

Introduction

Welsh Local Government Financial Statistics is an annual publication prepared by the Welsh Assembly Government. Most tables in this issue have been compiled from the various financial returns made by local authorities to the Welsh Assembly Government. The co-operation of the local authorities and the assistance given by other government departments and professional institutes is gratefully acknowledged.

Area covered:

All statistics relate to Wales except where otherwise indicated.

Rounding of figures:

In tables where figures have been rounded to the nearest final digit there may be an apparent slight discrepancy between the sum of the constituent items and the total shown.

Symbols:

The following symbols are used throughout the publication:

- .. not available
- . not applicable
- less than half the final digit shown
- r revised

Enquiries relating to any of the tables contained in this publication may be directed to:

Local Government Finance Statistics
Welsh Assembly Government
Cathays Park
Cardiff
CF10 3NQ

Tel: (029) 2082 3404 / (029) 2082 3963

E-mail: stats.finance@wales.gsi.gov.uk

Preface

In the main, the present arrangements for the revenue and capital financing of local authorities came into existence in 1990-91 as a result of the Local Government Finance Act 1988 and the Local Government and Housing Act 1989.

On the revenue side, the Government introduced total standard spending as its view of the appropriate level of annual local government revenue expenditure. Domestic rates were abolished and the community charge introduced. Non-domestic rateable values were revalued, a single national poundage set and rate income distributed via a national pool. From 1 April 2004, the Financial Reporting Standard 17 (FRS17) was introduced to the Code of Practice on Local Authority Accounting in the United Kingdom: A Statement of Recommended Practice (the SORP) and thus to CIPFA's Best Value Accounting Code of Practice (BVACOP). Its objectives are a fair recognition of assets, liabilities and obligations of current and future retirement benefits.

On the capital side, the main changes related to the financing of capital expenditure, including the introduction of credit approvals. On 1 April 1993, the revenue system underwent further change with the introduction under the Local Government Finance Act 1992 of council tax in place of the community charge as the mechanism through which local tax is raised.

On 1 April 1995, the four police authorities in Wales became free-standing authorities, receiving grants and a share of non-domestic rates direct from central government. They were given the powers to set their own budgets and to precept directly on billing authorities to raise revenue from the council tax.

The Local Government (Wales) Act 1994 abolished the district and county councils and replaced them on 1 April 1996 with single tier county and county borough councils. The new authorities perform all the functions previously carried out by the district and county councils, including council tax and non-domestic rate collection.

The Local Government Act 2003 introduced, amongst other things, the local authority prudential borrowing system. This gave authorities more control of their own capital financing.

Detailed definitions and notes are given in the appendices.

The majority of the data summarised in this publication have been previously released as statistical releases on the Assembly website (www.wales.gov.uk/statistics).



More detailed versions of the data given in this publication are also held in StatsWales (www.statswales.wales.gov.uk).

Contents

1 Revenue Expenditure

1.1	Revenue expenditure	4
1.2	Financing of gross revenue expenditure.....	5
1.3	Revenue expenditure, by service	6

2 Capital Expenditure

2.1	Capital expenditure and receipts	12
2.2	Financing of capital expenditure.....	13
2.3	Capital expenditure and receipts, by service	14
2.4	Capital financing requirement.....	14

3 Non-Domestic Rates

3.1	Collection of non-domestic rates, by billing authority	18
3.2	Contributions to the non-domestic rating pool, by billing authority	19
3.3	Share of re-distributed non-domestic rates, by authority.....	20
3.4	Contributions to the non-domestic rating pool.....	21

4 Council Tax

4.1	Number of dwellings by council tax band, by billing authority, 2008-09	26
4.2	Council tax dwellings	27
4.3	Council tax exemptions, by class of exemption	27
4.4	Composition of average band D council tax, by billing authority, 2008-09.....	28
4.5	Council tax collection at 31 March, by billing authority	29
4.6	Council tax collection at 31 March	30

Appendices

A	Detailed breakdown of revenue expenditure by service.....	34
B	Detailed breakdown of capital expenditure by service	52
C	Standard spending assessments and central government support.....	58

Glossary		65
-----------------	--	-----------

1 Summary

Revenue expenditure is made up of two distinct elements, current expenditure and non-current expenditure.

Current expenditure is essentially the cost associated with running local authority services, such as the salaries and wages of employees, or the purchase of goods such as books for schools, or services such as places in residential care homes. Revenue expenditure also includes day-to-day running costs such as heating, lighting and cleaning of local authority buildings or the running and maintenance of local authority vehicles. This expenditure is offset by income from sales, fees, charges and other non-grant income. Revenue expenditure is financed by central government, in the form of general and specific grants, locally raised council tax and contributions from reserves. Net revenue expenditure is gross revenue expenditure less that expenditure funded by specific grants other than police grants. Budget requirement is net revenue expenditure less that expenditure funded from local authority reserves.

Non-current expenditure is made up of debt financing and direct revenue contributions to capital expenditure. Debt financing is the repayment of debt and the associated interest payable on loans raised to finance past capital expenditure (section 2).

The tables in this section mainly cover final outturn expenditure for the years up to 2006-07 and budgeted expenditure for 2007-08 and 2008-09.

Table 1.1 shows how the level of revenue expenditure (see glossary) has changed between 1990-91 and 2008-09.

- Budgeted gross revenue expenditure for 2008-09 is £6,983 million. This represents an increase of 3.6% on the previous year (table 1.1).

Table 1.2 shows the breakdown of the financing of gross revenue expenditure between 1990-91 and 2008-09.

- Since 1991-92, the proportion of gross revenue financed by local tax has increased gradually and stood at 17 per cent in 2008-09 (table 1.2).

Table 1.3 shows the breakdown of revenue expenditure by service and per head of population between 2004-05 and 2008-09.

- Gross revenue expenditure totalled £6,472 million in 2006-07 or £2,182 per head of population (table 1.3). This represented an increase of 5.6% over 2005-06.
- Of this total, £2,213 million was spent on education services and £601 million was spent on police services.



Further detail regarding the tables in this chapter are available from our StatsWales web site.

REVENUE EXPENDITURE

1.1 Revenue expenditure (a)

	Gross revenue expenditure (b)	Net revenue expenditure (c)	<i>£ million</i> Budget requirement (d)
1990-91	2,519.6	2,157.5	2,169.5
1991-92	2,861.0	2,409.8	2,416.0
1992-93	3,048.4	2,575.5	2,587.0
1993-94	3,015.5	2,553.6	2,599.3
1994-95	3,147.2	2,682.4	2,698.9
1995-96	3,340.2	2,862.1	2,786.4
1996-97	3,409.0	2,917.6	2,907.7
1997-98	3,509.8	3,046.0	3,021.9
1998-99	3,638.6	3,162.6	3,161.7
1999-00	3,770.3	3,343.9	3,343.2
2000-01	4,010.0	3,511.2	3,540.2
2001-02	4,350.4	3,749.2	3,757.0
2002-03	4,708.6	3,929.8	3,957.6
2003-04	5,242.8	4,238.2	4,261.4
2004-05	5,785.7	4,404.9	4,410.6
2005-06	6,128.0	4,654.5	4,668.0
2006-07	6,472.4	4,942.7	4,967.3
2007-08 (e)	6,737.3	5,247.9	5,205.9
2008-09 (e)	6,982.8	5,437.9	5,388.6

Sources: Revenue Outturn and Revenue Budget forms

- (a) Prior to 2000-01, local authority expenditure included police and fire services and also levies paid by county councils to national park authorities. This levy was approximately 25% of national parks' expenditure. The remaining 75% of this expenditure is excluded from this table for those years. From 2000-01 onwards the figures include the total of the national parks' expenditure.
- (b) Gross revenue expenditure is total local authority expenditure on services, plus capital charges, but net of any income from sales, fees, and charges and other non-grant sources. It includes expenditure funded by specific grants. The figures have been adjusted to account for FRS17 pension costs.
- (c) Net revenue expenditure is gross revenue expenditure excluding that funded by all non-police specific grants. Figures for earlier years have been reworked to be consistent with this present definition of net revenue expenditure.
- (d) Budget requirement is net revenue expenditure excluding that funded from local authority reserves. It is the amount of expenditure, that is funded by council tax and general support from central government, i.e. revenue support grant, police grant, redistributed non-domestic rates, and any grant relief for community charge or council tax. Figures for earlier years have been reworked to be consistent with this present definition of budget requirement.
- (e) Budgets.

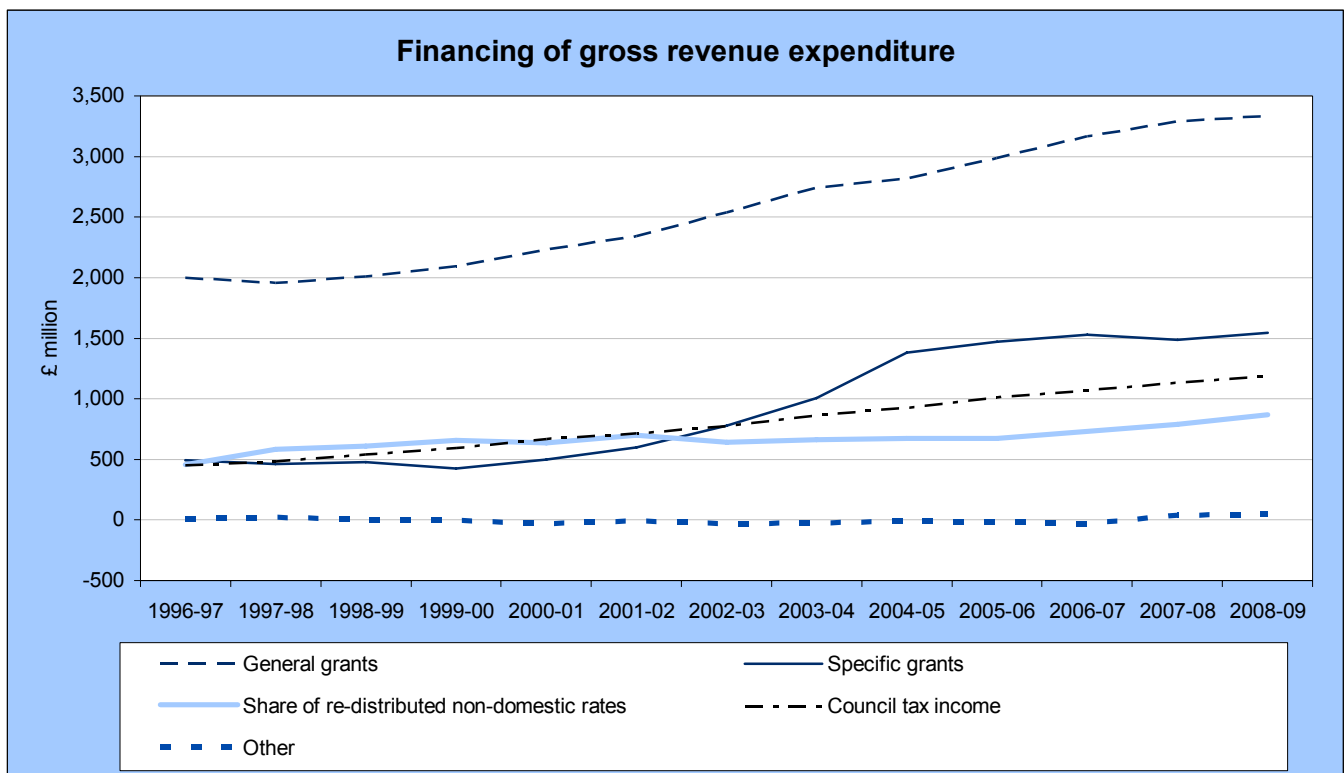
1.2 Financing of gross revenue expenditure

£ million

	Gross revenue expenditure	Financed by:				
		General government grants (a)	Specific government grants (b)	Share of re-distributed non-domestic rates	Community charge / council tax income (c)	Other (d)
1990-91	2,519.6	1,249.6	362.0	443.0	477.1	-12.2
1991-92	2,861.0	1,659.9	451.3	525.0	231.5	-6.6
1992-93	3,048.4	1,752.7	472.8	536.0	298.7	-11.9
1993-94	3,015.5	1,807.0	461.8	470.2	322.6	-46.2
1994-95	3,147.2	1,881.2	464.7	464.0	354.4	-17.1
1995-96	3,340.2	1,873.1	478.1	520.0	394.1	74.9
1996-97	3,409.0	2,000.8	491.4	459.0	449.2	8.6
1997-98	3,509.8	1,956.8	463.8	584.0	483.3	21.8
1998-99	3,638.6	2,008.9	476.0	612.0	541.8	-0.1
1999-00	3,770.3	2,093.1	426.4	656.0	595.9	-1.1
2000-01	4,010.0	2,234.0	498.8	638.0	670.1	-30.9
2001-02	4,350.4	2,345.4	601.1	697.0	716.4	-9.5
2002-03	4,708.6	2,540.9	778.8	643.0	775.7	-29.7
2003-04	5,242.8	2,742.6	1,004.7	660.0	861.0	-25.4
2004-05	5,785.7	2,816.8	1,380.8 (e)	672.0	924.1	-8.0
2005-06	6,128.0	2,986.6	1,473.5	672.0	1,012.0	-16.1
2006-07	6,472.4	3,168.7	1,529.7	730.0	1,071.2	-27.2
2007-08 (f)	6,737.3	3,286.5	1,489.4	791.0	1,130.8	39.6
2008-09 (f)	6,982.8	3,335.1	1,544.9	868.0	1,187.9	46.9

Sources: Revenue Outturn and Revenue Budget forms

- (a) Includes all unhypothecated grants, namely revenue support grant, police grant, council tax reduction scheme grant and transitional grant.
- (b) Comprises specific and supplementary grants, excluding police grant and council tax benefit grant.
- (c) Includes community council precepts, and income covered by community charge / council tax benefit grant, but excludes council tax reduction scheme grant.
- (d) Includes use of, or contribution to, local authority reserves and other minor adjustments.
- (e) A new specific grant for rent rebates granted to HRA tenants covering 100% of expenditure was introduced in 2004-05.
- (f) Budgets.



REVENUE EXPENDITURE

1.3 Revenue expenditure, by service (a)

Service	<i>£ million</i>				
	2004-05	2005-06	2006-07	2007-08 (b)	2008-09 (b)
County / county borough council expenditure:					
Education	2,011.3	2,121.8	2,213.0	2,312.7	2,401.0
Social services	1,069.2	1,164.7	1,253.6	1,307.8	1,335.7
Housing (c)(d)	632.4	674.6	716.7	730.7	763.4
Local environmental services (e)	289.6	318.9	353.9	358.9	383.7
Roads and transport	256.7	270.8	283.3	300.3	305.0
Libraries, culture and heritage, sport and recreation	239.4	248.3	259.9	263.0	269.8
Planning, economic and community development	98.6	108.4	115.2	111.2	107.6
Council tax benefit and administration (f)	30.0	31.0	32.1	30.0	30.3
Debt financing	258.8	272.4	278.0	312.9	311.3
Central administration and other revenue (g)	221.4	206.7	207.4	239.1	272.6
All county and county borough council expenditure	5,107.3	5,417.4	5,713.1	5,966.6	6,180.5
Police	538.2	557.9	601.4	616.4	643.4
Fire	124.5	135.7	142.1	137.2	142.1
National parks	15.7	17.0	15.8	17.1	16.8
Gross revenue expenditure	5,785.7	6,128.0	6,472.4	6,737.3	6,982.8
Specific grants (d)	-1,380.8	-1,473.5	-1,529.7	-1,489.4	-1,544.9
Net revenue expenditure	4,404.9	4,654.5	4,942.7	5,247.9	5,437.9
Putting to (+) / drawing from reserves (-)	5.7	13.5	24.6	-42.1	-49.3
Budget requirement	4,410.6	4,668.0	4,967.3	5,205.9	5,388.6

(a) Service expenditure is shown excluding that financed by sales, fees and charges, but including specific grants. The figures have been adjusted to account for FRS17 pension costs. The £ per head calculations use the registrar general's 2004, 2005 and 2006 mid-year estimates of population.

(b) Budgets.

(c) Includes housing benefit, and private sector housing costs such as provision for the homeless. Excludes council owned housing.

(d) For 2004-05 onwards, includes rent rebates granted to HRA tenants which is 100% grant funded. Excludes police grant and council tax benefit grant.

(e) Includes cemeteries and crematoria, community safety, environmental health, consumer protection, waste collection/disposal and central services to the public such as birth registration and elections.

(f) Excludes council tax benefit expenditure funded by the specific grant from the Department for Work and Pensions.

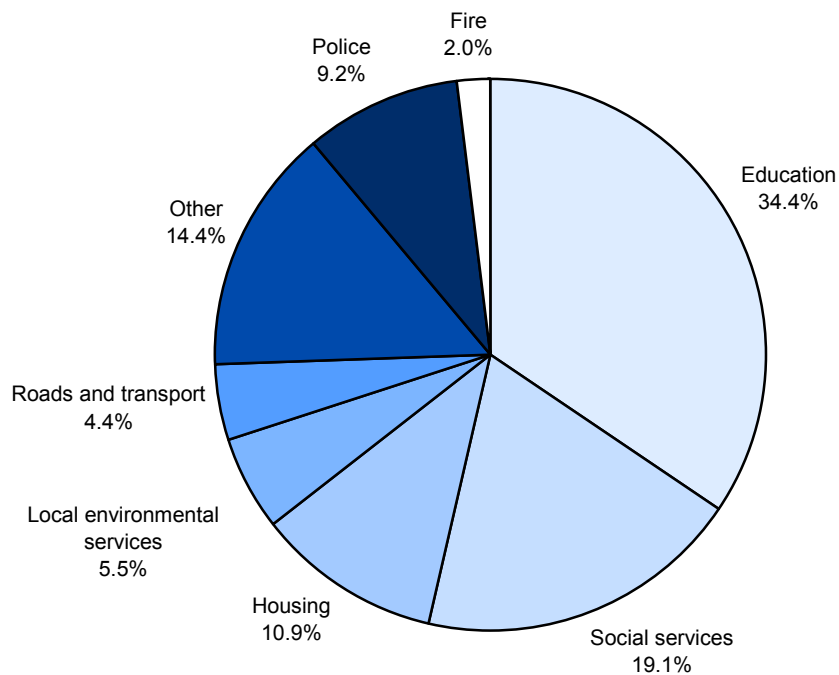
(g) Includes agricultural services, coastal and flood defence and community councils. Also includes central administrative costs of corporate management, democratic representation and certain costs, such as those relating to back-year or additional pension contributions which should not be allocated to individual services, capital expenditure charged to the revenue account and is net of any interest expected to accrue on balances.

1.3 (continued) Revenue expenditure by service, per head of population (a)

£ per head

2004-05	2005-06	2006-07	2007-08 (b)	2008-09 (b)	Service
681	717	746	780	810	County / county borough council expenditure:
362	394	423	441	450	Education
214	228	242	246	257	Social services
98	108	119	121	129	Housing (c)(d)
87	92	96	101	103	Local environmental services (e)
81	84	88	89	91	Roads and transport
33	37	39	37	36	Libraries, culture and heritage, sport and recreation
10	10	11	10	10	Planning, economic and community development
88	92	94	105	105	Council tax benefit and administration (f)
75	70	70	81	92	Debt financing
1,730	1,831	1,926	2,012	2,084	Central administration and other revenue (g)
					All county and county borough council expenditure
182	189	203	208	217	Police
42	46	48	46	48	Fire
5	6	5	6	6	National parks
1,960	2,071	2,182	2,272	2,354	Gross revenue expenditure
-468	-498	-516	-502	-521	Specific grants (d)
1,492	1,573	1,667	1,769	1,833	Net revenue expenditure
2	5	8	-14	-17	Putting to (+) / drawing from reserves (-)
1,494	1,578	1,675	1,755	1,817	Budget requirement

Sources: Revenue Outturn and Revenue Budget forms

Breakdown of gross revenue expenditure: 2008-09

2 Summary

Capital expenditure is investment in local authority services, mainly the provision, acquisition and enhancement of fixed assets such as land, buildings, vehicles and machinery together with the payment of grants and advances to certain bodies, such as home renovation grants made to private homeowners. Capital receipts generally arise from the disposal of fixed assets, for example the sale of council houses, and from the repayment of grants and advances.

Total capital expenditure (see glossary) is summarised in table 2.1. The totals are broken down into expenditure on fixed assets (such as the purchase or construction of new buildings and the acquisition of land, vehicles or machinery) and on grants and advances paid to various bodies (mainly renovation grants paid to private homeowners). During the period 1990-91 to 1995-96, prior to local government reorganisation, capital expenditure rose steadily. It then fell gradually until 1999-2000 before increasing again. Forecasts for 2008-09 show a decrease of £135 million or 12% over the forecast for the previous year.

- Total local authority capital expenditure in Wales in 2006-07 was £1,077 million (table 2.1). Of which, £935 million related to expenditure on fixed assets and £121 million to payments of grants and advances.

Between 1990-91 and 2003-04 local authority capital expenditure required credit cover. This was provided partly by government by way of credit approvals and grant. The remainder was made up from local authorities' own resources in the form of usable capital receipts and funding from revenue.

The prudential system for local authority capital finance was introduced on 1 April 2004. Under the prudential system Credit Approvals no longer exist and authorities have to decide for themselves how much they can afford to borrow based on a prudent assessment of their capital expenditure requirements.

- Of the £983 million forecast expenditure in 2008-09, £357 million was financed from grants, £282 million from borrowing, £181 million from the use of capital receipts, £85 million from Major Repairs Allowance and £77 million from revenue financing (table 2.2).

Table 2.3 gives a time series of capital expenditure and receipts by service. A further service breakdown of 2006-07 data is given in Appendix B.

- The services with the highest expenditure in 2006-07 were other local services at £340 million and housing at £267 million (table 2.3).
- Capital receipts in 2006-07 totalled £218 million, of which £131 million were in respect of other local services (table 2.3).



Further detail regarding the tables in this chapter are available from our StatsWales web site.

CAPITAL EXPENDITURE

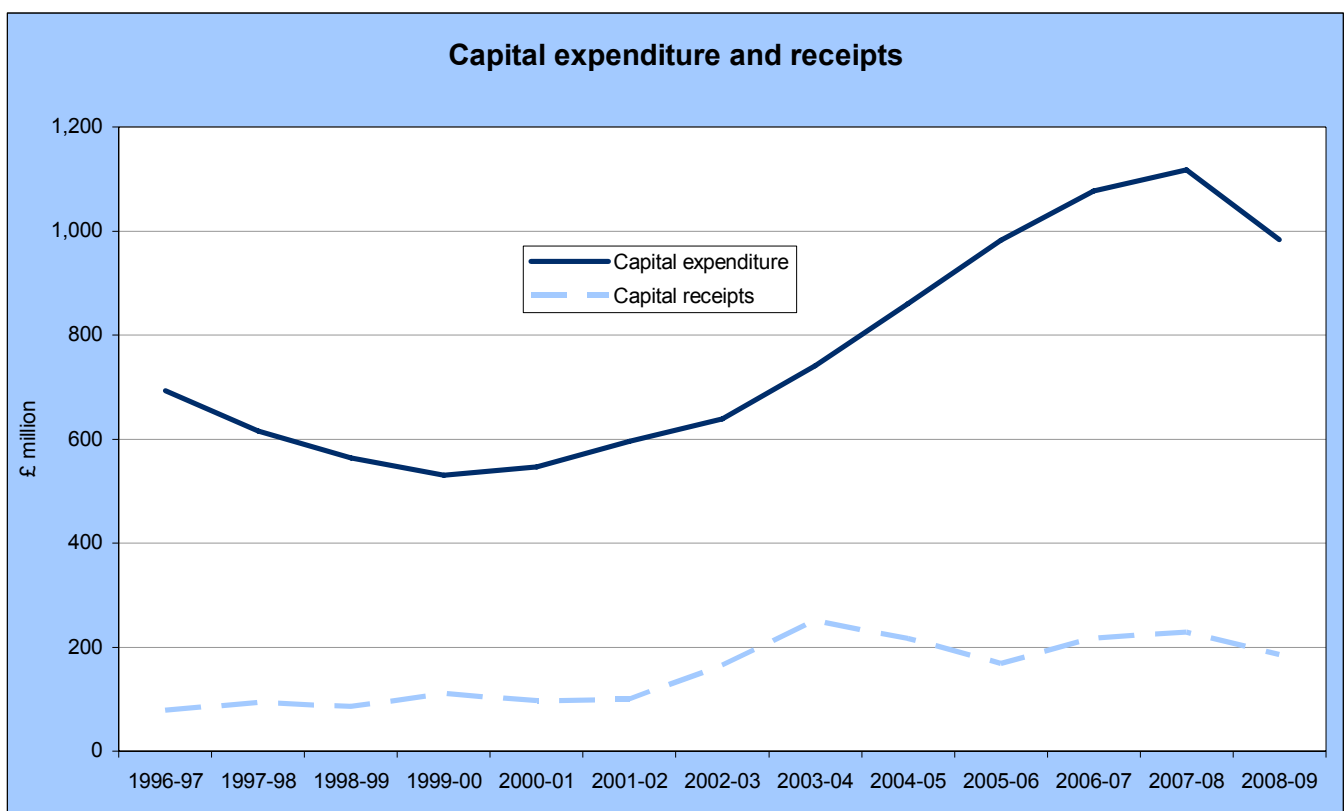
2.1 Capital expenditure and receipts

£ million

	Capital expenditure				Capital receipts received (a)		
	Expenditure on fixed assets	Grants and advances	Other (b)	Total	Disposal of fixed assets	Other	Total
1990-91	481.9	105.0	1.1	588.0	107.8	19.6	127.4
1991-92	501.0	118.1	1.4	620.5	71.4	16.9	88.2
1992-93	523.9	163.5	1.8	689.1	63.6	13.9	77.5
1993-94	502.9	175.2	3.2	681.3	129.0	26.3	155.3
1994-95	569.9	174.4	-2.5	741.7	82.2	12.3	94.5
1995-96	591.8	197.9	-4.2	785.5	67.7	51.6	119.3
1996-97	462.0	196.5	34.6	693.2	70.0	9.3	79.3
1997-98	423.8	176.8	14.5	615.2	84.6	9.3	93.9
1998-99	408.3	152.3	3.2	563.8	77.2	8.7	85.8
1999-00	387.6	137.5	5.5	530.6	104.4	5.9	110.3
2000-01	430.8	117.5	-2.0	546.3	92.8	4.8	97.5
2001-02	487.9	109.4	-2.0	595.3	93.4	6.4	99.8
2002-03	518.4	119.4	0.9	638.7	159.0	5.6	164.6
2003-04 (c)	612.8	126.8	1.5	741.1	246.2	5.5	251.7
2004-05	717.4	133.5	9.4	860.3	212.2	4.6	216.8
2005-06	863.1	114.3	4.9	982.3	165.1	3.4	168.5
2006-07	935.1	120.6	21.2	1,077.0	215.5	2.5	218.0
2007-08 (d)	..	..	..	1,117.8	..	..	228.9
2008-09 (d)	..	..	..	982.8	..	..	185.6

Sources: Capital Outturn and Capital Forecast forms

- (a) Up to 2003-04, a certain proportion of capital receipts had to be set-aside for repayment of debt. The remainder could then be used to finance capital expenditure.
- (b) Up to 2003-04, includes adjustments to expenditure incurred in one year but paid for in another year. Also includes certain categories of revenue expenditure such as that for redundancy payments, against which the Welsh Assembly Government has the power to issue a direction under section 40(6) of the Local Government and Housing Act, to permit local authorities to treat as capital expenditure.
- (c) From 2003-04 onwards includes National Park authorities.
- (d) Capital forecast.

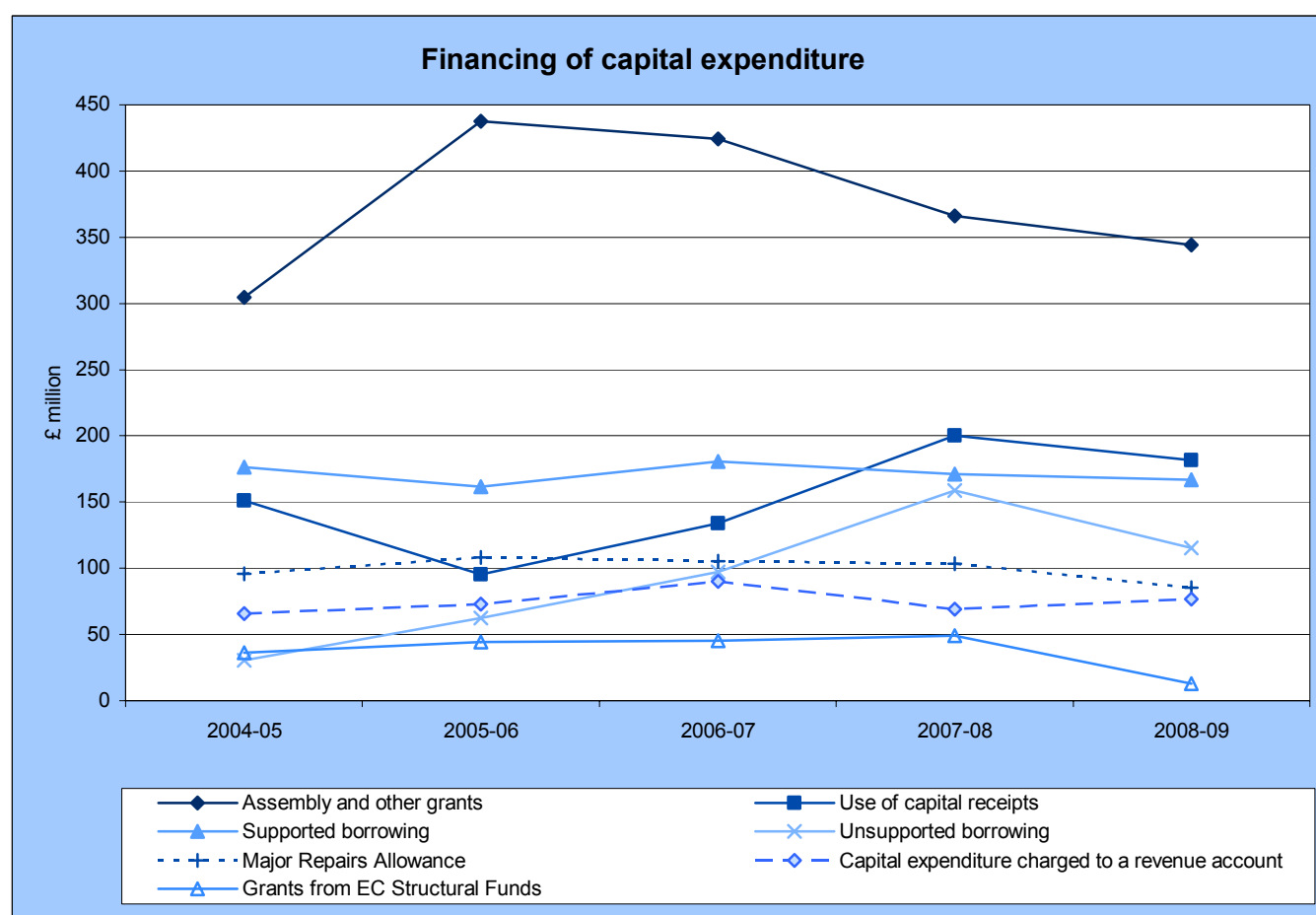


2.2 Financing of capital expenditure

	<i>£ million</i>				
	2004-05	2005-06	2006-07	2007-08 (a)	2008-09 (a)
Assembly and other Government grants	220.6	337.7	368.4	300.2	289.8
Grants from European Community Structural Funds (b)	36.2	44.2	45.2	49.1	12.7
Capital grants and contributions from other sources	84.2	99.9	56.0	66.1	54.5
Major Repairs Allowance (c)	95.6	108.1	105.2	103.3	85.2
Supported borrowing (d)	176.3	161.7	180.6	171.2	166.8
Unsupported borrowing	30.5	62.5	97.2	158.9	115.3
Use of capital receipts	151.2	95.5	134.2	200.1	181.4
Capital expenditure charged to a revenue account (Non-HRA)	60.3	62.6	75.0	58.6	57.1
Capital expenditure charged to a revenue account (HRA)	5.4	10.1	15.2	10.5	19.8
Total capital expenditure	860.3	982.3	1,077.0	1,117.8	982.8

Sources: Capital Outturn and Capital Forecast forms

- (a) Capital forecast.
 (b) Includes European Regional Development Fund.
 (c) Capital grant for the improvement of council housing stock.
 (d) The level of borrowing that the Assembly supports via revenue support.



CAPITAL EXPENDITURE

2.3 Capital expenditure and receipts, by service (a)

	<i>£ million</i>					
Service	1996-97	2004-05	2005-06	2006-07	2007-08 (b)	2008-09 (b)
Capital expenditure:						
Education	57.4	143.8	161.1	185.8	188.5	199.1
Social services	12.4	16.8	20.5	18.7	22.6	28.4
Transport	113.2	141.2	203.4	214.0	186.1	134.6
Housing	271.0	242.3	257.5	267.0	231.4	224.0
Other local services	186.1	271.8	296.9	339.7	436.4	325.1
Law, order and protective services	18.6	43.4	41.5	36.5	52.9	71.6
Other transactions (c)	34.5	1.0	1.4	15.2	0.0	0.0
All capital expenditure (d)	693.2	860.3	982.3	1,077.0	1,117.8	982.8
Capital receipts:						
Education	0.6	10.2	4.6	6.1	14.8	14.7
Social services	0.2	1.3	0.2	3.7	0.0	2.8
Transport	1.8	1.2	4.5	0.8	0.0	10.2
Housing	49.3	147.7	88.2	75.1	52.8	38.5
Other local services	25.1	55.3	69.5	131.1	154.1	103.4
Law, order and protective services	3.6	1.2	1.4	1.1	7.2	16.0
Other transactions (c)	-1.3	0.0	0.0	0.1	0.0	0.0
All capital receipts (d)	79.3	216.8	168.5	218.0	228.9	185.6

Sources: Capital Outturn and Capital Forecast forms

(a) From 2003-04 onwards includes National Park authorities.

(b) Capital forecast.

(c) Up to 2003-04, includes adjustments to expenditure incurred in one year but paid for in another year. Also includes certain categories of revenue expenditure such as that for redundancy payments, against which the Welsh Assembly Government has the power to issue a direction under section 40(6) of the Local Government and Housing Act, to permit local authorities to treat as capital expenditure.

(d) Figures up to 2003-04 are on a cash basis. From 2004-05 onwards figures are on an accruals basis.

2.4 Capital financing requirement (a)

	<i>£ million</i>					
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
Capital financing requirement: (b)						
Capital financing requirement as at 1 April	3,847.8	3,887.1	4,028.3	4,054.4	4,081.3	4,178.9
Plus capital expenditure to be resourced by credit	224.2	277.8	330.1	282.2	295.6	296.7
Less Minimum Revenue Provision (MRP) and voluntary contributions	173.4	188.0	170.4	218.7	188.2	184.5
Capital financing requirement as at 31 March	3,898.6	3,977.0	4,188.1	4,117.8	4,188.6	4,291.0
Borrowing, credit and investments at start of year:						
Gross borrowing at start of year	3,669.2	3,837.9	3,826.4	3,899.0	3,997.6	4,122.3
Other long-term liabilities at start of year	46.7	10.4	14.4	13.9	14.8	12.9
Investments at start of year	1,046.9	1,131.1	1,124.7	1,326.5	1,207.9	1,174.9
Borrowing, credit and investments at end of year:						
Gross borrowing at year end	3,840.2	3,774.0	4,003.8	3,997.6	4,122.3	4,273.0
Other long-term liabilities at year end	43.1	12.4	19.2	14.8	12.9	13.2
Investments at year end	1,146.5	1,239.9	1,058.7	1,207.9	1,174.9	1,153.8

Sources: Capital Outturn and Capital Forecast forms

(a) Capital outturn for 2005-06 to 2006-07, capital forecast for other years.

(b) A prudential indicator defined in the CIPFA prudential code, it generally represents the underlying need to borrow for capital expenditure.

3 Summary

Since 1 April 1990, the Welsh Assembly Government has set a national rate poundage for each year. This national poundage is applied to the rateable value of each non-domestic property in Wales (determined by the Valuation Office Agency), to calculate the rates payable in respect of that property. In 1999-2000, the national poundage was set at 44.3p in the pound, and fell to 41.2p in 2000-01, before rising to 42.6p in 2001-02 following a revaluation of non-domestic properties, rising to 43.3p in 2002-03, 44.0p in 2003-04, 45.2p in 2004-05, 42.1p in 2005-06, 43.2p in 2006-07 and 44.8p in 2007-08. The figure for 2008-09 is 46.6p.

The non-domestic rates are operated as a pool. Each billing authority collects the rates payable by each business within its area and then contributes the total collected to the pool. In addition, central list ratepayers, for example water companies, power companies and some crown properties, contribute directly to the pool. The total is first divided between county or county borough councils and police authorities according to their respective totals of standard spending assessments and police grant (see Appendix C). Individual counties and police authorities then receive a share of their respective total by reference to their share of adult population.

- In 2007-08, Welsh authorities collected £738 million in non-domestic rates, including arrears in respect of earlier years (table 3.1). The total amount of arrears outstanding stood at £34 million at 31 March 2008.
- Table 3.2 gives contributions to the pool by financial year; in 2007-08, the total was £732 million with predictions for 2008-09 totalling £812 million.
- Table 3.3 gives the share of re-distributed non-domestic rates. In 2008-09, £781 million was distributed to county/county borough councils and the remaining £87 million to the police authorities.
- Table 3.4 gives a full breakdown of the contribution to the pool calculation over time. Gross rates payable before any relief for 2007-08 was £859 million with estimates for 2008-09 totalling £892 million.



Further detail regarding the tables in this chapter are available from our StatsWales web site.

NON-DOMESTIC RATES

3.1 Collection of non-domestic rates, by billing authority (a)

	<i>£ thousand</i>					
	1996-97	2003-04	2004-05	2005-06	2006-07	2007-08
Isle of Anglesey	6,707	10,751	11,730	11,669	12,063	12,992
Gwynedd	26,154	30,435	30,798	22,561	24,383	26,827
Conwy	14,160	18,055	19,079	21,941	22,247	24,104
Denbighshire	12,033	14,859	17,336	17,726	18,136	18,469
Flintshire	24,769	44,557	45,120	42,447	44,682	47,987
Wrexham	20,202	26,175	28,570	29,972	29,798	34,673
Powys	13,967	17,928	18,778	20,738	20,705	23,016
Ceredigion	6,783	8,647	9,429	11,630	11,871	14,189
Pembrokeshire	19,603	17,350	22,900	19,823	25,271	28,990
Carmarthenshire	20,007	22,402	22,715	28,221	29,771	31,163
Swansea	33,119	45,238	45,974	58,687	61,110	62,047
Neath Port Talbot (b)	8,141	24,345	27,494	22,893	29,755	30,153
Bridgend	16,211	27,448	27,617	31,592	32,378	34,274
Vale of Glamorgan	18,242	28,534	29,791	28,286	30,146	27,842
Cardiff	75,161	110,349	113,373	130,239	135,425	140,278
Rhondda Cynon Taf	25,538	34,603	36,250	41,433	42,650	43,473
Merthyr Tydfil	6,720	7,881	10,173	12,597	12,807	13,755
Caerphilly	16,696	21,875	23,793	25,163	26,439	27,396
Blaenau Gwent	7,021	8,382	8,641	9,352	10,018	10,427
Torfaen	12,238	14,981	16,340	17,989	18,957	18,951
Monmouthshire	11,221	15,013	15,308	17,086	19,195	18,957
Newport	31,472	37,434	38,790	47,415	48,397	48,446
Wales	426,165	587,242	619,999	669,460	706,204	738,409
Memorandum:						
Arrears at end of year (c)	43,041	32,880	31,879	32,517	29,735	34,202

Source: Council Tax Collection and Non-domestic Rates Final Contributions forms

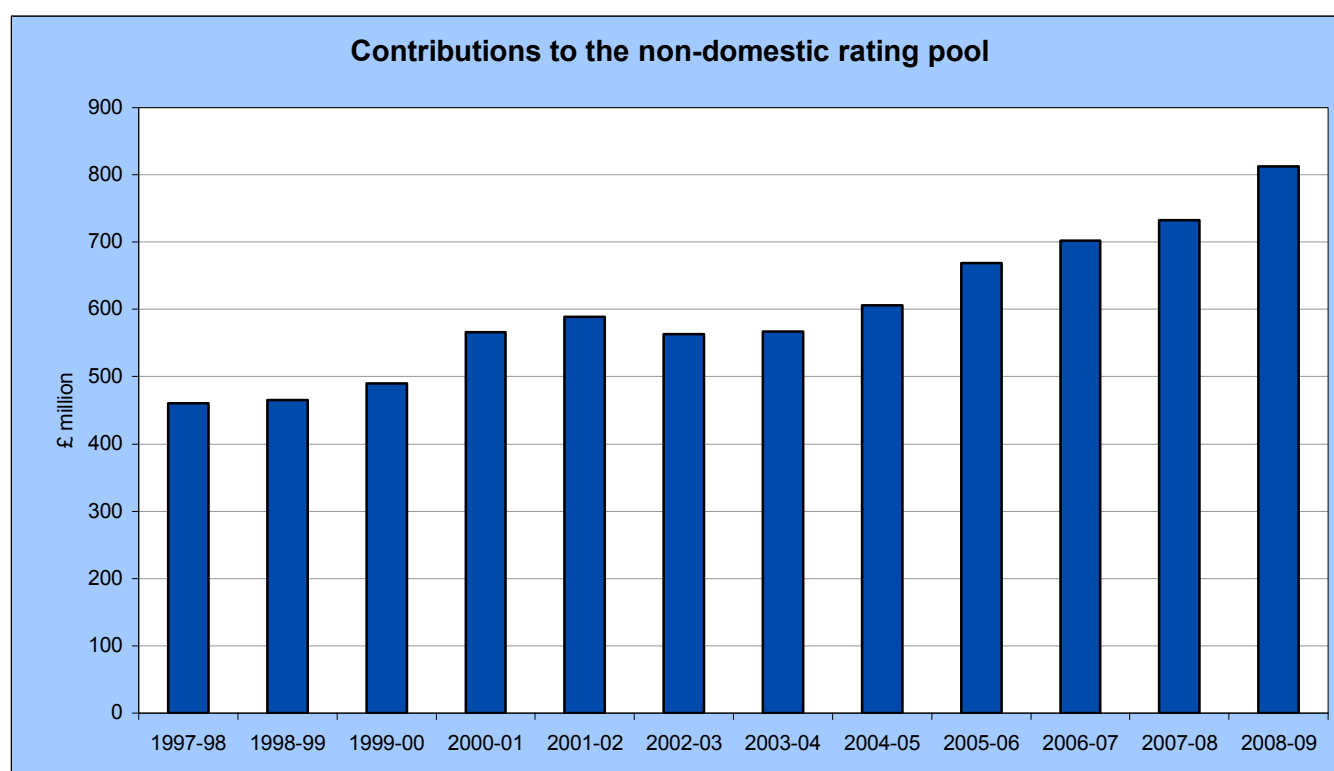
- (a) Total amount collected by billing authority in year, including the collection of arrears in respect of previous years.
- (b) Lower figure for 1996-97 relates to a refund in previous year's rates for overspends made in respect of the British Steel plant at Port Talbot.
- (c) Estimated gross arrears of all non-domestic rates at 31 March, taken from the NDR3 return. The figure for the latest year is unaudited.

3.2 Contributions to the non-domestic rating pool, by billing authority (a)

	<i>£ thousand</i>					
	1996-97	2004-05	2005-06	2006-07	2007-08 (b)	2008-09 (c)
Isle of Anglesey	6,534	11,460	11,602	12,346	12,930	14,177
Gwynedd	25,769	28,509	22,699	23,661	26,569	28,716
Conwy	14,050	18,825	21,802	22,151	24,347	26,556
Denbighshire	12,936	14,353	17,465	17,781	17,839	20,373
Flintshire	24,914	45,026	42,475	42,683	46,974	51,963
Wrexham	20,392	26,364	30,034	30,226	32,880	35,840
Powys	13,947	18,609	19,978	20,251	21,691	23,792
Ceredigion	6,705	9,273	11,748	11,964	14,338	15,257
Pembrokeshire	16,615	22,119	18,748	24,742	27,571	29,108
Carmarthenshire	18,858	24,717	30,280	31,787	33,553	38,111
Swansea	34,392	46,169	58,817	60,981	61,084	69,921
Neath Port Talbot (d)	7,972	26,308	23,775	29,725	30,121	34,554
Bridgend	17,021	27,647	31,694	32,058	33,693	30,814
Vale of Glamorgan	18,331	29,750	28,516	30,119	27,851	31,783
Cardiff	77,205	112,844	129,907	135,894	139,607	155,087
Rhondda Cynon Taf	26,270	36,763	41,188	42,601	43,409	49,602
Merthyr Tydfil	6,737	9,846	12,111	13,255	13,508	15,117
Caerphilly	16,588	24,200	25,804	26,172	27,446	31,859
Blaenau Gwent	6,675	7,872	9,957	10,187	10,521	11,922
Torfaen	12,642	15,913	17,898	18,346	18,880	22,878
Monmouthshire	11,384	15,302	16,690	18,230	18,818	20,344
Newport	31,220	34,352	45,739	47,020	48,586	54,533
Wales	427,156	606,223	668,928	702,179	732,218	812,309

Source: Non-domestic Rates Final Contributions and Provisional Contributions forms

- (a) The collection of non-domestic rates shown in table 3.1 will differ from the calculated contribution to the pool for any one year due to late payments and in-year recalculations of the contributions due resulting from business starts and closures, valuation appeals and changes to regulations.
- (b) Unaudited.
- (c) Provisional contribution from NDR1.
- (d) Lower figure for 1996-97 relates to a refund in previous year's rates for overspends made in respect of the British Steel plant at Port Talbot.



NON-DOMESTIC RATES

3.3 Share of re-distributed non-domestic rates, by authority

	<i>£ thousand</i>					
	1996-97	2004-05	2005-06	2006-07	2007-08	2008-09
County/county borough councils:						
Isle of Anglesey	9,449	14,189	14,210	15,431	16,726	18,278
Gwynedd	16,491	24,581	24,447	26,557	28,679	31,463
Conwy	15,886	23,416	23,342	25,381	27,357	29,792
Denbighshire	12,881	19,642	19,639	21,422	23,267	25,469
Flintshire	20,133	30,759	30,620	33,252	35,984	39,371
Wrexham	17,060	26,943	26,846	29,098	31,489	34,528
Powys	17,175	26,688	26,914	29,405	31,959	34,824
Ceredigion	10,030	16,725	16,659	18,222	19,737	21,268
Pembrokeshire	15,780	23,539	23,849	26,007	28,169	30,728
Carmarthenshire	23,905	36,651	36,454	39,756	43,099	47,135
Swansea	32,462	47,115	46,995	50,991	55,341	60,783
Neath Port Talbot	19,435	28,068	28,001	30,344	32,717	36,244
Bridgend	18,186	26,600	26,600	28,859	31,283	34,752
Vale of Glamorgan	16,300	24,417	24,501	26,755	29,117	31,929
Cardiff	42,205	63,938	65,045	70,734	77,339	84,030
Rhondda Cynon Taf	32,924	47,428	47,203	51,048	55,141	61,137
Merthyr Tydfil	8,020	11,372	11,199	12,055	12,977	14,413
Caerphilly	23,182	34,570	34,318	37,193	40,126	44,269
Blaenau Gwent	10,080	14,127	13,993	15,129	16,275	18,093
Torfaen	12,381	18,519	18,373	19,844	21,429	23,679
Monmouthshire	11,824	17,587	17,745	19,352	21,029	23,079
Newport	18,739	27,926	27,847	30,167	32,658	35,937
All county/county borough councils	404,528	604,800	604,800	657,000	711,900	781,200
Police authorities:						
Dyfed Powys	9,007	11,511	11,542	12,599	13,663	14,884
Gwent	10,261	12,525	12,475	13,521	14,613	16,117
North Wales	12,375	15,503	15,456	16,793	18,167	19,878
South Wales	22,829	27,660	27,727	30,087	32,657	35,921
All police authorities	54,472	67,200	67,200	73,000	79,100	86,800
Wales	459,000	672,000	672,000	730,000	791,000	868,000

Source: Budget Requirement forms

3.4 Contributions to the non-domestic rating pool

	<i>£ thousand</i>					
	1996-97	2004-05	2005-06	2006-07	2007-08 (a)	2008-09 (b)
Gross rates payable	544,465	736,050	795,557	825,326	858,926	892,028
Gross rates payable - net amounts: prior years	-23,609	-26,509	-16,950	-6,393	-15,008	.
Transitional relief:						
Increased yield - deferred rate reduction	11,846	.	.	.	.	.
Increased yield - deferred rate reduction: prior years	-1,165	1,264	395	5	-264	.
Reduced yield - deferred rate increase	-38,644	.	.	.	.	.
Reduced yield - deferred rate increase: prior years	2,022	1,243	318	152	15	.
All transitional relief	-25,941	2,507	713	157	-248	.
Mandatory relief:						
Charitable occupations	-18,341	-27,029	-29,778	-30,195	-31,886	-34,133
Charitable occupations: prior years	-332	230	-138	91	1,057	.
Community amateur sports clubs	.	-485	-606	-767	-897	-919
Community amateur sports clubs: prior years	.	.	-66	-35	-13	.
Rural shops and post offices	.	-10,834	-10,366	-10,971	.	.
Rural shops and post offices: prior years	.	-71	-41	-323	-9	.
Small business excluding post offices	.	.	.	.	-11,911	-12,355
Small business post office element	.	.	.	.	-1,061	-1,253
Partly occupied premises	-728	-2,896	-2,139	-3,167	-3,748	-1,095
Partly occupied premises: prior years	-184	-470	-647	-530	-524	.
Empty premises	-34,578	-39,566	-43,569	-48,038	-46,211	-13,135
Empty premises: prior years	456	-233	-112	-686	1,216	.
All mandatory relief	-53,708	-81,354	-87,461	-94,621	-93,986	-62,890
Gross amount (c)	441,205	630,695	691,859	724,469	749,684	830,796
Discretionary relief:						
Charitable occupations	-218	-498	-609	-642	-653	-756
Community amateur sports clubs	.	-12	-10	-12	-13	-13
Non-profit making bodies	.	-3,112	-2,981	-3,306	-3,548	-3,758
Rural shops and post offices	.	-4,230	-4,004	-4,250	102	.
Other small rural businesses	.	-2,297	-2,560	-2,781	17	.
Hardship	-10	-3	-44	-76	-118	.
Charges on property	0	0	0	0	0	.
Other occupiers	-1,005	.	.	.	.	.
All discretionary relief	-1,233	-10,153	-10,209	-11,068	-4,213	-4,527
Net yield	439,973	620,541	681,651	713,401	745,471	826,270
Collection costs, reductions to contributions:						
Cost of collection allowance	-5,171	-5,384	-5,573	-5,655	-5,711	-5,698
Losses in collection	-5,367	-5,221	-4,408	-5,077	-6,584	-8,263
Interest on repayments	-2,278	-3,714	-2,742	-489	-958	.
All collection costs, reductions to contributions	-12,817	-14,318	-12,723	-11,222	-13,253	-13,960
Contribution to the pool	427,156	606,223	668,928	702,179	732,218	812,309

Source: Non-domestic Rates Final Contributions and Provisional Contributions forms

(a) Unaudited.

(b) Provisional contribution from NDR1.

(c) The gross amount estimate for 2008-09 has been adjusted by a buoyancy factor based on the Welsh Assembly Government's estimate of the effect on yield of expected repayments.

4 Summary

Council tax is a charge levied on each domestic dwelling for the provision of local authority services. This includes elements for the county or county borough council, together with elements for the police authority and, if one exists, for the local community council. The county or county borough council collects all the council tax elements, and is known as the billing authority.

Discounts and collection rates are taken into account in the calculation of the council tax base for each authority (table 4.2). For each billing authority, the total council tax requirement is divided by this tax base, giving an average council tax at band D. The council tax for each band is then calculated by applying the multipliers given in table 4.1.

A council tax revaluation exercise was carried out in Wales in 2005. This included the rebanding of all domestic dwellings into new revalued bands on the basis of their value on 1 April 2003. A new band I was also introduced for dwellings valued over £424,000.

- In 2008-09 the total number of chargeable dwellings in Wales was 1,308,620 (table 4.1), 58 per cent of which fell into band C or below.
- In 2008-09, 37% of all chargeable dwellings received a discount (table 4.2) and 44,900 dwellings were exempt from council tax. Exempt dwellings account for 3% of the total number of dwellings in Wales. The largest category being empty and unfurnished (14,795), followed by student dwellings (10,154), with an additional 2,146 for halls of residence (table 4.3).
- The average band D council tax for 2008-09 was £1,044, an increase of 3.9% on the previous year. The average county council element was £860, whilst the elements for the police authority and community council averaged £160 and £24 respectively (table 4.4).
- Local authorities estimated that they had collected 97 per cent of the 2007-08 council taxes due, and 100 per cent of the amount they had budgeted to collect (table 4.5). At 31 March 2008, arrears of council tax totalled £71 million (table 4.6).



Further detail regarding the tables in this chapter are available from our StatsWales web site.

COUNCIL TAX

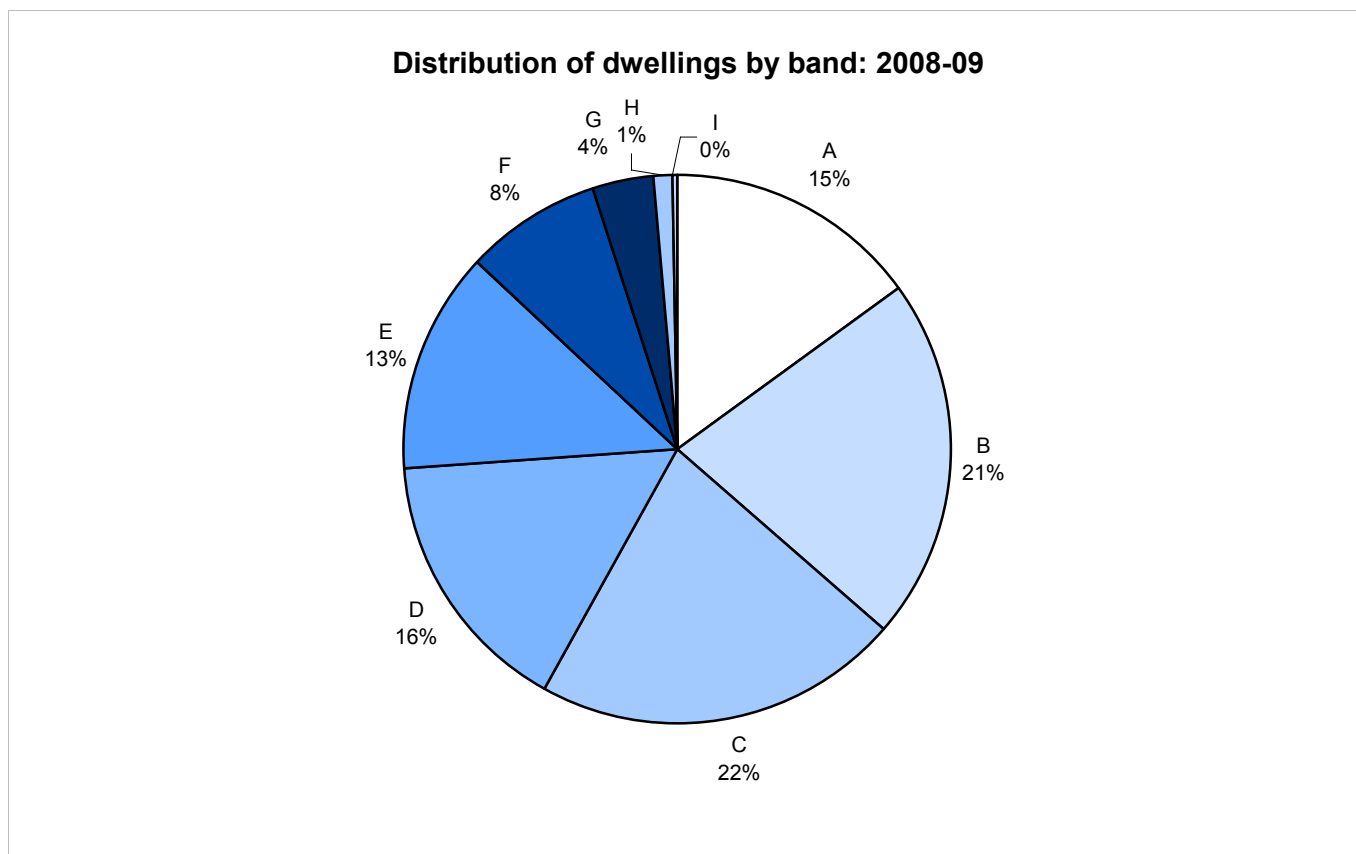
4.1 Number of dwellings by council tax band, by billing authority, 2008-09 (a)

	Band									Total
	A	B	C	D	E	F	G	H	I	
Isle of Anglesey	4,340	6,433	6,227	7,136	5,139	2,327	957	163	47	32,769
Gwynedd	8,216	14,641	11,519	9,843	7,691	3,683	1,185	172	63	57,013
Conwy	4,632	7,386	14,222	11,114	8,393	4,636	1,799	416	159	52,757
Denbighshire	3,691	6,739	13,450	7,322	5,035	3,343	1,853	292	153	41,878
Flintshire	3,714	8,579	19,138	11,727	9,662	6,475	2,911	561	218	62,985
Wrexham	4,118	11,876	15,454	9,236	7,341	4,634	2,338	680	298	55,975
Powys	5,187	8,554	12,039	9,253	11,169	8,619	3,939	573	203	59,536
Ceredigion	1,836	4,248	6,767	6,770	8,132	3,194	796	94	21	31,858
Pembrokeshire	5,579	8,721	12,579	10,115	11,103	5,258	1,869	274	83	55,581
Carmarthenshire	8,250	23,007	16,569	12,558	11,404	5,445	1,755	235	54	79,277
Swansea	15,716	26,300	21,637	14,416	11,299	7,271	3,471	1,009	450	101,569
Neath Port Talbot	12,479	26,261	10,636	6,635	3,776	1,241	441	100	19	61,588
Bridgend	9,745	14,538	13,319	8,927	6,475	3,578	1,271	265	89	58,207
Vale of Glamorgan	1,364	5,603	12,905	10,226	9,215	6,365	5,036	1,959	922	53,595
Cardiff	3,590	15,522	27,418	31,586	25,653	18,887	8,963	2,489	1,208	135,316
Rhondda Cynon Taf	44,742	23,570	15,392	8,047	5,420	2,923	1,090	152	59	101,395
Merthyr Tydfil	13,305	6,263	1,863	1,800	1,157	437	89	4	9	24,927
Caerphilly	14,369	25,387	17,332	8,483	5,641	2,197	674	82	73	74,238
Blaenau Gwent	18,454	7,785	2,305	1,406	713	219	29	3	20	30,934
Torfaen	5,695	12,445	11,211	3,813	3,207	1,842	581	54	27	38,875
Monmouthshire	495	2,868	6,464	7,960	6,501	6,894	4,880	1,596	668	38,326
Newport	5,762	13,366	15,474	10,726	6,895	4,809	2,329	498	162	60,021
Wales	195,279	280,092	283,920	209,099	171,021	104,277	48,256	11,671	5,005	1,308,620
Relative weight to band D (b)	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9	21/9	

Source: Council Tax Dwellings forms

(a) All chargeable dwellings i.e. before disabled reductions and discounts are taken into account. Excludes exempt dwellings.

(b) This is the relativity to band D properties used when determining the council tax base for each authority.



4.2 Council tax dwellings

	1996-97	2004-05	2005-06	2006-07	2007-08	2008-09	Number
Total dwellings	1,245,713	1,311,435	1,317,490	1,328,205	1,340,175	1,353,520	
Of which:							
Exempt dwellings	46,120	36,418	37,996	40,482	42,063	44,900	
Chargeable dwellings	1,199,593	1,275,017	1,279,494	1,287,723	1,298,112	1,308,620	
Of which discounts (a):							
Dwellings with a 25% discount	373,169	441,632	447,905	452,445	456,088	460,620	
Dwellings with a 50% discount	25,645	28,676	27,951	26,810	25,059	23,507	
Dwellings with a discount other than 25% or 50%	.	.	750	0	0	0	
Gross band D dwellings (b)	1,008,031	1,075,697	1,134,310	1,145,315	1,157,047	1,167,686	
Collection rate (percentage)	96.28	96.73	96.79	97.14	97.19	97.36	
Net band D dwellings	970,487	1,040,443	1,097,904	1,112,524	1,124,541	1,136,889	
Class O exempt dwellings	1,884	919	928	924	901	902	
Tax setting taxbase (c)	972,371	1,041,361	1,098,832	1,113,448	1,125,442	1,137,791	
Memorandum:							
Dwellings subject to disability reduction (d)	9,136	11,527	11,569	11,872	11,971	12,005	

Source: Council Tax Dwellings forms

- (a) 25% discounts are generally due to single person occupancy. 50% discounts are generally due to being empty and unfurnished.
 (b) Adjusted chargeable dwellings net of discounts and converted to band D equivalent dwellings.
 (c) Number of band D equivalent dwellings used to set the level of council tax.
 (d) Dwellings eligible for a reduction of one band.

4.3 Council tax exemptions, by class of exemption

	1996-97	2004-05	2005-06	2006-07	2007-08	2008-09	Number 2008-09 class as % of total
Class:							
A New and structural alterations	12,571	2,710	2,653	2,718	3,097	3,601	8.0
B Unoccupied dwelling owned by charity	22	7	6	7	14	10	0.0
C Empty and unfurnished	10,619	10,665	10,651	11,852	13,194	14,795	33.0
D Qualifying person in detention	73	73	74	90	98	121	0.3
E Hospital/care home patients	2,960	2,153	2,132	2,360	2,447	2,438	5.4
F Property vacant on death	4,246	4,266	4,636	5,126	4,752	4,770	10.6
G Properties where occupation is prohibited	1,643	877	1,072	751	755	510	1.1
H Clergy dwellings	129	132	116	120	96	105	0.2
I Receiving care	712	403	345	375	350	345	0.8
J Providing care	83	81	88	106	108	98	0.2
K Dwelling left unoccupied by students	104	36	57	101	118	144	0.3
L Repossessions	1,850	246	159	203	351	540	1.2
M Halls of residence	1,317	1,989	1,947	2,246	2,091	2,146	4.8
N Dwellings occupied only by students	5,423	7,791	9,191	9,499	9,582	10,154	22.6
O Ministry of defence properties	2,175	989	989	956	932	952	2.1
P Visiting forces accommodation	235	30	18	14	14	4	0.0
Q Dwellings left empty by bankrupts	90	22	13	8	17	14	0.0
R Caravan pitches and moorings	158	204	190	191	163	157	0.3
S Under 18 years	355	605	538	507	531	509	1.1
T An annex which is unoccupied	40	81	100	138	104	103	0.2
U Severely mentally impaired	1,315	2,755	2,712	2,755	2,856	2,974	6.6
V Diplomats (from 1/4/97 only)	.	6	5	5	3	3	0.0
W Annex occupied by a dependant relative	.	297	304	354	390	407	0.9
All classes	46,120	36,418	37,996	40,482	42,063	44,900	100.0

Source: Council Tax Dwellings forms

COUNCIL TAX

4.4 Composition of average band D council tax, by billing authority, 2008-09

Amounts in pounds

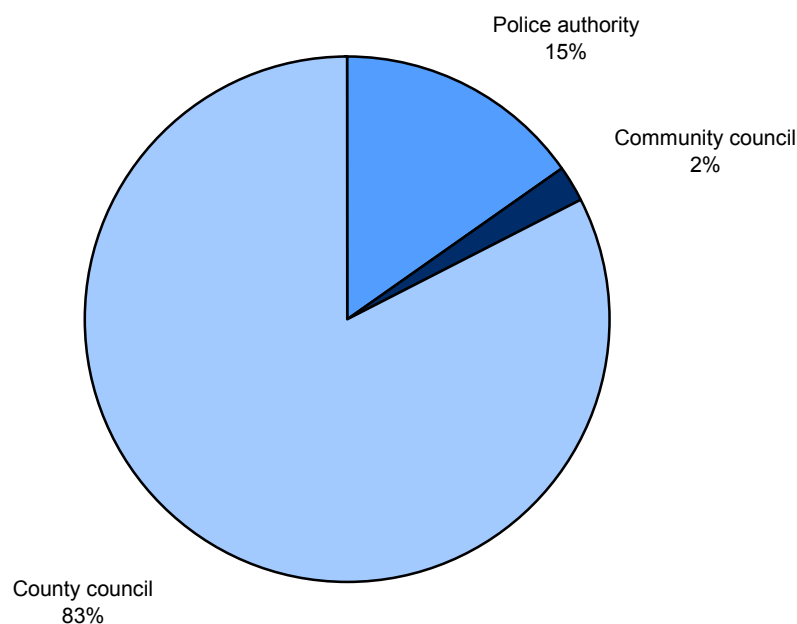
	Average band D	Of which:			Average per dwelling	Council tax base (band D properties) (b)
		County council element	Community council element (a)	Police authority element		
Isle of Anglesey	980	767	27	186	879	29,419
Gwynedd	1,102	890	26	186	935	48,379
Conwy	960	746	28	186	877	48,214
Denbighshire	1,162	943	33	186	1,043	37,564
Flintshire	1,043	824	33	186	999	60,340
Wrexham	1,035	815	33	186	949	51,351
Powys	1,023	828	30	166	991	57,651
Ceredigion	1,017	825	26	166	947	29,673
Pembrokeshire	829	639	25	166	762	51,070
Carmarthenshire	1,074	846	63	166	897	66,174
Swansea	1,027	879	9	139	866	85,625
Neath Port Talbot	1,243	1,069	35	139	915	45,337
Bridgend	1,128	961	28	139	930	47,963
Vale of Glamorgan	1,003	828	35	139	1,027	54,870
Cardiff	984	843	2	139	968	133,052
Rhondda Cynon Taf	1,157	998	20	139	828	72,600
Merthyr Tydfil	1,203	1,063	1	139	816	16,898
Caerphilly	1,029	853	9	167	799	57,624
Blaenau Gwent	1,264	1,080	17	167	805	19,711
Torfaen	1,070	865	38	167	840	30,508
Monmouthshire	1,091	895	29	167	1,184	41,606
Newport	886	715	3	167	770	52,162
Wales average	1,044	860	24	160	908	1,137,790

Source: Budget Requirement forms

(a) The average community council element across the county.

(b) The number of band D equivalent dwellings used to set council tax levels, taking into account the predicted collection rates for the tax. The numbers of band D equivalent dwellings used for the distribution of Revenue Support Grant (RSG) do not take collection rates into account.

Breakdown of average band D council tax: 2008-09



4.5 Council tax collection at 31 March, by billing authority (a)

	2006-07		2007-08		<i>Per cent</i>
	Receipts of council taxes as a percentage of:		Receipts of council taxes as a percentage of:		
	the amount budgeted	the full amount to be collected	the amount budgeted	the full amount to be collected	
Isle of Anglesey	95.6	94.9	97.5	95.5	
Gwynedd	99.4	97.5	99.6	97.4	
Conwy	99.8	97.6	99.3	97.5	
Denbighshire	101.2	97.9	101.2	98.1	
Flintshire	98.6	97.6	98.1	97.4	
Wrexham	98.2	96.5	98.7	96.8	
Powys	103.8	98.8	102.5	98.8	
Ceredigion	102.0	96.3	100.3	96.5	
Pembrokeshire	99.6	97.5	100.4	97.7	
Carmarthenshire	101.3	97.2	101.2	97.1	
Swansea	99.5	96.2	98.7	96.4	
Neath Port Talbot	101.3	97.0	100.8	97.0	
Bridgend	102.7	96.9	102.6	96.9	
Vale of Glamorgan	100.1	97.2	99.5	97.2	
Cardiff	96.3	94.5	97.1	94.4	
Rhondda Cynon Taf	98.4	96.6	99.7	96.4	
Merthyr Tydfil	102.2	95.9	100.1	96.1	
Caerphilly	100.0	95.8	98.6	95.7	
Blaenau Gwent	101.8	95.2	100.1	95.0	
Torfaen	102.5	96.9	101.9	96.7	
Monmouthshire	99.5	96.3	99.7	96.4	
Newport	99.6	95.8	98.1	96.1	
Wales	99.8	96.6	99.6	96.6	

Source: Council Tax Collection forms

(a) Authorities have difficulty allocating receipts to financial years, therefore collection rates for individual authorities should be interpreted with caution. Figures are net of all deductions on council tax bills including council tax benefit.

COUNCIL TAX

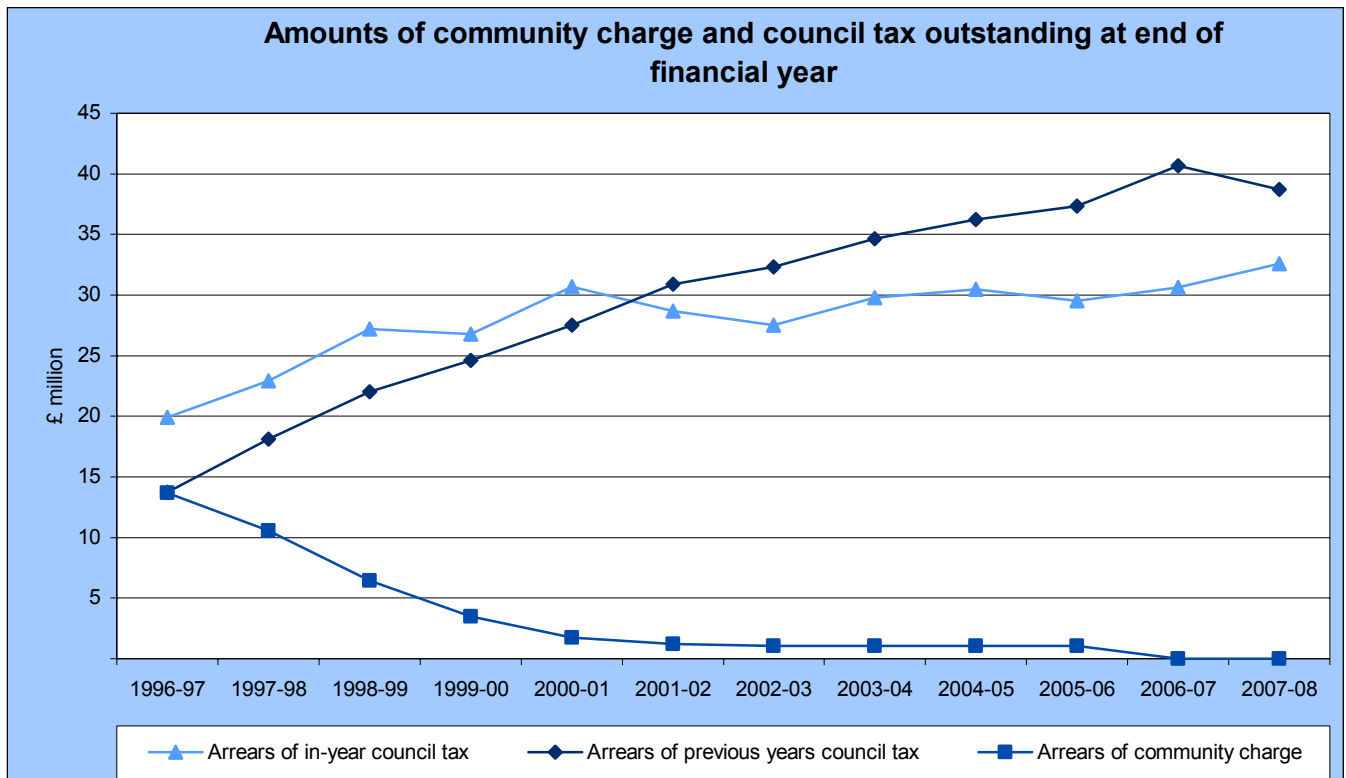
4.6 Council tax collection at 31 March (a)

	1996-97	2003-04	2004-05	2005-06	2006-07	2007-08
<i>£ million</i>						
Community charge arrears:						
Arrears brought forward at 1 April	18.0	1.1	1.0	1.0	1.0	0.0
Amounts received during year	2.6	0.0	0.0	0.0	0.0	0.0
Amounts written off during year	1.7	0.0	0.0	0.0	1.0	0.0
Amounts outstanding at 31 March	13.7	1.0	1.0	1.0	0.0	0.0
Council tax arrears:						
Arrears brought forward at 1 April	25.3	59.9	64.4	66.9	68.1	70.3
In-year debit	0.0	-1.6	-3.2	-2.7	-1.0	-3.0
Amounts received during year	10.7	19.1	20.3	20.8	21.2	22.7
Amounts written off during year	0.9	4.7	4.6	6.1	5.3	5.9
Amounts outstanding at 31 March	13.7	34.6	36.3	37.3	40.7	38.7
In-year council tax:						
In-year debit (b)	381.1	751.6	799.3	876.8	924.1	977.9
Amounts received during year	360.9	721.6	768.2	846.7	892.8	944.8
Amount received as a percentage of total debit	94.7%	96.0%	96.1%	96.6%	96.6%	96.6%
Amounts written off during year	0.2	0.2	0.6	0.6	0.7	0.5
Amounts outstanding at 31 March	19.9	29.8	30.5	29.5	30.7	32.6

Source: Council Tax Collection forms

(a) Net of all deductions on council tax bills including council tax benefit.

(b) The total amount that authorities could collect at 100 per cent collection, that is the net total of all council tax bills for the year.



Appendices summary

Appendix A provides a full and detailed breakdown of revenue expenditure by service for 2006-07. Appendix A1 gives a full breakdown for Wales of the information reported on the Revenue Summary (RS) return from local authorities. Appendices A2 to A7 give a full breakdown of expenditure and income for individual services, at the Wales level. Appendices A8 and A9 provide breakdowns of National Park authorities' revenue expenditure by service.

Appendix B provides a full and detailed breakdown of capital expenditure and receipts by service for 2006-07.

Appendices C1 to C3 provide information on standard spending assessments (SSA) (see glossary) and central government support for revenue expenditure. Appendix C1 shows how the position has changed, at the Wales level, between 1990-91 and 2008-09. Appendix C4 provides a breakdown of specific grants by service. Appendix C5 shows the changes in the level of revenue grant received by National Parks between 1990-91 and 2008-09.



Further detail regarding the tables in this chapter are available from our StatsWales web site.

APPENDIX A

A1 Revenue outturn summary (RS), 2006-07 (a)

	<i>£ thousand</i>		
Service	Gross expenditure (b)	Total income	Net current expenditure
Schools expenditure (including delegated and non-delegated funding)	2,253,270	164,883	2,088,387
Non-school local authority education expenditure	153,638	29,043	124,595
Transport planning, policy and strategy	25,535	13,431	12,104
Highways and roads	216,519	24,181	192,338
Transport	112,130	33,230	78,900
Social services - children and families	364,055	13,375	350,680
Service strategy - adult services	3,837	205	3,632
Social services - older people	598,425	130,827	467,598
Social services - adults aged under 65	494,187	62,465	431,723
Cultural and heritage services	75,109	30,056	45,053
Library services	52,831	2,981	49,850
Recreation and sport	142,394	51,578	90,817
Open spaces	79,480	16,025	63,456
Tourism	15,549	4,823	10,727
Cemetery, cremation and mortuary services	17,028	10,930	6,097
Coast protection	1,677	208	1,468
Environmental health	65,825	10,403	55,422
Street cleansing (not chargeable to highways)	47,754	6,137	41,616
Community safety	29,956	2,499	27,457
Own flood defence and land drainage services	4,646	483	4,164
Own agriculture and fisheries services	2,547	3,422	-875
Trading standards	17,229	1,231	15,998
Waste collection	121,523	23,292	98,231
Waste disposal	115,556	21,292	94,264
Building control	13,317	8,985	4,332
Development control	30,157	18,196	11,961
Planning policy	15,455	631	14,824
Environmental initiatives	12,901	2,328	10,573
Economic development	93,573	50,669	42,904
Community development	32,949	2,366	30,584
Coroners' and other courts services	4,601	1,062	3,539
Total housing council fund	681,329	23,907	657,422
Other council fund housing	63,334	4,061	59,273
Local tax collection	43,049	10,989	32,060
Other central services to the public	25,355	10,589	14,765
Police services	665,578	17,203	648,375
Community fire safety	17,805	519	17,286
Fire-fighting and rescue operations	127,849	2,740	125,109
Fire service emergency planning	656	47	609
National parks conservation	4,135	745	3,390
National parks planning	2,992	678	2,314
National parks recreation and park management	6,084	787	5,297
National parks promoting understanding and enjoyment	5,216	1,798	3,418
Corporate and democratic core	126,137	16,997	109,140
Non distributed costs	56,625	24,956	31,669
Other central costs	274,098	263,310	10,788
Total service expenditure	7,313,899	1,120,564	6,193,335

(a) Includes county council, police, fire and national park authority expenditure.

(b) Excludes notional capital charges.

A1 (continued) Revenue outturn summary (RS), 2006-07 (a)

£ thousand

Service	County/country borough councils	Police authorities	Fire authorities	National park authorities	Wales
Community council precepts	24,370	.	.	.	24,370
Payments to/from fire authorities	140,889	.	-140,889	.	0
Levies to/from national parks	3,576	.	.	-3,576	0
Levies paid to the Environment Agency in respect of Local Flood Defence Committees	0	.	.	.	0
Levies paid to the Internal Drainage Boards	1,085	.	.	.	1,085
Levies paid to the Environment Agency acting as an Internal drainage board	137	.	.	.	137
Levies paid to Sea Fisheries Committees	894	.	.	.	894
Levies to national police services	.	235	.	.	235
Other levies	122	.	.	.	122
Surpluses/deficits on internal trading accounts	2,796	.	.	.	2,796
Other adjustments to net current expenditure	-1,398	0	0	-588	-1,986
Net current expenditure	5,551,123	654,175	3,406	12,283	6,220,987
Bad debt 'provision'	5,468	0	8	10	5,486
Provision for repayment of principal	117,915	3,161	1,359	0	122,435
Commutation adjustment	-4,990	0	.	.	-4,990
External interest payments	212,439	2,034	1,250	0	215,723
Premia and discounts on debt rescheduling	-2,353	0	.	.	-2,353
HRA 'item 8' interest payments/receipts	-44,988	.	.	.	-44,988
Capital financing element within Private Finance Initiative schemes	8,967	0	0	0	8,967
Leasing payments	913	0	0	0	913
Capital expenditure charged to revenue account	57,601	14,372	324	590	72,887
Pension interest cost and expected return on assets	53,759	159,980	46,840	155	260,734
Appropriations to(+) / from(-) pension reserves	-41,241	-225,393	-50,906	-578	-318,118
External interest on provision for credit liabilities	-55,148	-6,887	-1,080	-206	-63,321
External interest receipts on HRA balances	-1,926	0	0	-36	-1,962
Gross revenue expenditure	5,857,538	601,442	1,201	12,218	6,472,399
less specific and special grants	-1,442,975	-70,803	-2,700	-13,213	-1,529,691
Net revenue expenditure	4,414,562	530,639	-1,499	-995	4,942,707
Adjustments	-800	-44	0	-51	-895
Appropriations to(+) / from(-) earmarked financial reserves (excluding schools)	24,412	-3,211	470	614	22,285
Appropriations to(+) / from(-) unallocated financial reserves (excluding schools)	1,812	-111	1,029	432	3,162
Budget requirement	4,439,986	527,273	0	0	4,967,259
plus discretionary non-domestic rate relief	2,649	.	.	.	2,649
less police grant allocation under principal formula	.	-216,956	.	.	-216,956
less revenue support grant	-2,875,973	-75,790	.	.	-2,951,763
less redistributed non-domestic rates income	-657,000	-73,000	.	.	-730,000
Aggregate of council tax precepts	909,661	161,527	.	.	1,071,188
less council tax benefit grant	-177,217	.	.	.	-177,217
Amount to be raised from council tax payers	732,444	161,527	0	0	893,971

Source: Revenue Outturn forms

APPENDIX A

A2 Revenue expenditure on education, 2006-07 (a)

Service	Expenditure			Total 4=(1+2+3)
	Teachers 1	Other direct spend (b) 2	Central and departmental support services 3	
Schools:				
Nursery (d)	3,309	4,301	341	7,951
Primary	556,365	354,864	24,086	935,314
Secondary	567,832	351,340	15,337	934,509
Special education:				
Special schools	29,304	68,239	1,977	99,521
Other (e)	32,171	91,796	7,777	131,744
All special education	61,476	160,035	9,754	231,265
All schools	1,188,982	870,540	49,518	2,109,039
Continuing education:				
Adult education	2,532	21,904	1,221	25,657
Other continuing education	0	20,008	2,158	22,166
Youth service	1,296	48,636	3,503	53,435
Other community services	1,405	16,769	1,326	19,500
All continuing education	5,233	107,317	8,209	120,759
Management and support services:				
Management and administration	6,306	18,606	2,070	26,981
Service strategy and regulation	1,048	24,771	21,212	47,031
Other support services	659	20,057	3,848	24,564
All management and support services	8,013	63,434	27,129	98,576
School catering	0	75,157	3,377	78,534
All education	1,202,228	1,116,447	88,233	2,406,908

(a) County council expenditure only.

(b) Includes employee and running costs and joint arrangements.

(c) Includes income from joint arrangements with non-local authority bodies.

(d) Figures do not include nursery provision within primary schools.

(e) Includes home teaching and individual teaching at other establishments e.g. hospitals and special units offered by social services.

A2 (continued) Revenue expenditure on education, 2006-07 (a)

£ thousand

Income				
Sales, fees and charges 5	Other income (c) 6	Total 7=(5+6)	Net expenditure 8=(4-7)	Service
116	242	358	7,593	Schools:
17,405	25,715	43,120	892,194	Nursery (d)
21,314	34,433	55,747	878,762	Primary
				Secondary
1,830	14,334	16,164	83,357	Special education:
2,780	3,830	6,610	125,134	Special schools
4,610	18,164	22,774	208,491	Other (e)
43,446	78,554	121,999	1,987,040	All special education
				All schools
				Continuing education:
9,601	2,846	12,447	13,211	Adult education
1,087	2,733	3,819	18,347	Other continuing education
3,244	3,485	6,730	46,706	Youth service
2,536	722	3,259	16,241	Other community services
16,469	9,786	26,255	94,504	All continuing education
				Management and support services:
103	1,268	1,371	25,610	Management and administration
4,570	4,559	9,129	37,902	Service strategy and regulation
261	2,390	2,651	21,913	Other support services
4,933	8,218	13,151	85,425	All management and support services
26,936	5,585	32,521	46,013	School catering
91,783	102,143	193,926	2,212,982	All education

Source: Revenue Outturn forms

APPENDIX A

A3 Revenue expenditure on social services, 2006-07 (a)

Service	Expenditure			Total 4=(1+2+3)
	Own provision 1	Provision by others (including joint arrangements) 2	Central and departmental support services 3	
Children and families:				
Commissioning and social work	79,849	3,707	19,285	102,841
Children's homes	12,432	38,764	3,931	55,127
Secure accommodation (welfare)	745	631	23	1,398
Fostering services	36,228	40,652	5,522	82,403
Other children looked after services	5,230	4,089	615	9,934
Family centres	2,442	3,173	760	6,375
Services for under 8s	5,552	4,664	1,006	11,222
Direct payments	.	943	57	1,000
Home care	1,157	403	137	1,697
Equipment and adaptations	989	210	187	1,386
Other family support services	11,875	8,201	2,808	22,884
Secure accommodation (justice)	2,637	80	71	2,788
Youth offender teams	14,251	1,670	1,769	17,690
Other youth justice services	4,167	88	341	4,597
Adoption services	5,255	1,813	805	7,873
Leaving care services	7,858	1,782	960	10,600
Other	11,254	6,443	1,157	18,854
Asylum seekers - children and families:				
Assessment and care management	1,585	7	9	1,601
Unaccompanied children	556	398	12	966
Families	572	0	0	572
All children and families	204,634	117,718	39,455	361,807
Elderly people:				
Assessment and care management	42,525	389	14,701	57,615
Nursing care placements	.	87,093	6,234	93,327
Residential care placements	98,903	103,239	18,751	220,894
Supported and other accommodation	2,671	1,127	307	4,105
Direct payments	.	2,647	218	2,866
Home care	93,672	52,879	15,130	161,680
Day care	17,973	3,252	2,707	23,931
Equipment and adaptations	6,106	416	883	7,405
Meals	6,444	1,206	998	8,648
Other	8,736	7,140	2,078	17,954
All elderly people	277,030	259,387	62,007	598,425
People with physical disability and/or sensory impairment:				
Assessment and care management	15,188	215	4,908	20,310
Nursing care placements	.	6,181	565	6,746
Residential care placements	3,195	6,888	1,244	11,326
Supported and other accommodation	190	972	145	1,307
Direct payments	.	7,731	758	8,489
Home care	8,268	10,629	2,274	21,172
Day care	4,549	670	958	6,177
Equipment and adaptations	4,800	889	414	6,103
Meals	304	85	58	448
Other	1,343	2,523	433	4,299
All people with physical disability and/or sensory impairment	37,836	36,783	11,757	86,377

(a) County council expenditure only.

(b) Includes income from joint arrangements with non-local authority bodies.

A3 (continued) Revenue expenditure on social services, 2006-07 (a)

£ thousand

Income				
Sales, fees and charges 5	Other income (b) 6	Total 7=(5+6)	Net expenditure 8=(4-7)	Service
239	1,666	1,905	100,937	Children and families:
465	2,119	2,584	52,543	Commissioning and social work
722	196	918	480	Children's homes
10	108	117	82,285	Secure accommodation (welfare)
21	58	79	9,855	Fostering services
25	75	99	6,275	Other children looked after services
52	120	172	11,049	Family centres
1	25	26	974	Services for under 8s
0	3	3	1,694	Direct payments
1	19	21	1,365	Home care
114	349	463	22,421	Equipment and adaptations
2,526	0	2,526	262	Other family support services
31	1,160	1,191	16,499	Secure accommodation (justice)
2	300	302	4,296	Youth offender teams
115	22	137	7,736	Other youth justice services
69	77	146	10,453	Adoption services
6	631	637	18,217	Leaving care services
				Other
1,233	0	1,233	368	Asylum seekers - children and families:
2	0	2	964	Assessment and care management
710	0	710	-138	Unaccompanied children
6,343	6,929	13,271	348,536	Families
				All children and families
141	2,767	2,908	54,707	Elderly people:
23,052	5,893	28,945	64,381	Assessment and care management
62,539	4,955	67,494	153,400	Nursing care placements
278	162	439	3,666	Residential care placements
38	86	124	2,742	Supported and other accommodation
19,708	2,567	22,275	139,405	Direct payments
1,798	100	1,898	22,033	Home care
1,081	253	1,334	6,071	Day care
3,249	5	3,254	5,394	Equipment and adaptations
1,006	1,149	2,155	15,799	Meals
112,890	17,937	130,827	467,598	Other
				All elderly people
57	725	782	19,528	People with physical disability and/or sensory impairment:
1,032	451	1,483	5,263	Assessment and care management
1,611	479	2,091	9,235	Nursing care placements
5	1	7	1,301	Residential care placements
224	99	323	8,166	Supported and other accommodation
1,130	261	1,391	19,781	Direct payments
219	62	282	5,895	Home care
310	1,009	1,319	4,783	Day care
115	0	115	333	Equipment and adaptations
41	130	171	4,128	Meals
4,745	3,218	7,962	78,414	Other
				All people with physical disability and/or sensory impairment

Source: Revenue Outturn forms

APPENDIX A

A3 (continued) Revenue expenditure on social services, 2006-07 (a)

Service	Expenditure			Total 4=(1+2+3)
	Own provision 1	Provision by others (including joint arrangements) 2	Central and departmental support services 3	
People with learning disabilities:				
Assessment and care management	16,213	133	5,810	22,156
Nursing care placements	.	4,610	307	4,917
Residential care placements	15,298	56,940	5,246	77,484
Supported and other accommodation	17,929	60,456	5,656	84,040
Direct payments	.	1,874	123	1,997
Home care	4,899	24,745	2,198	31,842
Day care	38,314	12,878	6,509	57,701
Equipment and adaptations	107	5	12	124
Meals	70	0	7	77
Other	6,926	4,404	4,672	16,001
All people with learning disabilities	99,753	166,044	30,541	296,338
People with mental health needs:				
Assessment and care management	15,632	140	4,009	19,781
Nursing care placements	.	5,499	474	5,973
Residential care placements	2,143	16,057	1,734	19,934
Supported and other accommodation	1,521	3,412	484	5,417
Direct payments	.	204	17	221
Home care	1,532	2,403	314	4,249
Day care	5,318	880	873	7,071
Equipment and adaptations	51	1	6	57
Meals	18	3	0	21
Other	1,793	3,763	519	6,074
All people with mental health needs	28,007	32,363	8,429	68,799
Other services for adults aged under 65:				
Assessment and care management	3,003	2,175	468	5,646
HIV/AIDS expenditure	65	0	0	65
Substance abuse (addiction)	1,449	5,553	442	7,443
Supported employment	15,305	50	1,262	16,617
Asylum seekers - lone adults	1,373	8	0	1,381
Other	4,635	6,500	385	11,520
All other services for adults aged under 65	25,830	14,286	2,557	42,673
Service strategy (c)	5,022	59	1,004	6,085
All social services	678,113	626,640	155,751	1,460,505

(a) County council expenditure only.

(b) Includes income from joint arrangements with non-local authority bodies.

(c) Includes strategic management, registration and inspection and complaints procedures.

A3 (continued) Revenue expenditure on social services, 2006-07 (a)

£ thousand

Income				
Sales, fees and charges 5	Other income (b) 6	Total 7=(5+6)	Net expenditure 8=(4-7)	Service
55	2,120	2,175	19,980	People with learning disabilities:
427	461	888	4,029	Assessment and care management
5,729	5,305	11,034	66,450	Nursing care placements
2,813	7,845	10,658	73,381	Residential care placements
12	35	47	1,950	Supported and other accommodation
1,760	1,506	3,266	28,576	Direct payments
1,951	1,710	3,660	54,041	Home care
25	4	29	95	Day care
3	0	3	74	Equipment and adaptations
182	70	251	15,749	Meals
12,957	19,056	32,012	264,325	Other
				All people with learning disabilities
47	1,342	1,389	18,392	People with mental health needs:
585	720	1,305	4,668	Assessment and care management
1,627	1,827	3,455	16,479	Nursing care placements
324	756	1,080	4,337	Residential care placements
12	9	21	200	Supported and other accommodation
95	858	953	3,297	Direct payments
78	294	373	6,699	Home care
14	0	14	44	Day care
7	0	7	14	Equipment and adaptations
120	288	408	5,667	Meals
2,909	6,094	9,003	59,796	Other
				All people with mental health needs
113	113	226	5,420	Other services for adults aged under 65:
0	0	0	65	Assessment and care management
80	557	637	6,807	HIV/AIDS expenditure
8,429	856	9,285	7,332	Substance abuse (addiction)
1,669	-1	1,668	-287	Supported employment
1,333	338	1,671	9,849	Asylum seekers - lone adults
11,624	1,862	13,486	29,187	Other
				All other services for adults aged under 65
0	309	309	5,776	Service strategy (c)
151,467	55,405	206,872	1,253,633	All social services

Source: Revenue Outturn forms

APPENDIX A

A4 Revenue expenditure on protective services, 2006-07

Service	Expenditure		Total 3=(1+2)
	Direct spend (a) 1	Central and departmental support services 2	
Police operational expenditure:			
Reducing crime	30,814	2,438	33,252
Investigating crime	269,198	18,627	287,825
Promoting public safety	183,511	10,659	194,170
Assistance to the public	141,560	8,771	150,331
National police services undertaken locally	0	0	0
All police operational expenditure	625,083	40,495	665,578
Police central services:			
Corporate and democratic core	2,080	868	2,948
Non distributed costs	2,617	0	2,617
Other central costs	0	0	0
Levies	235	.	235
All police central services	4,932	868	5,800
Other revenue expenditure (c)	.	-52,733	-52,733
All police expenditure	630,015	-11,370	618,645
Fire operational expenditure:			
Community fire safety	14,741	3,064	17,805
Fire-fighting and rescue operations	110,468	17,381	127,849
Fire service emergency planning	609	47	656
All fire operational expenditure	125,818	20,492	146,310
Fire central services:			
Corporate management	722	76	798
Democratic representation and management	150	5	155
Non distributed costs	338	0	338
Other central costs	0	0	0
All fire central services	1,210	81	1,291
Other revenue expenditure (c)	.	-2,205	-2,205
All fire expenditure	127,028	18,368	145,396

(a) Includes employee and running costs and joint arrangements.

(b) Includes income from joint arrangements with non-local authority bodies.

(c) Includes non-current items such as debt charges and FRS17 adjustments. Does not include reserves.

A4 (continued) Revenue expenditure on protective services, 2006-07

£ thousand

Income				Net expenditure 7=(3-6)	Service
Sales, fees and charges 4	Other income (b) 5	Total 6=(4+5)			
721	406	1,127	32,125	Police operational expenditure:	
5,827	1,021	6,848	280,977	Reducing crime	
4,505	1,062	5,567	188,603	Investigating crime	
3,426	235	3,661	146,670	Promoting public safety	
0	0	0	0	Assistance to the public	
14,479	2,724	17,203	648,375	National police services undertaken locally	
				All police operational expenditure	
0	0	0	2,948	Police central services:	
0	0	0	2,617	Corporate and democratic core	
0	0	0	0	Non distributed costs	
.	.	.	235	Other central costs	
0	0	0	5,800	Levies	
				All police central services	
.	.	.	-52,733	Other revenue expenditure (c)	
14,479	2,724	17,203	601,442	All police expenditure	
519	0	519	17,286	Fire operational expenditure:	
2,697	43	2,740	125,109	Community fire safety	
47	0	47	609	Fire-fighting and rescue operations	
3,263	43	3,306	143,004	Fire service emergency planning	
				All fire operational expenditure	
0	0	0	798	Fire central services:	
0	0	0	155	Corporate management	
0	0	0	338	Democratic representation and management	
0	0	0	0	Non distributed costs	
0	0	0	1,291	Other central costs	
				All fire central services	
.	.	.	-2,205	Other revenue expenditure (c)	
3,263	43	3,306	142,090	All fire expenditure	

Source: Revenue Outturn forms

APPENDIX A

A5 Revenue expenditure on local transport, 2006-07 (a)

Service	Expenditure		Total 3=(1+2)
	Direct spend (b) 1	Central and departmental support services 2	
Transport planning, policy and strategy	17,573	7,962	25,535
Highways and roads:			
Traffic management and road safety (d)	19,392	3,549	22,940
Roads structural maintenance	58,452	5,962	64,414
Roads routine maintenance (e)	58,136	6,956	65,092
Roads construction	11,562	691	12,254
Bridge structural maintenance and strengthening	7,104	1,712	8,816
Bridge construction	421	48	470
Winter maintenance	12,785	820	13,605
Street lighting	26,843	2,084	28,928
All highways and roads	194,696	21,822	216,519
Transport:			
Parking	12,986	2,084	15,070
Public transport (f)	31,807	1,495	33,302
Concessionary fares	51,686	728	52,414
Airports, harbours and tolled facilities	10,584	760	11,344
All transport	107,063	5,067	112,130
All roads and transport	319,332	34,851	354,184

(a) County council expenditure only.

(b) Includes employee and running costs and joint arrangements.

(c) Includes income from joint arrangements with non-local authority bodies.

(d) Includes safe routes and school crossing patrols.

(e) Includes environmental maintenance, safety maintenance and routine repairs.

(f) Includes co-ordination and support to operators.

A5 (continued) Revenue expenditure on local transport, 2006-07 (a)

£ thousand

Income				
Sales, fees and charges 4	Other income (c) 5	Total 6=(4+5)	Net expenditure 7=(3-6)	Service
12,735	696	13,431	12,104	Transport planning, policy and strategy
2,844	700	3,545	19,396	Highways and roads:
5,846	3,022	8,867	55,546	Traffic management and road safety (d)
2,273	5,857	8,129	56,963	Roads structural maintenance
990	721	1,711	10,543	Roads routine maintenance (e)
178	374	552	8,264	Roads construction
53	226	279	191	Bridge structural maintenance and strengthening
148	39	187	13,418	Bridge construction
779	132	911	28,017	Winter maintenance
13,110	11,071	24,181	192,338	Street lighting
				All highways and roads
24,054	63	24,117	-9,046	Transport:
2,526	1,774	4,299	29,002	Parking
666	65	731	51,683	Public transport (f)
4,050	33	4,083	7,261	Concessionary fares
31,295	1,935	33,230	78,900	Airports, harbours and tolled facilities
				All transport
57,140	13,701	70,842	283,342	All roads and transport

Source: Revenue Outturn forms

APPENDIX A

A6 Revenue expenditure on housing and council tax, 2006-07 (a)

Service	Expenditure		Total 3=(1+2)
	Direct spend (b) 1	Central and departmental support services 2	
Council fund housing and housing benefit:			
Housing Strategy	5,117	999	6,117
Registered social landlords	501	98	600
Housing advice	1,544	435	1,979
Housing advances	42	173	215
Private sector housing renewal	13,950	4,598	18,548
Homelessness	16,120	889	17,010
Housing benefit payments	576,300	34,314	610,614
Housing benefit administration	17,313	8,934	26,247
Other council property	2,547	412	2,959
Welfare services	1,256	78	1,334
Supporting people	54,198	3,283	57,481
Contribution to the HRA (d)	1,345	216	1,561
All council fund housing and housing benefit	690,234	54,430	744,664
Council tax benefit, administration and local tax collection:			
Council tax benefit and administration (e)	9,908	4,945	14,854
Non-domestic rates collection costs	2,926	2,037	4,964
Council tax discounts	35	0	35
Council tax collection costs	12,037	11,159	23,196
All council tax benefit, administration and local tax collection	24,907	18,142	43,049

(a) Includes expenditure on council fund services only.

(b) Includes employee and running costs and joint arrangements.

(c) Includes income from joint arrangements with non-local authority bodies.

(d) Contributions to the HRA for items shared by the whole community.

(e) Includes only that expenditure funded by the local authority. The majority of this expenditure is covered by grant from the Department for Work and Pensions, which itself forms part of the income raised by the local authorities through council tax.

A6 (continued) Revenue expenditure on housing and council tax, 2006-07 (a)

£ thousand

Income				
Sales, fees and charges 4	Other income (c) 5	Total 6=(4+5)	Net expenditure 7=(3-6)	Service
138	1,700	1,837	4,279	Council fund housing and housing benefit:
42	6	48	552	Housing Strategy
5	0	5	1,974	Registered social landlords
50	61	111	104	Housing advice
8,889	457	9,346	9,202	Housing advances
3,728	1,016	4,744	12,266	Private sector housing renewal
2,165	4,071	6,236	604,378	Homelessness
183	1,396	1,580	24,668	Housing benefit payments
488	18	506	2,452	Housing benefit administration
847	219	1,066	268	Other council property
830	1,306	2,136	55,345	Welfare services
353	0	353	1,208	Supporting people
17,719	10,250	27,969	716,695	Contribution to the HRA (d)
				All council fund housing and housing benefit
				Council tax benefit, administration and local tax collection:
307	804	1,111	13,743	Council tax benefit and administration (e)
235	5,768	6,003	-1,040	Non-domestic rates collection costs
0	0	0	35	Council tax discounts
3,271	604	3,875	19,321	Council tax collection costs
3,813	7,176	10,989	32,060	All council tax benefit, administration and local tax collection

Source: Revenue Outturn forms

APPENDIX A

A7 Revenue expenditure on other local services, 2006-07 (a)

Service	Expenditure		Total 3=(1+2)
	Direct spend (b) 1	Central and departmental support services 2	
Libraries, culture and heritage, sport and recreation:			
Library service	44,658	8,173	52,831
Museums and art galleries	8,942	1,230	10,172
Archives	4,103	421	4,524
Arts development and support	6,516	915	7,431
Theatres and public entertainment	43,327	2,711	46,038
Heritage	6,180	765	6,944
Recreation and sport	129,554	12,840	142,394
Open spaces	70,036	9,445	79,480
Tourism	13,477	2,072	15,549
All libraries, culture and heritage, sport and recreation	326,792	38,572	365,364
Local environmental services:			
Waste collection	114,029	7,494	121,523
Waste disposal functions	113,429	2,128	115,556
Environmental health - food safety	8,617	2,079	10,696
Other environmental health	45,153	9,976	55,129
Street sweeping and cleaning	43,456	4,298	47,754
Cemeteries and crematoria	15,371	1,657	17,028
Community safety	27,321	2,635	29,956
Trading standards	13,304	3,925	17,229
Registration of electors and conducting elections	4,139	959	5,097
Other central services to the public	17,415	2,843	20,258
All local environmental services	402,234	37,993	440,226
Planning and economic development:			
Building control	10,478	2,839	13,317
Development control	23,195	6,962	30,157
Planning policy	11,788	3,667	15,455
Environmental initiatives	10,104	2,797	12,901
Economic development	80,007	13,566	93,573
Community development	31,084	1,866	32,949
All planning and economic development	166,656	31,696	198,352
Central administration:			
Non distributed costs	48,689	4,836	53,524
Corporate management	35,536	19,803	55,339
Democratic representation and management	43,877	19,568	63,445
Other central services (d)	250,520	23,426	273,946
All central administration	378,622	67,633	446,255
Other revenue expenditure:			
Agricultural services	7,138	1,732	8,870
Capital expenditure charged to revenue account	.	57,601	57,601
Bad debt provision	.	5,468	5,468
Community council precepts	.	24,370	24,370
External interest	.	.	.
Levies	.	2,238	2,238
Capital financing element within PFI schemes	.	8,967	8,967
Leasing payment	.	913	913
Other adjustments (e)	.	17,454	17,454
All other revenue expenditure	7,138	118,743	125,881
Debt financing	.	278,023	278,023

(a) Includes county council expenditure only.

(b) Includes employee and running costs and joint arrangements.

(c) Includes income from joint arrangements with non-local authority bodies.

(d) Expenditure against administration and central support services is mostly allocated to individual departments. The amount allocated is shown in the 'other income' column, leaving the net expenditure figure as the amount of unallocated central support spending.

(e) Includes FRS17 adjustments.

A7 (continued) Revenue expenditure on other local services, 2006-07 (a)

£ thousand

Income				
Sales, fees and charges 4	Other income (c) 5	Total 6=(4+5)	Net expenditure 7=(3-6)	Service
2,169	812	2,981	49,850	Libraries, culture and heritage, sport and recreation:
1,282	428	1,711	8,461	Library service
119	290	409	4,115	Museums and art galleries
726	157	883	6,548	Archives
23,601	825	24,426	21,611	Arts development and support
2,595	32	2,627	4,317	Theatres and public entertainment
46,714	4,864	51,578	90,817	Heritage
11,817	4,208	16,025	63,456	Recreation and sport
3,775	1,047	4,823	10,727	Open spaces
92,798	12,664	105,462	259,903	Tourism
				All libraries, culture and heritage, sport and recreation
				Local environmental services:
16,560	6,732	23,292	98,231	Waste collection
18,159	3,133	21,292	94,264	Waste disposal functions
442	40	482	10,214	Environmental health - food safety
8,661	1,259	9,921	45,208	Other environmental health
5,462	676	6,137	41,616	Street sweeping and cleaning
10,804	126	10,930	6,097	Cemeteries and crematoria
1,444	1,056	2,499	27,457	Community safety
1,037	193	1,231	15,998	Trading standards
553	249	802	4,295	Registration of electors and conducting elections
9,025	763	9,787	10,470	Other central services to the public
72,148	14,227	86,375	353,851	All local environmental services
				Planning and economic development:
8,954	32	8,985	4,332	Building control
18,042	154	18,196	11,961	Development control
250	381	631	14,824	Planning policy
1,585	744	2,328	10,573	Environmental initiatives
44,259	6,410	50,669	42,904	Economic development
1,855	510	2,366	30,584	Community development
74,945	8,230	83,175	115,177	All planning and economic development
				Central administration:
21,943	3,013	24,956	28,568	Non distributed costs
4,021	7,613	11,634	43,705	Corporate management
748	3,045	3,794	59,651	Democratic representation and management
63,896	199,261	263,157	10,789	Other central services (d)
90,609	212,932	303,541	142,714	All central administration
				Other revenue expenditure:
3,552	560	4,113	4,757	Agricultural services
.	.	.	57,601	Capital expenditure charged to revenue account
.	.	.	5,468	Bad debt provision
.	.	.	24,370	Community council precepts
.	57,075	57,075	-57,075	External interest
.	.	.	2,238	Levies
.	.	.	8,967	Capital financing element within PFI schemes
.	.	.	913	Leasing payment
.	.	.	17,454	Other adjustments (e)
3,552	57,635	61,187	64,693	All other revenue expenditure
.	.	.	278,023	Debt financing

Source: Revenue Outturn forms

APPENDIX A

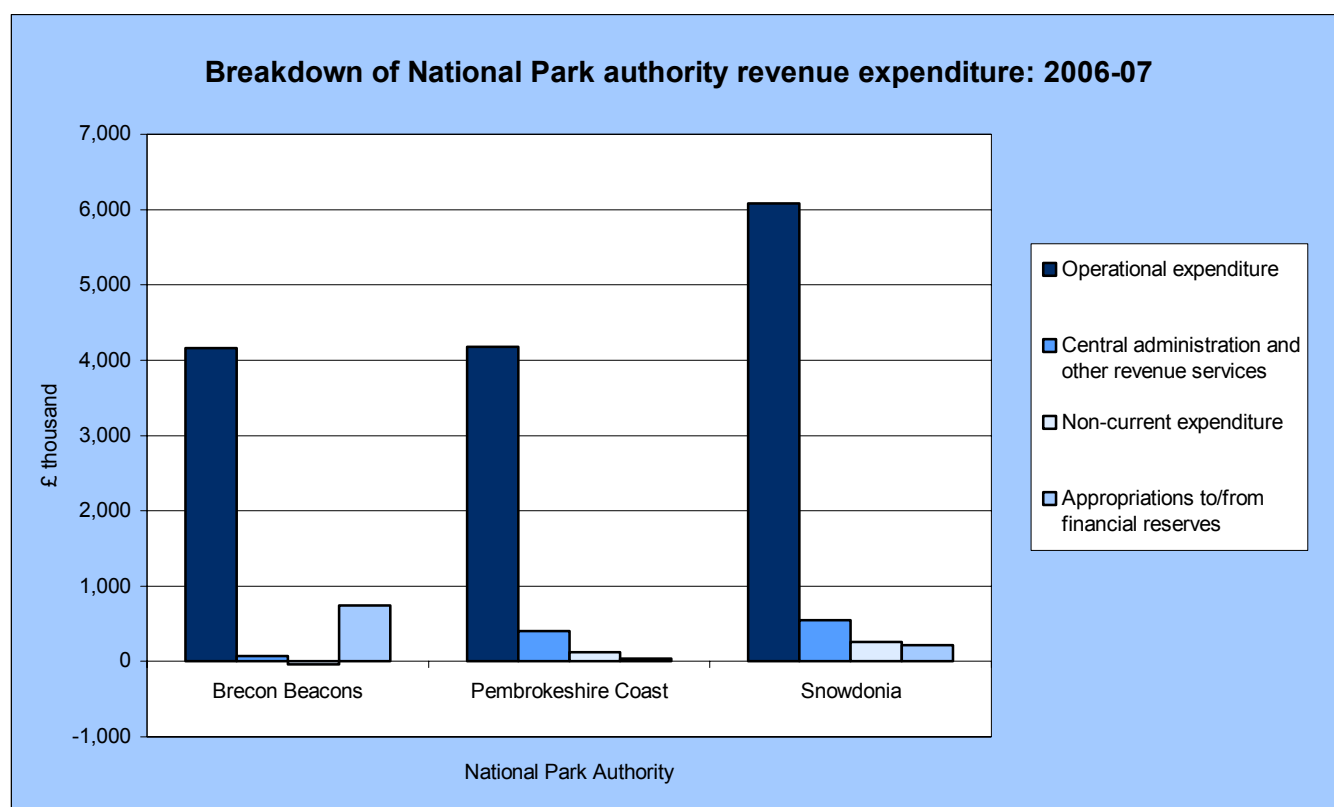
A8 National Park expenditure, by service and authority, 2006-07 (a)

£ thousand

Service	Brecon Beacons	Pembrokeshire Coast	Snowdonia	Wales
Operational expenditure:				
Conservation	655	1,038	1,697	3,390
Planning	918	856	540	2,314
Community development	153	73	568	794
Parking of vehicles	42	-85	-96	-139
Sustainable transport initiatives	21	92	26	139
Other recreation and park management	1,239	1,261	2,003	4,503
Promoting understanding and enjoyment	1,129	941	1,348	3,418
All operational expenditure	4,157	4,176	6,086	14,419
Central administration and other revenue	70	407	550	1,027
Non-current expenditure:				
Debt financing	0	0	0	0
Capital expenditure charged to revenue account (CERA)	0	196	394	590
External interest receipts	-36	-70	-136	-242
All non-current expenditure	-36	126	258	348
Gross revenue expenditure	4,191	4,709	6,894	15,794
Levies income from county and county borough councils (b)	-1,051	-1,107	-1,418	-3,576
Specific grants (c)	-3,884	-3,641	-5,688	-13,213
Net revenue expenditure	-744	-39	-212	-995
Appropriations to (+) / from (-) financial reserves	744	39	212	995
Budget requirement	0	0	0	0

Source: Revenue Outturn forms

- (a) Expenditure is net of income from sales, fees and charges, but includes that funded by specific government grants and levies from county/county borough councils. The figures have been adjusted to account for FRS17 pension costs.
- (b) County/county borough councils provide a proportion of funding for National Parks in Wales.
- (c) The majority of funding for National Parks is in the form of an annual central government grant. Grants received by each National Park since 1990-91 are detailed in Appendix C5.



A9 National Park budgeted expenditure, by service and authority, 2008-09 (a)

£ thousand

Service	Brecon Beacons	Pembrokeshire Coast	Snowdonia	Wales
Operational expenditure:				
Conservation of the natural environment	858	915	894	2,667
Conservation of cultural heritage	147	256	280	683
Recreation management and transport	300	577	440	1,317
Promoting understanding	1,023	1,054	1,457	3,534
Rangers, estates and volunteers	184	865	1,286	2,335
Development control	832	772	527	2,131
Forward planning and communities	704	330	787	1,821
All operational expenditure	4,048	4,769	5,671	14,488
Central administration and other revenue	711	552	675	1,938
Non-current expenditure:				
Debt financing	0	0	0	0
Capital expenditure charged to revenue account (CERA)	0	280	199	479
External interest receipts	-36	-40	-37	-113
All non-current expenditure	-36	240	162	366
Gross revenue expenditure	4,723	5,561	6,508	16,792
Levies income from county and county borough councils (b)	-1,096	-1,149	-1,472	-3,717
Specific grants (c)	-3,675	-4,422	-5,036	-13,133
Net revenue expenditure	-47	-10	0	-57
Appropriations to (+) / from (-) financial reserves	47	10	0	57
Budget requirement	0	0	0	0

Source: Revenue Budget forms

- (a) Expenditure is net of income from sales, fees and charges, but includes that funded by specific government grants and levies from county/county borough councils. The figures have been adjusted to account for FRS17 pension costs.
- (b) County/county borough councils provide a proportion of funding for National Parks in Wales.
- (c) The majority of funding for National Parks is in the form of an annual central government grant. Grants received by each National Park since 1990-91 are detailed in Appendix C5.

APPENDIX B

B1 Capital expenditure, by service, 2006-07

Service	Fixed assets				Total expenditure on fixed assets
	Acquisition of land and existing buildings	New construction, conversion and renovation	Vehicles	Plant machinery and equipment	
Education:					
Pre-primary education	0	6,372	0	151	6,523
Primary education	1,358	83,393	19	2,502	87,273
Secondary education	6	60,714	0	2,714	63,434
Special education	4	15,985	32	510	16,531
Youth service	0	1,921	10	119	2,049
Other education services and continuing education	178	7,247	41	902	8,368
All education	1,546	175,632	102	6,898	184,178
Social services	0	15,622	424	1,996	18,042
Transport:					
Roads, street lighting and road safety	2,114	173,151	4,606	1,154	181,025
Parking of vehicles	0	8,391	58	79	8,528
Public passenger transport (bus)	0	6,909	760	2,630	10,299
Public passenger transport (rail)	11	9,703	0	41	9,755
Tolled road bridges, tunnels and ferries, public transport companies	0	443	0	1	444
Local authority ports and piers	1	2,457	17	2	2,477
Airports	0	1,348	0	0	1,348
All transport	2,125	202,402	5,441	3,908	213,876
Housing:					
Housing revenue account (HRA)	623	160,773	40	858	162,294
Council fund housing	6	13,334	0	0	13,340
Other	.	.	.	.	.
All housing	629	174,107	40	858	175,634
Libraries, culture and heritage:					
Library services	0	3,778	274	1,234	5,285
Museums and art galleries	0	1,643	0	41	1,685
Art activities and facilities	0	10,476	0	58	10,533
All libraries, culture and heritage	0	15,897	274	1,333	17,503
Agriculture and fisheries:					
Land drainage and flood prevention	0	5,523	0	0	5,523
Coast protection	0	755	0	1	756
Other agriculture and fisheries	0	2,187	0	18	2,205
All agriculture and fisheries	0	8,465	0	19	8,484
Sports and recreation:					
Sports facilities	40	65,452	0	824	66,316
Sports development	0	3,245	0	497	3,742
All sports and recreation	40	68,696	0	1,322	70,058

(a) The £ per head calculations use the Registrar General's 2006 mid-year estimates of population.

B1 (continued) Capital expenditure, by service, 2006-07

£ thousand

Capital grants	Capital advances	Other	Total capital expenditure	Total capital expenditure (£ per head) (a)	Service
271	0	4	6,798	2	Education:
366	0	139	87,778	30	Pre-primary education
544	0	162	64,140	22	Primary education
0	0	6	16,537	6	Secondary education
0	0	0	2,049	1	Special education
0	0	158	8,526	3	Youth service
1,181	0	469	185,828	63	Other education services and continuing education
					All education
684	0	5	18,730	6	Social services
					Transport:
0	0	0	181,025	61	Roads, street lighting and road safety
0	0	0	8,528	3	Parking of vehicles
2	0	73	10,374	3	Public passenger transport (bus)
0	0	0	9,755	3	Public passenger transport (rail)
0	0	0	444	-	Tolled road bridges, tunnels and ferries, public transport companies
0	0	0	2,477	1	Local authority ports and piers
0	0	0	1,348	-	Airports
2	0	73	213,951	72	All transport
					Housing:
4,363	0	62	166,719	56	Housing revenue account (HRA)
85,296	0	1,658	100,294	34	Council fund housing
.	0	.	0	0	Other
89,659	0	1,720	267,013	90	All housing
					Libraries, culture and heritage:
2	0	0	5,287	2	Library services
1	0	0	1,686	1	Museums and art galleries
26	0	0	10,560	4	Art activities and facilities
29	0	0	17,533	6	All libraries, culture and heritage
					Agriculture and fisheries:
0	0	0	5,523	2	Land drainage and flood prevention
48	0	0	804	-	Coast protection
33	0	0	2,238	1	Other agriculture and fisheries
81	0	0	8,565	3	All agriculture and fisheries
					Sports and recreation:
138	0	29	66,483	22	Sports facilities
121	27	0	3,890	1	Sports development
259	27	29	70,373	24	All sports and recreation

Source: Capital Outturn forms

APPENDIX B

B1 (continued) Capital expenditure, by service, 2006-07

Service	Fixed assets				Total expenditure on fixed assets
	Acquisition of land and existing buildings	New construction, conversion and renovation	Vehicles	Plant machinery and equipment	
Other environmental services:					
Derelict land reclamation	0	10,012	38	0	10,050
Parks and open spaces	0	14,887	134	475	15,496
Waste collection	0	716	1,701	611	3,028
Waste disposal	148	10,840	303	2,639	13,930
General administration	944	54,477	5,418	11,898	72,737
Planning and development	2,732	49,525	0	782	53,038
Community safety	91	1,289	45	967	2,392
Environmental health	10	5,750	841	442	7,043
Miscellaneous	0	5,201	13	303	5,517
Industrial and commercial	1,291	20,934	0	134	22,359
Other trading services	227	1,265	2,981	756	5,229
All other environmental services	5,443	174,894	11,474	19,009	210,820
Law, order and protective services:					
Police	3,227	5,654	6,242	14,988	30,111
Fire service and civil defence	68	2,879	1,569	1,916	6,432
Coroners' courts	0	0	0	0	0
All law, order and protective services	3,295	8,533	7,811	16,904	36,543
Other (b)	.	.	.	.	.
All services	13,079	844,247	25,565	52,247	935,138

(a) The £ per head calculations use the Registrar General's 2006 mid-year estimates of population.

(b) Includes certain categories of revenue expenditure such as that for redundancy payments, against which the Welsh Assembly Government has the power to issue a direction under section 40(6) of the Local Government and Housing Act, to permit local authorities to treat as capital expenditure.

B1 (continued) Capital expenditure, by service, 2006-07

£ thousand

Capital grants	Capital advances	Other	Total capital expenditure	Total capital expenditure (£ per head) (a)	Service
0	0	0	10,050	3	Other environmental services:
330	0	1	15,827	5	Derelict land reclamation
45	0	36	3,109	1	Parks and open spaces
0	0	0	13,930	5	Waste collection
394	0	1,409	74,540	25	Waste disposal
24,404	0	2,165	79,607	27	General administration
227	0	2	2,621	1	Planning and development
3	0	0	7,046	2	Community safety
942	0	11	6,470	2	Environmental health
2,187	0	70	24,616	8	Miscellaneous
146	0	0	5,375	2	Industrial and commercial
28,678	0	3,694	243,192	82	Other trading services
					All other environmental services
0	0	0	30,111	10	Law, order and protective services:
0	0	0	6,432	2	Police
0	0	0	0	0	Fire service and civil defence
0	0	0	36,543	12	Coroners' courts
		15,248	15,248	5	All law, order and protective services
.	.				Other (b)
120,573	27	21,238	1,076,976	363	All services

Source: Capital Outturn forms

APPENDIX B

B2 Capital receipts, by service, 2006-07

£ thousand

Service	Sale of fixed assets	Repayments of capital advances and grants	Total receipts	Total receipts (£ per head) (a)
Education:				
Pre-primary education	0	0	0	0
Primary education	5,520	0	5,520	2
Secondary education	496	0	496	-
Special education	0	0	0	0
Youth service	0	0	0	0
Other education services and continuing education	40	0	40	-
All education	6,056	0	6,056	2
Social services	3,732	0	3,732	1
Transport:				
Roads, street lighting and road safety	278	0	278	-
Parking of vehicles	512	0	512	-
Public passenger transport (bus)	0	0	0	0
Public passenger transport (rail)	10	0	10	-
Tolled road bridges, tunnels and ferries, public transport companies	0	0	0	0
Local authorities ports and piers	0	0	0	0
Airports	0	0	0	0
All transport	800	0	800	-
Housing:				
Housing revenue account (HRA)	71,233	775	72,008	24
Council fund housing	1,501	1,345	2,846	1
Other	-	294	294	-
All housing	72,734	2,414	75,148	25
Libraries, culture and heritage:				
Library services	329	0	329	-
Museums and art galleries	0	0	0	0
Art activities and facilities	0	0	0	0
All libraries, culture and heritage	329	0	329	-
Agriculture and fisheries:				
Land drainage and flood prevention	0	0	0	0
Coast protection	0	0	0	0
Other agriculture and fisheries	5,567	0	5,567	2
All agriculture and fisheries	5,567	0	5,567	2
Sports and recreation:				
Sports facilities	497	0	497	-
Sports development	0	26	26	-
All sports and recreation	497	26	523	-

Source: Capital Outturn forms

(a) The £ per head calculations use the Registrar General's 2006 mid-year estimates of population.

(b) Includes certain categories of revenue expenditure such as that for redundancy payments, against which the Welsh Assembly Government has the power to issue a direction under section 40(6) of the Local Government and Housing Act, to permit local authorities to treat as capital expenditure.

B2 (continued) Capital receipts, by service, 2006-07*£ thousand*

Service	Sale of fixed assets	Repayments of capital advances and grants	Total receipts	Total receipts (£ per head) (a)
Other environmental services:				
Derelict land reclamation	230	0	230	-
Parks and open spaces	8,226	0	8,226	3
Waste collection	0	0	0	0
Waste disposal	0	0	0	0
General administration	66,619	0	66,619	22
Planning and development	37,612	0	37,612	13
Community safety	0	0	0	0
Environmental health	73	0	73	-
Miscellaneous	1,102	0	1,102	-
Industrial and commercial	10,391	0	10,391	4
Other trading services	457	0	457	-
All other environmental services	124,711	0	124,711	42
Law, order and protective services:				
Police	1,090	0	1,090	-
Fire service and civil defence	9	0	9	-
Coroners' courts	0	0	0	0
All law, order and protective services	1,099	0	1,099	-
Other (b)	.	.	60	-
All services	215,525	2,440	218,024	74

Source: Capital Outturn forms

C1 Standard spending assessments and central government support (a)

	Standard spending assessments and police grant		Central government support (b)	
	£ thousand	£ per head (c)	£ thousand	£ per head (c)
1990-91	2,070,025	725	1,692,643	593
1991-92 (d)	2,381,446	830	2,184,857	761
1992-93	2,545,816	885	2,288,743	795
1993-94	2,533,801	876	2,277,157	788
1994-95	2,631,939	908	2,345,159	809
1995-96	2,710,472	933	2,393,075	823
1996-97	2,795,394	960	2,459,844	844
1997-98	2,856,251	979	2,502,836	858
1998-99	3,009,501	1,030	2,620,937	897
1999-00	3,165,488	1,082	2,749,103	939
2000-01	3,490,809	1,190	2,871,973	979
2001-02	3,686,844	1,255	3,042,383	1,035
2002-03	3,879,670	1,317	3,184,381	1,081
2003-04	4,140,386	1,426	3,402,620	1,172
2004-05	4,297,628	1,472	3,488,762	1,195
2005-06	4,531,342	1,542	3,658,878	1,245
2006-07	4,856,557	1,645	3,898,719	1,320
2007-08	5,085,020	1,719	4,077,538	1,378
2008-09	5,251,942	1,771	4,203,130	1,417

Source: Local Government Revenue Settlements. These figures fall outside the scope of National Statistics

- (a) Comprises standard spending assessments and police grant. Excludes non-police specific grants.
- (b) Comprises revenue support grant, redistributed non-domestic rates, council tax reduction scheme and transitional grants for county or county borough councils. Comprises revenue support grant, redistributed non-domestic rates, police grant and police damping grant for police authorities. Excludes non-police specific grants. Also see footnote (d).
- (c) The Registrar General's mid-year estimates of population 1988 for 1990-91, 1989 for 1991-92, 1990 for 1992-93, 1991 for 1993-94, 1992 for 1994-95, 1993 for 1995-96, 1994 for 1996-97, 1995 for 1997-98, 1996 for 1998-99, 1997 for 1999-2000, 1998 for 2000-01, 1999 for 2001-02, 2000 for 2002-03, 2001 for 2003-04, 2002 for 2004-05, 2003 for 2005-06, 2004 for 2006-07, 2005 for 2007-08 and 2006 for 2008-09. The figures equate to those used in the calculation of the standard spending assessments and central government support in each settlement year.
- (d) In 1991-92, a grant of £140 per taxpayer was given to local authorities in Wales to reduce community charge bills. This is included in the central government support figure.

C2 Standard spending assessments and source of central government support, by authority, 2008-09

£ thousand

	Standard spending assessments and police grant	Central government support			
		Comprising:			
		Total	Revenue support grant	Police grant	Share of re-distributed non-domestic rates
County/county borough councils:					
Isle of Anglesey	114,391	91,284	73,006	.	18,278
Gwynedd	203,774	163,320	131,857	.	31,463
Conwy	180,289	141,059	111,267	.	29,792
Denbighshire	160,538	129,125	103,655	.	25,469
Flintshire	226,638	176,723	137,351	.	39,371
Wrexham	192,936	150,414	115,886	.	34,528
Powys	221,358	175,314	140,490	.	34,824
Ceredigion	120,850	95,680	74,413	.	21,268
Pembrokeshire	197,034	154,480	123,752	.	30,728
Carmarthenshire	291,655	235,159	188,025	.	47,135
Swansea	357,561	285,600	224,818	.	60,783
Neath Port Talbot	226,595	187,855	151,611	.	36,244
Bridgend	208,302	167,569	132,817	.	34,752
Vale of Glamorgan	188,448	142,155	110,226	.	31,929
Cardiff	475,903	364,751	280,721	.	84,030
Rhondda Cynon Taf	389,679	328,247	267,110	.	61,137
Merthyr Tydfil	95,675	81,222	66,809	.	14,413
Caerphilly	286,805	238,072	193,804	.	44,269
Blaenau Gwent	120,035	103,012	84,919	.	18,093
Torfaen	151,109	125,043	101,364	.	23,679
Monmouthshire	129,036	93,766	70,688	.	23,079
Newport	228,777	184,701	148,765	.	35,937
All county/county borough councils	4,767,388	3,814,554	3,033,354	.	781,200
Police authorities:					
Dyfed Powys	70,398	53,100	2,578	35,638	14,884
Gwent	97,755	80,604	18,417	46,070	16,117
North Wales	101,142	78,175	6,768	51,530	19,878
South Wales	215,260	176,697	43,525	97,251	35,921
All police authorities	484,554	388,576	71,287	230,489	86,800
Wales	5,251,942	4,203,130	3,104,641	230,489	868,000

Source: Local Government Revenue Settlement, 2008-09. These figures fall outside the scope of National Statistics

APPENDIX C

C3 Standard spending assessments and source of central government support per head of population, by authority, 2008-09 (a)

	Standard spending assessments and police grant	Central government support				<i>£ per head</i>
		Total	Comprising:		Share of re-distributed non-domestic rates	
			Revenue support grant	Police grant		
County/county borough councils:						
Isle of Anglesey	1,661	1,325	1,060	.	265	
Gwynedd	1,723	1,381	1,115	.	266	
Conwy	1,620	1,268	1,000	.	268	
Denbighshire	1,671	1,344	1,079	.	265	
Flintshire	1,510	1,178	915	.	262	
Wrexham	1,473	1,148	885	.	264	
Powys	1,688	1,337	1,071	.	266	
Ceredigion	1,566	1,240	964	.	276	
Pembrokeshire	1,680	1,317	1,055	.	262	
Carmarthenshire	1,638	1,321	1,056	.	265	
Swansea	1,575	1,258	990	.	268	
Neath Port Talbot	1,653	1,371	1,106	.	264	
Bridgend	1,571	1,264	1,002	.	262	
Vale of Glamorgan	1,529	1,153	894	.	259	
Cardiff	1,499	1,149	884	.	265	
Rhondda Cynon Taf	1,666	1,403	1,142	.	261	
Merthyr Tydfil	1,723	1,463	1,203	.	260	
Caerphilly	1,674	1,389	1,131	.	258	
Blaenau Gwent	1,731	1,486	1,225	.	261	
Torfaen	1,660	1,374	1,114	.	260	
Monmouthshire	1,468	1,067	804	.	263	
Newport	1,633	1,318	1,062	.	256	
All county/county borough councils	1,607	1,286	1,023	.	263	
Police authorities:						
Dyfed Powys	140	105	5	71	30	
Gwent	175	144	33	82	29	
North Wales	150	116	10	76	29	
South Wales	175	144	35	79	29	
All police authorities	163	131	24	78	29	
Wales	1,771	1,417	1,047	78	293	

Source: Local Government Revenue Settlement, 2008-09. These figures fall outside the scope of National Statistics

(a) Based on the Registrar General's mid-year estimates of population for 2006.

C4 Specific grants, by service

	<i>£ thousand</i>					
	2003-04	2004-05	2005-06	2006-07	2007-08 (a)	2008-09 (a)
Current grants:						
Education (b)	277,181	273,363	281,967	289,781	308,635	328,907
Social services	180,756	232,818	216,558	167,814	172,129	151,925
Home Office and protective services	68,580	67,848	57,218	72,944	63,502	64,923
Housing (c)	343,889	622,431	663,435	700,884	694,268	740,032
Roads and transport	19,049	54,663	62,687	72,373	74,859	82,799
National parks grant	9,652	10,297	10,687	10,909	10,979	11,317
Other	103,545	117,400	167,391	192,870	149,226	148,408
All current grants	1,002,652	1,378,819	1,459,944	1,507,576	1,473,598	1,528,310
Capital financing grants:						
Education	0	0	1,118	2,782	10,190	10,310
Home Office and protective services	872	953	820	358	197	286
Housing	1,164	1,031	643	2,036	175	57
Roads and transport	0	0	10,131	9,350	5,230	4,412
Other	0	0	828	7,590	0	1,480
All capital financing grants	2,036	1,984	13,540	22,117	15,792	16,544
All specific grants	1,004,688	1,380,803	1,473,484	1,529,692	1,489,390	1,544,854
Memorandum:						
Council tax benefit grant	133,039	155,044	170,134	177,217	178,243	184,919

Source: Revenue Outturn and Revenue Budget forms

(a) Budgets.

(b) Includes grant for post 16 provision in schools.

(c) Includes mandatory rent allowances. From 2004-05 onwards, includes rent rebates granted to HRA tenants which was previously part of the housing revenue account that is 100% grant funded by the Department for Work and Pensions. Includes housing and council tax benefit administration.

C5 National parks grant (a)

	<i>£ thousand</i>			
	Brecon Beacons	Pembrokeshire Coast	Snowdonia	Wales
1990-91	905	1,086	1,438	3,430
1991-92	1,007	1,208	1,599	3,814
1992-93	1,399	1,643	2,151	5,193
1993-94	1,443	1,694	2,217	5,354
1994-95	1,476	1,733	2,268	5,477
1995-96	1,484	1,742	2,380	5,606
1996-97	1,672	1,823	2,339	5,834
1997-98	1,672	1,823	2,339	5,834
1998-99	1,722	1,878	2,434	6,034
1999-00	1,722	1,878	2,434	6,034
2000-01	1,865	2,033	2,636	6,534
2001-02	2,140	2,257	2,926	7,324
2002-03	2,458	2,665	3,406	8,529
2003-04	2,897	2,971	3,784	9,652
2004-05	3,060	3,175	4,062	10,297
2005-06	3,185	3,290	4,212	10,687
2006-07	3,332	3,323	4,254	10,909
2007-08 (b)	3,232	3,397	4,350	10,979
2008-09 (b)	3,287	3,614	4,416	11,317

Source: Revenue Outturn and Revenue Budget forms

(a) Prior to 1996-97, national parks grant was issued to national park authorities indirectly, via the relevant county councils, in the form of supplementary grant. A proportion is provided by contributions from the local authorities located within the boundaries of the national parks. The source for figures up to and including 1999-2000 is the Welsh Assembly Government. The source for figures for 2000-01 onwards are revenue outturn and budget forms.

(b) Budgets.

Aggregate external finance (AEF) is the sum of *revenue support grant*, the distributable amount of *non-domestic rates* and certain *specific government grants* issued to support the *current* element of *revenue expenditure*.

Audited accounts: In some cases the outturn figures shown in the tables are based on an authority's best estimates available when the outturn forms were completed and may differ from final figures published in the authority's audited accounts.

Billing authorities are *local authorities* empowered to set local charges and issue bills for the *council tax* and the *non-domestic rates* on behalf of itself, and other authorities in the area (known as *precepting authorities*). In Wales, the billing authorities are the county or county borough councils.

Budget requirement is *gross revenue expenditure* less that funded by all non-police *specific government grants* and that expenditure funded from *local authority* reserves. It is the amount of expenditure which is supported by the *council tax* and general support from central government, that is *revenue support grant*, *police grant*, *redistributed non-domestic rates*, and any grant relief for *council tax*.

The **capital charges** element of *revenue expenditure* is the cost of debt repayments and interest payable on loans raised to finance past *capital expenditure* and direct revenue contributions towards *capital expenditure* in the current year (see *capital expenditure charged to the revenue account*).

Capital expenditure is the investment in *local authority* services, mainly the provision, acquisition and enhancement of fixed assets such as land, buildings, vehicles and machinery together with the payment of grants and advances to certain bodies, such as home renovation grants made to private homeowners. Capital expenditure is financed in part by borrowing; the resulting annual repayments of principal and interest are paid out of *revenue expenditure*. Apart from these loan charges, capital spending also has implications for the *current* element of *revenue expenditure*, in that new assets generate new revenue costs, such as staffing, heating and cleaning costs.

Capital expenditure charged to the revenue account (CERA) is any *capital expenditure* that is met from a revenue account, or from revenue reserves. It includes amongst other things: revenue contributions to capital outlay; *capital expenditure* met from revenue reserves; and amounts set aside from a revenue account as credit cover for *credit arrangements* or in respect of *notional capital receipts*.

Capital financing requirement A prudential indicator defined in the CIPFA prudential code, it generally represents the underlying need to borrow for capital expenditure.

Capital receipts arise on the disposal of fixed assets and the repayment of capital grants and advances or the realising of investments, other than approved investments (see *notional capital receipts*).

The **central rating list** shows the *rateable values* (in aggregate) of specified classes of non-domestic hereditament occupied by designated persons. The list shows hereditaments (with the exception of power stations not occupied by National Power, Nuclear Electric and Powergen; and large docks and harbours) and telecommunications, some cross country pipelines and some waterways which are valued on the normal statutory basis.

The **community charge** was introduced in place of the domestic rates on 1 April 1990 and was abolished and replaced by the *council tax* on 1 April 1993. It was a personal local charge (or charges) set by the *billing authority* and *precepting authorities*, to collect revenue, which when taken together with their shares of central government support, was sufficient to finance their *budget requirements*. The personal community charge was payable, with a few exceptions, by everyone aged 18 or over.

Community charge grant was a one-off central grant paid to local authorities in 1991-92 to reduce the bill of each personal charge payer by £140. In subsequent years the amount was included within the total of *revenue support grant*.

GLOSSARY

The **council fund** (termed the general fund between 1990-91 and 1995-96) must be maintained by all county or county borough councils. With the exception of payments made to or from a trust fund, all sums received are paid into the council fund and all payments, including *precepts*, must be made out of the council fund. In this publication, the term council fund relates more specifically to the council fund revenue account, which excludes the *housing revenue account* and *trading services*.

Council fund services are *local authority* services which are financed mainly from local taxation and grants and which rely only to a limited extent on income from fees, charges and sales. They include education, police, fire, highways, personal social services and environmental services.

The **council tax** is a personal local charge set by the *billing authority* and *precepting authorities*, to collect revenue, which when taken together with their shares of central government support, is sufficient to finance their *budget requirements*. It replaced the *community charge* on 1 April 1993 and is based on the value of the property and the number of adult residents. The Valuation Office Agency assessed all the properties in each county or county borough council area and assigned each property to one of nine valuation bands; A to I. New properties are valued and placed in a valuation band according to their notional value in 2003. The tax is then set on the basis of the number of band D equivalent properties in each year, and tax levels for dwellings in other bands are set relative to the band D baseline.

Council tax benefit helps people with low income to meet their *council tax* liability, through a part or full rebate under the provisions of the benefit scheme. The scheme is administered by local authorities and the level of rebate depends on personal circumstances and the level of *council tax* to be paid. Council tax benefit replaced *community charge* benefit on 1 April 1993 which itself replaced rate rebates on 1 April 1990.

Council tax for standard spending (CTSS): is the *council tax* that each billing authority could set if all authorities in their area spent at the level of their *standard spending assessment*. *Revenue support grant* is distributed to individual authorities on the assumption that all authorities set a *council tax* equal to this figure. In practice, CTSS is different from the actual *council tax* set in all authorities, as all authorities spend at a level different from their *standard spending assessment*. CTSS replaced the *community charge* for standard spending (CCSS) in the financial year 1993-94.

The **council tax reduction scheme (CTRS)** was a grant paid between 1996-97 and 2000-01 to certain local authorities to mitigate the effect of excessive year-on-year increases in *council tax*, as a result of changes in the distribution between individual authorities of *standard spending assessments* and hence *revenue support grant*. It was funded either as a recycling of the total of *revenue support grant*, or as additional *aggregate external finance* and was replaced by *transitional grant* in 2001-02.

Credit arrangements are forms of credit that do not involve the borrowing of money by a *local authority*. They include leases of land or other property and contracts which provide for extended credit in the sense that more than a full financial year passes between the acquisition of the value by the authority and the payment for that value.

Credit liabilities: Under Part IV of the Local Government and Housing Act 1989, local authorities are required to set aside specified proportions of certain *capital receipts* as provision against credit liabilities (or debt). The remainder, known as *usable capital receipts*, may be used to finance *capital expenditure* or may be voluntarily set aside by the authority as provision to meet credit liabilities. In addition, authorities are required to make minimum provision from their revenue accounts to meet such liabilities and may make additional voluntary revenue contributions.

The **current** element of *revenue expenditure* is the cost of running *local authority* services within the financial year. These include the costs of staffing, heating, lighting and cleaning, together with expenditure on goods and services consumed within the year. This expenditure is offset by income from sales, fees and charges and other income from local sources, giving *net current expenditure*, which can also be defined as expenditure on employees and running expenses, less sales, fees, charges, internal recharges and other non-grant income (such as receipts from other authorities). *Net current expenditure* includes that expenditure financed by *specific government grants*.

The tables in Appendix A give a detailed breakdown of current expenditure. When considering only the expenditure and not the income, costs associated with central services such as general administration and certain 'pooled' services may be double counted. This is because a proportion of the expenditure for these central services is recharged to and recorded against other services. Although credit is taken into the central services as income from these other services, both the central services and the other services show the relevant expenditure as 'running expenses'. Expenditure for these recharged items is counted twice, although for *net current expenditure*, double counting does not occur, as one part is offset as income and eliminated.

Local authorities account for retirement benefits (pensions) in their service expenditure in accordance with **Financial Reporting Standard 17 (FRS17)**. This requirement is enshrined in the Code of Practice on Local Authority Accounting in the UK, published by the Chartered Institute of Public Finance and Accountancy (CIPFA) and in CIPFA's Best Value Accounting Code of Practice (BVACOP). Data shown in this release are mostly presented on an FRS17 basis.

Under FRS17 most of the pension schemes covering local government employees are classed as defined benefit schemes. The main implication of defined benefit status is that retirement benefits are accounted for on the basis of the retirement benefit entitlement to which employment in the year gives rise, rather than the cash amounts of employer's contribution or pension due for the year. The major exception to defined benefit status is the teachers' pension scheme, which is administered centrally; this is accounted for on a defined contribution basis, and the charges to service expenditure equal the employer's contribution. The defined benefit charges are not allowed to impact on council tax payers, the charge that must ultimately be carried by taxpayers is the employer's contributions due for the year.

General capital grant is, from 2000-01 onwards, an element of *general capital funding*. It is direct grant funding towards financing *general capital expenditure*.

Gross revenue expenditure is the net current (see *current*) element of *revenue expenditure*, plus the *capital charges* element of *revenue expenditure*. It is effectively all revenue expenditure, excluding that financed by income from sales, fees, and charges and other non-grant sources, but including that financed by *specific government grants*.

Housing benefit is awarded by local authorities on a means-related basis to provide assistance with rent and payable in respect of residential accommodation. The two categories of housing benefit are:

- rent rebates that provide assistance with rent paid by *local authority* tenants; and
- rent allowances that provide assistance with rent paid by people who are not *local authority* tenants.

The method of assessment varies between certificated and standard cases. Certificated cases are those where the claimant receives income support. Certificated housing benefit normally covers 100 per cent of the claimant's rent less deductions if there are non-dependants (e.g. lodgers, grown-up children) in the household, if the rent includes amenities such as heating and in certain other circumstances. Standard housing benefit normally covers less than 100 per cent of the rent. The amount of benefit depends mainly on the level of rent, the level of the claimant's income and the size of the household.

GLOSSARY

The **housing revenue account (HRA)** is a local authority account showing *current* income and expenditure on housing services related to its own housing stock. The account is separate from the *council fund* and *trading accounts* and is funded mainly from rents and government subsidy specific to this account. In Wales, county or county borough councils are the enabling authorities, with respect to social housing, though housing associations are now also significant providers. Certain additional housing services (council fund housing) appear in the *council fund* accounts; these include improvement grants and loans for house purchase and renovation under the Small Dwellings Acquisition Acts, and provision for the homeless.

Local authority: There are many definitions of local authorities, devised to meet the requirements of the Acts of Parliament under which they were established. In this publication, the term has an exceptionally wide meaning covering all local bodies, other than companies trading for profit, which have or had the power to levy the *council tax*, the *community charge*, rates, taxes, tolls or dues or to require them to be levied. In Wales, these duties are mainly performed by county or county borough councils (before 1 April 1996 the county and district councils) and by Police, Fire and National Park authorities. However, information on other precepting bodies, such as community councils is also included where relevant.

The **Local Regeneration Fund** replaced the former Capital Challenge on 1 April 2000, which itself replaced the Strategic Development Scheme on 1 April 1997, and before that Projects of Regional or National Importance/Special Projects, Urban Programme and Rural Initiative. The Local Regeneration Fund supports projects which promote economic, environmental and social development and which benefit areas of social need.

Net revenue expenditure: Net expenditure is normally used in the context of revenue expenditure. Net revenue expenditure is all revenue expenditure excluding that financed by income from sales, fees, and charges and other non-grant sources, and that financed by *specific government grants*. Alternatively, it is the amount of expenditure which is supported by *council tax* and general support from central government, plus (or minus) any appropriations from (or to) financial reserves.

Net current expenditure: see *current* element of *revenue expenditure*.

Non-domestic rates (NDR) are rates paid to *billing authorities* by all businesses in the area of that authority. Since 1 April 1990, these have been based on a uniform business rate across Wales known as the single national poundage set by central government. This national poundage is applied to the *rateable value* of each non-domestic property to establish the bill for that property. *Billing authorities* pay the non-domestic rates collected into a central pool which is first split between county or county borough councils and police authorities and then re-distributed between each authority according to shares of adult population. This replaced the previous system in which *billing authorities* set their own rates and retained the rates relating to all business in their area.

Outturn (or cash) prices: expenditure shown at outturn prices reflects the price level applying when the expenditure was incurred, i.e. actual expenditure within a given time period. Comparisons of expenditure over time at outturn prices will show increases due to inflation as well as real changes in service levels, etc.

Police grant is paid to police authorities by the Home Office as a major element of support for police authority *revenue expenditure*. It is part of the *budget requirement* and is therefore not included within *specific government grants*. Police grant is calculated using the same formula as that used for the calculation of police authority *standard spending assessments*.

A **precepting authority** is a *local authority* that seeks an amount, known as a precept, from a *billing authority* to finance its spending. In Wales the precepting authorities are police authorities and community councils. Police authorities precept for amounts to finance that proportion of their spending not covered by central government support, including *revenue support grant*, *police grant* and re-distributed *non-domestic rates* and other income, while community councils precept for amounts to cover the full amount of their spending.

The **rateable value** of a non-domestic property is calculated by the Valuation Office agency on the basis of its notional rental value. This is the rent that the property would command were it to be offered on the open market. Under the present *non-domestic rates* regime, valuations are carried out every five years and took effect in April 1990, April 1995, April 2000 and April 2005.

Revenue expenditure is expenditure required to be financed from revenue in the current year. This covers both the continuing cost of maintaining local services, including salaries and wages of employees and purchases of goods and services (see *current element of revenue expenditure*) and the cost of financing *capital expenditure* (see *capital charges element of revenue expenditure*).

Revenue support grant (RSG) is paid to local authorities by the Welsh Assembly Government as a major element of support for *revenue expenditure*, as required by section 78(1) of the Local Government Finance Act 1988. In order to arrive at the aggregate amount of RSG, the Welsh Assembly Government determines a level of *total standard spending* and then sets the level of *aggregate external finance* (AEF). RSG is the balancing item within AEF after the distributable amount of *non-domestic rates* have been decided.

The objective of the revenue support grant system is to enable authorities to provide a common level of service consistent with this aggregate figure of *total standard spending*. Its aim is to compensate for differences in the levels at which authorities need to spend and at which they can raise *council tax* in order to provide a common level of service. This objective is met by calculating the revenue support grant for each authority as the difference between its *standard spending assessment* and the sum of its re-distributed *non-domestic rate* income and *community charge / council tax for standard spending* income.

Standard spending assessments (SSAs) are centrally determined assessments of each authority's need to spend on revenue services, on the *total standard spending* basis. They are calculated just prior to the year to which they relate using principles established by the Welsh Assembly Government encompassing the demographic, physical and social characteristics of each area, as reflected by a range of indicators.

SSAs include an element to cover the need to spend on the *current element of revenue expenditure* and an element to cover the need to spend on the *capital charges element of revenue expenditure*. The distribution of the *current* element between local authorities is based on the distribution of various indicators of need, such as pupil numbers, population and measures of deprivation and rurality. The distribution of the *capital charges* element between local authorities is based on the latest available credit ceiling figure for each authority (which is essentially the level of unpaid debt) together with estimates of how this will change in the year to which the SSAs relate.

Total standard spending (TSS) is the amount of *revenue expenditure* that the Welsh Assembly Government considers appropriate for all authorities in Wales to incur in providing services and financing expenditure and broadly represents the appropriate level of expenditure on *local authority* functions that fall under the responsibility of the Welsh Assembly Government.

Trading services are *local authority* services that are generally intended to be financed mainly from charges levied on the users of the service. These users may or may not be other *local authority* services. Expenditure and income for these services are recorded in separate trading accounts, which, in general, approximately balance. Any surpluses or deficits on the trading accounts are passed to the *council fund*, and form part of total *revenue expenditure*. Details of trading services are not given in this publication, but may be obtained from the address at the front of this publication.

GLOSSARY

Transitional grant is a grant paid to certain local authorities to mitigate the effect of excessive year-on-year increases in *council tax*, as a result of changes in the distribution between individual authorities of *standard spending assessments* and hence *revenue support grant*. It is funded as additional *aggregate external finance* and replaced *the council tax reduction scheme* in 2001-02.

Usable capital receipts are the balance of *capital receipts* after setting aside the reserved part (as determined under the Local Government and Housing Act 1989) and deducting administrative costs of housing disposals and those receipts payable to the Exchequer. These receipts may be used to meet expenditure incurred for capital purposes or as provision to meet *credit liabilities*.