

Table 3: Budgeted local government net revenue expenditure: England summary 2006-07 to 2008-09

		£ million		
		2006-07	2007-08	2008-09 ^(c)
	Net revenue expenditure (excluding parish precepts)	47,803	50,233	53,484
<i>less</i>	Use of reserves	663	1,134	1,419
	<i>of which:</i>			
	<i>schools reserves</i>		44	45
	<i>earmarked reserves</i>		845	1,152
	<i>unallocated reserves</i>		245	222
<i>equals</i>	Net budget requirement (excluding parish precepts)	47,140	49,099	52,066
<i>plus</i>	Parish precepts	280	299	322
<i>equals</i>	Budget requirement	47,420	49,398	52,387
<i>less</i>	Redistributed business rates ^(a)	17,506	18,506	20,506
<i>less</i>	Revenue support grant	3,378	3,105	2,854
<i>less</i>	General GLA grant (Greater London Authority only)	38	38	48
<i>less</i>	Principal formula police grant	3,936	4,028	4,136
<i>plus</i>	Community charge items from the preceding year ^(b)	0	-1	-2
<i>plus</i>	Collection fund deficit (+)/ surplus (-) from the preceding year	-111	-111	-83
<i>equals</i>	Council tax requirement	22,453	23,608	24,759
<i>divided by</i>	Taxbase for council tax-setting purposes (million)	17.709	17.868	18.032
<i>equals</i>	Average Band D council tax (including parish precepts) (£)	1,268	1,321	1,373

Source: BR and CTB forms

(a) For the City of London, figures include income from the use of its own multiplier.

(b) Amounts transferable from a billing authority's general fund to the collection fund are positive; amounts transferable in the opposite direction are negative.

(c) Some figures revised as a result of the designation of Lincolnshire Police Authority requiring it to recalculate its budget requirement and council tax and revisions submitted by authorities.