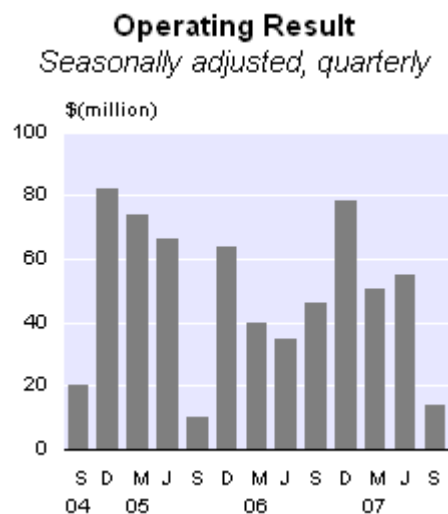


Embargoed until 10:45am – 17 December 2007

## Local Authority Statistics: September 2007 quarter

### Highlights

- Local authorities recorded a seasonally adjusted surplus of \$14.0 million in the September 2007 quarter.
- Local authority operating expenditure rose 3.2 percent to \$1,503 million in the September 2007 quarter.
- Local authority operating revenue increased 0.4 percent to \$1,517 million in the September 2007 quarter.



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Government Statistician

17 December 2007  
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There is a companion Media Release published – [Local Authority Statistics: September 2007 quarter](#).

# Commentary

The information in this release is from the Quarterly Local Authority Survey. Information for the latest five quarters is provisional until the publication of the results from the annual Local Authority Census.

The quarterly results are seasonally adjusted unless otherwise stated. Quarterly revenue and expenditure exclude non-recurring (non-operating and extraordinary) transactions.

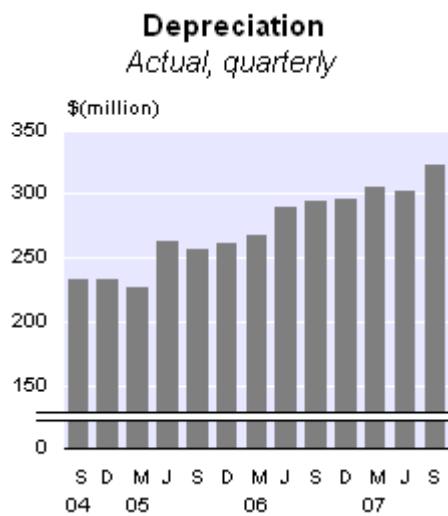
The rates, petrol tax, license fees and fines category has been split into two categories from the March 2006 quarter: rates; and regulatory income and petrol tax.

## Operating surplus

Local authorities recorded a \$14.0 million surplus in operating revenue over operating expenditure in the September 2007 quarter. This was down \$40.8 million compared with the June 2007 quarter, and down \$32.0 million compared with the September 2006 quarter surplus of \$46.0 million.

## Operating expenditure

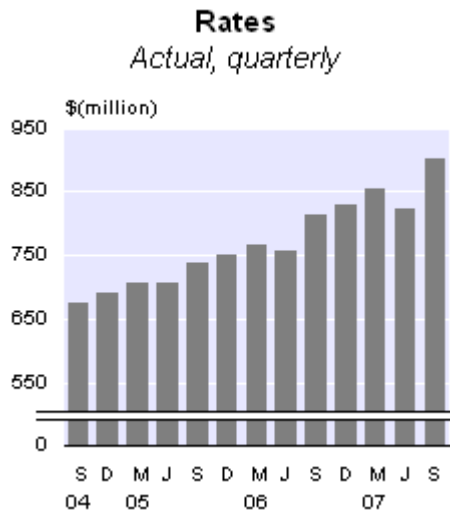
Total operating expenditure was \$1,503 million in the September 2007 quarter, up \$47.1 million compared with the June 2007 quarter. The current rise was spread across all the expenditure categories: depreciation (up 6.9 percent to \$322.9 million); purchases of goods and services, grants and donations (up 2.1 percent to \$784.9 million); and employee costs (up 2.7 percent to \$338.7 million). Interest paid also increased 1.9 percent between the June and September 2007 quarters.



Total expenditure rose \$118.0 million compared with the same quarter in 2006. The rise can be attributed to increases in all the categories. Purchases were up \$53.2 million and employee costs were up \$30.9 million. Depreciation and interest paid went up by \$28.7 million and \$5.0 million, respectively.

## Operating revenue

Total operating revenue was \$1,517 million for the September 2007 quarter, up \$6.3 million (0.4 percent), compared with the June 2007 quarter. The rise was due to increases in rates (up \$79.3 million or 9.6 percent), government grants and subsidies (up \$15.1 million or 7.1 percent) and regulatory income and petrol tax (up \$4.9 million or 6.1 percent). Offsetting these rises were falls in sales of goods and services and all other income (down \$64.5 million or 21.2 percent) and investment income (down \$28.5 million or 31.6 percent).

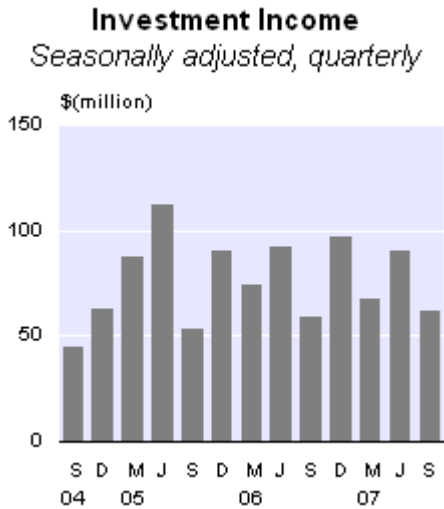


Total operating revenue rose \$86.0 million (6.0 percent) between the September 2006 and September 2007 quarters. This rise was mainly due to increases in rates (up \$90.8 million or 11.2 percent), government grants and subsidies (up \$26.6 million or 13.3 percent), investment income (up \$3.4 million or 5.7 percent) and regulatory income and petrol tax (up \$2.9 million or 3.5 percent). The rise was somewhat offset by a decrease in sales of goods and services and all other income (down \$37.7 million or 13.6 percent).

## Investment income

Investment income in the September 2007 quarter was \$62.0 million, down \$28.5 million (31.6 percent) compared with the previous quarter. The latest decrease was due to a \$23.9 million fall in dividend revenue (a fall in dividends is typical for a September quarter). Interest revenue decreased marginally (\$4.7 million). Interest revenue is seasonally adjusted, while dividend revenue is not.

Investment income was up \$3.4 million compared with the same quarter in 2006. Of this income, interest revenue was down \$3.0 million while dividends were up \$6.4 million.



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## Technical notes

This Hot Off The Press contains data from the Quarterly Local Authority Survey. The series starts in the September 1992 quarter.

The Quarterly Local Authority Survey covers the non-trading activities of local authorities, such as local government administration, provision of water supply, roading, parks and reserves, and planning and regulation. Data relating to Council Controlled Trading Organisations (formerly called Local Authority Trading Enterprises) are not included in this release.

The Quarterly Local Authority Survey covers New Zealand's 12 regional councils and 74 territorial authorities.

Accounting treatments currently vary among the local authorities, making it difficult to produce a set of strictly comparable statistics. These results are therefore subject to revision as more data become available.

The quarterly survey results are reconciled to the equivalent annual values provided by the annual Local Authority Census.

Statistics for recent periods are based on information available at 30 November 2007. Consequently, the quarterly movements presented are provisional and subject to revision as additional and improved data become available.

## Revisions

Each quarter, revisions may be made to the previously published series. Changes resulting from the inclusion of new and revised annual information are generally limited to once a year, and are usually released with the March quarter statistics.

## Seasonally adjusted estimates

The X-12-ARIMA package has been used to produce the seasonally adjusted estimates in Tables 3 and 4. Seasonal adjustment aims to eliminate the impact of regular seasonal events (such as annual cycles in roading activity, winter or annual holidays) on the time series. This makes the data for adjacent periods more comparable. All seasonally adjusted figures are subject to revision each quarter.

Further information about seasonal adjustment is available on the Statistics New Zealand website: [www.stats.govt.nz](http://www.stats.govt.nz).

## **Definitions**

### **Rates**

All forms of rates are included in this category. Water rates are included, but rates collected on behalf of other local authorities (such as regional councils) are excluded. Water sold by meter is excluded. This series is not seasonally adjusted.

### **Regulatory income and petrol tax**

Regulatory income includes fees and fines. Examples of fees and fines include parking fines, building consents and dog registration. Admission and parking charges are excluded from this category as they are treated as sales of goods and services.

### **Government grants and subsidies**

Includes grants, subsidies and levies from central government, and other local authorities and organisations. Grants treated as equity contributions are excluded.

### **Investment income**

This category predominantly consists of income from interest and dividends. From the beginning of the series until March 1996, both interest revenue and dividends were seasonally adjusted. After March 1996, dividends became quite volatile due to large and irregular payments of dividends to local authorities from Council Controlled Trading Organisations, and seasonal patterns were no longer apparent. Interest revenue continues to be seasonally adjusted and combined with actual dividends in the investment income category.

### **Sales and other income**

Includes trading receipts such as admission charges, water sold by meter and other miscellaneous operating income. Excluded are any sales of goods and services charges within the authority (such as overheads).

### **Employee costs**

These are gross earnings of all paid employees in the authority. Included are such items as overtime, sick and holiday pay, benefit allowances, value of free supplies, and severance and redundancy payments. Levies paid to the Accident Compensation Corporation and employer contributions to superannuation schemes are also included in this category.

### **Interest paid**

Interest paid on public debt and other liabilities.

### **Depreciation**

Depreciation on fixed assets, including infrastructural assets, restricted assets, buildings, mobile equipment, other plant, machinery and office equipment. The value of depreciation has increased significantly over time as a result of increases in fixed asset values and legislative requirements for councils to fully fund depreciation (Local Government Amendment Act (No 3) 1996). This series is not seasonally adjusted.

## **Purchases and all other expenditure**

Includes rent, insurance, fuel, postage, repairs and maintenance. Contracts for services from separate council trading enterprises are also included. Purchases of goods and services charged within the authority (overheads) are excluded. Also excluded are loan repayments, purchases of fixed assets, and contract payments for the construction and development of fixed or community assets. Other expenses include grants and donations to other organisations, bad debts and income tax.

## **Net gains from non-operating or extraordinary items (non-recurring items)**

The statistics contained in this release exclude gains on items outside the normal course of local authority business. These include: the sale of assets above or below book value; gains or losses on the revaluation of capital assets; and gains or losses on extraordinary exchange transactions and infrequent transactions, as distinct from ordinary operations, which are beyond owner/manager control or influence.

## **More information**

For more information, follow the [link](#) from the Technical notes of this release on the Statistics NZ website.

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## **Timing**

Timed statistical releases are delivered using postal and electronic services provided by third parties. Delivery of these releases may be delayed by circumstances outside the control of Statistics NZ. Statistics NZ accepts no responsibility for any such delays.

### **Next release ...**

*Local Authority Statistics: December 2007 quarter* will be released on 17 March 2008.

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## Tables

The following tables can be downloaded from the Statistics New Zealand website in Excel format. If you do not have access to Excel, you may use the [Excel file viewer](#) to view, print and export the contents of the file.

### List of tables

1. Local authority quarterly financial statistics, actual revenue
2. Local authority quarterly financial statistics, actual expenditure
3. Local authority quarterly financial statistics, seasonally adjusted revenue
4. Local authority quarterly financial statistics, seasonally adjusted expenditure
5. Local authority quarterly financial statistics, seasonally adjusted revenue, percentage change from previous quarter
6. Local authority quarterly financial statistics, seasonally adjusted expenditure, percentage change from previous quarter
7. Local authority quarterly financial statistics, seasonally adjusted revenue, percentage change from same quarter previous year
8. Local authority quarterly financial statistics, seasonally adjusted expenditure, percentage change from same quarter previous year

Table 1

**Local Authority Quarterly Financial Statistics**  
Actual revenue

Series ref: LAS	Rates	Regulatory income and petrol tax	Government grants and subsidies	Investment income			Sales of goods and services and all other income	Total revenue excluding non-operating and extraordinary items <sup>(1)</sup>
				Interest revenue	Dividends	Total investment income <sup>(1)</sup>		
	SARABE	SARABF	SARACZ	SARADA	SARADB	SARADZ	SARAAZ	SARAZZ
<b>\$(million)</b>								
<b>June year</b>								
2002	2,300.5	226.9	444.4	126.0	294.4	420.4	748.0	4,140.1
2003	2,439.5	241.5	482.8	132.9	145.6	278.5	809.4	4,251.8
2004	2,619.5	274.7	555.7	129.2	172.5	301.7	874.4	4,626.0
2005	2,778.5	302.0	661.4	142.8	163.9	306.7	947.5	4,996.1
2006	3,010.0	309.5	684.2	170.1	138.1	308.3	1,055.5	5,367.4
2007	3,317.5 P	341.2 P	827.5 P	188.3 P	124.8 P	313.1 P	1,156.0 P	5,955.4 P
<b>Quarter</b>								
2001 Mar	559.2	48.8	109.4	37.9	41.1	79.0	179.6	976.0
Jun	546.0	58.7	137.6	38.7	65.2	103.9	188.7	1,034.9
Sep	571.0	64.7	66.7	30.4	11.8	42.2	181.9	926.5
Dec	577.8	52.5	97.1	28.4	34.7	63.1	174.9	965.3
2002 Mar	584.8	50.2	120.4	30.2	185.4	215.6	185.2	1,156.0
Jun	566.9	59.6	160.2	37.0	62.5	99.5	206.0	1,092.3
Sep	562.7	71.5	83.2	26.1	10.1	36.2	197.4	951.0
Dec	617.6	51.5	110.3	26.7	66.8	93.6	195.6	1,068.6
2003 Mar	637.3	56.6	128.3	31.0	18.2	49.2	201.1	1,072.5
Jun	621.8	61.9	161.1	49.1	50.4	99.5	215.4	1,159.7
Sep	640.2	77.3	86.9	25.0	14.4	39.4	215.9	1,059.7
Dec	656.2	66.7	113.9	28.8	54.2	83.1	207.9	1,127.8
2004 Mar	670.8	60.4	145.9	40.7	56.9	97.6	211.8	1,186.5
Jun	652.4	70.2	209.0	34.6	46.9	81.6	238.8	1,252.0
Sep	676.2	85.3	104.2	25.8	14.3	40.1	222.8	1,128.6
Dec	689.3	69.8	171.2	33.5	27.5	61.0	229.7	1,221.0
2005 Mar	705.8	64.0	164.5	41.4	48.1	89.5	228.6	1,252.4
Jun	707.2	82.8	221.5	42.1	74.0	116.1	266.4	1,394.1
Sep	738.2	92.7	135.9	36.1	10.3	46.4	243.7	1,256.9
Dec	749.9	73.5	150.3	42.2	46.7	88.9	250.3	1,312.8
2006 Mar	766.8	64.6	164.7	43.1	33.2	76.3	260.5	1,332.9
Jun	755.2	78.8	233.3	48.8	47.9	96.7	301.0	1,465.0
Sep	812.1 P	99.4 P	163.2 P	39.2 P	11.9 P	51.2 P	269.0 P	1,394.9 P
Dec	827.7 P	81.0 P	182.4 P	48.2 P	48.2 P	96.5 P	273.2 P	1,460.7 P
2007 Mar	854.2 P	81.2 P	209.6 P	47.4 P	22.5 P	69.8 P	281.4 P	1,496.1 P
Jun	823.6 P	79.7 P	272.3 P	53.4 P	42.2 P	95.6 P	332.5 P	1,603.7 P
Sep	902.9 P	103.7 P	188.1 P	37.0 P	18.3 P	55.3 P	231.6 P	1,481.7 P

(1) Individual figures may not sum to the stated totals due to rounding.

**Symbol:**

P provisional

Table 2

**Local Authority Quarterly Financial Statistics**  
*Actual expenditure*

	Employee costs	Interest paid	Depreciation	Purchases of goods and services, grants and donations, and all other expenditure	Total expenditure excluding non-operating and extraordinary items <sup>(1)</sup>	Operating result(surplus/deficit) <sup>(1)</sup>
<i>Series ref: LAS</i>	SAEAAZ	SAEABZ	SAEACZ	SAEAQZ	SAEZZZ	SA1AZZ
<b>\$(million)</b>						
<b>June year</b>						
2003	950.7	140.5	828.9	2,106.4	4,026.4	225.4
2004	1,029.6	141.7	889.5	2,309.3	4,370.0	255.9
2005	1,097.9	157.6	957.2	2,534.1	4,746.7	249.4
2006	1,173.8	183.8	1,074.8	2,787.1	5,219.5	147.9
2007	1,281.5 P	221.7 P	1,197.5 P	3,023.4 P	5,724.3 P	231.1 P
<b>Quarter</b>						
2001	Mar 205.5	34.9	188.2	454.8	883.4	92.6
	Jun 217.9	35.5	193.3	528.8	975.5	59.4
	Sep 211.1	34.7	190.4	477.6	913.7	12.8
	Dec 229.1	36.6	189.1	477.4	932.1	33.2
2002	Mar 215.3	34.7	195.6	469.0	914.5	241.5
	Jun 228.5	35.0	194.8	573.3	1,031.6	60.6
	Sep 225.6	36.4	202.6	521.0	985.6	-34.7
	Dec 240.8	35.1	200.4	522.7	999.0	69.6
2003	Mar 231.5	31.1	207.6	494.2	964.4	108.1
	Jun 253.8	37.9	218.4	567.4	1,077.5	82.2
	Sep 243.1	32.1	220.3	555.1	1,050.6	9.1
	Dec 268.0	37.8	229.3	559.6	1,094.7	33.0
2004	Mar 249.7	36.4	220.4	541.8	1,048.2	138.3
	Jun 268.8	35.4	219.5	652.8	1,176.5	75.5
	Sep 265.6	36.6	233.6	582.1	1,117.9	10.6
	Dec 273.8	37.5	233.0	625.0	1,169.3	51.7
2005	Mar 267.8	40.4	227.3	608.2	1,143.6	108.8
	Jun 290.7	43.0	263.4	718.8	1,315.8	78.2
	Sep 281.6	43.0	256.7	678.6	1,260.0	-3.1
	Dec 298.3	41.3	261.1	677.6	1,278.3	34.5
2006	Mar 285.8	49.6	267.1	656.4	1,258.9	74.0
	Jun 308.1	49.8	289.8	774.5	1,422.2	42.8
	Sep 302.6 P	51.3 P	294.2 P	714.6 P	1,362.7 P	32.1 P
	Dec 323.6 P	54.1 P	295.8 P	743.5 P	1,416.9 P	43.8 P
2007	Mar 317.7 P	60.8 P	305.5 P	727.1 P	1,411.1 P	85.1 P
	Jun 337.6 P	55.6 P	302.1 P	838.2 P	1,533.5 P	70.2 P
	Sep 333.3 P	56.3 P	322.9 P	765.7 P	1,478.2 P	3.5 P

(1) Individual figures may not sum to the stated totals due to rounding.

**Symbol:**

P provisional

Table 3

**Local Authority Quarterly Financial Statistics**  
Seasonally adjusted revenue

	Rates <sup>(1)</sup>	Regulatory income and petrol tax	Government grants and subsidies	Investment income			Sales of goods and services and all other income	Total revenue excluding non-operating and extraordinary items <sup>(2)</sup>	
				Interest revenue	Dividends <sup>(1)</sup>	Total investment income <sup>(2)</sup>			
Series ref: LAS	SSRABE	SSRABF	SSRACZ	SSRADA	SSRADB	SSRADZ	SSRAAZ	SSRAZZ	
<b>\$(million)</b>									
<b>Quarterly</b>									
2001	Mar	559.2	55.7 R	103.7 R	38.3 R	41.1	79.4 R	182.8 R	980.8 R
	Jun	546.0	57.3 R	100.2 R	32.9 R	65.2	98.1 R	179.9 R	981.5 R
	Sep	571.0	55.3 R	103.2 R	33.9 R	11.8	45.7 R	185.0 R	960.2 R
	Dec	577.8	56.0 R	105.1 R	30.8 R	34.7	65.5 R	177.9 R	982.3 R
2002	Mar	584.8	57.5 R	114.1 R	29.5 R	185.4	215.0 R	188.7 R	1,159.9 R
	Jun	566.9	58.9 R	118.3 R	31.7 R	62.5	94.1 R	195.6 R	1,033.9 R
	Sep	562.7	60.7 R	121.7 R	29.9 R	10.1	39.9 R	200.0 R	985.0 R
	Dec	617.6	54.6 R	121.1 R	28.8 R	66.8	95.7 R	200.4 R	1,089.4 R
2003	Mar	637.3	65.3 R	122.8 R	29.6 R	18.2	47.7 R	205.5 R	1,078.7 R
	Jun	621.8	61.4 R	120.3 R	42.6 R	50.4	93.0 R	202.9 R	1,099.3 R
	Sep	640.2	65.5 R	120.5 R	29.2 R	14.4	43.6 R	219.0 R	1,088.8 R
	Dec	656.2	70.1 R	125.8 R	30.6 R	54.2	84.8 R	213.7 R	1,150.7 R
2004	Mar	670.8	70.5 R	142.6 R	38.4 R	56.9	95.3 R	217.2 R	1,196.3 R
	Jun	652.4	69.6 R	157.2 R	30.3 R	46.9	77.3 R	222.9 R	1,179.4 R
	Sep	676.2	72.0 R	137.8 R	30.6 R	14.3	44.9 R	227.1 R	1,158.0 R
	Dec	689.3	73.5 R	189.4 R	34.8 R	27.5	62.3 R	236.6 R	1,251.1 R
2005	Mar	705.8	74.7 R	163.8 R	39.0 R	48.1	87.1 R	235.0 R	1,266.4 R
	Jun	707.2	82.2 R	168.7 R	37.4 R	74.0	111.4 R	246.4 R	1,316.0 R
	Sep	738.2	78.0 R	171.6 R	43.1 R	10.3	53.4 R	250.3 R	1,291.6 R
	Dec	749.9	77.7 R	167.1 R	43.0 R	46.7	89.7 R	257.7 R	1,342.0 R
2006	Mar	766.8	74.8 R	165.7 R	40.6 R	33.2	73.8 R	268.2 R	1,349.4 R
	Jun	755.2	79.1 R	179.8 R	43.8 R	47.9	91.7 R	276.6 R	1,382.5 R
	Sep	812.1 P	82.9 R	199.8 R	46.7 R	11.9 P	58.6 R	277.8 R	1,431.2 R
	Dec	827.7 P	86.3 R	203.7 R	48.7 R	48.2 P	96.9 R	281.1 R	1,495.6 R
2007	Mar	854.2 P	93.0 P	211.4 P	44.8 P	22.5 P	67.2 P	290.0 P	1,515.8 P
	Jun	823.6 P	80.9 P	211.3 P	48.4 P	42.2 P	90.5 P	304.6 P	1,510.9 P
	Sep	902.9 P	85.8 P	226.4 P	43.7 P	18.3 P	62.0 P	240.1 P	1,517.2 P

(1) This series is not seasonally adjusted.

(2) Individual figures may not sum to the stated totals due to rounding.

**Symbols:**

P provisional

R revised

Table 4

**Local Authority Quarterly Financial Statistics**  
Seasonally adjusted expenditure

	Employee costs	Interest paid	Depreciation <sup>(1)</sup>	Purchases of goods and services, grants and donations, and all other expenditure	Total expenditure excluding non-operating and extraordinary items <sup>(2)</sup>	Operating result (surplus/deficit) <sup>(2)</sup>
Series ref: LAS	SSEAAZ	SSEABZ	SSEACZ	SSEAQZ	SSEAZZ	SS1AZZ
<b>\$(million)</b>						
<b>Quarter</b>						
2001	211.8 R	36.4 R	188.2	480.5 R	917.0 R	63.8 R
Mar	211.8 R	36.4 R	188.2	480.5 R	917.0 R	63.8 R
Jun	213.9 R	35.2 R	193.3	480.1 R	922.5 R	59.0 R
Sep	216.7 R	34.9 R	190.4	490.4 R	932.2 R	28.0 R
Dec	220.8 R	35.3 R	189.1	484.5 R	929.8 R	52.5 R
2002	222.4 R	36.0 R	195.6	496.5 R	950.4 R	209.5 R
Mar	222.4 R	36.0 R	195.6	496.5 R	950.4 R	209.5 R
Jun	224.0 R	34.9 R	194.8	522.8 R	976.4 R	57.4 R
Sep	231.1 R	36.4 R	202.6	532.6 R	1,002.7 R	-17.7 R
Dec	232.5 R	34.3 R	200.4	530.3 R	997.6 R	91.9 R
2003	239.6 R	31.8 R	207.6	526.1 R	1,005.2 R	73.5 R
Mar	239.6 R	31.8 R	207.6	526.1 R	1,005.2 R	73.5 R
Jun	248.4 R	37.9 R	218.4	518.3 R	1,022.9 R	76.4 R
Sep	248.3 R	31.9 R	220.3	564.2 R	1,064.7 R	24.1 R
Dec	259.9 R	37.6 R	229.3	566.9 R	1,093.7 R	57.0 R
2004	258.4 R	36.6 R	220.4	578.4 R	1,093.7 R	102.6 R
Mar	258.4 R	36.6 R	220.4	578.4 R	1,093.7 R	102.6 R
Jun	262.6 R	35.3 R	219.5	596.9 R	1,114.3 R	65.1 R
Sep	270.8 R	36.6 R	233.6	596.7 R	1,137.8 R	20.2 R
Dec	266.3 R	37.9 R	233.0	632.2 R	1,169.3 R	81.8 R
2005	276.9 R	39.9 R	227.3	648.3 R	1,192.4 R	73.9 R
Mar	276.9 R	39.9 R	227.3	648.3 R	1,192.4 R	73.9 R
Jun	284.0 R	42.9 R	263.4	659.4 R	1,249.6 R	66.3 R
Sep	286.6 R	43.1 R	256.7	694.8 R	1,281.3 R	10.3 R
Dec	290.9 R	42.3 R	261.1	684.1 R	1,278.4 R	63.5 R
2006	295.1 R	48.3 R	267.1	698.8 R	1,309.4 R	40.0 R
Mar	295.1 R	48.3 R	267.1	698.8 R	1,309.4 R	40.0 R
Jun	301.0 R	49.8 R	289.8	707.1 R	1,347.6 R	34.9 R
Sep	307.8 R	51.6 R	294.2 P	731.7 R	1,385.2 R	46.0 R
Dec	316.0 R	55.7 R	295.8 P	749.8 R	1,417.3 R	78.3 R
2007	327.8 P	58.7 P	305.5 P	773.6 P	1,465.6 P	50.3 R
Mar	327.8 P	58.7 P	305.5 P	773.6 P	1,465.6 P	50.3 R
Jun	329.9 P	55.6 P	302.1 P	768.5 P	1,456.1 P	54.8 R
Sep	338.7 P	56.6 P	322.9 P	784.9 P	1,503.2 P	14.0 P

(1) This series is not seasonally adjusted.

(2) Individual figures may not sum to stated totals due to rounding.

**Symbols:**

P provisional

R revised

Table 5

**Local Authority Quarterly Financial Statistics**  
*Seasonally adjusted revenue*  
 Percentage change from previous quarter<sup>(1)</sup>

	Rates <sup>(2)</sup>	Regulatory income and petrol tax	Government grants and subsidies	Total investment income <sup>(3)</sup>	Sales of goods and services and all other income	Total revenue excluding non-operating and extraordinary items
<b>Quarterly</b>						
2000 Mar	0.1	1.7	-1.1	-21.2	4.0	-1.8
Jun	-0.3	2.0	5.6	-16.0	-0.5	-1.1
Sep	0.5	3.3	-10.2	-38.2	-1.9	-4.2
Dec	4.3	1.6	10.9	39.6	4.0	6.7
2001 Mar	0.5	2.4	-0.4	17.6	-1.7	1.3
Jun	-2.4	2.9	-3.4	23.5	-1.6	0.1
Sep	4.6	-3.6	3.1	-53.4	2.8	-2.2
Dec	1.2	1.3	1.8	43.3	-3.8	2.3
2002 Mar	1.2	2.7	8.6	228.2	6.0	18.1
Jun	-3.0	2.4	3.7	-56.2	3.7	-10.9
Sep	-0.8	3.1	2.9	-57.6	2.3	-4.7
Dec	9.8	-10.0	-0.5	139.5	0.2	10.6
2003 Mar	3.2	19.5	1.4	-50.1	2.6	-1.0
Jun	-2.4	-6.1	-2.0	94.9	-1.3	1.9
Sep	3.0	6.7	0.2	-53.1	8.0	-1.0
Dec	2.5	7.0	4.4	94.5	-2.4	5.7
2004 Mar	2.2	0.6	13.3	12.3	1.6	4.0
Jun	-2.7	-1.3	10.3	-18.9	2.6	-1.4
Sep	3.6	3.4	-12.4	-41.9	1.9	-1.8
Dec	1.9	2.0	37.4	38.6	4.2	8.0
2005 Mar	2.4	1.7	-13.5	39.8	-0.7	1.2
Jun	0.2	10.0	3.0	27.9	4.9	3.9
Sep	4.4	-5.2	1.7	-52.0	1.6	-1.9
Dec	1.6	-0.4	-2.6	67.9	2.9	3.9
2006 Mar	2.3	-3.7	-0.8	-17.7	4.1	0.6
Jun	-1.5	5.7	8.5	24.3	3.1	2.5
Sep	7.5	4.8	11.1	-36.1	0.4	3.5
Dec	1.9	4.0	2.0	65.4	1.2	4.5
2007 Mar	3.2	7.8	3.8	-30.6	3.2	1.4
Jun	-3.6	-13.1	0	34.6	5.0	-0.3
Sep	9.6	6.1	7.1	-31.6	-21.2	0.4

(1) Percentage changes are calculated on unrounded numbers.

(2) Not seasonally adjusted.

(3) Includes dividends, which are not seasonally adjusted and can be both variable and irregular, resulting in volatile percentage changes.

Table 6

**Local Authority Quarterly Financial Statistics**  
*Seasonally adjusted expenditure*  
 Percentage change from previous quarter<sup>(1)</sup>

		Employee costs	Interest paid	Depreciation <sup>(2)</sup>	Purchases of goods and services, grants and donations, and all other expenditure	Total expenditure excluding non-operating and extraordinary items
<b>Quarter</b>						
2000	Mar	-2.8	-4.4	-16.1	1.6	-3.5
	Jun	-3.8	-3.0	-2.1	2.8	0.1
	Sep	2.3	3.3	7.7	-3.3	0.2
	Dec	2.8	0.4	7.4	2.9	3.7
2001	Mar	0.9	-2.6	4.2	1.9	1.9
	Jun	1.0	-3.3	2.7	-0.1	0.6
	Sep	1.3	-1.1	-1.5	2.1	1.1
	Dec	1.9	1.4	-0.7	-1.2	-0.3
2002	Mar	0.7	1.8	3.4	2.5	2.2
	Jun	0.7	-3.1	-0.4	5.3	2.7
	Sep	3.2	4.4	4.0	1.9	2.7
	Dec	0.6	-5.7	-1.1	-0.4	-0.5
2003	Mar	3.1	-7.4	3.6	-0.8	0.8
	Jun	3.7	19.0	5.2	-1.5	1.8
	Sep	-0.1	-15.6	0.9	8.9	4.1
	Dec	4.7	17.7	4.1	0.5	2.7
2004	Mar	-0.6	-2.6	-3.9	2.0	0
	Jun	1.6	-3.5	-0.4	3.2	1.9
	Sep	3.1	3.5	6.5	0	2.1
	Dec	-1.7	3.7	-0.3	5.9	2.8
2005	Mar	4.0	5.3	-2.4	2.6	2.0
	Jun	2.6	7.5	15.9	1.7	4.8
	Sep	0.9	0.5	-2.5	5.4	2.5
	Dec	1.5	-2.0	1.7	-1.5	-0.2
2006	Mar	1.5	14.3	2.3	2.1	2.4
	Jun	2.0	3.1	8.5	1.2	2.9
	Sep	2.3	3.7	1.5	3.5	2.8
	Dec	2.7	8.0	0.5	2.5	2.3
2007	Mar	3.7	5.4	3.3	3.2	3.4
	Jun	0.7	-5.3	-1.1	-0.7	-0.6
	Sep	2.7	1.9	6.9	2.1	3.2

(1) Percentage changes are calculated on unrounded numbers.

(2) Not seasonally adjusted.

Table 7

**Local Authority Quarterly Financial Statistics**  
*Seasonally adjusted revenue*  
 Percentage change from same quarter previous year<sup>(1)</sup>

		Rates <sup>(2)</sup>	Regulatory income and petrol tax	Government grants and subsidies	Total investment income <sup>(3)</sup>	Sales of goods and services and all other income	Total revenue excluding non-operating and extraordinary items
<b>Change from previous year</b>							
<b>Quarter</b>							
2000	Dec	4.6	9.0	3.9	-42.9	5.5	-0.8
2001	Mar	5.0	9.7	4.7	-14.8	-0.3	2.3
	Jun	2.8	10.7	-4.2	25.3	-1.3	3.6
	Sep	7.0	3.2	10.0	-5.4	3.5	5.7
	Dec	3.8	2.9	0.9	-3.0	-4.3	1.4
2002	Mar	4.6	3.2	10.0	170.7	3.2	18.3
	Jun	3.8	2.7	18.1	-4.0	8.7	5.3
	Sep	-1.5	9.9	17.9	-12.6	8.1	2.6
	Dec	6.9	-2.4	15.3	46.0	12.6	10.9
2003	Mar	9.0	13.6	7.7	-77.8	8.9	-7.0
	Jun	9.7	4.2	1.7	-1.2	3.7	6.3
	Sep	13.8	7.9	-1.0	9.2	9.5	10.5
	Dec	6.3	28.3	3.9	-11.3	6.7	5.6
2004	Mar	5.2	7.9	16.1	99.6	5.7	10.9
	Jun	4.9	13.5	30.7	-16.9	9.9	7.3
	Sep	5.6	10.0	14.3	3.0	3.7	6.4
	Dec	5.0	4.8	50.5	-26.6	10.7	8.7
2005	Mar	5.2	6.0	14.9	-8.6	8.2	5.9
	Jun	8.4	18.1	7.3	44.1	10.5	11.6
	Sep	9.2	8.3	24.5	18.9	10.2	11.5
	Dec	8.8	5.7	-11.8	44.0	8.9	7.3
2006	Mar	8.7	0.1	1.2	-15.2	14.1	6.6
	Jun	6.8	-3.8	6.5	-17.6	12.3	5.1
	Sep	10.0	6.3	16.4	9.7	11.0	10.8
	Dec	10.4	11.1	21.9	8.0	9.1	11.5
2007	Mar	11.4	24.3	27.5	-8.9	8.1	12.3
	Jun	9.1	2.2	17.6	-1.3	10.1	9.3
	Sep	11.2	3.5	13.3	5.7	-13.6	6.0

(1) Percentage changes are calculated on unrounded numbers.

(2) Not seasonally adjusted.

(3) Includes dividends, which are not seasonally adjusted and can be both variable and irregular, resulting in volatile percentage changes.

Table 8

**Local Authority Quarterly Financial Statistics**  
*Seasonally adjusted expenditure*  
 Percentage change from same quarter previous year<sup>(1)</sup>

	Employee costs	Interest paid	Depreciation <sup>(2)</sup>	Purchases of goods and services, grants and donations, and all other expenditure	Total expenditure excluding non-operating and extraordinary items
<b>Quarter</b>					
2000 Dec	-1.6	-3.8	-5.1	3.9	0.4
2001 Mar	2.2	-2.0	17.9	4.3	6.0
Jun	7.2	-2.3	23.7	1.3	6.6
Sep	6.1	-6.5	13.1	7.0	7.4
Dec	5.2	-5.6	4.7	2.8	3.4
2002 Mar	5.0	-1.3	3.9	3.3	3.6
Jun	4.7	-1.0	0.8	8.9	5.8
Sep	6.7	4.4	6.4	8.6	7.6
Dec	5.3	-2.9	6.0	9.4	7.3
2003 Mar	7.7	-11.6	6.2	6.0	5.8
Jun	10.9	8.5	12.1	-0.9	4.8
Sep	7.4	-12.2	8.7	5.9	6.2
Dec	11.8	9.5	14.4	6.9	9.6
2004 Mar	7.8	15.1	6.1	9.9	8.8
Jun	5.7	-6.6	0.5	15.2	8.9
Sep	9.1	14.5	6.1	5.8	6.9
Dec	2.5	0.9	1.6	11.5	6.9
2005 Mar	7.2	9.1	3.1	12.1	9.0
Jun	8.1	21.5	20.0	10.5	12.1
Sep	5.8	18.0	9.9	16.4	12.6
Dec	9.2	11.5	12.1	8.2	9.3
2006 Mar	6.6	20.9	17.5	7.8	9.8
Jun	6.0	15.9	10.0	7.2	7.8
Sep	7.4	19.6	14.6	5.3	8.1
Dec	8.6	31.8	13.3	9.6	10.9
2007 Mar	11.1	21.6	14.4	10.7	11.9
Jun	9.6	11.7	4.3	8.7	8.1
Sep	10.0	9.8	9.8	7.3	8.5

(1) Percentage changes are calculated on unrounded numbers.

(2) Not seasonally adjusted.