



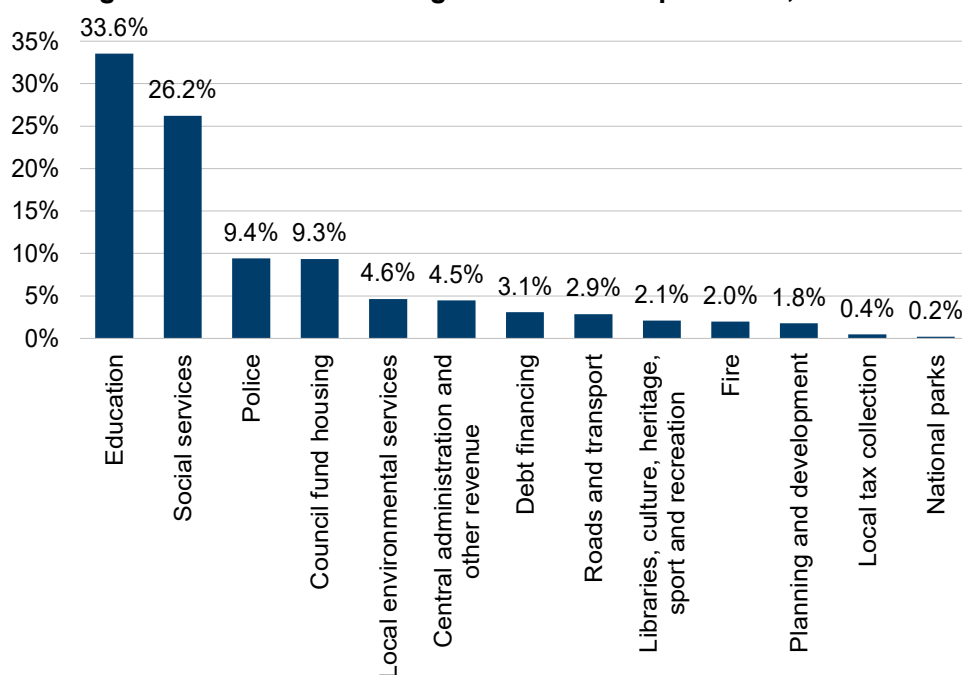
Local Authority Revenue Budget and Capital Forecast: 2024-25

20 June 2024
SFR 48/2024

Main points

- Total budgeted revenue expenditure as reported by local authorities for 2024-25 is £10.9 billion, an increase of 5.4% on the previous year.
- County and county borough councils reported increases of 5.1% or £467 million in their budgeted revenue expenditure whilst police reported an increase of 8.6%. Fire authorities reported an increase of 7.8% and national park authorities reported a decrease of 2.1%.
- Gwynedd shows the largest county increase in revenue expenditure at 10.1% due to their role as lead authority for a large UK Shared Prosperity Fund grant. Neath Port Talbot shows the smallest increase at 0.6%.
- In 2024-25, total capital forecast expenditure by Welsh local authorities, including police, fire and national parks is £2,436 million. This represents a year-on-year increase of £154 million or 6.7%.
- Housing services account for 25.8% of the total capital forecast expenditure, education services 24.2% and planning and economic development 17.6%.

Figure 1: Service level budgeted revenue expenditure, 2024-25



Additional information is available from [StatsWales](https://www.stats.gov.wales).

About this release

This statistical release analyses the revenue and capital expenditure that Welsh local authorities are forecast to spend in the financial year prior to April 2025.

Revenue expenditure is the cost of running local authority services such as staffing, heating, lighting and cleaning, together with expenditure on goods and services consumed within the year.

Capital spending is mainly buying, constructing or improving physical assets such as buildings, land and vehicles.

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Revenue budget

Table 1 shows revenue expenditure by service area. The revenue expenditure per head for Wales in 2024-25 is budgeted to be £3,493, an increase of £152 compared to the previous year. Education expenditure is forecast to increase by 7.5% and social services expenditure is forecast to increase by 8.1%. Planning, economic and community development expenditure is forecast to increase by 34.7% mainly due to large UK Shared Prosperity Fund revenue grants.

Table 1: Service level revenue expenditure and financing, Wales (a)

	£ million			Percentage change	2024-25 £ per head
	2023-24	2024-25	Change		
County and county borough council expenditure (b)					
Education	3,413.9	3,670.4	256.5	7.5	1,172
Social services	2,652.8	2,866.8	214.0	8.1	915
Housing (c)	1,064.5	1,022.1	-42.4	-4.0	326
Local environmental services	488.7	505.1	16.3	3.3	161
Roads and transport	322.6	311.8	-10.8	-3.3	100
Libraries, culture and heritage, sport and recreation	235.4	230.6	-4.8	-2.1	74
Planning, economic and community development	144.8	195.0	50.2	34.7	62
Local tax collection	44.4	49.0	4.6	10.3	16
Debt financing	329.6	335.6	6.0	1.8	107
Central administration and other revenue (d)	509.6	487.1	-22.5	-4.4	156
Total county and county borough council expenditure	9,206.3	9,673.5	467.1	5.1	3,089
Police	950.0	1,031.9	81.9	8.6	330
Fire	199.0	214.5	15.5	7.8	68
National parks	19.7	19.3	-0.4	-2.1	6
Revenue expenditure	10,375.1	10,939.2	564.1	5.4	3,493
less specific and special government grants	2,143.2	2,262.4	119.2	5.6	722
Net revenue expenditure	8,231.8	8,676.7	444.9	5.4	2,771
Putting to (+) / drawing from (-) reserves	-205.9	-209.1	-3.2	-1.6	-67
Council tax reduction scheme	295.2	300.6	5.3	1.8	96
Budget requirement	8,321.1	8,768.2	447.0	5.4	2,800
plus discretionary non-domestic rate relief	4.8	4.6	-0.2	-3.7	1
less central government support	5,953.0	6,179.5	226.5	3.8	1,973
of which:					
revenue support grant	4,611.4	4,695.0	83.6	1.8	1,499
re-distributed non-domestic rates	1,022.0	1,139.0	117.0	11.4	364
police grant and floor funding	319.7	345.5	25.8	8.1	110
Council tax requirement	2,372.9	2,593.3	220.4	9.3	828
of which:					
paid by council tax reduction scheme	295.2	300.6	5.3	1.8	96
paid directly by council tax payers	2,077.6	2,292.7	215.1	10.4	732

(a) Includes police, fire and national park authorities. Service expenditure excludes that financed by income from sales, fees and charges, but includes that financed by specific and special government grants. The £ per head calculations use the 2022 mid-year estimates of population which are based on the 2021 Census, see notes.

(b) Includes revenue element of private financing initiatives.

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

(d) Includes capital expenditure charged to the revenue account. The figure is net of any interest expected to accrue on balances. Also includes coroners' and other courts, community councils, unallocated contingencies, costs of corporate management, democratic representation and management and central administration costs not allocated to services.

Table 2 shows a year-on-year comparison of revenue expenditure across all authorities. The budgeted change for Wales in 2024-25 is an increase of £564 million or 5.4%.

Table 2: Local authority revenue expenditure budgets, by authority (a)

	£ million			Percentage change	2024-25 £ per head (b)
	2023-24	2024-25	Change		
County/county borough councils:					
Isle of Anglesey	204.3	221.2	16.9	8.3	3,203
Gwynedd	427.8	471.1	43.3	10.1	4,006
Conwy	331.7	348.6	16.8	5.1	3,050
Denbighshire	292.6	320.1	27.4	9.4	3,315
Flintshire	405.5	420.7	15.1	3.7	2,708
Wrexham	355.1	371.8	16.7	4.7	2,746
Powys	380.3	391.0	10.7	2.8	2,920
Ceredigion	224.2	235.8	11.6	5.2	3,293
Pembrokeshire	337.1	367.2	30.1	8.9	2,952
Carmarthenshire	560.0	595.8	35.8	6.4	3,151
Swansea	710.0	741.3	31.3	4.4	3,072
Neath Port Talbot	448.9	451.6	2.7	0.6	3,177
Bridgend	428.5	457.8	29.3	6.8	3,133
Vale of Glamorgan	378.5	382.7	4.2	1.1	2,867
Cardiff	1,056.7	1,068.4	11.6	1.1	2,871
Rhondda Cynon Taf	752.4	801.9	49.6	6.6	3,355
Merthyr Tydfil	192.4	204.3	11.9	6.2	3,470
Caerphilly	525.8	563.1	37.3	7.1	3,197
Blaenau Gwent	214.2	221.1	6.8	3.2	3,299
Torfaen	270.7	288.7	18.0	6.6	3,109
Monmouthshire	234.6	245.9	11.3	4.8	2,619
Newport	475.0	503.5	28.5	6.0	3,118
All county and county borough councils	9,206.3	9,673.5	467.1	5.1	3,089
Police and Crime Commissioners:					
Dyfed Powys	148.7	159.8	11.1	7.5	308
Gwent	177.1	188.8	11.7	6.6	319
North Wales	208.4	224.7	16.3	7.8	326
South Wales	415.8	458.7	42.8	10.3	344
All Police and Crime Commissioners	950.0	1,031.9	81.9	8.6	330
Fire authorities:					
Mid and West Wales	64.5	69.7	5.2	8.1	77
North Wales	45.1	48.9	3.8	8.4	71
South Wales	89.4	95.8	6.5	7.2	62
All fire authorities	199.0	214.5	15.5	7.8	68
National park authorities:					
Brecon Beacons	4.9	4.8	-0.1	-2.6	.
Pembrokeshire Coast	5.7	5.6	-0.1	-1.4	.
Snowdonia	9.1	8.9	-0.2	-2.2	.
All national park authorities	19.7	19.3	-0.4	-2.1	6
Wales	10,375.1	10,939.2	564.1	5.4	3,493

. data not applicable.

(a) Revenue expenditure is normally net of income from levies. However in order to show the full spend, levies are scored as expenditure for the fire and national park authorities and are netted off the expenditure of the counties.

(b) The £ per head calculations use the 2022 mid-year estimates of population which are based on the 2021 Census, see notes.

Figure 2 shows the financing of budget requirement. Budget requirement is the amount each authority estimates as its planned spending, after deducting any funding from reserves and specific grants. 30% of budget requirement is funded from council tax.

Figure 2: Financing of budget requirement in Wales, 2024-25

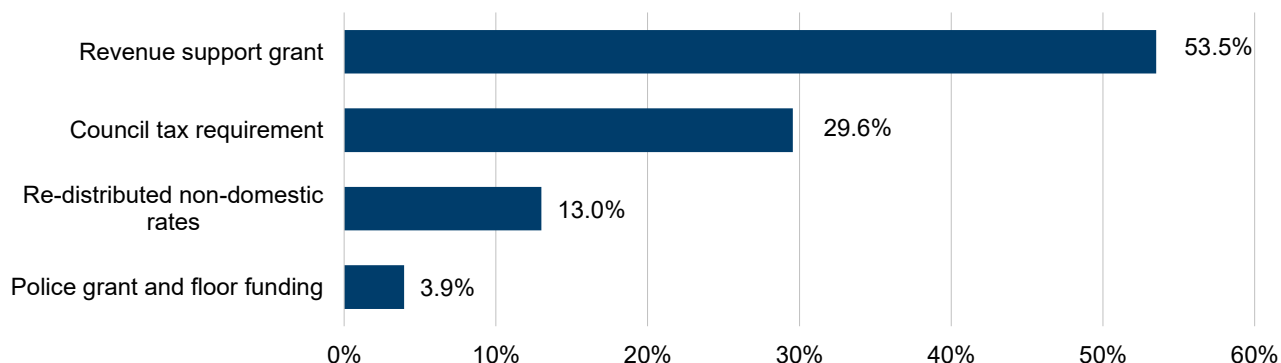
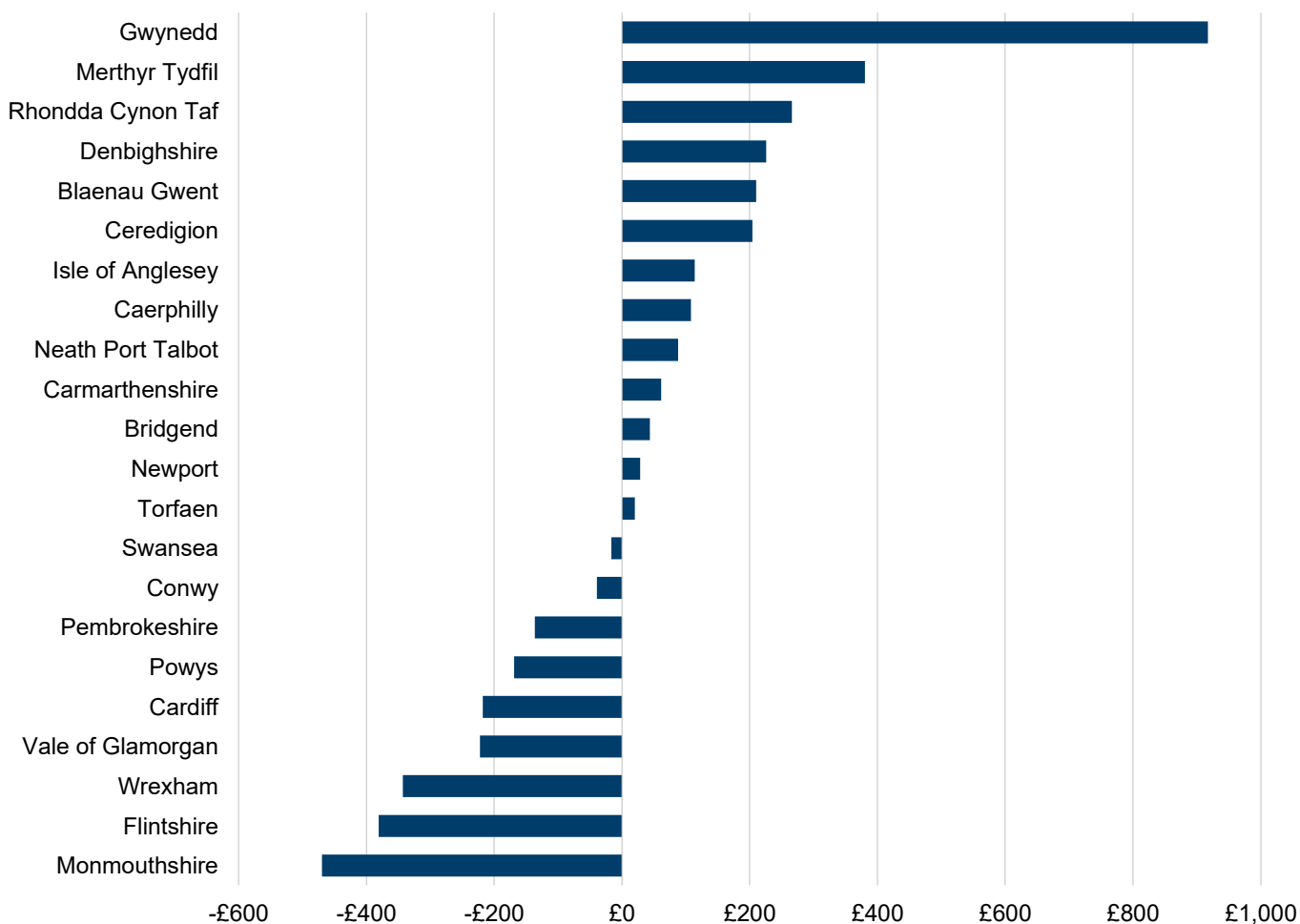


Figure 3 shows the revenue expenditure £ per head difference from the Wales County average of £3,089. The £ per head difference between the highest and lowest authority is £1,387.

Figure 3: £ per head, difference from the Wales County average, 2024-25



Capital forecast

Table 3 shows the most recent outturn figures along with the latest forecast years for comparison. It also shows how local authorities intend to pay for the expenditure. Between 2023-24 and 2024-25, capital expenditure on education is expected to increase by £45 million (8%), housing revenue account is expected to increase by £85 million (18%) and planning and economic development expenditure is expected to increase by £77 million (22%).

External support for local authorities shows an increase of £144 million (13%). Internal financing is expected to increase by £9 million (1%).

Table 3: Capital expenditure and financing (a)

	£ million				
	2022-23 outturn	2023-24 forecast	2024-25 forecast	Change between 2024-25 and 2023-24	
				£m	%
Capital expenditure					
County/county borough councils:					
Education	386.7	544.5	589.9	45.4	8
Social services	37.4	34.6	32.2	-2.4	-7
Roads and transport	288.0	231.0	227.2	-3.7	-2
Housing:					
Housing revenue account (HRA)	329.6	468.0	553.2	85.2	18
Non-HRA housing	60.2	81.9	74.3	-7.6	-9
Total housing	389.8	549.9	627.6	77.7	14
Local services:					
Environmental	123.0	189.5	150.0	-39.5	-21
Planning and economic development	139.4	352.6	429.2	76.6	22
Libraries, culture, heritage, sport and recreation	45.1	126.9	116.2	-10.8	-8
Other	83.3	132.5	142.5	9.9	7
Total local services	390.8	801.6	837.9	36.3	5
Total county/county borough councils	1,492.6	2,161.5	2,314.7	153.2	7
Police	55.4	89.8	94.1	4.3	5
Fire authorities	19.9	26.9	22.7	-4.2	-16
National park authorities	3.3	3.9	4.1	0.2	6
Total capital expenditure	1,571.1	2,282.1	2,435.6	153.5	7
Capital financing					
External support:					
General capital funding / general government grant	777.3	684.8	956.6	271.7	40
Grants from European Community Structural Funds	9.8				
Capital grants and contributions from other sources	57.8	192.7	66.5	-126.2	-65
Supported borrowing	110.8	155.5	154.3	-1.2	-1
Major repairs allowance	60.4	60.4	60.4	-0.0	-0
Sub-total external support	1,016.2	1,093.5	1,237.8	144.3	13
Internal financing:					
Unsupported borrowing	297.9	727.2	744.7	17.5	2
Use of capital receipts	39.3	107.5	80.7	-26.8	-25
Capital expenditure charged to a revenue account (non-HRA)	122.9	223.9	244.2	20.2	9
Capital expenditure charged to a revenue account (HRA)	94.8	130.0	128.2	-1.7	-1
Sub-total internal financing	555.0	1,188.6	1,197.8	9.2	1
Total capital financing	1,571.1	2,282.1	2,435.6	153.5	7

(a) See definitions on the backpage.

Table 4 shows capital forecast expenditure by authority and service in 2024-25. County councils plan to spend £628 million on housing with overall expenditure of £2,315 million or £739 per head of the Welsh population. Police, Fire and National park authorities forecast expenditure of £94 million, £23 million and £4 million respectively.

Table 4: Capital forecast expenditure by authority and service, 2024-25 £ million

	Education	Social services	Local transport	Housing	Local services (a)	Law, order and protective services	Total capital expenditure	Total capital expenditure: £ per head (b)
County/county borough councils:								
Isle of Anglesey	3.9	0.0	2.2	30.8	7.0	.	43.8	635
Gwynedd	16.3	4.3	5.0	18.0	41.8	.	85.4	726
Conwy	3.1	3.0	25.1	0.8	20.9	.	52.9	463
Denbighshire	15.1	2.0	6.2	22.5	55.8	.	101.8	1,054
Flintshire	11.6	4.8	2.0	31.0	5.4	.	54.8	353
Wrexham	4.8	0.6	2.1	41.6	37.2	.	86.3	637
Powys	12.6	0.2	17.0	39.3	33.3	.	102.5	766
Ceredigion	8.8	1.1	4.4	3.4	41.4	.	59.1	825
Pembrokeshire	24.0	0.1	17.3	45.7	64.2	.	151.3	1,216
Carmarthenshire	29.5	0.0	15.9	38.5	39.3	.	123.2	651
Swansea	2.5	1.6	17.2	60.6	67.4	.	149.3	619
Neath Port Talbot	6.8	0.2	5.1	3.4	66.4	.	81.9	576
Bridgend	59.3	0.6	2.2	2.5	46.0	.	110.5	756
Vale of Glamorgan	49.7	1.7	4.8	40.5	15.7	.	112.3	842
Cardiff	121.4	1.6	44.9	145.6	144.3	.	457.7	1,230
Rhondda Cynon Taf	38.8	7.5	29.3	11.6	44.1	.	131.2	549
Merthyr Tydfil	51.7	0.0	4.7	1.0	5.9	.	63.3	1,075
Caerphilly	49.0	0.3	4.4	88.4	29.0	.	171.0	971
Blaenau Gwent	10.4	0.3	7.0	0.0	10.5	.	28.1	420
Torfaen	23.7	0.0	0.4	1.1	23.5	.	48.7	524
Monmouthshire	19.9	1.2	6.3	0.0	6.4	.	33.7	359
Newport	27.1	0.9	3.7	1.4	32.6	.	65.9	408
All county/county borough councils	589.9	32.2	227.2	627.6	837.9	.	2,314.7	739
Police:								
Dyfed Powys	.	.	.	.	.	21.3	21.3	41
Gwent	.	.	.	.	.	19.8	19.8	33
North Wales	.	.	.	.	.	18.1	18.1	26
South Wales	.	.	.	.	.	34.9	34.9	26
All police	.	.	.	.	.	94.1	94.1	30
Fire authorities:								
Mid and West Wales	.	.	.	.	.	8.3	8.3	9
North Wales	.	.	.	.	.	5.7	5.7	8
South Wales	.	.	.	.	.	8.7	8.7	6
All fire authorities	.	.	.	.	.	22.7	22.7	7
National park authorities:								
Brecon Beacons	.	.	.	.	1.8	.	1.8	.
Pembrokeshire Coast	.	.	.	.	1.0	.	1.0	.
Snowdonia	.	.	.	.	1.4	.	1.4	.
All national park authorities	.	.	.	.	4.1	.	4.1	.
Wales	589.9	32.2	227.2	627.6	842.0	116.8	2,435.6	778

(a) Includes expenditure on environment, planning, economic development, libraries, culture, sport, community safety and other services.

(b) The £ per head calculations use the 2022 mid-year estimates of population which are based on the 2021 Census, see notes.

. Data not applicable.

Figure 4 shows capital forecast expenditure by service, as a percentage of overall expenditure in 2024-25. Housing makes up 26 percent of all expenditure.

Figure 4: Forecast capital expenditure by service, 2024-25

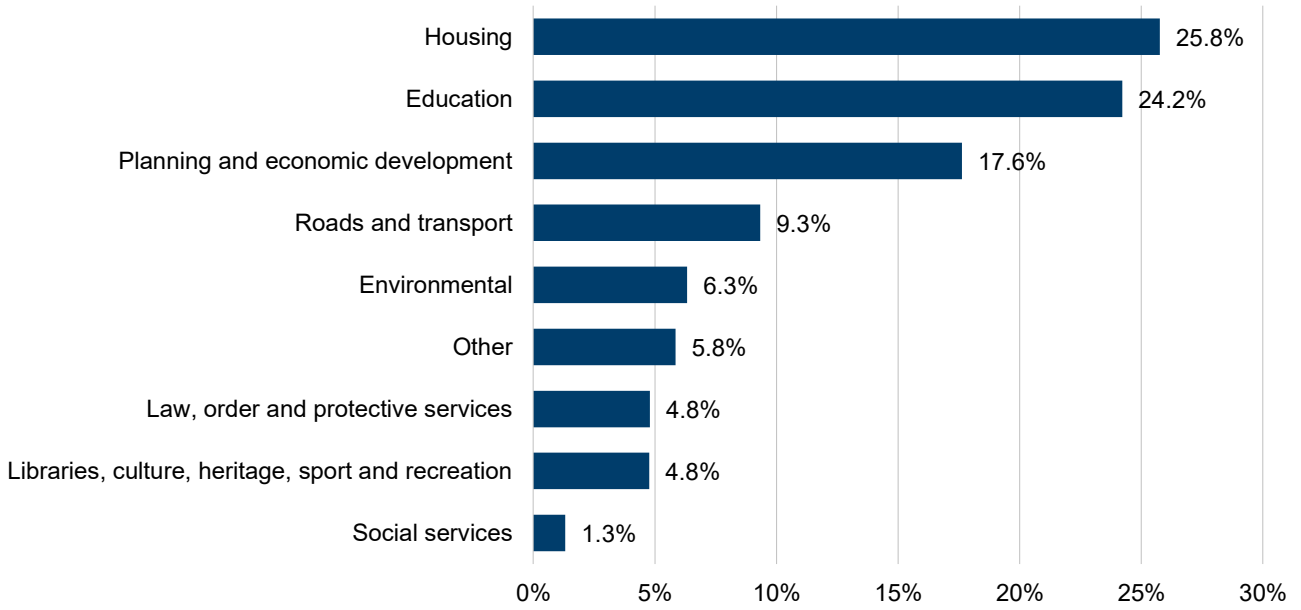
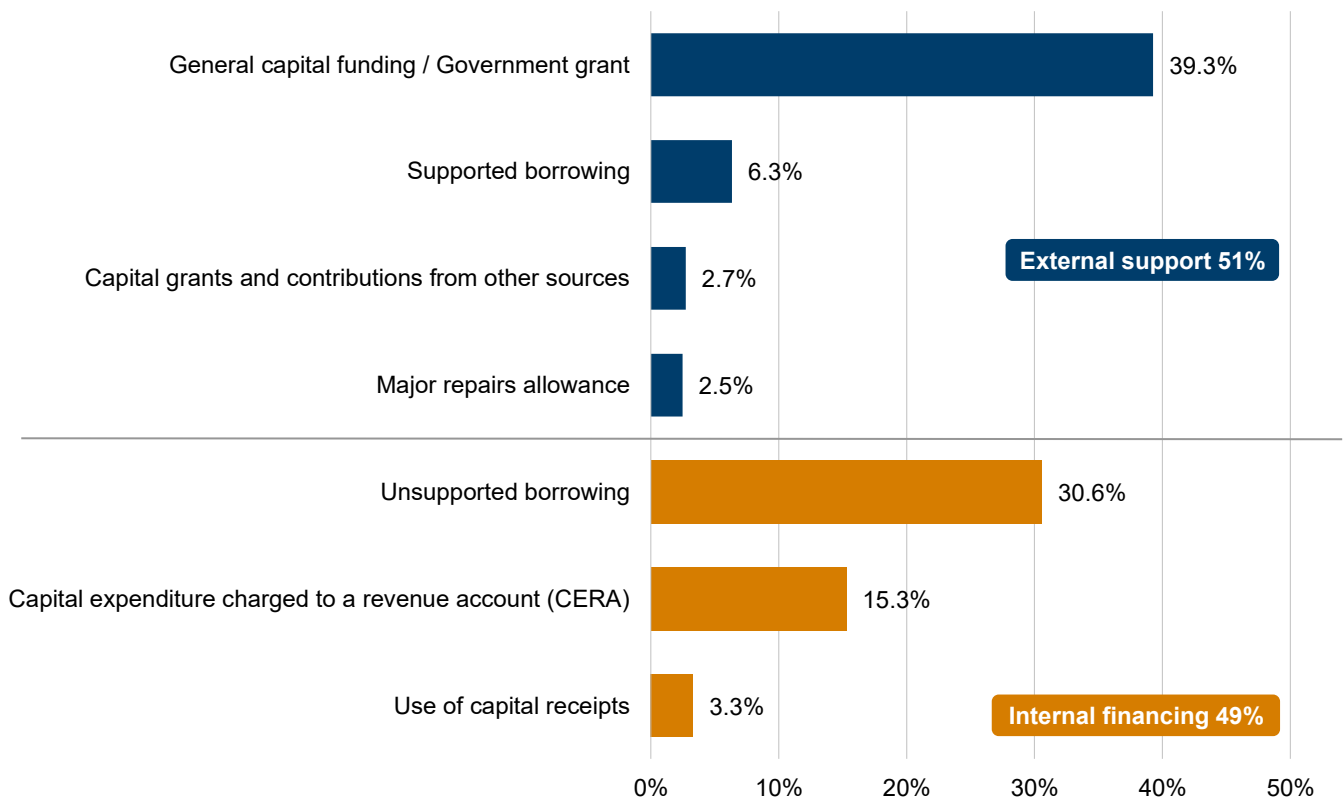


Figure 5 shows how local authorities intend to finance their expenditure in 2024-25 and the balance of funding between external support and internal financing. Unsupported borrowing makes up 31 percent of all capital financing.

Figure 5: Financing of capital forecast expenditure, 2024-25



Glossary

Revenue expenditure is the cost of running local authority services such as staffing, heating, lighting and cleaning, together with expenditure on goods and services consumed within the year.

Capital spending is mainly buying, constructing or improving physical assets such as buildings, land and vehicles.

Revenue definitions

Gross revenue expenditure is total local authority expenditure on services, plus debt financing costs, but net of any income from sales, fees, and charges and other non-grant sources. It includes expenditure funded by specific and special government grants and expenditure funded from local authority reserves.

Net revenue expenditure is gross revenue expenditure excluding that funded by specific and special grants (except police grant).

Budget requirement 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 transitional grant relief for council tax. It differs from net revenue by the amount drawn from or added to reserves.

Mid-year population estimates

The [mid-2022 population estimates](#) are based on Census 2021. Mid-year population estimates for the period 2012 to 2020 were based on the previous census in 2011. Care must be taken therefore when comparing mid-year estimates before and after Census 2021. The Office for National Statistics (ONS) rebased the time series of population estimates for the period 2012 to 2020. This rebased time series will facilitate comparisons of the mid-year estimates prior to and subsequent to Census 2021.

UK Shared Prosperity Fund

The [UK Shared Prosperity Fund](#) (UKSPF) is the government's domestic replacement for the European Structural and Investment Programme (ESIF).

Fire authorities and national park authorities

These authorities fall within the general definition of local authorities. Fire authorities receive all of their funding as a levy from the county and county borough councils, whilst National Park authorities receive about 25% of their funding as a similar levy, and 75% in the form of specific grants from central government. The county and county borough council figures in this release have been reduced by the amount of the levies in order to give the full picture for the expenditure of the fire authorities and national park authorities.

International Financial Reporting Standards (IFRS)

This is a set of accounting standards developed by the International Accounting Standards Board (IASB). The goal of IFRS is to provide a global framework for how public sector and private companies prepare and disclose their financial statements. Having an international standard is especially important for large organisations. Adopting a single set of world-wide standards will simplify accounting procedures by allowing a company to use one reporting language throughout. A single standard will also provide

customers and auditors with a cohesive view of finances. IFRS should not be confused with IAS (International Accounting Standards), which are older standards that IFRS has now replaced.

Capital definitions

Up to 2003-04

Capital expenditure was financed by a variety of sources. General capital funding was a combination of general capital grant (paid by the Welsh Government) and basic credit approvals (permission to borrow/financed by revenue support grant) which could be used for spending on any project.

Supplementary credit approvals and capital grants were provided by the Welsh Government and UK Government departments for spending on specific projects. Local authorities were also able to augment this spending by applying capital receipts (although part of these receipts had to be set-aside for the repayment of debt) and by making contributions from a revenue account. Expenditure and financing figures were on a cash basis.

From 2004-05 onwards

The prudential framework came into force on 1st April 2004. From that date basic and supplementary credit approvals were replaced by hypothecated supported borrowing (Borrowing and credit arrangements that attract central government support), general capital grant and specific grants such as Major Repairs Allowance. Under this framework, authorities are allowed to borrow for capital purposes without Government consent, provided they can afford to service the debt. This is known as prudential or unsupported borrowing. Expenditure and financing figures are on an accruals basis.

Housing Revenue Account Subsidy Buyout

Eleven local authorities in Wales with council housing stock exited from the Housing Revenue Account (HRA) subsidy system and became self-financing in April 2015.

Quality and methodology information

Official statistics status

All official statistics should show the standards of the [Code of Practice for Statistics](#).

These are accredited official statistics. They were independently reviewed by the Office for Statistics Regulation in March 2019. They comply with the standards of trustworthiness, quality and value in the Code of Practice for Statistics.

It is Welsh Government's responsibility to maintain compliance with the standards expected of accreditation. If we become concerned about whether these statistics are still meeting the appropriate standards, we will discuss any concerns with OSR promptly. Accreditation can be cancelled or suspended at any point when the highest standards are not maintained, and reinstated when standards are restored.

Accredited official statistics are called National Statistics in the Statistics and Registration Service Act 2007.

Statement of compliance with the Code of Practice for Statistics

Our statistical practice is regulated by the Office for Statistics Regulation (OSR). OSR sets the standards of trustworthiness, quality and value in the Code of Practice for Statistics that all producers of official statistics should adhere to.

All of our statistics are produced and published in accordance with a number of statements and protocols to enhance trustworthiness, quality and value. These are set out in the Welsh Government's [Statement of Compliance](#).

These [accredited official statistics](#) demonstrate the standards expected around trustworthiness, quality and public value in the following ways.

You are welcome to contact us directly with any comments about how we meet these standards. Alternatively, you can contact OSR by emailing regulation@statistics.gov.uk or via the OSR website.

Trustworthiness

The main sources of information are the Revenue Account (RA) and Capital Forecast (CFR) returns.

We collect 100% of returns from all twenty-two county councils. The collection is a 100% survey and as such no estimation of the figures is calculated, and hence there is no sampling error.

The data collection is carried out in April and May. The data is normally published in June/July, this allows time to collect, collate and validate the data.

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

The statistics that are collected adhere to recognised professional standards. Specifically, the finance data is required under legislation and also must adhere to CIPFA accounting procedures. However, further guidelines are also available on the interpretation of these standards to ensure consistency.

Adhering to the professional code (CIPFA's SeRCOP) has meant that changes over time have been minimal. Where there have been time series which are not comparable from the start of the time series to the end this will be shown clearly in the outputs. Where advance warning is known of future changes these will be pre-announced in accordance with Welsh Government arrangements.

The existence of a professional code and our adherence to it provides assurance that the data are consistent across domains, such as local authorities.

Statistics on revenue account budgets and capital forecasts are also published in both [England](#) and [Scotland](#).

The Welsh local government finance statistics are published in an accessible, orderly, pre-announced manner on the Welsh Government website at 9:30am on the day of publication. All releases are available to download for free.

All outputs adhere to the Code of Practice by pre-announcing the data of publication through the [upcoming calendar](#) web pages.

Quality

The published figures are compiled by professional analysts using the latest available data and applying methods using their professional judgement and analytical skillset.

Statistics published by Welsh Government adhere to the Statistical Quality Management Strategy which supplements the Quality pillar of the Code of Practice for Statistics and the European Statistical System principles of quality for statistical outputs.

When data is received through the returns, validation checks are performed by Welsh Government statisticians and queries referred to local authorities where necessary. The statistical release is then drafted and quality assured by senior statisticians and published in line with the [Code of Practice for Statistics \(UK Statistics Authority\)](#).

Once we receive the data, it goes through further validation and verification checks, for example:

- spend per head by local authority;
- arithmetic consistency checks;
- cross checks with other relevant data collections;
- thorough tolerance checks;
- outturn comparison with budgets;
- cross checks with data from other government departments;
- verification that data outside of tolerances are correct.

We aim to use Plain English in our outputs and all outputs adhere to the Welsh Government accessibility policy. Furthermore, all our headlines are published in Welsh and English.

Value

The statistics are important and have a number of uses, for example: advice to Ministers; local government finance revenue settlement calculations; unitary authority comparisons and benchmarking; expenditure in Wales compared to other countries; informing the debate in the Welsh Parliament and beyond; assisting in research in public expenditure issues; economic analysis.

More detailed data are also available at the same time on the [StatsWales website](#) and this can be manipulated online or downloaded into spreadsheets for use offline.

Well-being of Future Generations Act (WFG)

The Well-being of Future Generations Act 2015 is about improving the social, economic, environmental and cultural wellbeing of Wales. The Act puts in place seven wellbeing goals for Wales. These are for a more equal, prosperous, resilient, healthier and globally responsible Wales, with cohesive communities and a vibrant culture and thriving Welsh language. Under section (10)(1) of the Act, the Welsh Ministers must (a) publish indicators (“national indicators”) that must be applied for the purpose of measuring progress towards the achievement of the wellbeing goals, and (b) lay a copy of the national indicators before Senedd Cymru. Under section 10(8) of the Well-being of Future Generations Act, where the Welsh Ministers revise the national indicators, they must as soon as reasonably practicable (a) publish

the indicators as revised and (b) lay a copy of them before the Senedd. These national indicators were laid before the Senedd in 2021. The indicators laid on 14 December 2021 replace the set laid on 16 March 2016.

Information on the indicators, along with narratives for each of the wellbeing goals and associated technical information is available in the [Wellbeing of Wales report](#).

Further information on the [Well-being of Future Generations \(Wales\) Act 2015](#).

Further details

The document is available at: <http://gov.wales/statistics-and-research/local-authority-revenue-budget-capital-forecast>

Further data is available on our StatsWales website:

[Local Government](#)→[Finance](#)→[Revenue](#)→[Budgets](#)

[Local Government](#)→[Finance](#)→[Capital](#)→[Forecast](#)

OData

The data is also accessible directly via the StatsWales odata service. Links to data and metadata can be found below each view on the StatsWales website within the 'Open data' tab.

Next update

June 2025 - Statistical first release and StatsWales update for 2025-26 budgets.

We want your feedback

We welcome any feedback on any aspect of these statistics which can be provided by email to stats.finance@gov.wales.

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