measurement (SAM).
Looked After Children	DfE	Projected number of Looked After Children in 2020/21 based on children looked after in 2018/19, projected forward by population growth. (Source: Outcomes for Children Looked After).
Number of businesses	ONS	Count of the number of business units in each local authority, as at March 2019. (Source: NOMIS, UK Business Counts).
Number of households	ONS	Projected number of households for 2020. (Source: Household Projections for England).
Obese & overweight adults	Public Health England	Estimate based on the percentage of adults classified as overweight or obese (average 2016/17 to 2018/19), multiplied by the projected adult population in 2020/21. (Source: Public Health Outcomes Framework).
Planning decisions	MHCLG	Number of planning applications decided by the district level planning authority in the year to Dec 2019. (Source: Live Tables on Planning Application Statistics, MHCLG).
Pupils (primary, secondary and special)	DfE	Number of pupils in LA-maintained primary, secondary and special schools in 2019/20. Primary and secondary school pupil numbers exclude those in academies. (Source: Schools, Pupils and their Characteristics).

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Table A1 - Data sources (continued)

Denominator / Unit	Source	Description
Residents (all age categories)	ONS	2018-based Sub-national Population Projections (SNPP) for 2020. These take the 2011 census as the baseline, 'age on' the population each year, and reflect recent trends in births, deaths and migration.
Road Length	MHCLG	Index in which built-up roads carry twice as much as non-built up roads (as published by MHCLG in the calculation of the Relative Needs Formula for 2013/14).
Smokers	Public Health England	Estimate based on the percentage of adults who smoke (average 2017 to 2019) multiplied by the projected adult population in 2020. (Source: Public Health Profiles).
Taxable Properties	MHCLG, VOA	The sum of (i) chargeable dwellings for Council Tax purposes in 2019 and (ii) the number of rateable properties on the rating list as at 25 September 2016. (Sources: Council Taxbase 2019 in England; Central and Local Rating Lists 2017).
Waste collected - all	DEFRA	Household and 'all' waste collected (tonnes) in the year to 31 March 2019. In the case of waste authorities, waste volumes are apportioned based on each member authority's population size. (Source: Local Authority Collected Waste Statistics).
Waste collected - household	DEFRA	