

(a) (b)

	2005-06	2006-07	2007-08	2008-09 (P)	£ million 2009-10 (B)
Education	36,020	37,942	40,135	42,146	42,991
Highways & transport	4,843	5,316	5,636	5,688	6,311
Social care	17,359	18,108	18,587	19,587	20,251
Housing (excluding Housing Revenue Account) ^(c)	14,066	14,963	15,844	16,997	17,130
Cultural, environmental & planning	9,162	9,658	10,139	10,468	10,541
Police	10,957	11,542	11,704	11,857	12,218
Fire & rescue	2,040	2,193	2,233	2,104	2,311
Courts	58	62	70	73	71
Central services	2,432	3,430	3,541	3,770	3,522
Other services	206	128	360	664	202
Total net current expenditure	97,142	103,341	108,249	113,353	115,547
<i>plus non-current expenditure</i>					
Capital financing	2,473	2,993	3,004	2,952	3,595
Capital Expenditure charged to Revenue Account	891	1,103	1,095	1,668	1,750
Other non-current expenditure	3,194	3,350	3,448	3,659	3,711
Pensions interest cost and expected return on pensions assets (FRS17)	4,785	4,534	4,808	7,060	4,810
Appropriations to from pensions reserve (FRS17)	-4,582	-6,025	-5,595	-6,747	-4,896
Appropriations to(+)/ from(-) financial instruments adjustment account ^(d)	-	-	-	-144	6
Appropriations to(+)/ from(-) unequal pay back pay account ^(e)	-	-	-	-63	19
less interest receipts	1,214	1,481	1,862	1,910	720
less specific grants outside AEF	18,267	19,643	20,761	21,777	21,005
Revenue expenditure (Non-FRS17)	84,422	88,172	92,386	98,050	102,816
less specific grants inside AEF ^(f)	14,785	41,741	44,486	42,897	44,031
less Area Based Grant (ABG) ^(g)	-	-	-	3,018	3,145
Net revenue expenditure (Non-FRS17)	69,637	46,432	47,900	52,135	55,640
Use of reserves	816	974	1,496	249	-1,635
Other adjustments	24	16	2	2	10
Budget requirement	70,477	47,421	49,398	52,387	54,016
Revenue Support Grant ^(f)	-26,663	-3,378	-3,105	-2,854	-4,501
Redistributed non-domestic rates	-18,004	-17,506	-18,506	-20,506	-19,515
Police grant	-4,353	-3,936	-4,028	-4,136	-4,253
General Greater London Authority (GLA) grant	-37	-38	-38	-48	-48
Other	-104	-111	-112	-85	-65
Council tax requirement	21,315	22,453	23,608	24,759	25,633

(a) Produced on a Financial Reporting Standard 17 (FRS17) basis.

(b) Figures are after any authorities were designated, requiring them to reset their budgets.

(c) Includes mandatory rent allowances, mandatory rent rebates and rent rebates granted to HRA tenants.

(d) Adjustments permitted by regulation to the revenue account charges for financial instruments.

(e) The deferral of revenue account charges for unequal pay back pay as permitted by regulation, and the reversal of the deferral in the year that payment of the back pay is due.

(f) From 2006-07 local authorities receive funding for schools through the specific grant entitled Dedicated Schools Grant (DSG) rather than funding previously included in formula grant.

(g) Area Based Grant is a new non-ringfenced grant replacing a number of grants previously reported as specific grants inside AEF.

	Revenue expenditure ^{(b) (c)} (£ million)	Government grants (£ million)	Redistributed non-domestic rates ^(d) (£ million)	Council tax (£ million)	% of total	% of total	
Council tax system			% of total	% of total		% of total	
1993-94	41,506	21,685	52	11,584	28	8,912	21
1994-95	43,602	23,679	54	10,692	25	9,239	21
1995-96	44,827	23,335	52	11,361	25	9,777	22
1996-97	46,532	23,003	49	12,743	27	10,461	22
1997-98	47,256	23,840	50	12,034	25	11,241	24
1998-99	50,189	25,291	50	12,531	25	12,332	25
1999-00	53,651	26,421	49	13,619	25	13,278	25
2000-01	57,329	27,809	49	15,407	27	14,200	25
2001-02	61,952	31,469	51	15,144	24	15,246	25
2002-03	65,898	32,634	50	16,639	25	16,648	25
2003-04	75,244	41,777	56	15,611	21	18,946	25
2004-05	79,303	45,258	57	15,004	19	20,299	26
2005-06	84,422	45,838	54	18,004	21	21,315	25
2006-07	88,172	49,093	56	17,506	20	22,453	25
2007-08	92,386	51,658	56	18,506	20	23,608	26
2008-09 (P)	98,050	52,952	54	20,506	21	24,759	25
2009-10 (B)	102,816	55,978	54	19,515	19	25,633	25

(a) Produced on a Non Financial Reporting Standard 17 basis.

(b) Figures are after any authorities were designated, requiring them to reset their budgets.

(c) The sum of government grants, redistributed non-domestic rates and council tax does not normally exactly equal revenue expenditure because of the use of reserves.

(d) This includes the income that the City of London receives and retains from the use of its own multiplier.

(a)

	2005-06	2006-07	2007-08	2008-09 (P)	£ million 2009-10 (B)
Revenue Support Grant ^(b)	26,663	3,378	3,105	2,854	4,501
Redistributed non-domestic rates ^(c)	18,004	17,506	18,506	20,506	19,515
Police grant	4,353	3,936	4,028	4,136	4,253
Formula Grant	49,020	 24,820	25,639	27,496	28,269
General Greater London Authority (GLA) grant	37	38	38	48	48
Area Based Grant (ABG) ^(d)	-	-	-	3,018	3,145
Specific & special grants ^{(b) (d)}	14,785	41,741	44,486	42,897	44,031
<i>of which the five largest for 2009-10:^(e)</i>					
<i>Dedicated Schools Grant (DSG)</i>	-	26,291	28,044	29,012	29,856
<i>GLA Transport Grant</i>	2,181	2,391	2,534	2,663	3,037
<i>Standards Fund (excluding elements now in ABG)^(f)</i>	2,490	3,076	2,915	2,661	2,964
<i>School Standards Grant (including Personalisation)</i>	882	1,360	1,642	1,459	1,552
<i>Sure Start, Early Years and Childcare Grant</i>	-	-	-	1,226	1,410
Aggregate External Finance (AEF)	63,842	66,599	70,163	73,459	75,493

- (a) Figures are after any authorities were designated, requiring them to reset their budgets.
- (b) Comparisons across years may not be valid due to changing local authority responsibilities and methods of funding. In particular, the large switch between Revenue Support Grant and specific & special grants in 2006-07 was largely due to the introduction of the Dedicated Schools Grant as a specific grant.
- (c) This includes the income that the City of London receives and retains from the use of its own multiplier.
- (d) Area Based Grant – a new non-ringfenced grant from 2008-09 was introduced replacing a number of grants previously reported as specific grants inside AEF.
- (e) The Statistical Release of provisional outturn figures for 2008-09 does not include the breakdown of individual grants, so budget figures are presented.
- (f) Previously called Standards Fund - Other. From 2008-09 excludes elements now in Area Based Grant.

(a)

	Schools reserves	Other earmarked reserves	Unallocated reserves	£ million Non-schools total reserves
At 1 April				
1999	539	3,799	2,064	5,863
2000	694	3,895	1,863	5,758
2001	1,007	4,047	1,755	5,802
2002	1,103	3,732	1,756	5,488
2003	1,132	4,198	2,224	6,422
2004	1,315	5,484	2,678	8,162
2005	1,498	6,831	2,774	9,605
2006	1,596	7,644	2,939	10,583
2007	1,760	8,118	3,203	11,321
2008 (P)	2,003	9,049	3,304	12,353
At 31 March				
2009 (P)	1,861	9,394	3,351	12,745

(a) Pensions reserve levels are not included. The pensions reserve is the product of the difference between the accounting entries for pensions required by the Financial Reporting Standard 17 accounting standard and the cash based pensions transactions of the authority; it does not represent a resource that is available to spend.

	2005-06	2006-07	2007-08 ^(a)	2008-09	£ million 2009-10 (F)
Capital expenditure					
Education	3,492	3,442	3,711	4,542	5,983
Highways & Transport	3,461	3,480	5,916	4,735	5,568
Housing	4,534	4,507	5,008	4,901	4,255
Other	5,154	4,879	5,324	5,622	6,303
Total capital expenditure	16,641	16,307	19,958	19,801	22,110
Expenditure by virtue of a section 40(6) or 16(2)(b) direction	148	163	415	432	32 ^(b)
Notional capital receipts set aside and Large Scale Voluntary Transfer Levy	8	2	22	0	0
Total expenditure and other transactions	16,797	16,472	20,395	20,233	22,141
Financed by:					
Borrowing supported by central government	3,879	3,364	2,926	3,017	2,795
Self-financed borrowing	2,251	2,291	3,184	4,224	4,979
Central government grants	3,909	4,083	7,007	5,733	7,140
Use of capital receipts	2,812	2,628	2,665	2,040	2,295
General Fund, Housing Revenue Account & Major Repairs					
Reserve financing	2,568	2,763	2,593	3,241	3,496
Other resources	1,377	1,344	2,019	1,978	1,437
Total financing	16,797	16,472	20,395	20,233	22,141
Total capital receipts	3,777	3,671	3,992	1,353	1,695

(a) Includes GLA (TfL) grant payment of £1.7 billion in respect of Metronet. This impacts upon the Highways & Transport and Central Government Grants figures and hence the expenditure and financing totals.

(b) Capitalisations are difficult for authorities to forecast, for a number of reasons:- (i) no expectation, at time of compiling forecasts, of a need to seek capitalisation approval; (ii) cautious assumptions that approval may not be granted. Therefore forecasts, even after adjustments, are likely to underestimate the outturn for the financial year.

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	2004-05	2005-06	2006-07	£ million 2007-08
Income				
Total revenue income	117441	125,406	131,629	138,815
Total capital income	8947	9,075	9,097	13,019
Total income	126388	134,481	140,727	151,834
<i>less</i>				
Expenditure				
Total revenue expenditure	112150	120,790	126,983	133,056
Total capital expenditure	14276	16,641	16,307	19,958
Capitalised revenue expenditure ^(a)	128	156	165	437
Pooling of housing capital receipts ^(b)	1637	1,045	817	653
Total expenditure	128191	138,632	144,272	154,103
<i>equals</i>				
Amount to be met from financing movements	-1803	-4,151	-3,545	-2,269
<i>of which:</i>				
Overhanging debt on housing sold	591	386	546	1,532
Increase in borrowing	2472	5,961	2,538	3,790
Less increase in investments	-1638	-2,362	-2,120	-4,268
Balancing item, including timing adjustments ^(c)	378	166	2,550	1,215

(a) Comprises capitalised revenue expenditure under section 16(2)(b) of the Local Government Act 2003 and LSVT (Large Scale Voluntary Transfer) levy.

(b) Capital receipts applied to make payments to the Secretary of State under regulations 12 and 13 of the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003.

(c) The balancing item is the difference between the expenditure and income account and includes, amongst other items, unresolved inconsistencies between data sources, movements in cash balances and timing adjustments.

	2004-05	2005-06	2006-07	2007-08	£ billion 2008-09
	(R)	(R)	(R)	(R)	
Local government net borrowing	3.9	5.3	2.6	-0.5	4.2
Public sector net borrowing	39.8	37.4	30.9	33.6	85.0

Local government share of Total Managed Expenditure^(a) (2008-09)	27%
Local government share of Domestic Expenditure^(b) (2008-09)	10%

Source: Office for National Statistics October 2009

(a) HM Treasury measure of public expenditure.

(b) Total domestic expenditure in the UK economy, as defined in the National Accounts.



	2004-05	2005-06	2006-07	2007-08	£ million 2008-09
Expenditure					
Total Expenditure on benefits	4,014	4,272	4,757	5,222	5,600
<i>of which:</i>					
Pensions or annuities	3,404	3,611	3,816	4,100	4,388
Lump sums paid on retirement ^(a)	540	581	859	1,038	1,047
Lump sums paid on death ^(b)	69	78	81	84	123
Optional lump sum ^(c)	-	-	-	-	41
Other benefits	2	2	1	1	1
Disposal of liabilities	821	896	629	563	523
<i>of which:</i>					
Transfer values	768	853	598	540	502
Pensions Act premiums	28	29	26	19	21
Refunds of contributions ^(d)	24	14	5	4	-
Costs charged to the funds	251	290	349	375	359
<i>of which:</i>					
Fund Management costs	162	199	254	270	245
Administration costs	88	91	95	105	114
Other expenditure	16	15	19	27	19
Total expenditure	5,101	5,473	5,754	6,187	6,502
Income					
Employees' contributions ^(e)	1,431	1,576	1,605	1,680	1,926
Employers' contributions ^(f)	3,544	4,124	4,626	5,009	5,400
Investment income (gross)	2,322	2,639	3,019	3,165	2,873
<i>of which:</i>					
Dividends receivable	1,407	1,646	1,959	2,080	1,999
Interest receivable	420	501	561	638	546
Income from property	236	247	283	303	302
Other investment income	259	244	216	144	25
Transfer values	987	1,044	754	707	557
Other income	40	43	59	50	50
Total income	8,325	9,426	10,063	10,610	10,806

(a) The rules governing the payment of lump sums on retirement changed in 2006-07 and now allow beneficiaries to take more of their pension as a lump sum and less as a continuing pension.

(b) The rules changed from 1 April 2008. Prior to this date death benefit was twice salary; after this date it is three times salary.

(c) This was introduced in April 2008.

(d) The rules changed as at 1 April 2008.

(e) The rate of employees' contributions to the scheme changed from 1 April 2008 from a flat rate for all employees to a variable rate dependent on salary.

(f) Includes employers' secondary contributions.

Receipts as a percentage of net collectable debit

	England	Inner London boroughs ^(a)	Outer London boroughs	Metro-politan districts	Unitary authorities	Shire districts	%
2004-05	96.6	92.9	95.1	95.7	95.8	97.8	
2005-06	96.8	93.9	95.4	95.6	96.4	97.9	
2006-07	96.9	94.1	95.5	95.3	96.6	98.0	
2007-08	97.1	94.7	96.0	95.6	96.7	98.1	
2008-09	97.0	94.6	96.0	95.7	96.7	98.0	

(a) Includes City of London

Receipts as a percentage of net collectable debit

	England	Inner London boroughs ^(a)	Outer London boroughs	Metro-politan districts	Unitary authorities	Shire districts	%
2004-05	98.3	98.3	98.3	97.9	98.1	98.7	
2005-06	98.4	97.9	98.4	97.9	98.4	98.8	
2006-07	98.7	98.5	98.7	98.3	98.8	98.9	
2007-08	98.8	98.9	98.9	98.5	98.6	99.0	
2008-09	97.8	98.1	97.8	97.2	97.5	98.2	

(a) Includes City of London

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	Council tax (Band D, 2 adults for area)			Average council tax per dwelling		
	£	% change	% change real terms ^(b)	£	% change	% change real terms ^(b)
1993-94	568			456		
1994-95	580	2.1	-0.4	473	3.8	1.2
1995-96	609	5.0	1.6	498	5.3	1.9
1996-97	646	6.1	3.6	525	5.4	2.9
1997-98	688	6.5	4.0	564	7.4	4.9
1998-99	747	8.6	4.4	614	8.9	4.6
1999-00	798	6.8	5.1	656	6.8	5.2
2000-01	847	6.1	3.1	697	6.3	3.2
2001-02	901	6.4	4.5	741	6.3	4.5
2002-03	976	8.2	6.7	804	8.5	6.9
2003-04	1,102	12.9	9.5	908	12.9	9.5
2004-05	1,167	5.9	3.3	967	6.5	3.9
2005-06	1,214	4.1	0.8	1,009	4.3	1.1
2006-07	1,268	4.5	1.9	1,056	4.7	2.0
2007-08	1,321	4.2	-0.3	1,101	4.3	-0.2
2008-09	1,373	3.9	-0.3	1,145	4.0	-0.2
2009-10	1,414	3.0	4.2	1,175	2.6	3.8

**% change 1993-94
to 2009-10**

149.0

65.5

157.7

71.3

(a) Amounts shown are headline taxes, before transitional reliefs and benefits or rebates and after any authorities were designated, requiring them to reset their budgets.

(b) Adjusted using the All Items Retail Prices Index (RPI) as at April each year.

%

- - ^
(a)

	Council tax Band D, 2 adults for area					£ Average council tax per dwelling
	2005-06	2006-07	2007-08	2008-09	2009-10	2009-10
	Inner London boroughs ^(b)	1,020	1,059	1,090	1,112	1,117
Outer London boroughs	1,247	1,308	1,361	1,402	1,426	1,333
Metropolitan districts	1,190	1,237	1,284	1,328	1,372	981
Unitary authorities ^(c)	1,197	1,251	1,302	1,358	1,429	1,140
Shire districts	1,246	1,303	1,362	1,422	1,465	1,285
England	1,214	1,268	1,321	1,373	1,414	1,175
	% change on previous year					
Inner London boroughs ^(b)	3.9	2.9	2.0	0.5		
Outer London boroughs	4.9	4.1	3.0	1.7		
Metropolitan districts	3.9	3.8	3.4	3.3		
Unitary authorities ^(c)	4.5	4.1	4.3	3.5		
Shire districts	4.6	4.4	4.4	3.2		
England	4.5	4.2	3.9	3.0		

(a) Amounts shown are headline taxes, before transitional reliefs and benefits or rebates and after any authorities were designated, requiring them to reset their budgets.

(b) Includes City of London.

(c) Percentage change figures assume that the new unitary authorities created on 1 April 2009 were also in existence in 2008-09. To allow meaningful comparisons, the corresponding 2008-09 district and county figures have been aggregated.

%

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(a)

	Council tax Band D, 2 adults for area					£ Average council tax per dwelling
	2005-06	2006-07	2007-08	2008-09	2009-10	2009-10
	North East	1,280	1,329	1,380	1,429	1,479
North West	1,235	1,289	1,345	1,396	1,442	1,069
Yorkshire & the Humber	1,182	1,234	1,286	1,337	1,379	1,027
East Midlands	1,242	1,295	1,348	1,408	1,454	1,115
West Midlands	1,197	1,246	1,297	1,346	1,387	1,091
East of England	1,234	1,290	1,349	1,408	1,451	1,270
London	1,162	1,214	1,258	1,292	1,308	1,212
South East	1,218	1,275	1,331	1,390	1,436	1,346
South West	1,237	1,294	1,352	1,413	1,462	1,244
England	1,214	1,268	1,321	1,373	1,414	1,175

(a) Amounts shown are headline taxes, before transitional reliefs and benefits or rebates and after any authorities were designated, requiring them to reset their budgets.

	2005-06	2006-07	2007-08	2008-09	£ million 2009-10 (B)
Yield before reliefs in respect of current year	19,484	20,013	20,521	21,310	22,473
<i>add</i>					
Changes in respect of previous years	-740	-477	-948	-671	0
Yield before reliefs	18,745	19,536	19,573	20,638	22,473
<i>less</i>					
Transitional Relief	822	278	-120	-74	0
Mandatory Relief	2,061	2,191	2,137	1,396	1,493
Discretionary Relief	36	38	39	42	42
Small Business Rate Relief	-104	-57	148	145	127
Buoyancy Factor Allowance	-	-	-	-	188
Net rate yield	15,928	17,086	17,369	19,072	20,623
<i>less</i>					
Collection costs including losses	251	233	232	340	225
Contribution to the pool	15,677	16,853	17,138	18,732	20,398
					(B)
Small business rate multiplier (pence)	41.5	42.6	44.1	45.8	48.1
Standard business rate multiplier (pence)	42.2	43.3	44.4	46.2	48.5
Number of hereditaments ('000) ^(a)	1,651	1,663	1,681	1,692	1,698
Rateable value ^(a)	46,280	47,094	47,314	46,888	46,721

(a) As at 31 December in previous year.

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	2005-06	2006-07	2007-08	2008-09	£ million 2009-10 (B)
Mandatory Reliefs					
Charity	678.1	759.5	770.7	853.9	889.2
Rural village shop	5.7	5.2	5.9	6.0	6.1
Former agricultural premises ^(a)	1.4	0.6	0.0	0.0	-
Partly occupied ^(b)	54.6	54.5	55.9	36.0	14.4
Empty premises ^(b)	1,313.5	1,361.8	1,294.0	487.4	569.8
Community amateur sports club	7.3	9.4	10.6	12.7	13.1
Total	2,060.6	2,191.0	2,137.0	1,396.1	1,492.6
Discretionary Reliefs					
Charity	7.6	8.2	8.8	9.1	9.7
Non-profit making bodies	23.6	25.4	25.7	27.9	28.3
Rural village shop	1.9	1.9	2.0	2.1	2.1
Other small rural business	1.2	1.2	1.3	1.3	1.3
Former agricultural premises ^(a)	0.1	0.1	0.0	0.0	-
Hardship ^(c)	1.0	1.4	0.9	1.3	-
Charges on property ^(c)	0.0	0.0	0.0	0.1	-
Community amateur sports club	0.2	0.1	0.2	0.2	0.3
Total	35.7	38.2	38.9	41.9	41.7

(a) Relief for former agricultural premises ceased on 15 August 2006.

(b) The rates of relief for partly occupied and empty properties changed from 1 April 2008 and 1 April 2009.

(c) No estimates are made for the provision of hardship relief or charges on property at budget stage.

	thousand								Total
Valuation band ranges	Band A £40,000 and Under	Band B £40,001 to £52,000	Band C £52,001 to £68,000	Band D £68,001 to £88,000	Band E £88,001 to £120,000	Band F £120,001 to £160,000	Band G £160,001 to £320,000	Band H Over £320,000	
Ratio to Band D	6/9	7/9	8/9	1	11/9	13/9	15/9	2	
North East	659	172	170	92	46	20	12	1	1,172
North West	1,321	614	546	315	182	89	60	6	3,133
Yorkshire & the Humber	1,016	456	380	212	132	64	37	3	2,300
East Midlands	735	437	349	207	122	59	34	3	1,946
West Midlands	737	589	452	259	163	88	54	5	2,348
East of England	358	532	653	435	264	143	97	12	2,494
London	114	450	895	844	502	251	201	57	3,314
South East	320	604	940	730	483	292	233	33	3,636
South West	411	575	542	372	248	126	72	7	2,354
Total England	5,672	4,429	4,927	3,467	2,143	1,132	800	128	22,697
% in band	25.0	19.5	21.7	15.3	9.4	5.0	3.5	0.6	100.0

Source: Valuation Office Agency

	thousand				
	2004	2005	2006	2007	2008
Total number of dwellings on valuation lists	21,825	21,980	22,177	22,388	22,596
Number of dwellings exempt from council tax	692	710	735	762	777
Number of demolished dwellings	5	4	4	3	3
Number of dwellings on valuation list liable for council tax^(b)	21,129	21,267	21,439	21,623	21,816
Number of dwellings subject to a discount	7,993	8,018	8,070	8,106	8,177
of which:					
second homes ^(c)	229	236	240	239	245
long-term empty homes ^(d)	241	212	209	188	185
single adults	7,298	7,351	7,432	7,485	7,544
all residents disregarded for council tax purposes	38	33	32	32	32
all but one resident disregarded for council tax purposes	187	186	156	162	170
Number of dwellings not subject to a discount	13,135	13,249	13,369	13,517	13,639
of which:					
long-term empty homes ^(d)	77	102	111	126	143
others	13,058	13,147	13,259	13,391	13,496

(a) As at 11 October 2004, 19 September 2005, 18 September 2006, 17 September 2007 and 15 September 2008

(b) Total dwellings on valuation list less those exempt from council tax and demolished dwellings

(c) Second homes are subject to a discount of between 10% and 50%

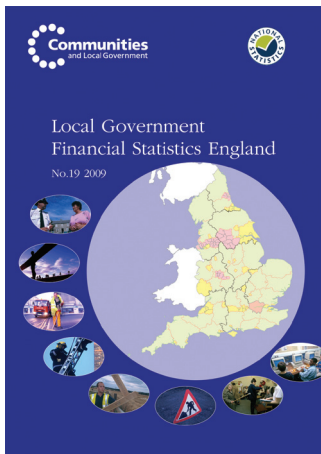
(d) Long-term empty homes are those dwellings which are unoccupied and substantially unfurnished. They can be subject to a discount of between 0% and 50% subject to local authority discretion.

- B = Budget estimates as reported by authorities
- F = Forecast estimates
- P = Provisional estimates
- 1P = First Provisional estimates
- 2P = Second Provisional estimates
- R = Revised since the last statistical release
- || = Discontinuity in the data
- ... = Not available
- = Not relevant
- = Negative
- 0 = Zero or negligible

For more detailed data, additional tables and more information on sources please refer to Local Government Financial Statistics publications at: www.local.communities.gov.uk/finance/stats/index.htm

In addition the 19th edition of Local Government Financial Statistics (pictured below) presents the latest in an annual series of publications which serve to provide a vital explanation of their subject. This can be found at the following link:

<http://www.communities.gov.uk/publications/corporate/statistics/financialstatistics192009>



The 20th edition is due out in mid-2010, and will be available on the Local Government Finance Statistics section of the Communities website. www.communities.gov.uk/localgovernment/localgovernmentfinance

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