



www.taxpayersalliance.com

Research Note 61

Council Pensions: The £53 billion black hole

Local government pensions are more sustainable than other public sector schemes, which are unfunded. However, the Local Government Pension Scheme (LGPS) is much more generous than most private sector provision, and places a heavy burden on local taxpayers. With an ageing population and a crisis in the public finances, generous final salary schemes are inflexible and too expensive.

In the face of union pressure local authorities have been reluctant to accept the need for the necessary reforms. But the pressure of the fiscal crisis has led councils to realise that the high cost of employer's contributions to local government pensions is unsustainable.¹

Existing TaxPayers' Alliance research has investigated council pensions and the considerable burden they place on the taxpayer. *Council Spending Uncovered II, No 3: Pension Contributions* found that the equivalent of £1 in every £5 of council tax was spent on employer contributions to the Local Government Pension Scheme (LGPS). The same report also found that over 3,500 Councillors were enrolled on the LGPS, raising questions over their ability to represent the interests of taxpayers.² Now, *Council Pensions: The £53 billion black hole* collates every council's pension deficits for 2007-08 and 2008-09. It takes in to account all benefit liabilities and assets that appear on their balance sheets.

The key findings of this research are:

- Councils across the UK had a combined **pension deficit of £53 billion in 2008-09**. This is up from nearly £42 billion in 2007-08 – an increase of **27 per cent**.
- Based on council actuarial estimates, **the value of council pension assets fell by more than £21 billion** during 2008-09 – a loss of **20 per cent** on the previous year.
- **Birmingham City Council had a deficit of £1.05 billion**, the biggest deficit in 2008-09.
- **15 councils had a deficit of over £500 million** in 2008-09, up from 10 councils in 2007-08.

¹ Norma Cohen, Financial Times, 24th February 2010, Councils now back pension reform, says funds chief, <http://www.ft.com/cms/s/0/bd0011fe-20e5-11df-b920-00144feab49a.html>

² TaxPayer's Alliance (2009) Council Spending Uncovered II, No 3: Pension Contributions

Reforming Council Pensions

Many companies in the private sector are facing serious problems with their pension funds. Those companies are having, or have had, to reform their schemes to make them more financially sustainable. Similar steps need to be taken in local government to avoid the burden falling on local taxpayers.

Glyn Gaskarth, of the Local Government Information Unit, has outlined some potential reforms that would ease the pressure on taxpayers while meeting existing commitments:³

- **Honour existing pension accrued entitlements.** Existing pension scheme members have accumulated legal entitlement to payments based on a formula of 1/60th of final salary in pension for each year worked. Existing accrued entitlements should not be altered.
- **Freeze all existing local authority pension entitlements at their current level.** There is no legal right for workers to continue to receive the current pension deal for future years' payments. Each pension member's existing entitlement should be frozen. At the age of sixty five they should receive a pension based on their last year of earnings before this freeze occurred (increased by the retail price index) times the number of years they worked prior to the freeze.
- **Open new Personal Accounts Pensions for all existing pension scheme contributors.** Default all new employees and existing local government pension scheme members into a new local government personal accounts pension scheme. Offer all employees the chance to leave if they formally request this.
- **Increase employee contributions.** A default employee contribution rate of 8 per cent of salary should be set for all personal account pension scheme members. This represents an increase in the existing personal contribution level which currently ranges 5.5 per cent to 7.5 per cent (this is dependent on income level). The new default rate would compare well with the level of employee pension contributions in the police which ranges from 9.5 per cent to 11.5 per cent.
- **Match employee/employer contributions.** Local Authorities should match employee's personal contributions up to a specified rate e.g. twelve per cent.
- **Use existing pension funds and the savings on reductions to employer contributions to meet existing pension payments.** All savings made from the reduced pension contributions employers make to the personal accounts system (they

³ Glyn Gaskarth, How to Reform the Councils Pension Scheme, ConservativeHome, <http://conservativehome.blogs.com/localgovernment/2010/02/council-chief-executives-have-won-their-battle-to-keep-their-pension-details-secret-however-the-conflict-concerning-the-div.html>

would be paying between 8 and 12 per cent of salary rather than 15.7 per cent on average) should be used to service existing pension liabilities.

Sources and Methodology

- **Table 1** shows the top ten council pension deficits in 2008-09.
- **Table 2** shows the top ten deficit increases between 2007-08 and 2008-09.
- **Table 3** shows the pension deficit details of all the councils, in alphabetical order.
- This research note was compiled by analysing council accounts for the 2008-09 financial year.
- Some Councils show just their liabilities in their balance sheets; using these figures would be unfair as they would assume no assets. Figures were therefore mostly taken from the '**Scheme History**' section of the accounts. This allowed us to evaluate the actuarial estimates for both the assets held by councils and their liabilities.
- Any minor revaluations of 2007-08 figures have not been taken into account. Revaluations make up a very small proportion of the reported deficit, and are not always reported in the accounts. We have tried to be as consistent as possible, to allow for fair comparison.
- Northern Ireland's councils have different accounting procedures than England, Wales or Scotland. Their accounts do not represent the assets in the same way and as such have been left off, to allow for fair comparison. These councils are on a separate table at the end of the report.
- Many accounts do not distinguish between teachers', firemen and other staff pensions. Some others do, however. All liabilities – funded or unfunded – are reported in the balance sheet, and are therefore included in this analysis.

To arrange broadcast interviews, please contact:

Mark Wallace

Campaign Director, TaxPayers' Alliance

mark.wallace@taxpayersalliance.com

07736 009 548

To discuss the research, please contact:

John O'Connell

Policy Analyst, TaxPayers' Alliance

john.oconnell@taxpayersalliance.com

07708 506 643

Table 1 – Top 10 deficits in 2008-09

Council	2007-08, in £000's			2008-09, in £000's			Increase/Decrease in £000's (+ve indicates increase in deficit)
	Assets	Liabilities	Deficit	Assets	Liabilities	Deficit	
Birmingham	2,342,000	3,482,800	-1,140,800	1,896,900	2,950,700	-1,053,800	-87,000
Fife	1,030,451	1,666,948	-636,497	793,183	1,628,360	-835,177	+198,680
Lancashire	1,512,157	2,286,489	-774,332	1,202,529	1,950,172	-747,643	-26,689
Kent	1,147,400	1,716,700	-569,300	966,300	1,706,200	-739,900	+170,600
Surrey	767,564	1,333,527	-565,963	610,601	1,340,050	-729,449	+163,486
Hampshire	1,053,980	1,494,290	-440,310	860,700	1,588,270	-727,570	+287,260
Leeds	1,580,994	2,348,058	-767,064	1,270,138	1,984,905	-714,767	-52,297
Liverpool	1,150,471	1,832,008	-681,537	939,834	1,548,685	-608,851	-72,686
Hertfordshire	950,976	1,354,162	-403,186	755,107	1,344,418	-589,311	+186,125
Devon	765,840	1,138,920	-373,080	615,530	1,201,750	-586,220	+213,140
Total	12,301,833	18,653,902	-6,352,069	9,910,822	17,243,510	-7,332,688	+980,619

Table 2 – Top 10 increases in deficits between 2007-08 and 2008-09

Council	2007-08, in £000's			2008-09, in £000's			Increase/Decrease in £000's (+ve indicates increase in deficit)
	Assets	Liabilities	Deficit	Assets	Liabilities	Deficit	
Glasgow City	2,142,000	2,281,700	-139,700	1,633,900	2,086,200	-452,300	+312,600
Hampshire	1,053,980	1,494,290	-440,310	860,700	1,588,270	-727,570	+287,260
Manchester	1,694,800	1,841,600	-146,800	1,392,700	1,791,600	-398,900	+252,100
Southwark	717,300	933,889	-216,589	576,400	1,025,069	-448,669	+232,080
Newcastle upon Tyne	727,950	1,021,260	-293,310	607,220	1,120,640	-513,420	+220,110
Devon	765,840	1,138,920	-373,080	615,530	1,201,750	-586,220	+213,140
Fife	1,030,451	1,666,948	-636,497	793,183	1,628,360	-835,177	+198,680
Staffordshire	914,905	1,197,281	-282,376	717,642	1,194,419	-476,777	+194,401
Hertfordshire	950,976	1,354,162	-403,186	755,107	1,344,418	-589,311	+186,125
Norfolk	925,747	1,211,989	-286,242	744,647	1,216,702	-472,055	+185,813
Total	10,923,949	14,142,039	-3,218,090	8,697,029	14,197,428	-5,500,399	+2,282,309

Table 3 – Full list of council pension deficits 2007-08 and 2008-09

Council	2007-08, in £000's			2008-09, in £000's			Increase/Decrease in £000's (+ve indicates increase in deficit)
	Assets	Liabilities	Deficit	Assets	Liabilities	Deficit	
Aberdeen City	704,250	894,620	-190,370	505,360	721,250	-215,890	+25,520
Aberdeenshire	565,690	734,527	-168,837	431,481	621,913	-190,432	+21,595
Adur	39,610	53,770	-14,160	31,990	53,190	-21,200	+7,040
Allerdale	45,027	64,329	-19,302	36,215	54,354	-18,139	-1,163
Amber Valley	45,163	74,950	-29,787	37,045	63,057	-26,012	-3,775
Angus	302,055	344,152	-42,097	223,489	305,146	-81,657	+39,560
Argyll and Bute	325,216	325,814	-598	257,164	289,681	-32,517	+31,919
Arun	66,620	85,880	-19,260	53,000	84,200	-31,200	+11,940
Ashfield	51,479	94,494	-43,015	41,798	80,162	-38,364	-4,651
Ashford	52,720	83,220	-30,500	42,410	80,800	-38,390	+7,890
Aylesbury Vale	70,754	110,347	-39,593	56,695	100,975	-44,280	+4,687
Babergh	41,450	47,692	-6,242	32,295	46,947	-14,652	+8,410
Barking and Dagenham	391,281	495,110	-103,829	313,987	488,680	-174,693	+70,864
Barnet	398,965	594,456	-195,491	339,224	561,260	-222,036	+26,545
Barnsley	477,153	728,865	-251,712	399,980	617,456	-217,476	-34,236
Barrow-in-Furness	56,171	79,108	-22,937	44,445	66,650	-22,205	-732
Basildon	95,643	156,572	-60,929	75,895	132,588	-56,693	-4,236
Basingstoke and Deane	79,620	114,670	-35,050	63,020	119,950	-56,930	+21,880
Bassetlaw	43,274	83,248	-39,974	35,381	70,399	-35,018	-4,956
Bath and North East Somerset	297,164	451,799	-154,635	246,148	387,284	-141,136	-13,499
Bexley	338,795	489,210	-150,415	275,034	421,589	-146,555	-3,860
Birmingham	2,342,000	3,482,800	-1,140,800	1,896,900	2,950,700	-1,053,800	-87,000

Council	2007-08, in £000's			2008-09, in £000's			Increase/Decrease in £000's (+ve indicates increase in deficit)
	Assets	Liabilities	Deficit	Assets	Liabilities	Deficit	
Blaby	33,810	37,945	-4,135	23,196	35,751	-12,555	+8,420
Blackburn with Darwen	278,890	413,375	-134,485	225,016	349,537	-124,521	-9,964
Blackpool	262,152	395,386	-133,234	212,474	338,245	-125,771	-7,463
Blaenau Gwent	194,155	353,301	-159,146	153,703	300,443	-146,740	-12,406
Bolsover	44,360	71,839	-27,479	37,017	60,489	-23,472	-4,007
Bolton	581,900	667,500	-85,600	488,600	663,200	-174,600	+89,000
Boston	33,928	44,095	-10,167	27,167	42,700	-15,533	+5,366
Bournemouth	277,857	413,032	-135,175	209,134	391,172	-182,038	+46,863
Bracknell Forest	167,801	200,216	-32,415	119,824	188,263	-68,439	+36,024
Bradford	1,053,000	1,451,000	-398,000	860,000	1,237,000	-377,000	-21,000
Braintree	78,843	126,773	-47,930	60,896	107,491	-46,595	-1,335
Breckland	48,608	55,416	-6,808	38,153	54,001	-15,848	+9,040
Brent	405,450	746,970	-341,520	306,840	785,710	-478,870	+137,350
Brentwood	49,736	81,242	-31,506	38,977	68,653	-29,676	-1,830
Bridgend	234,360	374,220	-139,860	188,580	401,090	-212,510	+72,650
Brighton and Hove	447,076	523,318	-76,242	378,015	516,884	-138,869	+62,627
Broadland	32,888	38,374	-5,486	26,046	37,532	-11,486	+6,000
Bromley	342,106	492,526	-150,420	263,021	403,435	-140,414	-10,006
Bromsgrove	32,362	51,696	-19,334	24,879	44,182	-19,303	-31
Broxbourne	50,091	55,141	-5,050	42,672	54,116	-11,444	+6,394
Broxtowe	53,737	82,039	-28,302	44,371	70,057	-25,686	-2,616
Buckinghamshire	417,423	702,610	-285,187	346,684	657,774	-311,090	+25,903
Burnley	94,830	141,937	-47,107	74,468	120,440	-45,972	-1,135
Bury	373,100	434,100	-61,000	307,400	421,600	-114,200	+53,200
Caerphilly	304,221	554,503	-250,282	245,085	470,066	-224,981	-25,301
Calderdale	417,900	609,400	-191,500	339,500	518,600	-179,100	-12,400

Council	2007-08, in £000's			2008-09, in £000's			Increase/Decrease in £000's (+ve indicates increase in deficit)
	Assets	Liabilities	Deficit	Assets	Liabilities	Deficit	
Cambridge	109,994	136,833	-26,839	90,405	133,978	-43,573	+16,734
Cambridgeshire	514,277	674,744	-160,467	424,936	665,367	-240,431	+79,964
Camden	664,651	915,841	-251,190	539,303	902,609	-363,306	+112,116
Cannock Chase	61,566	82,751	-21,185	46,712	80,576	-33,864	+12,679
Canterbury	75,130	116,340	-41,210	60,890	107,470	-46,580	+5,370
Cardiff	544,790	862,040	-317,250	466,250	944,240	-477,990	+160,740
Carlisle	87,282	115,724	-28,442	70,736	98,203	-27,467	-975
Carmarthenshire	468,104	660,854	-192,750	380,702	564,916	-184,214	-8,536
Castle Point	43,653	64,895	-21,242	33,867	55,305	-21,438	+196
Ceredigion	173,353	230,063	-56,710	141,223	196,819	-55,596	-1,114
Charnwood	68,849	77,449	-8,600	51,451	75,441	-23,990	+15,390
Chelmsford	105,724	155,182	-49,458	82,358	132,200	-49,842	+384
Cheltenham	65,549	90,585	-25,036	51,561	88,642	-37,081	+12,045
Cherwell	58,360	82,720	-24,360	44,220	86,450	-42,230	+17,870
Chester	82,128	97,470	-15,342	64,728	97,034	-32,306	+16,964
Chesterfield	100,750	149,386	-48,636	83,372	125,854	-42,482	-6,154
Chichester	81,390	76,350	5,040	63,790	75,290	-11,500	+16,540
Chiltern	28,104	43,320	-15,216	22,542	39,783	-17,241	+2,025
Chorley	52,993	80,435	-27,442	42,192	67,700	-25,508	-1,934
Christchurch	28,219	36,475	-8,256	20,227	33,708	-13,481	+5,225
City of Bristol	911,933	1,410,176	-498,243	758,321	1,198,271	-439,950	-58,293
City of Edinburgh	1,296,168	1,394,315	-98,147	1,038,934	1,315,115	-276,181	+178,034
City of London	437,900	671,700	-233,800	382,700	619,900	-237,200	+3,400
Clackmannanshire	136,280	158,941	-22,661	104,249	150,529	-46,280	+23,619
Colchester	89,643	144,914	-55,271	71,013	122,952	-51,939	-3,332
Conwy	233,052	288,236	-55,184	185,702	278,852	-93,150	+37,966
Copeland	43,668	57,403	-13,735	34,746	48,346	-13,600	-135

Council	2007-08, in £000's			2008-09, in £000's			Increase/Decrease in £000's (+ve indicates increase in deficit)
	Assets	Liabilities	Deficit	Assets	Liabilities	Deficit	
Corby	45,161	72,710	-27,549	35,702	62,517	-26,815	-734
Cotswold	32,711	49,011	-16,300	25,418	47,690	-22,272	+5,972
Coventry	658,600	968,400	-309,800	523,000	823,600	-300,600	-9,200
Craven	19,637	40,119	-20,482	12,876	33,885	-21,009	+527
Crawley	116,930	118,370	-1,440	92,360	116,380	-24,020	+22,580
Croydon	493,646	905,471	-411,825	389,684	777,690	-388,006	-23,819
Cumbria	621,825	1,080,867	-459,042	516,128	937,385	-421,257	-37,785
Dacorum	92,034	118,181	-26,147	71,872	116,312	-44,440	+18,293
Darlington	166,670	232,660	-65,990	146,850	259,890	-113,040	+47,050
Dartford	49,460	76,040	-26,580	39,910	74,190	-34,280	+7,700
Daventry	29,263	49,865	-20,602	23,347	41,723	-18,376	-2,226
Denbighshire	206,298	327,301	-121,003	161,628	279,144	-117,516	-3,487
Derby	402,108	635,155	-233,047	343,954	544,649	-200,695	-32,352
Derbyshire	874,517	1,291,046	-416,529	735,403	1,103,247	-367,844	-48,685
Derbyshire Dales	29,696	45,881	-16,185	24,365	38,742	-14,377	-1,808
Devon	765,840	1,138,920	-373,080	615,530	1,201,750	-586,220	+213,140
Doncaster	588,057	863,320	-275,263	496,813	732,691	-235,878	-39,385
Dorset	426,641	561,616	-134,975	321,009	528,887	-207,878	+72,903
Dover	59,210	99,380	-40,170	47,540	96,160	-48,620	+8,450
Dudley	564,386	819,206	-254,820	456,779	695,618	-238,839	-15,981
Dumfries and Galloway	410,194	675,650	-265,456	329,928	655,410	-325,482	+60,026
Dundee City	592,068	706,779	-114,711	477,913	656,324	-178,411	+63,700
Durham	678,810	933,948	-255,138	582,030	989,480	-407,450	+152,312
Ealing	491,435	793,766	-302,331	389,713	681,913	-292,200	-10,131
East Ayrshire	403,057	406,695	-3,638	316,457	373,709	-57,252	+53,614
East Cambridgeshire	21,751	27,482	-5,731	17,634	26,823	-9,189	+3,458

Council	2007-08, in £000's			2008-09, in £000's			Increase/Decrease in £000's (+ve indicates increase in deficit)
	Assets	Liabilities	Deficit	Assets	Liabilities	Deficit	
East Devon	54,280	69,390	-15,110	43,120	71,930	-28,810	+13,700
East Dorset	30,540	40,972	-10,432	22,475	38,257	-15,782	+5,350
East Dunbartonshire	292,577	300,984	-8,407	233,322	274,573	-41,251	+32,844
East Hampshire	43,410	62,470	-19,060	33,990	64,960	-30,970	+11,910
East Hertfordshire	61,676	67,273	-5,597	46,757	64,699	-17,942	+12,345
East Lindsey	56,914	70,445	-13,531	47,081	69,434	-22,353	+8,822
East Lothian	254,932	277,654	-22,722	205,909	265,191	-59,282	+36,560
East Northamptonshire	20,275	33,110	-12,835	16,032	28,264	-12,232	-603
East Renfrewshire	232,437	233,932	-1,495	184,013	223,822	-39,809	+38,314
East Riding of Yorkshire	490,678	629,904	-139,226	382,487	627,486	-244,999	+105,773
East Staffordshire	49,220	63,481	-14,261	37,294	61,459	-24,165	+9,904
East Sussex	609,195	779,008	-169,813	507,975	770,568	-262,593	+92,780
Eastbourne	61,097	76,348	-15,251	57,000	80,270	-23,270	+8,019
Eastleigh	50,180	70,020	-19,840	40,180	73,740	-33,560	+13,720
Eden	25,365	32,985	-7,620	20,530	27,784	-7,254	-366
Eilean Siar	111,538	128,161	-16,623	91,968	120,779	-28,811	+12,188
Elmbridge	65,378	80,367	-14,989	49,034	77,862	-28,828	+13,839
Enfield	520,372	616,050	-95,678	423,989	592,830	-168,841	+73,163
Epping Forest	76,853	120,346	-43,493	60,748	102,295	-41,547	-1,946
Epsom and Ewell	40,893	49,997	-9,104	30,747	48,665	-17,918	+8,814
Erewash	51,116	77,957	-26,841	41,542	65,730	-24,188	-2,653
Essex	1,107,153	1,671,192	-564,039	891,470	1,441,202	-549,732	-14,307
Exeter	75,380	111,130	-35,750	61,240	117,540	-56,300	+20,550
Falkirk	364,555	423,666	-59,111	286,577	410,684	-124,107	+64,996
Fareham	57,690	82,120	-24,430	44,860	85,110	-40,250	+15,820

Council	2007-08, in £000's			2008-09, in £000's			Increase/Decrease in £000's (+ve indicates increase in deficit)
	Assets	Liabilities	Deficit	Assets	Liabilities	Deficit	
Fenland	42,928	55,396	-12,468	35,200	54,193	-18,993	+6,525
Fife	1,030,451	1,666,948	-636,497	793,183	1,628,360	-835,177	+198,680
Flintshire	314,562	501,354	-186,792	248,841	429,545	-180,704	-6,088
Forest Heath	30,880	31,931	-1,051	22,567	30,094	-7,527	+6,476
Forest of Dean	32,432	49,106	-16,674	25,113	47,864	-22,751	+6,077
Fylde	41,406	58,671	-17,265	32,412	49,770	-17,358	+93
Gateshead	512,940	753,270	-240,330	428,630	807,550	-378,920	+138,590
Gedling	41,690	65,067	-23,377	31,664	52,656	-20,992	-2,385
Glasgow City	2,142,000	2,281,700	-139,700	1,633,900	2,086,200	-452,300	+312,600
Gloucester	58,237	88,565	-30,328	42,829	84,228	-41,399	+11,071
Gloucestershire	478,297	828,708	-350,411	383,934	824,146	-440,212	+89,801
Gosport	44,620	63,930	-19,310	35,100	66,800	-31,700	+12,390
Gravesham	57,220	85,610	-28,390	46,060	83,490	-37,430	+9,040
Great Yarmouth	70,664	87,136	-16,472	54,810	84,674	-29,864	+13,392
Greater London Authority	59,622	65,218	-5,596	53,009	68,076	-15,067	+9,471
Greenwich	760,997	910,469	-149,472	574,794	845,697	-270,903	+121,431
Guildford	90,547	116,294	-25,747	70,894	113,995	-43,101	+17,354
Gwynedd	335,167	409,549	-74,382	273,725	405,611	-131,886	+57,504
Hackney	588,820	826,841	-238,021	463,960	798,278	-334,318	+96,297
Halton	257,500	296,756	-39,256	205,764	292,265	-86,501	+47,245
Hambleton	30,629	44,890	-14,261	20,142	37,447	-17,305	+3,044
Hammersmith and Fulham	425,388	716,376	-290,988	385,197	686,320	-301,123	+10,135
Hampshire	1,053,980	1,494,290	-440,310	860,700	1,588,270	-727,570	+287,260
Harborough	32,321	36,528	-4,207	23,285	35,449	-12,164	+7,957
Haringey	505,436	732,854	-227,418	409,413	716,041	-306,628	+79,210
Harlow	95,062	164,815	-69,753	74,120	139,823	-65,703	-4,050

Council	2007-08, in £000's			2008-09, in £000's			Increase/Decrease in £000's (+ve indicates increase in deficit)
	Assets	Liabilities	Deficit	Assets	Liabilities	Deficit	
Harrogate	88,594	139,091	-50,497	59,601	117,984	-58,383	+7,886
Harrow	388,504	496,877	-108,373	300,448	490,023	-189,575	+81,202
Hart	32,090	46,776	-14,686	24,960	47,350	-22,390	+7,704
Hartlepool	231,505	287,471	-55,966	200,291	254,994	-54,703	-1,263
Hastings	72,395	86,270	-13,875	59,186	84,219	-25,033	+11,158
Havant	59,550	82,770	-23,220	46,230	84,890	-38,660	+15,440
Havering	313,610	511,210	-197,600	229,610	526,810	-297,200	+99,600
Herefordshire	190,200	323,500	-133,300	146,800	276,900	-130,100	-3,200
Hertfordshire	950,976	1,354,162	-403,186	755,107	1,344,418	-589,311	+186,125
Hertsmere	49,547	63,089	-13,542	38,323	61,291	-22,968	+9,426
High Peak	42,593	70,021	-27,428	31,346	55,106	-23,760	-3,668
Highland	564,493	655,864	-91,371	444,647	591,256	-146,609	+55,238
Hillingdon	500,561	603,690	-103,129	379,228	589,718	-210,490	+107,361
Hinckley and Bosworth	34,760	40,137	-5,377	26,093	39,336	-13,243	+7,866
Horsham	78,240	76,330	1,910	61,540	75,150	-13,610	+15,520
Hounslow	378,900	533,400	-154,500	318,500	493,800	-175,300	+20,800
Huntingdonshire	70,441	89,097	-18,656	57,877	87,593	-29,716	+11,060
Hyndburn	63,600	100,900	-37,300	50,200	86,000	-35,800	-1,500
Inverclyde	277,997	283,573	-5,576	224,886	264,458	-39,572	+33,996
Ipswich	147,539	160,359	-12,820	113,446	156,276	-42,830	+30,010
Isle of Anglesey	152,883	194,584	-41,701	123,951	192,984	-69,033	+27,332
Isle of Wight	233,789	339,670	-105,881	192,919	339,207	-146,288	+40,407
Isles of Scilly	7,852	8,970	-1,118	6,344	9,030	-2,686	+1,568
Islington	564,471	897,063	-332,592	433,498	768,344	-334,846	+2,254
Kennet	40,131	49,544	-9,413	31,012	48,163	-17,151	+7,738
Kensington and Chelsea	384,852	472,735	-87,883	312,441	466,887	-154,446	+66,563

Council	2007-08, in £000's			2008-09, in £000's			Increase/Decrease in £000's (+ve indicates increase in deficit)
	Assets	Liabilities	Deficit	Assets	Liabilities	Deficit	
Kent	1,147,400	1,716,700	-569,300	966,300	1,706,200	-739,900	+170,600
Kettering	45,008	71,834	-26,826	35,979	61,114	-25,135	-1,691
King's Lynn and West Norfolk	81,955	90,206	-8,251	64,062	87,660	-23,598	+15,347
Kingston upon Hull, City of	585,000	868,505	-283,505	443,942	832,201	-388,259	+104,754
Kingston upon Thames	242,000	381,400	-139,400	204,400	400,600	-196,200	+56,800
Kirklees	915,400	1,323,193	-407,793	736,364	1,116,475	-380,111	-27,682
Knowsley	359,833	591,181	-231,348	298,398	498,514	-200,116	-31,232
Lambeth	691,862	983,967	-292,105	521,854	933,706	-411,852	+119,747
Lancashire	1,512,157	2,286,489	-774,332	1,202,529	1,950,172	-747,643	-26,689
Lancaster	96,846	138,363	-41,517	76,435	117,345	-40,910	-607
Leeds	1,580,994	2,348,058	-767,064	1,270,138	1,984,905	-714,767	-52,297
Leicester	602,872	705,121	-102,249	456,854	699,704	-242,850	+140,601
Leicestershire	743,700	887,300	-143,600	552,300	878,300	-326,000	+182,400
Lewes	54,219	60,941	-6,722	44,459	59,834	-15,375	+8,653
Lewisham	690,433	874,854	-184,421	532,654	853,387	-320,733	+136,312
Lichfield	39,512	48,967	-9,455	30,641	47,761	-17,120	+7,665
Lincoln	85,298	107,602	-22,304	68,554	104,293	-35,739	+13,435
Lincolnshire	574,231	875,692	-301,461	481,488	870,749	-389,261	+87,800
Liverpool	1,150,471	1,832,008	-681,537	939,834	1,548,685	-608,851	-72,686
Luton	282,600	405,300	-122,700	234,600	399,200	-164,600	+41,900
Maidstone	57,520	86,370	-28,850	46,350	83,960	-37,610	+8,760
Maldon	22,089	37,960	-15,871	17,493	31,964	-14,471	-1,400
Malvern Hills	33,550	53,545	-19,995	24,625	45,348	-20,723	+728
Manchester	1,694,800	1,841,600	-146,800	1,392,700	1,791,600	-398,900	+252,100
Mansfield	78,693	135,578	-56,885	65,154	115,960	-50,806	-6,079

Council	2007-08, in £000's			2008-09, in £000's			Increase/Decrease in £000's (+ve indicates increase in deficit)
	Assets	Liabilities	Deficit	Assets	Liabilities	Deficit	
Medway	225,700	324,700	-99,000	194,500	326,600	-132,100	+33,100
Melton	22,729	26,002	-3,273	17,025	25,290	-8,265	+4,992
Mendip	23,771	36,712	-12,941	17,802	34,161	-16,359	+3,418
Merthyr Tydfil	122,830	206,010	-83,180	86,560	206,530	-119,970	+36,790
Merton	288,915	383,723	-94,808	233,837	357,499	-123,662	+28,854
Mid Devon	36,850	54,470	-17,620	29,830	57,750	-27,920	+10,300
Mid Suffolk	39,797	48,467	-8,670	30,892	47,461	-16,569	+7,899
Mid Sussex	48,200	62,350	-14,150	38,480	60,950	-22,470	+8,320
Middlesbrough	361,464	457,396	-95,932	308,120	405,284	-97,164	+1,232
Midlothian	220,625	233,398	-12,773	177,015	219,691	-42,676	+29,903
Milton Keynes	219,045	329,714	-110,669	189,323	313,407	-124,084	+13,415
Mole Valley	44,409	53,743	-9,334	32,745	51,847	-19,102	+9,768
Monmouthshire	148,781	261,630	-112,849	118,119	221,910	-103,791	-9,058
Moray	230,165	293,751	-63,586	177,127	252,258	-75,131	+11,545
Neath Port Talbot	321,560	512,020	-190,460	278,680	562,720	-284,040	+93,580
New Forest	86,650	123,950	-37,300	69,350	130,540	-61,190	+23,890
Newark and Sherwood	45,082	80,613	-35,531	37,340	68,772	-31,432	-4,099
Newcastle upon Tyne	727,950	1,021,260	-293,310	607,220	1,120,640	-513,420	+220,110
Newcastle-under-Lyme	76,068	100,640	-24,572	57,416	97,573	-40,157	+15,585
Newham	539,102	967,408	-428,306	423,404	816,773	-393,369	-34,937
Newport	267,251	444,633	-177,382	195,779	365,688	-169,909	-7,473
Norfolk	925,747	1,211,989	-286,242	744,647	1,216,702	-472,055	+185,813
North Devon	46,560	62,170	-15,610	37,420	65,710	-28,290	+12,680
North Dorset	23,082	29,836	-6,754	16,681	27,688	-11,007	+4,253

Council	2007-08, in £000's			2008-09, in £000's			Increase/Decrease in £000's (+ve indicates increase in deficit)
	Assets	Liabilities	Deficit	Assets	Liabilities	Deficit	
North East Derbyshire	50,869	84,414	-33,545	42,405	71,651	-29,246	-4,299
North East Lincolnshire	254,363	341,718	-87,355	196,326	334,429	-138,103	+50,748
North Hertfordshire	77,805	89,054	-11,249	60,090	86,286	-26,196	+14,947
North Kesteven	34,108	42,452	-8,344	28,016	41,638	-13,622	+5,278
North Lanarkshire	940,590	936,962	3,628	735,879	871,634	-135,755	+139,383
North Lincolnshire	289,347	395,246	-105,899	226,563	387,982	-161,419	+55,520
North Norfolk	45,305	55,138	-9,833	35,800	53,664	-17,864	+8,031
North Somerset	247,100	407,133	-160,033	204,500	348,580	-144,080	-15,953
North Tyneside	439,820	616,693	-176,873	371,440	675,400	-303,960	+127,087
North Warwickshire	38,360	55,217	-16,857	30,930	47,198	-16,268	-589
North West Leicestershire	33,810	37,945	-4,135	23,196	35,751	-12,555	+8,420
North Wiltshire	40,829	58,235	-17,406	33,977	59,192	-25,215	+7,809
North Yorkshire	490,200	854,900	-364,700	330,400	741,000	-410,600	+45,900
Northampton	141,505	243,307	-101,802	111,480	208,598	-97,118	-4,684
Northamptonshire	527,061	941,811	-414,750	424,634	824,570	-399,936	-14,814
Norwich	203,340	243,457	-40,117	158,012	234,920	-76,908	+36,791
Nottingham	595,550	1,050,766	-455,216	493,247	904,738	-411,491	-43,725
Nottinghamshire	879,600	1,449,000	-569,400	737,900	1,280,300	-542,400	-27,000
Nuneaton and Bedworth	88,734	125,569	-36,835	69,789	106,468	-36,679	-156
Oadby and Wigston	22,403	26,437	-4,034	16,868	25,913	-9,045	+5,011
Oldham	509,700	575,000	-65,300	426,000	562,900	-136,900	+71,600
Orkney Islands	99,790	104,573	-4,783	83,949	104,155	-20,206	+15,423

Council	2007-08, in £000's			2008-09, in £000's			Increase/Decrease in £000's (+ve indicates increase in deficit)
	Assets	Liabilities	Deficit	Assets	Liabilities	Deficit	
Oswestry	21,312	32,731	-11,419	16,756	28,175	-11,419	0
Oxford	129,850	190,200	-60,350	100,710	203,700	-102,990	+42,640
Oxfordshire	481,783	858,213	-376,430	383,341	940,895	-557,554	+181,124
Pembrokeshire	259,695	341,591	-81,896	209,676	291,706	-82,030	+134
Pendle	59,385	94,071	-34,686	46,387	80,779	-34,392	-294
Perth and Kinross	350,865	381,930	-31,065	274,325	383,246	-108,921	+77,856
Peterborough	210,145	272,854	-62,709	178,074	270,081	-92,007	+29,298
Plymouth	395,210	592,560	-197,350	320,870	651,400	-330,530	+133,180
Poole	192,630	281,999	-89,369	145,395	266,731	-121,336	+31,967
Portsmouth	333,670	474,667	-140,997	268,703	500,844	-232,141	+91,144
Powys	264,310	357,540	-93,230	234,260	377,100	-142,840	+49,610
Preston	128,049	189,948	-61,899	99,878	160,003	-60,125	-1,774
Purbeck	18,407	26,067	-7,660	13,178	24,227	-11,049	+3,389
Reading	271,858	335,499	-63,641	192,881	315,386	-122,505	+58,864
Redbridge	326,129	481,486	-155,357	295,726	476,766	-181,040	+25,683
Redcar and Cleveland	312,291	399,295	-87,004	266,455	358,489	-92,034	+5,030
Redditch	55,300	99,200	-43,900	42,200	83,900	-41,700	-2,200
Reigate and Banstead	73,451	97,028	-23,577	55,610	94,483	-38,873	+15,296
Renfrewshire	603,146	595,504	7,642	480,742	552,051	-71,309	+78,951
Rhondda, Cynon, Taff	470,610	760,580	-289,970	381,901	835,018	-453,117	+163,147
Ribble Valley	28,338	39,119	-10,781	21,200	31,755	-10,555	-226
Richmond upon Thames	275,489	349,492	-74,003	228,695	342,186	-113,491	+39,488
Richmondshire	21,756	37,058	-15,302	14,152	31,273	-17,121	+1,819
Rochdale	509,000	571,400	-62,400	423,800	561,300	-137,500	+75,100

Council	2007-08, in £000's			2008-09, in £000's			Increase/Decrease in £000's (+ve indicates increase in deficit)
	Assets	Liabilities	Deficit	Assets	Liabilities	Deficit	
Rochford	29,666	47,968	-18,302	23,523	40,993	-17,470	-832
Rossendale	52,073	75,121	-23,048	33,490	57,329	-23,839	+791
Rother	45,039	54,410	-9,371	36,436	52,972	-16,536	+7,165
Rotherham	517,500	750,000	-232,500	436,100	636,700	-200,600	-31,900
Rugby	52,940	74,982	-22,042	42,417	64,275	-21,858	-184
Runnymede	52,047	59,233	-7,186	40,024	58,282	-18,258	+11,072
Rushcliffe	40,865	65,888	-25,023	33,235	55,828	-22,593	-2,430
Rushmoor	49,120	72,010	-22,890	38,080	73,490	-35,410	+12,520
Rutland	39,405	46,395	-6,990	30,644	45,998	-15,354	+8,364
Ryedale	25,081	42,176	-17,095	16,366	35,974	-19,608	+2,513
Salford	608,200	706,100	-97,900	514,400	706,000	-191,600	+93,700
Sandwell	601,900	967,250	-365,350	484,728	814,756	-330,028	-35,322
Scarborough	77,604	134,520	-56,916	49,362	113,756	-64,394	+7,478
Scottish Borders	271,205	315,537	-44,332	212,847	283,492	-70,645	+26,313
Sedgemoor	56,297	81,208	-24,911	39,728	75,073	-35,345	+10,434
Sefton	464,203	712,804	-248,601	342,315	563,309	-220,994	-27,607
Selby	26,921	44,568	-17,647	17,140	37,505	-20,365	+2,718
Sevenoaks	45,660	73,520	-27,860	37,370	71,940	-34,570	+6,710
Sheffield	1,067,488	1,631,055	-563,567	887,523	1,383,452	-495,929	-67,638
Shepway	50,780	78,080	-27,300	40,490	75,540	-35,050	+7,750
Shetland Islands	179,810	197,917	-18,107	134,353	193,332	-58,979	+40,872
Shrewsbury and Atcham	55,452	82,411	-26,959	39,422	66,951	-27,529	+570
Shropshire	319,799	482,166	-162,367	252,240	412,872	-160,632	-1,735
Slough	160,984	205,965	-44,981	115,756	199,802	-84,046	+39,065
Solihull	283,748	407,288	-123,540	227,319	345,268	-117,949	-5,591
Somerset	506,444	708,652	-202,208	382,774	672,937	-290,163	+87,955

Council	2007-08, in £000's			2008-09, in £000's			Increase/Decrease in £000's (+ve indicates increase in deficit)
	Assets	Liabilities	Deficit	Assets	Liabilities	Deficit	
South Ayrshire	379,639	379,333	306	297,854	337,222	-39,368	+39,674
South Bucks	28,452	40,562	-12,110	22,399	37,116	-14,717	+2,607
South Cambridgeshire	54,650	70,075	-15,425	44,797	68,964	-24,167	+8,742
South Derbyshire	39,885	60,477	-20,592	32,819	50,728	-17,909	-2,683
South Gloucestershire	337,031	518,419	-181,388	284,196	445,779	-161,583	-19,805
South Hams	63,310	67,750	-4,440	50,140	71,460	-21,320	+16,880
South Holland	38,937	48,586	-9,649	31,868	47,713	-15,845	+6,196
South Kesteven	51,131	63,118	-11,987	41,856	61,963	-20,107	+8,120
South Lakeland	60,759	85,330	-24,571	49,622	72,740	-23,118	-1,453
South Lanarkshire	945,319	1,007,859	-62,540	752,000	932,090	-180,090	+117,550
South Norfolk	46,476	53,846	-7,370	36,968	52,911	-15,943	+8,573
South Northamptonshire	30,592	50,938	-20,346	23,972	43,527	-19,555	-791
South Oxfordshire	54,720	72,280	-17,560	44,380	73,880	-29,500	+11,940
South Ribble	48,399	69,273	-20,874	37,802	58,433	-20,631	-243
South Shropshire	319,799	482,166	-162,367	252,240	412,872	-160,632	-1,735
South Somerset	60,263	86,277	-26,014	44,149	80,492	-36,343	+10,329
South Staffordshire	28,342	37,032	-8,690	21,603	36,151	-14,548	+5,858
South Tyneside	343,920	476,940	-133,020	286,560	518,030	-231,470	+98,450
Southampton	373,960	538,780	-164,820	308,210	606,180	-297,970	+133,150
Southend-on-Sea	210,821	318,432	-107,611	170,471	274,759	-104,288	-3,323
Southwark	717,300	933,889	-216,589	576,400	1,025,069	-448,669	+232,080
Spelthorne	52,192	63,186	-10,994	39,189	61,359	-22,170	+11,176
St Albans	62,917	79,816	-16,899	47,878	77,680	-29,802	+12,903
St Edmundsbury	78,141	83,285	-5,144	59,095	81,282	-22,187	+17,043

Council	2007-08, in £000's			2008-09, in £000's			Increase/Decrease in £000's (+ve indicates increase in deficit)
	Assets	Liabilities	Deficit	Assets	Liabilities	Deficit	
St. Helens	349,768	540,891	-191,123	290,563	457,490	-166,927	-24,196
Stafford	59,475	72,389	-12,914	44,466	70,186	-25,720	+12,806
Staffordshire	914,905	1,197,281	-282,376	717,642	1,194,419	-476,777	+194,401
Staffordshire Moorlands	33,958	44,919	-10,961	25,802	43,614	-17,812	6,851
Stevenage	70,807	89,691	-18,884	54,141	87,775	-33,634	+14,750
Stirling	239,004	280,761	-41,757	182,433	267,035	-84,602	+42,845
Stockport	465,100	509,600	-44,500	388,000	500,600	-112,600	+68,100
Stockton-on-Tees	403,345	498,557	-95,212	347,252	446,977	-99,725	+4,513
Stoke-on-Trent	462,976	572,018	-109,042	364,982	562,484	-197,502	+88,460
Stratford-on-Avon	48,627	70,908	-22,281	38,588	59,857	-21,269	-1,012
Stroud	44,700	64,500	-19,800	34,600	62,900	-28,300	+8,500
Suffolk	642,993	860,391	-217,398	519,096	860,739	-341,643	+124,245
Suffolk Coastal	54,006	61,437	-7,431	41,232	60,054	-18,822	+11,391
Sunderland	640,770	884,590	-243,820	538,380	967,310	-428,930	+185,110
Surrey	767,564	1,333,527	-565,963	610,601	1,340,050	-729,449	+163,486
Surrey Heath	46,957	56,575	-9,618	35,668	55,171	-19,503	+9,885
Sutton	286,568	414,364	-127,796	232,676	408,076	-175,400	+47,604
Swale	41,730	68,940	-27,210	33,370	67,485	-34,115	+6,905
Swansea	487,140	773,660	-286,520	421,920	845,490	-423,570	+137,050
Swindon	315,176	399,984	-84,808	241,977	387,006	-145,029	+60,221
Tameside	524,300	585,700	-61,400	436,200	575,600	-139,400	+78,000
Tamworth	46,096	55,465	-9,369	35,200	53,816	-18,616	+9,247
Tandridge	37,934	54,515	-16,581	29,590	53,707	-24,117	+7,536
Taunton Deane	62,403	84,854	-22,451	45,029	78,526	-33,497	+11,046
Teignbridge	56,000	83,680	-27,680	45,120	88,150	-43,030	+15,350
Telford and Wrekin	252,947	375,240	-122,293	198,435	317,604	-119,169	-3,124

Council	2007-08, in £000's			2008-09, in £000's			Increase/Decrease in £000's (+ve indicates increase in deficit)
	Assets	Liabilities	Deficit	Assets	Liabilities	Deficit	
Tendring	66,899	103,755	-36,856	53,064	88,868	-35,804	-1,052
Test Valley	56	80	-24	44	84	-39	+16
Tewkesbury	26,052	39,814	-13,762	20,190	38,841	-18,651	+4,889
Thanet	73,502	117,166	-43,664	59,270	112,948	-53,678	+10,014
The Vale of Glamorgan	173,600	284,010	-110,410	149,250	311,290	-162,040	+51,630
Three Rivers	48,314	52,804	-4,490	37,011	51,390	-14,379	+9,889
Thurrock	168,128	271,862	-103,734	135,766	233,819	-98,053	-5,681
Tonbridge and Malling	49,410	76,541	-27,131	39,890	74,771	-34,881	+7,750
Torbay	182	229	-46	150	253	-103	+57
Torfaen	184,121	341,140	-157,019	146,498	288,579	-142,081	-14,938
Torridge	28,550	42,010	-13,460	22,820	44,290	-21,470	+8,010
Tower Hamlets	703,664	886,690	-183,026	592,386	862,951	-270,565	+87,539
Trafford	372,400	420,900	-48,500	309,800	414,600	-104,800	+56,300
Tunbridge Wells	46,590	69,040	-22,450	37,282	66,832	-29,550	+7,100
Uttlesford	41,011	56,864	-15,853	31,842	47,900	-16,058	+205
Vale of White Horse	34,690	53,920	-19,230	26,790	56,780	-29,990	+10,760
Vale Royal	82,128	97,470	-15,342	64,728	97,034	-32,306	+16,964
Wakefield	856,300	1,244,500	-388,600	695,500	1,047,100	351,500	-37,100
Walsall	451,723	742,690	-290,967	363,102	631,207	-268,105	-22,862
Waltham Forest	375,775	664,201	-288,426	280,817	557,295	-276,478	-11,948
Wandsworth	736,269	758,118	-21,849	607,356	744,037	-136,681	+114,832
Warrington	318,058	376,583	-58,525	254,613	372,371	-117,758	+59,233
Warwick	62,138	86,179	-24,041	49,174	73,101	-23,927	-114
Warwickshire	515,300	928,400	-413,100	423,000	811,200	-388,200	-24,900
Watford	82,595	105,974	-23,379	62,746	102,500	-39,754	+16,375

Council	2007-08, in £000's			2008-09, in £000's			Increase/Decrease in £000's (+ve indicates increase in deficit)
	Assets	Liabilities	Deficit	Assets	Liabilities	Deficit	
Waveney	77,005	88,634	-11,629	54,833	80,985	-26,152	+14,523
Waverley	67,769	83,832	-16,063	51,635	82,174	-30,539	+14,476
Wealden	75,357	85,776	-10,419	61,872	83,902	-22,030	+11,611
Wellingborough	37,536	61,101	-23,565	29,004	52,169	-23,165	-400
Welwyn Hatfield	87,699	103,273	-15,574	62,552	98,345	-35,793	+20,219
West Berkshire	172,656	214,886	-42,230	123,964	203,325	-79,361	+37,131
West Devon	16,070	24,650	-8,580	13,160	25,430	-12,270	+3,690
West Dorset	52,503	63,249	-10,746	38,215	59,118	-20,903	+10,157
West Dunbartonshire	361,739	372,037	-10,298	288,052	337,374	-49,322	+39,024
West Lancashire	86,220	124,434	-38,214	67,767	105,358	-37,591	-623
West Lindsey	31,345	40,543	-9,198	25,243	39,415	-14,172	+4,974
West Lothian	436568	467071	-30,503	346,124	432,202	-86,078	+55,575
West Oxfordshire	28,970	41,550	-12,580	22,180	45,080	-22,900	+10,320
West Somerset	16,332	23,774	-7,442	11,613	21,988	-10,375	+2,933
West Sussex	681,600	848,700	-167,100	556,600	846,500	-289,900	+122,800
Westminster	534,292	735,837	-201,545	394,745	769,083	-374,338	+172,793
Weymouth and Portland	48,915	70,331	-21,416	35,461	65,462	-30,001	+8,585
Wigan	580,600	687,800	-107,200	480,300	670,600	-190,300	+83,100
Winchester	57,800	82,981	-25,181	45,870	87,080	-41,210	+16,029
Windsor and Maidenhead	171,290	216,458	-45,168	123,491	212,525	-89,034	+43,866
Wirral	582,775	916,601	-333,826	485,456	782,734	-297,278	-36,548
Woking	57,111	82,875	-25,764	45,579	84,194	-38,615	+12,851
Wokingham	132,346	155,749	-23,403	95,642	146,917	-51,275	+27,872
Wolverhampton	589,265	930,833	-341,568	474,585	788,578	-313,993	-27,575
Worcester	47,221	74,187	-26,966	35,606	63,224	-27,618	+652



Council	2007-08, in £000's			2008-09, in £000's			Increase/Decrease in £000's (+ve indicates increase in deficit)
	Assets	Liabilities	Deficit	Assets	Liabilities	Deficit	
Worcestershire	417,602	676,209	-258,607	325,572	579,264	-253,692	-4,915
Worthing	58,120	87,540	-29,420	45,600	85,390	-39,790	+10,370
Wrexham	279,673	442,910	-163,237	220,994	377,047	-156,053	-7,184
Wychavon	38,379	67,262	-28,883	29,278	57,077	-27,799	-1,084
Wycombe	98,389	125,264	-26,875	79,377	116,133	-36,756	+9,881
Wyre	52,394	77,426	-25,032	40,554	65,531	-24,977	-55
Wyre Forest	47,124	89,466	-42,342	36,385	76,918	-40,533	-1,809
York	212,575	348,146	-135,571	145,849	296,791	-150,942	+15,371
Total	106,755,060	148,579,391	-41,824,331	85,602,735	138,722,215	-53,119,480	+11,295,149

Northern Irish Councils	2007-08 Liability in £000's	2008-09 Liability in £000's
Antrim	-353	-370
Ards	-585	-621
Armagh	-323	-327
Ballymena	-221	-252
Ballymoney	-134	-135
Banbridge	-148	-165
Belfast	-9,948	-9,978
Carrickfergus	-261	-282
Castlereagh	-87	-76
Coleraine	<i>2008-09 accounts not yet finalised</i>	
Cookstown	-46	-49
Craigavon	-455	-480
Derry City	-1,302	-1,390
Down	-659	-694
Dungannon	-271	-264



Northern Irish Councils	2007-08 Liability in £000's	2008-09 Liability in £000's
Fermanagh	-0	0
Larne	-104	-108
Limavady	-81	-87
Lisburn	-386	-414
Magherafelt	-38	-41
Moyle	0	0
Newry and Mourne	-584	-621
Newtownabbey	-1,322	-1,338
North Down	-413	-425
Omagh	-219	-227
Strabane	-261	-240
Total	-18,201	-18,584