



Department for Levelling Up, Housing & Communities

Statistical release - Local Government Finance

Local Authority Revenue Expenditure and Financing: 2022-23 Budget, England

Total Service Expenditure

- Local authority net current expenditure on services is budgeted to be £108.3 billion in 2022-23. This is £1.6 billion (1.5%) lower in real terms than was budgeted for 2021-22, but higher than before the COVID-19 pandemic: (£3.7 billion (3.5%) higher in real terms than was budgeted for 2019-20.)
- The largest decreases (also in real terms) within this were for:
 - Highways and Transport: £4.8 billion budgeted in 2022-23, £1.3 billion (22%) lower than the 2021-22 budget. Within this, the Greater London Authority's expenditure on highways and transport was down by £1.26 billion, of which £840 million was lower support to operators as a result of the recovery of fare income.
 - Education Services: £36.5 billion budgeted in 2022-23, £911 million (-2.4%) lower compared to 2021-22 budget, although £500m of this decrease is thought to be the result of data issues.
- The largest increases in budgeted service expenditure were (in real terms):
 - Children's Social Care: +£348 million (+3.2%),
 - Police Service: +£363 million (+2.6%),
 - Adult Social Care: +£351 million (+1.8%).

Revenue Expenditure

- The total of the wider measure of revenue expenditure is budgeted to be £112.8 billion in 2022-23. This is £1.9 billion (1.7%) lower in real terms than budgeted for 2021-22.

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Introduction

This Statistical Release, and all the associated tables, presents National Statistics on budgeted revenue expenditure for local authorities in England for the financial year 2022-23. This release presents detail on how much authorities are budgeting to spend across the services that they provide, and the main sources of income available to finance this expenditure.

Revenue Account returns and response rate

The information is compiled from Revenue Account (RA) budget returns submitted to the Department of Levelling Up, Housing and Communities by local authorities in England. This information was then validated by both DLUHC and the Chartered Institute of Public Finance and Accountancy (CIPFA). This publication is based on returns from 419 (99%) local authorities in England and with imputed records for the eight authorities that had not provided data in time for this publication (Amber Valley, Nuneaton & Bedworth, Preston, Slough, South Lakeland, Southwark, Tamworth, Warwick). The data for these imputed records were estimated using adjusted 2021-22 budget data, 2021-22 Business Rates and 2022-23 data for Council Tax and some grants where 2022-23 data were readily available in time.

Impacts of COVID-19

As a result of the impacts of COVID-19, local authorities received various new grants during 2020-21 and 2021-22. These included additional covid funding as well as grants compensating for the additional business rates reliefs announced for 2020-21 and 2021-22. The timing and routing of these grants through the local authorities' revenue accounts have impacted on local authority reserves levels. In the summary tables within this release, we have adjusted reserves and grants, where possible, to remove those effects that are just due to timing.

Additionally, in some tables we have included four years of budget data to allow for comparisons to budget data prior to the start of the COVID-19 pandemic.

Key contextual information

Functions and responsibilities of local government can change from year to year, so comparisons between financial years may potentially not be wholly valid, but where major changes occur these are highlighted in the release.

Figures in this report and the associated tables are collected and reported as **net current expenditure**. So, for example, a decrease may be driven by decreases in expenditure or increases in fees or other income relating to a category of services.

Definitions of terms used in this release can be found from page 20. The full definitions of what is included in each service category and guidance notes can be found in the [forms](#) section of our website.

Please tell us how you use the data

We are keen to know of all of the types of uses made of these and related data (eg also Revenue Outturn and Quarterly Revenue Outturn). Please feel free to send us a brief description at lqf1.revenue@levellingup.gov.uk, preferably with email subject: 'How we use these data'. Please also feel free to send us any feedback and suggestions.

Local Authority Expenditure

Most local authority revenue expenditure can be divided into different service areas which sum to '**Total Service Expenditure**'. This is a net figure calculated as total expenditure minus total income that is specific to each service.

Service Expenditure

Table 1 shows budget and outturn total service expenditure for the main areas of spend over the recent years in real terms (adjusted to 2022-23 prices).

Budgeted Service Expenditure for 2022-23 totals £108.3 billion. This is £1.6 billion (1.5%) lower in real terms than was budgeted for 2021-22, but higher than before the COVID-19 pandemic: £3.7 billion (3.5%) higher in real terms than was budgeted for 2019-20.

Within this overall real terms decrease, the following changes are most notable:

- Highways and Transport Services down by £1.32 billion (-22%) in 2022-23. This is predominantly due to a decrease in budgeted net expenditure of £1.26 billion by the Greater London Authority. The GLA advised that the main component of this decrease were £840 million less support to operators as a result of the recovery of fare income, and efficiency savings.
- The total budget reported for education services for 2022-23 was £36.5 billion. This was £911 million (2.4%) lower than the budget for 2021-22. However over £500m of the difference can be attributed to four authorities of which: i) two did not make a budget return in either 2020-21 or 2021-22, and so their figures for 2021-22 were estimates which now look too high, and ii) two other authorities for which their 2022-23 budget figures are significantly lower than their 2021-22 figures, which at the time of publication we are still querying.

The largest increases in budgeted service expenditure were (in real terms):

- Children's Social Care: +£348 million (+3.2%),
- Police Services: +£363 million (+2.6%),
- Adult Social Care: +£351 million (+1.8%).

Table 1: General fund revenue account: Outturn 2018-19 to 2020-21 and budget 2019-20 and 2022-23

£ million - real terms ^(a)	2018-19 (outturn)	2019-20 (outturn)	2020-21 (outturn)	2019-20 (Budget)	2020-21 (Budget)^(d)	2021-22 (Budget)	2022-23 (Budget)
Education ^(b)	35,869	35,475	35,562	37,317	36,549	37,359	36,447
Highways and transport services (excl GLA)	2,927	2,997	3,788	3,104	2,998	2,976	2,910
Highways and transport services (GLA only)	1,366	1,091	4,554	2,189	1,168	3,159	1,901
Social care	28,322	29,188	31,106	28,173	29,261	30,189	30,889
<i>of which:</i>							
<i>Children's Social Care</i>	10,433	10,794	11,186	9,907	10,442	10,805	11,153
<i>Adult Social Care ^(c)</i>	17,889	18,394	19,920	18,266	18,818	19,384	19,736
Public Health ^(d)	3,648	3,512	4,026	3,527	3,525	3,830	3,650
Housing (excluding Housing Revenue Account)	1,861	1,931	2,189	1,828	1,983	1,941	1,907
Cultural, environmental and planning	9,386	9,528	10,743	9,304	9,556	9,689	9,748
Police	12,714	13,278	13,920	13,198	13,818	14,068	14,431
Fire & rescue	2,231	2,349	2,334	2,381	2,430	2,404	2,421
Central services	3,350	3,537	4,389	3,230	3,262	3,303	3,131
Other Services	53	46	560	370	559	992	838
Total Service Expenditure	101,727	102,932	113,172	104,620	105,108	109,910	108,273

Source: Revenue Summary (RS) returns 2018-19 to 2020-21, Revenue Account (RA) budget returns 2019-20 to 2022-23.

(a) These figures are presented in real terms. i.e. They have been adjusted for inflation using the GDP deflator (ONS/OBR), and are shown in 2022-23 prices.

(b) Expenditure on education is not comparable due to those schools that changed their status to become academies which are centrally funded rather than funded via local authorities.

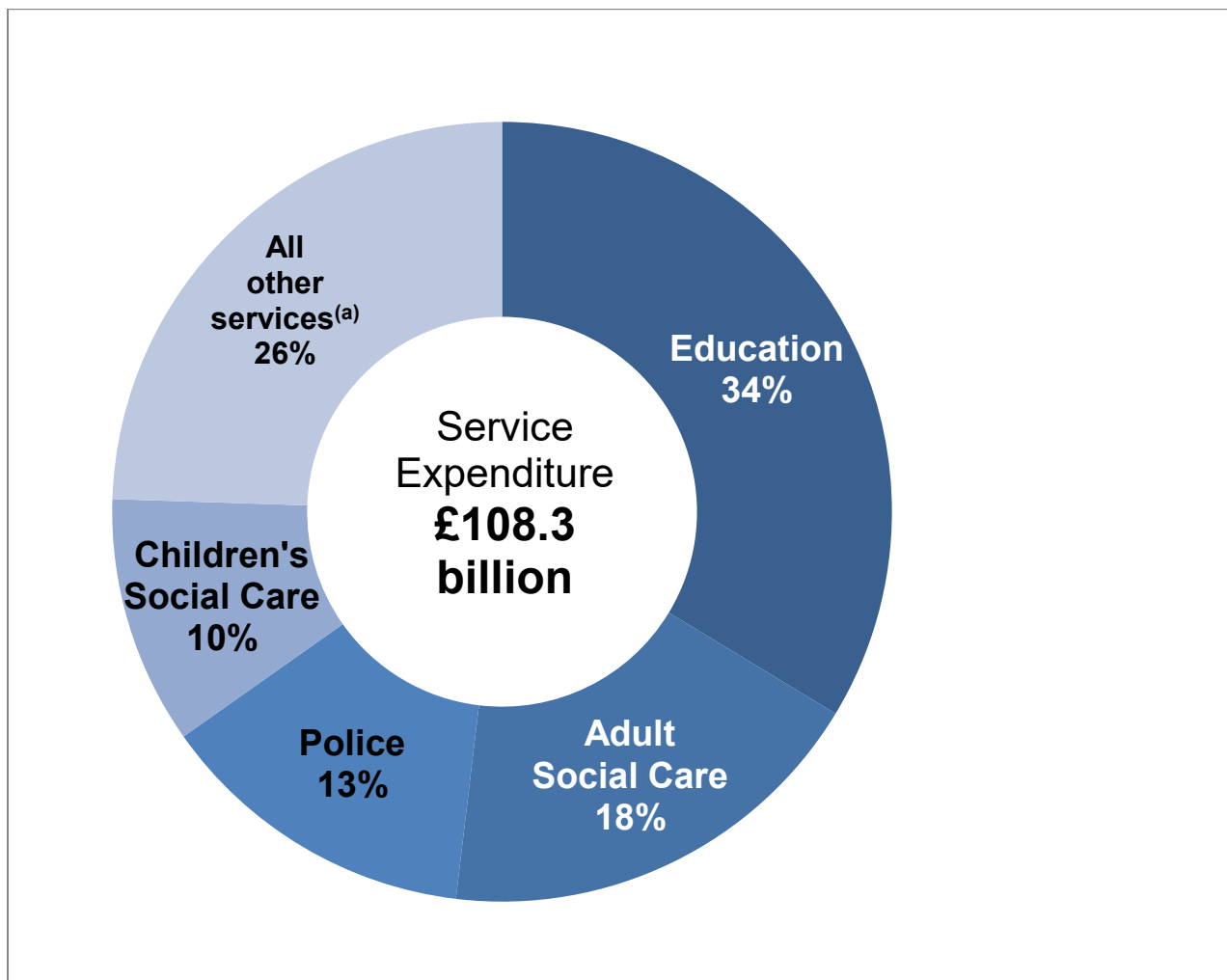
(c) These figures exclude transfers from the NHS (including Better Care Fund).

(d) The majority of returns from local authorities last year for 2020-21 related to budgets initially set by early 2020, i.e. prior to the impact of COVID-19.

Chart A shows the proportion of local authority service expenditure. This covers expenditure by councils, combined authorities and single-purpose local authorities, including Police.

Education funding, which is ring-fenced, is budgeted to account for 34% of this total. Adult Social Care and Children's social care are large elements of council expenditure, and whose expenditure accounts for 18% and 10% across all expenditure of all authorities.

Chart A: Proportion of budgeted service expenditure by service, England, 2022-23



(a) 'Other' includes Highways and Transport, Public Health, Fire and Rescue, Central services and other services.

Revenue Expenditure and Non-Current Expenditure

Revenue expenditure involves accounting for other current expenditure in addition to service expenditure and non-current expenditure. Other current expenditure includes housing benefits paid to residents, any money passed down to parish councils through local precepts and any additional levies and adjustments charged during the year.

Non-current expenditure includes financial payments necessary to balance local authorities' budgets; generally expenditure where the cash impact falls in one year but the cost is spread over more than one year.

The figures included in the non-current expenditure also include interactions with local authority accounts other than the revenue account. The largest of these are with the capital account. The main interactions are capital financing (interest payments and leases) and CERA (capital expenditure charged to the revenue account).

Total Revenue Expenditure by local authorities in England is budgeted to be £112.8 billion in 2022-23, 1.7% lower in real terms than 2021-22 budget.

Table 2: Estimated net current expenditure by service, England, 2021-22 and 2022-23

<i>in 2022-23 prices</i>					
£ million	Real terms: adjusted to 2022-23 prices by GDP deflator	net current ex- penditure 2021-22	net current ex- penditure 2022-23	Real terms change 2021-22 to 2022- 23 (£m)	Real terms change 2021-22 to 2022- 23 (%)
Education services ^(a)	37,359	36,447	36,447	-911	-2.4%
Highways and transport services	6,135	4,811	4,811	-1,324	-21.6%
Highways and transport services (excl. GLA)	2,976	2,910	2,910	-66	-2.2%
Highways and transport services (GLA only)	3,159	1,901	1,901	-1,258	-39.8%
Children's Social Care services	10,805	11,153	11,153	348	3.2%
Adult Social Care services	19,384	19,736	19,736	351	1.8%
Public Health services	3,829	3,650	3,650	-179	-4.7%
Housing services (excluding Housing Revenue Account)	1,941	1,907	1,907	-34	-1.8%
Cultural services	2,476	2,380	2,380	-96	-3.9%
Environmental services	5,828	5,824	5,824	-4	-0.1%
Planning and development services ^(c)	1,385	1,544	1,544	159	11.5%
Police services	14,068	14,431	14,431	363	2.6%
Fire and rescue services	2,404	2,421	2,421	17	0.7%
Central services	3,303	3,131	3,131	-172	-5.2%
Other Services	992	838	838	-154	-15.5%
Total Service Expenditure	109,910	108,273	108,273	-1,636	-1.5%
<i>plus precepts, levies, trading ac- counts and adjustments</i>					
Housing Benefits ^(b)	15,876	14,304	14,304	-1,572	-9.9%
Parish Precepts	611	621	621	10	1.7%
Levies ^(c)	62	59	59	-4	-5.7%
Trading Account Adjustments and Other Adjustments ^(d)	-531	-469	-469	62	-11.7%
Non Current Expenditure and External Receipts	-16,442	-15,291	-15,291	1,150	-7.0%
<i>of which:</i>					
<i>Capital expenditure charged to Revenue Account (CERA)</i>	2,212	2,056	2,056	-156	-7.1%
<i>Housing Benefits Subsidies</i>	-15,867	-11,352	-11,352	4,515	-28.5%
<i>Community Infrastructure Levy (CIL)</i>	-123	-141	-141	-18	14.6%
<i>Netting off expenditure capitalised by a direction under Section 16(2)b</i>	-	-109	-109	-	-
<i>Appropriations to(+)/from(-) dedicated schools grant adjustment account</i>	-	-50	-50	-	-
Capital financing and debt servicing ^(e)	5,272	5,334	5,334	61	1.2%
Revenue Expenditure	114,760	112,831	112,831	-1,929	-1.7%

Source: Revenue Account Budget returns from England local authorities

(a) £500m of the difference can be attributed to four authorities of which: i) two did not make a budget return in either 2020-21 or 2021-22, and so their figures for 2021-22 were estimates which now look too high, and ii) two other

authorities for which their 2022-23 budget figures are significantly lower than their 2021-22 figures, which at the time of publication we are still querying.

(b) Includes all Mandatory and Non-Mandatory Housing Benefits

(c) Includes 'Integrated Transport Authority levy', 'Waste Disposal Authority levy', 'London Pensions Fund Authority levy' and 'Other levies'.

(d) Includes 'External Trading Accounts', 'Internal Trading Accounts', 'Capital items accounted for in External Trading Accounts', 'Capital items accounted for in Internal Trading Accounts', 'Adjustments to net current expenditure', and 'Appropriations to/from Accumulated Absences Account'.

(e) Includes provision for repayment of principal, leasing payments, external interest payments and HRA item 8 interest payments and receipts.

Revenue Expenditure by class of Local Authority

Table 3 shows budgeted expenditure grouped by class of authority in 2022-23 prices.

The average total budgeted revenue expenditure for both Metropolitan Districts and Shire Counties for 2022-23 is 0.6% higher in real terms than 2021-22 budgets, across London Boroughs was 1.8% lower in real terms.

Meanwhile the average across Unitary Authorities shows as 3.4% lower in real terms. However, this percentage change is lower than it should be, due to the data issue with education services from four authorities which is described above in relation to table 1. If those decreases had instead been no change, then the average increase in budgeted Revenue Expenditure across unitary authorities of -3.4% would instead be -1.2% in real terms.

The Greater London Authority's reported 2022-23 budget is £1.5 billion (-16%) less in real terms than in 2021-22, primarily due to £840 million (not adjusted for inflation) less support to operators as a result of the recovery of fare income.

Table 3 also shows overall Revenue Expenditure per head. This is budgeted to be £1,997 in 2022-23, 4% higher in real terms than was budgeted for 2019-20.

Table 3: Budgeted revenue expenditure by class of authority, England, 2021-22 and 2022-23, real terms

£ million – 2022-23 prices						
		2021-22		2022-23	Real terms change 2021-22 to 2022-23 (£m)	Real terms change 2021-22 to 2022-23 (%)
	<i>Number of authorities</i>	Revenue expenditure	<i>Number of authorities</i>	Revenue expenditure		
England		114,760		112,831	-1,929	-1.7
Class of authority						
Shire Counties	24	28,102	24	28,257	155	0.6
Metropolitan Districts	36	21,239	36	21,369	130	0.6
Unitary Authorities	59	23,145	59	22,369	-776	-3.4
London Boroughs	33	16,006	33	15,719	-286	-1.8
Shire Districts	181	3,415	181	3,275	-140	-4.1
Greater London Authority	1	9,580	1	8,078	-1,502	-15.7
Police ^(a)	36	9,849	36	10,112	263	2.7
Fire Authorities ^(a)	29	1,606	29	1,651	46	2.9
Combined Authorities	10	1,725	10	1,923	198	11.5
Other Authorities ^(b)	16	93	16	77	-16	-16.7
Revenue Expenditure per head (£) ^(c)		2,032		1,997	-34	-1.7

Source: Revenue Account Budget returns from England local authorities

(a) All Police, Fire and Crime Commissioners chose to continue to submit separate returns for their Police and Fire functions apart from Greater Manchester Police.

(b) Includes Waste Authorities, Transport Authorities and National Park Authorities.

(c) Denominator from ONS mid-year population estimates for 2019, 2020 and the 2021 Census

Revenue Expenditure Financing

This section outlines the different funding streams that finance local authorities' expenditure and how these differ for 2022-23 from what was budgeted for 2021-22 and from prior to the COVID-19 pandemic.

Authorities also receive income from sales, fees and charges. Service line budgeted expenditure is collected and presented net of sales, fees and charges in the revenue account. Sales, fees and charges are not identified in the RA budget returns, but they are reported and published in the Revenue Outturn returns.

Central Government funding comprises funding announced in the annual [Local Government Finance Settlement](#) plus grants from a number of government departments.

Tables 4 and 5 below show how local authorities intend to finance revenue expenditure.

Central government grants are expected to account for 52%, with 32% from council tax and the remainder set to be financed through locally retained business rates and use of (or appropriations) from the reserves.

Central government grants are expected to total £58.3 billion in 2022-23. This is:

- £3.3 billion (5%) lower in real terms than was reported in 2021-22 budget data. This is particularly due to the additional grants as a result of COVID-19 in 2021-22
- £5.0bn (9.4%) higher in real terms than was reported in 2019-20 budget data (the year before the start of the COVID-19 pandemic).

Income from grants for 2022-23 as reported by local authorities includes: £31bn from Dedicated Schools Grant and the Pupil Premium, Police Grant (£8.9bn), and Public Health Grant (£3.2bn).

For the reserves figures to be comparable with other years, it was necessary to adjust where local authorities had fed 2021-22 COVID business rates relief grant through their reserves at the start of 2022-23. The adjusted net appropriations from reserves forecast for 2022-23 totalled £1.87 billion, and £2.14 billion excluding the Greater London Authority; the GLA forecast an overall net appropriation to reserves of £271 million, which was largely attributed to a combination of forecast of future planned spending and contractual commitments.

Table 4: Budgeted revenue expenditure and financing, England, 2021-22 to 2022-23

<i>in 2022-23 prices</i>				
£ million	adjusted to 2022-23 prices by GDP deflator		Real terms change (£m)	Real terms change (%)
	Net current expenditure 2021-22	Net current expenditure 2022-23	2021-22 to 2022-23	2021-22 to 2022-23
Revenue expenditure	114,760	112,831	-1,929	-1.7
Financed by:				
Total Government Grants ^(a)	61,553	58,271	-3,282	-5.3
of which:				
Specific grants inside AEF ^(a)	51,103	47,715	-3,388	-6.6
including:				
<i>Education grants ^(b)</i>	32,458	30,993	-1,464	-4.5
<i>Public Health Grant</i>	3,189	3,190	0	0.0
<i>Social Care Support Grant</i>	1,748	2,336	588	33.6
<i>Improved Better Care Fund</i>	2,077	2,046	-31	-1.5
<i>New Homes Bonus</i>	643	551	-92	-14.4
<i>The Private Finance Initiative (PFI)</i>	1,287	1,232	-56	-4.3
<i>Other grants inside AEF ^(a)</i>	9,701	7,368	-2,333	-24.0
Revenue Support Grant	1,735	1,677	-58	-3.3
Police grant	8,716	8,879	163	1.9
Council tax requirement ^(c)	35,784	36,253	469	1.3
Retained income from Business Rate Retention Scheme	15,003	15,438	436	2.9
Appropriations from revenue reserves ^(d)	2,818	1,865	n/a	n/a
Other items ^(e)	-399	29	428	-107.4

Source: Revenue Account Budget returns from England local authorities

(a) Figures as reported by local authorities. These may differ from allocations amounts despite data collection forms having been pre-populated with allocations data for larger grants.

(b) Education grants include Dedicated Schools grant (DSG), Pupil Premium grant and Universal Infants Free School Meals.

(c) Increases can be due to changes in both tax base and bills. A small number of queries challenging differences from the CTR return were unanswered at the time of publication.

(d) The 2021-22 appropriations from reserves budget figure needs to be treated with caution since local authorities reported that the timing of payment of grants including notably of business rate reliefs led to reporting higher appropriations from reserves during 2021-22, but the categories in the form did not enable identification of these amounts. Re the 2022-23 appropriations from reserves figure: Some but not all local authorities fed their COVID business rate relief grant 2021-22 through reserves into 2022-23 (totalling £974 million). Therefore to adjust for those

that did so, i.e. to remove this accountancy effect to derive a figure that is comparable with other years, £974 million has been netted off appropriations from reserves for 2022-23.

(e) This comprises line 980 Council tax net collection fund deficits / surpluses from the previous year, plus line 985 other items where business rates surpluses/deficits have been recorded.

Table 5: Financing of revenue expenditure, England, outturn 2018-19 to 2020-21 and budget 2019-20 to 2022-23, real terms

£ million, 2022-23 prices										
	£ million			£ million				£ million		
	<i>Centrally distributed income</i>			<i>Locally retained income</i>				<i>Appropriations from Reserves</i>		
	Revenue Expenditure	Government Grants ^(a)	% of total	Retained income from Business Rate Retention Scheme ^(b)	Council Tax ^(c)	Locally retained income	% of total	Component that was COVID business rate relief grant 2021-22 ^(e)	All other appropriations from (+) reserves	Other Items ^(g)
Outturn										
2018-19	104,854	53,498	51.0	20,000	32,898	52,897	50.4		-2,090	571
2019-20	106,825	52,655	49.3	18,733	34,222	52,955	49.6		834	381
2020-21	116,793	69,893	59.8	17,936	35,263	53,199	45.5		-6,432 ^(d)	164
Budget										
2019-20	107,927	53,273	49.4	18,590	34,250	52,840	49.0		1,311	504
2020-21	108,946	55,221	50.7	17,555	35,239	52,794	48.5		471	460
2021-22	114,759	61,554	53.6	15,002	35,784	50,786	44.3		2,818 ^(e)	-399
2022-23	112,831	58,271	51.6	15,438	36,253	51,691	45.8	3,578	1,865 ^(f)	29

Source: Revenue Outturn returns from England local authorities 2018-19 to 2020-21, Revenue Account (RA) budget returns 2019-20 to 2022-23

(a) Includes 'Specific grants inside AEF', 'Revenue Support Grant' and 'Police Grant'. Since 13-14 the specific grants inside AEF have included 'Public Health grant', 'Local Council Tax Support grant' and the 'Central Share of non-domestic rates'. Outturn 2020-21 is the adjusted comparable measure.

(b) The timing of the payment of business rate relief grants has had a bearing on the latest figures reported here for retained business rates retained income from business rates retention scheme. A number of local authorities noted that payments received in 2020-21 have caused them to report higher use of reserves in the budget figures 2021-22, whereas such grants ought normally to be reported in the 'income from the Business Rate Retention Scheme' aggregate. For 2022-23 it was possible to present this as a separate item alongside all other appropriations from reserves.

(c) The increase in council tax receipts reflects the combination of increases of bills and the change in tax base (i.e. the effective number of households due to pay). Council Tax Requirement is a budgeted figure, and so is not affected by lower income as a result of COVID local council tax support grants and reductions.

(d) In order to present a figure that is as comparable as possible to other years, this includes appropriate adjustments where the timing of payments of grants was unusual. For outturn 2020-21, this included netting off COVID business rate relief grants and treating the first tranche of general COVID grant which was paid in late March 2020 as if it had been paid in 2020-21. For further details see the Revenue Outturn 2020-21 statistical release.

(e) The 2021-22 appropriations from reserves budget figure needs to be treated with caution since local authorities reported that the timing of payment of grants including notably of business rate reliefs led to reporting higher appropriations from reserves during 2021-22, but the categories in the form did not enable identification of these amounts.

(f) Some but not all local authorities fed their COVID business rate relief grant 2021-22 through reserves into 2022-23 (totalling £974 million). Therefore to adjust for those that did so, i.e. to remove this accountancy effect to derive a figure that is comparable with other years, £974 million has been netted off appropriations from reserves for 2022-23.

(g) Other items include any income from inter-authority transfers and net collection fund surpluses(+)/deficits(-) from the previous year.

Financing of Revenue Expenditure by Class of Local Authority

Table 6 shows funding of budgeted revenue expenditure grouped by government grants, retained income from rate retention scheme, council tax and adjusted reserves across the different local authority class types. 'Other items' are shown in Table 4 but not in this table.

The proportion of income from business rates and centrally distributed income are not comparable across all authorities due to devolution deals.

The council tax share is comparable and shows that shire council areas rely on council tax for a larger share of their income compared to other councils.

Table 6: Financing of revenue expenditure by local authority type, England, 2022-23

£ million	<i>Financing components of Revenue Expenditure ^(a)</i>								
	Revenue Expenditure	<i>Centrally distributed income</i>		<i>Locally retained income</i>				<i>Reserves</i>	
		Government Grants ^(b)	% of total	Retained income ^(c) from Business Rate Retention Scheme	% of total	Council Tax ^(d)	% of total	Adjusted appropriations to (-) & from (+) reserves	% of total
England	112,831	58,271	51.6	15,438	13.7	36,253	32.1	1,865	1.7
Class of authority									
Shire Counties	28,257	14,048	49.7	2,688	9.5	11,142	39.4	237	0.8
Metropolitan Districts	21,369	10,990	51.4	3,787	17.7	5,346	25.0	1,095	5.1
Unitary Authorities ^(e)	22,369	10,591	47.3	3,027	13.5	8,062	36.0	502	2.2
London Boroughs	15,719	9,192	58.5	2,425	15.4	3,957	25.2	-26	-0.2
Police Authorities	10,112	6,550	64.8	0	0.0	3,526	34.9	15	0.1
Greater London Authority	8,078	4,639	57.4	2,497	30.9	1,214	15.0	-271	-3.4
Shire Districts	3,275	468	14.3	635	19.4	1,832	56.0	121	3.7
Fire Authorities	1,651	305	18.5	335	20.3	912	55.2	61	3.7
Combined Authorities	1,923	1,431	74.4	44	2.3	262	13.6	111	5.8
Other Authorities ^(f)	77	56	73.2	0	0.0	0	0.0	20	25.5

Source: Revenue Account budget returns from England local authorities

(a) The difference between 100% and sum of the percentages is due to the 'Other items' which is included in Table 4.

(b) Central Government Grants includes Local Services Support Grant, Specific Grants inside Aggregate External Finance, Revenue Support Grant and Police Grant.

(c) Retained income from Rate Retention Scheme; expected retained non-domestic rate income after payment of central share, major precepting shares and any tariff, top up, levy or safety net payments.

(d) Council Tax Requirement is the amount local authorities expect to collect from all domestic properties within their boundary, including parish and town councils.

(e) Unitary Authorities includes Isle of Scilly.

(f) Other authorities include Waste Disposal Authorities (WDA) and National Park Authorities. The financing of Waste Disposal Authorities comes from Waste Disposal levies funded by their constituent authorities, which is already included in revenue expenditure.

Accompanying tables

Symbols used

- : = Not available
- 0 = Zero or negligible
- = Not relevant
- || = Discontinuity
- S = RA return not received in time for publication, therefore imputed figure used
- (R) = Revised since the last statistical release

Rounding

Where figures have been rounded, there may be a slight discrepancy between the total and the sum of constituent parts.

Tables

Accompanying tables containing detailed revenue expenditure and financing figures for 2022-23 for all local authorities are available to download alongside this release.

These tables present all revenue information, by local authority, in a similar format as returned to the Department for Levelling Up, Housing, Communities. This data forms the basis of the tables in this release.

These tables can be accessed at [Local Authority Revenue Expenditure and Financing](#).

RA Revenue Account Budget

SG Specific and Special Revenue Grants

Technical Notes

Please see the accompanying technical notes document for further details. This can be found at: [Local authority revenue expenditure and financing England: 2022 to 2023 budget](#)

Information on Official Statistics is available via the UK Statistics Authority website. [The UK Statistical System](#)

Information about statistics at DLUHC is available via the Department's website: [Statistics at DLUHC](#)



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