

# Indicator specification:

## PLDR collection of population health indicators

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Finance Indicators: Local Authority Finance  
(FIN\_07\_42L)



Version: 1.01

Date: June 2020

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## Overview

### Indicator title

Local Authority Finance: Income – Cultural and related services, Lower Tier (FIN\_07\_42L)

### Indicator family name

Local Authority Finance

### Summary

This indicator describes the income generated from the provision of Cultural and related services by every Lower Tier Local Authority in England between 2007-08 and 2018-19. Cultural and related services income is calculated from any sales, fees and charges, as well as other types of income that are associated with delivering such services.

### Technical description

The indicator was compiled from annual revenue outturn estimates of Local Authority (LA) revenue expenditure and financing. The Cultural and related services income is calculated from the sum of a) sales, fees and charges and b) other types of income generated by these services, and thus does not include central government funding, capital gains or council tax. Income values are expressed in thousands (£) and presented on the basis of financial years, i.e. from April 1<sup>st</sup> to March 31<sup>st</sup>. Since some services are provided in Upper Tier or by other type of authorities, individual income figures from these authorities were distributed to Lower Tier LAs based on annual population ratios. Income values from historic LA geography have been referenced to the 2018 LA geography. This includes changes in name/codes, merges, or splits of old LAs to new LAs based on population ratios for that year. The service income is expressed as the total amount as well as per capita, for direct comparisons. However, income figures were not adjusted for inflation.

### Unique Identifier

FIN\_07\_42L

## Construction

### Data sources

Outturn revenue data of LAs in England are published annually by the *Local Government Finance - Data Collection Analysis and Accountancy* division of the *Department for Communities and Local Government*. The Local Authority Services Income figures were extracted from annual *Service Expenditure Summary (RSX)* tables. The collection of datasets and additional information about LA revenue outturn data estimates can be found at:

<https://www.gov.uk/government/collections/local-authority-revenue-expenditure-and-financing>.

### **Construction of LA-level data**

Some services are provided in Lower and some in Upper tier local authorities (e.g. at County level). LA income from services figures thus includes both Upper Tier (UTLA) and Lower Tier (LTLA) authorities (i.e. 152 and 326 respectively in England as of 2018). In order to provide a common denominator for direct comparisons with other types of data, income vales were distributed from Lower to Upper and from Upper to Lower Local Authorities. Further income from specific services also includes income from “other” authorities. In particular, these are:

- The Greater London Authority
- Combined Authorities
- Police and Crime Commissioner and Chief Constable Authorities
- Fire and Rescue Authorities
- Waste Authorities
- Transport Authorities

All income by all of the above types of authorities has been included in the calculations of the total LA-level service income, and has been referenced either to LTLAs or UTLAs. Note that the only type of authority for which income levels have not been taken into account are Park Authorities (however, these show generally low levels of income, mainly within the Cultural and Related services and Central Services). Also note that many of these special local authorities have been abolished and their services incorporated (in part or in whole) into other administrations (for instance Transport Authorities’ services have been transferred to Combined Authorities).

The specific methodology by which the total levels of income per service category are calculated for each Local Authority is as follows:

- LTLA Methodology: Shire Counties’ income figures were disaggregated to Shire Districts by means of population-based ratios, i.e. annual income was distributed to LTLAs based on their share of population, derived from their total population estimates for that particular year (Source: ONS).

The Greater London Authority income was distributed to London Boroughs by means of distributing income according to population. Income from Combined Authorities, Police Authorities, Fire and Rescue Authorities, Waste Authorities and Transport Authorities were also attributed to LTLAs by means of distributing income according to population for that year. All the above income figures are aggregated and added to the recorded LTLA income in order to produce the estimated total service income for that LA.

For the construction of LTLA measures, all income values from historic LA geography have been referenced to the 2018 LA geography. This includes changes in name/codes, merges, or splits of old LAs to new LAs based on population ratios for that year. For instance, after 2009 the (upper tier) Cheshire County Council and the

(lower tier) 6 Cheshire Local Authority Districts were abolished and replaced by two new unitary authorities, Cheshire East and Cheshire West and Chester. In order to calculate the “would-be” Cheshire East’s income figures in 2008, values for the 3 of the 6 historic districts that formed Cheshire East as well as 47.28% of the historical Cheshire County income figures were aggregated.

- UTLA Methodology: Shire Districts’ income figures are attributed to Shire Counties by means of aggregating. Income from services from the Greater London Authority, Combined Authorities, Police Authorities, Fire and Rescue Authorities, Waste Authorities and Transport Authorities has been disaggregated to UTLAs by means of population ratios, and referenced to the 2018 Local Authority geography, similarly to the LTLA methodology.

Note that service categories are not fully consistent within the time period; introduction of new services (and removal of others) suggests that total income values may not be directly comparable between years. For instance, Public Health was introduced in 2013, while Court services were removed in 2009.

## Presentation

### Breakdowns

#### Time period

Financial year (April 1<sup>st</sup> to March 31<sup>st</sup>) data: 2007-08 to 2018-19.

#### Geography

Lower Tier Local Authorities (2018 reference).

### Coverage

England.

### Disclosure control

This indicator has been produced using only publicly available datasets.

### Output FIN\_07\_42L.csv

Column name	Description
Year	Start of financial year, i.e. “2015” refers to the financial year “2015/16”.
LTLA18CD	Lower Tier Local Authority Code.
LTLA18NM	Lower Tier Local Authority Name.
Pop_Est_Total	The total population estimate of that LA in that year.

Cultural_Services_Income	The total income from Cultural and related services in £1000's.
Cultural_Services_Income_PerCap	The total income from Cultural and related services per capita in £1000's.

## Revision history

Version	Date	Summary of changes
1.01	Jun 2020	Update to 2018-19 data; minor changes in the methodology
1.00	Aug 2019	First release