

Report to Council

Agenda
Item:

7.

Meeting Date: 5th March 2019
Portfolio: Finance, Governance and Resources
Key Decision:
Within Policy and Budget Framework YES
Public / Private Public

Title: COUNCIL TAX 2019/20
Report of: CORPORATE DIRECTOR OF FINANCE AND RESOURCES
Report Number: RD.44/18

Summary & Recommendation:-

This report sets out the calculations to be made by the City Council in setting:

- a) The level of basic Council Tax in 2019/20 in respect of City Council Services at £231.04 and the amount to be levied in non-parished areas at £212.20;
- b) The level of Basic (City) Council Tax which will be charged in different parts of the City Council's area to reflect Special Items (Parish Precepts) – **Appendix A**;
- c) The Basic amount of (City) Council Tax applicable to each category of dwelling in each part of the City Council's area;
- d) The total amount of Council Tax to be levied in 2019/20, inclusive of Cumbria County Council and Police and Crime Commissioner for Cumbria Precept, applicable to each category of dwelling in each part of the City Council's area;
- e) Details how the Council Tax surplus was calculated **Appendix B**
- f) To approve the formal Council Tax Resolution – **Appendix C**

Tracking

Council:	5 March 2019
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1. INTRODUCTION

- 1.1 This meeting marks the third and final stage in the financial and budgetary process introduced by the Local Government Finance Act 1992, and amended by the Localism Act 2011, and culminates in the setting of the Council Tax levels to be applied throughout the Carlisle District for 2019/20.
- 1.2 Stage 1 required the City Council to calculate its Tax Base – this was delegated to the Corporate Director of Finance and Resources and calculated, for 2019/20, as at 15 January 2019.
- 1.3 Stage 2 required the City Council (as the billing authority) to calculate a council tax requirement for the year and this was undertaken at its meeting on 20 February 2019.
- 1.4 The Parish Council Precepts for 2019/20 are detailed in **Appendix B** and total £637,627.
- 1.5 Cumbria County Council is similarly required to calculate its Council Tax requirement and this was determined at its meeting on 14 February 2019. The precept was set at £46,892,836. This results in a Band D Council Tax of £1,385.28 (1.99% increase for 2019/20 plus 2% Social Care Precept).
- 1.6 The Police and Crime Commissioner for Cumbria is also required to calculate its Council Tax requirement separately from the County Council and this was determined at its meeting on 20 February 2019. The precept was set at £8,688,772. This results in a Band D Council Tax of £256.68 (an increase of 10.29%).
- 1.7 Finally, the City Council as “Billing Authority” is required under Section 30, to set an overall amount of Council Tax, by reference to the aggregate of its own Tax and that set by the Cumbria County Council and the Police and Crime Commissioner for Cumbria.
- 1.8 It should be noted that the City Council has increased its share of Council Tax by £5 (2.41%) for 2019/20. The County Council has raised its share for 2019/20 by 1.99% and 2% for the Social Care Precept. The Police and Crime Commissioner has raised its Council Tax rates for 2019/20 by 10.29%.

2. RELEVANT CALCULATIONS

- 2.1 The legislation is framed in a way, which requires that the relevant calculations are made by the City Council.
- 2.2 Where the information required to support the calculations is complex or lengthy, it is contained in the appendices attached to this report.
- 2.3 The remainder of this report is in the form of a commentary on the relevant calculations, concluding with a recommendation as to the terms in which the City Council should make the appropriate resolution.

3. COUNCIL TAX BASE

The Council Tax Base is a measure of the City Council's taxable resources and is expressed in terms of the equivalent number of 2-person Band D properties. This was calculated by the City Council to be 33,850.60 for the whole of the area. The amount calculated for each parish is set out in **Appendix A**.

4. COUNCIL TAX REQUIREMENT

The City Council's Council Tax Requirement 2019/20 has been determined as £7,183,097.

5. GRANT INCOME

- 5.1 The City Council is required to calculate the aggregate of its estimated income specified grants for 2019/20. These have been notified as: -

	£
Retained Business Rates Baseline / S.31 Grant	3,388,648
Total	3,388,648

- 5.2 Under Council Tax regulations, transactions relating to any surplus or deficit arising from the previous year's Council Tax are to be aggregated and incorporated in the amount of Council Tax set by the billing authority. This is to be achieved by increasing the amount of grant income by the amount of any anticipated surplus on the Collection Fund at 31 March 2019. If a deficiency is anticipated, or the transactions to be accounted for in 2019/20 gave rise to a reduction in liability, then the aggregate of grant income is to be reduced.
- 5.2.1 **Appendix B** summarises the anticipated position on the collection of Council Tax. In accordance with the authority delegated to the Corporate Director of Finance and Resources by the Council, the overall estimated surplus on Council Tax for 2018/19 has been determined at £492,293. The County Council's share of this

surplus has been certified and rounded as £366,364, the Police and Crime Commissioner for Cumbria's Share certified and rounded as £64,008, leaving a balance of £61,921 for the City Council. The Corporate Director of Finance and Resources has determined the budget for 2019/20 will include a recurring surplus of £50,000 in the MTFP. This is to allow the impact of the Local Support for Council Tax (Reduction) Scheme and technical changes to council tax to be spread over the life of the current MTFP and also to allow for potential housing growth.

5.3 On this basis, total estimated grant income should be calculated as £3,438,648.

6. CITY COUNCIL BASIC COUNCIL TAX

6.1 Basic Council Tax is the average tax for the whole area in respect of the City Council's Council Tax Requirement after first deducting estimated grant income. Its relevance is as a basis for comparison since it will not actually be levied in any part of the Council's area.

6.2 Basic Council Tax is calculated by subtracting grant income from Budget Requirement and dividing the result by the Tax Base: -

	£
Budget Requirement	13,009,572
Less BR Estimate Pooling/Growth (note 1)	1,750,200
Less Grant Income	3,438,648
Net Requirement from Collection Fund	7,820,724
Divided by Tax Base	33,850.60
Basic Tax	231.04

Note 1 – The assumed level of Business Rate income because of economic growth combined with joining the Cumbria Pool for Business Rate Retention.

6.3 Next, it is necessary to calculate the level of Tax which will be levied in various parts of the City Council's area, according to whether there are special items (parish precepts) to be charged in the area.

6.4 By setting aside the total value of special items from the amount required from the Collection Fund, and recalculating the result in the same way as calculating the Basic Tax in 6.2, the result is the amount of Tax which will be levied in the Urban Area and in any parish area for which no precept is required:

	£
Net Requirement from Collection Fund	7,820,724
Less Special Items	637,627
Net requirement excluding Special Items	7,183,097
Divided by Tax Base	33,850.60
Basic Amount of Tax for the Urban Area and Parishes Not Levying a Precept	212.20

- 6.5 A similar calculation is required to be made in respect of each parish area for which a special item is to be charged and these are set out in detail within **Appendix C (Council Tax Resolution)**.

7. COUNCIL TAX APPLICABLE TO EACH PROPERTY BAND

- 7.1 Having calculated the “headline” Tax for each part of the area, it is now necessary to set the level of Tax for each of the eight property bands in each part of the area.
- 7.2 This is done by setting the Tax in proportion to that set for Band D, in the proportions set out in the legislation: -

Valuation Bands								
	A	B	C	D	E	F	G	H
Proportion to 9	6	7	8	9	11	13	15	18

- 7.2.1 The results of carrying out the above calculations are set out in **Appendix C (Council Tax Resolution)**.

8. CUMBRIA COUNTY COUNCIL PRECEPT

The County Council has issued a precept upon the City Council in the sum of £46,892,836 and set its basic Council Tax as £1,385.28 to be charged against each category of dwelling as follows: -

Valuation Band / Basic Amount of Tax

A	B	C	D	E	F	G	H
£923.52	£1,077.44	£1,231.36	£1,385.28	£1,693.12	£2,000.96	£2,308.80	£2,770.56

9. POLICE AND CRIME COMMISSIONER FOR CUMBRIA PRECEPT

The Police and Crime Commissioner for Cumbria has issued a precept upon the City Council in the sum of £8,688,772 and set its basic Council Tax as £256.68 to be charged against each category of dwelling as follows: -

Valuation Band / Basic Amount of Tax

A	B	C	D	E	F	G	H
£171.12	£199.64	£228.16	£256.68	£313.72	£370.76	£427.80	£513.36

10. TOTAL AMOUNT OF COUNCIL TAX 2019/20

- 10.1 The amount of Council Tax to be levied in 2019/20 in respect of each category of dwelling in each part of the City Council's area is arrived at by adding together the amounts calculated at paragraph 6.4 to the amount set by Cumbria County Council as notified and set out in paragraph 8 and the amount set by the Police and Crime Commissioner for Cumbria and set out in Paragraph 9. i.e.

Band D Council Tax Levels % of Council			
	£	% Increase	Tax
City	212.20	2.41	11.5%
County*	1,385.28	3.99	74.7%
Police	256.68	10.29	13.8%
Total	1,854.16		100.0%

*Includes 2% Adult Social Care Precept

- 10.2 The amounts are set out in **Appendix C (Council Tax Resolution)**.

11. CONSULTATION

- 11.1 Consultation to Date.

Not applicable.

- 11.2 Consultation proposed.

Not applicable.

12. CONTRIBUTION TO THE CARLISLE PLAN PRIORITIES

- 12.1 To ensure that a balanced budget is set.

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**Appendices
attached to report:**

Appendix A The level of Basic (City) Council Tax which will be charged in different parts of the City Council's area to reflect Special Items (Parish Precepts)

Appendix B Details how the Council Tax surplus was calculated

Appendix C To approve the formal Council Tax Resolution

Note: in compliance with section 100d of the Local Government Act 1972 the report has been prepared in part from the following papers:

- None

CORPORATE IMPLICATIONS/RISKS:

LEGAL—The Council must have a balanced budget to deliver its services and also achieve and sustain an appropriate level of reserves. The setting of the overall Council Tax for the Carlisle District is the final stage of the budget process and it is the responsibility of full Council to approve the aggregate charge by the statutory date of 11th March each year, in accordance with Section 30 of the Local Government and Finance Act 1992.

FINANCE – included within the main body of the report

EQUALITY –

INFORMATION GOVERNANCE -

APPENDIX A

PARISH/AREA	SPECIAL ITEMS (Parish Precepts) £	TAX BASE	BASIC AMOUNT OF COUNCIL TAX £
Arthuret	52,825	700.39	75.42
Askerton	0	54.72	0.00
Beaumont	7,750	194.46	39.85
Bewcastle	4,500	141.41	31.82
Brampton	134,299	1,537.22	87.36
Burgh By Sands	16,370	487.70	33.57
Burtholme	2,400	86.95	27.60
Carlton & Cumrew	1,700	57.83	29.40
Castle Carrock	5,638	139.00	40.56
Cummersdale	11,922	537.35	22.19
Cumwhitton	4,700	135.29	34.74
Dalston	73,108	1,167.08	62.64
Denton Nether	7,500	103.16	72.70
Denton Upper	1,216	33.60	36.19
Farlam	6,958	220.92	31.50
Hayton	16,500	865.86	19.06
Hethersgill	7,000	127.49	54.91
Irthington	7,360	315.23	23.35
Kingmoor	9,201	397.37	23.15
Kingwater	970	62.23	15.59
Kirkandrews	8,471	151.45	55.93
Kirklington	2,325	144.64	16.07
Midgeholme	0	23.98	0.00
Nicholforest	6,000	132.73	45.20
Orton	6,500	173.51	37.46
Rockcliffe	6,514	303.71	21.45
Scaleby	5,400	136.74	39.49
Solport & Stapleton	2,800	143.31	19.54
Stanwix Rural	46,500	1,356.11	34.29
St Cuthbert Without	24,500	1,720.51	14.24
Walton	5,500	104.82	52.47
Waterhead	1,200	48.60	24.69
Westlinton	2,000	136.16	14.69
Wetheral	148,000	2,522.29	58.68
Total	637,627		

2018/19 Council Tax Surplus to be distributed in 2019/20

	£	£
Income into Fund 2018/19		
Council Tax Payments (inc MOD)	58,867,238	
Plus Arrears to be Collected 2019/20 Onwards	1,100,707	
Net Transfers from Council Fund		
Rebates Including Second Adult		
Total Estimated Income 2018/19	59,967,944	
Expenditure from Fund 2018/19		
Police Authority Precept	7,756,400	13.0%
County Precept	44,395,177	74.4%
City Including Parish Precepts	7,503,464	12.6%
	59,655,041	
Estimated (Deficit)/Surplus on Fund as at 15/01/19	312,903	
1. <u>Surplus to be Returned 2019/20</u>		
(Surplus) on Collection Fund 31/03/18	(937,227)	
Deficit/(Surplus) 1993-2017	(5,820)	
Deficit/(Surplus) 2018/19 (See Above)	(312,903)	
Less (Deficit) / Surplus Distributed to 2017/18	763,657	
Deficit / (Surplus) to be Returned 2019/20	(492,293)	
Police Authority Share	(64,008.36)	
County Council Share	(366,363.58)	
City Council Share	(61,921.05)	
	(492,292.99)	

Note 1 – The Corporate Director of Finance and Resources has determined a recurring surplus of £50,000 from 2019/20 onwards for the City Council in its MTFP.

APPENDIX C

1. That it be noted that at its meeting on 5 March 2019 the City Council calculated the Council Tax Base 19/20:-
 - a) For the whole Council area as 33,850.60 (Item T in the formula in Section 31B(3) of the Local Government Finance Act 1992, as amended (The “Act”), and;.
 - b) For dwellings in those parts of its area to which a Parish Precept relates as below:

Parish of:	
Arthuret	700.39
Askerton	54.72
Beaumont	194.46
Bewcastle	141.41
Brampton	1,537.22
Burgh By Sands	487.70
Burtholme	86.95
Carlton & Cumrew	57.83
Castle Carrock	139.00
Cummersdale	537.35
Cumwhitton	135.29
Dalston	1,167.08
Denton Nether	103.16
Denton Upper	33.60
Farlam	220.92
Hayton	865.86
Hethersgill	127.49
Irthington	315.23
Kingmoor	397.37
Kingwater	62.23
Kirkandrews	151.45
Kirklington	144.64
Midgeholme	23.98
Nicholforest	132.73
Orton	173.51
Rockcliffe	303.71
Scaleby	136.74
Solport & Stapleton	143.31
Stanwix Rural	1,356.11
St Cuthbert Without	1,720.51
Walton	104.82
Waterhead	48.60
Westlinton	136.16
Wetheral	2,522.29
& for the urban area of CARLISLE	19,386.78
Total	33,850.60

2. Calculate that the Council Tax requirement for the Council’s own purposes for 2019/20 (excluding Parish Precepts) is £7,183,097

3. That the following amounts be now calculated by the City Council for the year 2019/20 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 (as amended):-
 - (a) 13,009,572 Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by Parish Councils
 - (b) £3,388,648 Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act
 - (c) £7,820,724 Being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax Requirement for the year. (Item R) in the formula in Section 31A(4) of the Act).
 - (d) £231.04 Being the amount at 3(c) above (Item R), all divided by Item T (1 above) calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of its Council Tax for the year (including Parish Precepts).
 - (e) £637,627 Being the aggregate amount of all special items (Parish Precepts) referred to in Section 34(1) of the Act.
 - (f) £212.20 Being the amount at 3(d) above, less the result given by dividing the amount at 3(e) above by Item T (2 above), calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no Parish Precept relates.
4. To note that the County Council and the Police and Crime Commissioner for Cumbria have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the Council's area as indicated in the table below.
5. That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the tables below as the amounts of Council Tax for 2019/20 for each part of its area and for each of the categories of dwellings.

BASIC AMOUNT OF COUNCIL TAX FOR CITY COUNCIL SERVICES APPLICABLE TO EACH CATEGORY OF DWELLING IN EACH PART OF								
PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
Parish of:	£	£	£	£	£	£	£	£
ARTHURET	191.75	223.70	255.66	287.62	351.54	415.45	479.37	575.24
ASKERTON	141.47	165.04	188.62	212.20	259.36	306.51	353.67	424.40
BEAUMONT	168.04	196.03	224.04	252.05	308.07	364.07	420.09	504.10
BEWCASTLE	162.68	189.79	216.90	244.02	298.25	352.47	406.70	488.04
BRAMPTON	199.71	232.99	266.27	299.56	366.13	432.70	499.27	599.12
BURGH BY SANDS	163.85	191.15	218.46	245.77	300.39	355.00	409.62	491.54
BURTHOLME	159.87	186.51	213.15	239.80	293.09	346.38	399.67	479.60
CARLATTON & CUMREW	161.07	187.91	214.75	241.60	295.29	348.98	402.67	483.20
CASTLE CARROCK	168.51	196.59	224.67	252.76	308.93	365.10	421.27	505.52
CUMMERSDALE	156.26	182.30	208.34	234.39	286.48	338.56	390.65	468.78
CUMWHITTON	164.63	192.06	219.50	246.94	301.82	356.69	411.57	493.88
DALSTON	183.23	213.76	244.30	274.84	335.92	396.99	458.07	549.68
DENTON NETHER	189.94	221.58	253.24	284.90	348.22	411.52	474.84	569.80
DENTON UPPER	165.60	193.19	220.79	248.39	303.59	358.78	413.99	496.78
FARLAM	162.47	189.54	216.62	243.70	297.86	352.01	406.17	487.40
HAYTON	154.18	179.86	205.56	231.26	282.66	334.04	385.44	462.52
HETHERSGILL	178.08	207.75	237.43	267.11	326.47	385.82	445.19	534.22
IRTHINGTON	157.04	183.20	209.38	235.55	287.90	340.24	392.59	471.10
KINGMOOR	156.90	183.05	209.20	235.35	287.65	339.95	392.25	470.70
KINGWATER	151.86	177.17	202.48	227.79	278.41	329.03	379.65	455.58
KIRKANDREWS	178.76	208.54	238.34	268.13	327.72	387.30	446.89	536.26
KIRKLINTON	152.18	177.54	202.90	228.27	279.00	329.72	380.45	456.54
MIDGEHOLME	141.47	165.04	188.62	212.20	259.36	306.51	353.67	424.40
NICHOLFOREST	171.60	200.20	228.80	257.40	314.60	371.80	429.00	514.80
ORTON	166.44	194.18	221.92	249.66	305.14	360.62	416.10	499.32
ROCKCLIFFE	155.77	181.72	207.69	233.65	285.58	337.49	389.42	467.30
SCALEBY	167.80	195.75	223.72	251.69	307.63	363.55	419.49	503.38
SOLPORT & STAPLETON	154.50	180.24	205.99	231.74	283.24	334.73	386.24	463.48
STANWIX RURAL	164.33	191.71	219.10	246.49	301.27	356.04	410.82	492.98
ST CUTHBERT WITHOUT	150.96	176.12	201.28	226.44	276.76	327.08	377.40	452.88
WALTON	176.45	205.85	235.26	264.67	323.49	382.30	441.12	529.34
WATERHEAD	157.93	184.24	210.57	236.89	289.54	342.17	394.82	473.78
WESTLINTON	151.26	176.47	201.68	226.89	277.31	327.73	378.15	453.78
WETHERAL	180.59	210.68	240.78	270.88	331.08	391.27	451.47	541.76
All other parts of the	141.47	165.04	188.62	212.20	259.36	306.51	353.67	424.40
City Council's area								

	VALUATION BANDS							
Precepting Authority	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
Cumbria County Council	923.52	1,077.44	1,231.36	1,385.28	1,693.12	2,000.96	2,308.80	2,770.56
Police & Crime Commissioner for Cumbria	171.12	199.64	228.16	256.68	313.72	370.76	427.80	513.36

Aggregate of Council Tax requirements

AMOUNT OF COUNCIL TAX TO BE LEVIED IN 2019/20 IN RESPECT OF EACH CATEGORY OF DWELLING IN EACH PART OF								
PART OF THE COUNCIL'S AREA	VALUATION BANDS		BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
	BAND A	BAND B						
Parish of:	£	£	£	£	£	£	£	£
ARTHURET	1,286.39	1,500.78	1,715.18	1,929.58	2,358.38	2,787.17	3,215.97	3,859.16
ASKERTON	1,236.11	1,442.12	1,648.14	1,854.16	2,266.20	2,678.23	3,090.27	3,708.32
BEAUMONT	1,262.68	1,473.11	1,683.56	1,894.01	2,314.91	2,735.79	3,156.69	3,788.02
BEWCASTLE	1,257.32	1,466.87	1,676.42	1,885.98	2,305.09	2,724.19	3,143.30	3,771.96
BRAMPTON	1,294.35	1,510.07	1,725.79	1,941.52	2,372.97	2,804.42	3,235.87	3,883.04
BURGH BY SANDS	1,258.49	1,468.23	1,677.98	1,887.73	2,307.23	2,726.72	3,146.22	3,775.46
BURTHOLME	1,254.51	1,463.59	1,672.67	1,881.76	2,299.93	2,718.10	3,136.27	3,763.52
CARLATTON & CUMREW	1,255.71	1,464.99	1,674.27	1,883.56	2,302.13	2,720.70	3,139.27	3,767.12
CASTLE CARROCK	1,263.15	1,473.67	1,684.19	1,894.72	2,315.77	2,736.82	3,157.87	3,789.44
CUMMERSDALE	1,250.90	1,459.38	1,667.86	1,876.35	2,293.32	2,710.28	3,127.25	3,752.70
CUMWHITTON	1,259.27	1,469.14	1,679.02	1,888.90	2,308.66	2,728.41	3,148.17	3,777.80
DALSTON	1,277.87	1,490.84	1,703.82	1,916.80	2,342.76	2,768.71	3,194.67	3,833.60
DENTON NETHER	1,284.58	1,498.66	1,712.76	1,926.86	2,355.06	2,783.24	3,211.44	3,853.72
DENTON UPPER	1,260.24	1,470.27	1,680.31	1,890.35	2,310.43	2,730.50	3,150.59	3,780.70
FARLAM	1,257.11	1,466.62	1,676.14	1,885.66	2,304.70	2,723.73	3,142.77	3,771.32
HAYTON	1,248.82	1,456.94	1,665.08	1,873.22	2,289.50	2,705.76	3,122.04	3,746.44
HETHERSGILL	1,272.72	1,484.83	1,696.95	1,909.07	2,333.31	2,757.54	3,181.79	3,818.14
IRTHINGTON	1,251.68	1,460.28	1,668.90	1,877.51	2,294.74	2,711.96	3,129.19	3,755.02
KINGMOOR	1,251.54	1,460.13	1,668.72	1,877.31	2,294.49	2,711.67	3,128.85	3,754.62
KINGWATER	1,246.50	1,454.25	1,662.00	1,869.75	2,285.25	2,700.75	3,116.25	3,739.50
KIRKANDREWS	1,273.40	1,485.62	1,697.86	1,910.09	2,334.56	2,759.02	3,183.49	3,820.18
KIRKLINTON	1,246.82	1,454.62	1,662.42	1,870.23	2,285.84	2,701.44	3,117.05	3,740.46
MIDGEHOLME	1,236.11	1,442.12	1,648.14	1,854.16	2,266.20	2,678.23	3,090.27	3,708.32
NICHOLFOREST	1,266.24	1,477.28	1,688.32	1,899.36	2,321.44	2,743.52	3,165.60	3,798.72
ORTON	1,261.08	1,471.26	1,681.44	1,891.62	2,311.98	2,732.34	3,152.70	3,783.24
ROCKCLIFFE	1,250.41	1,458.80	1,667.21	1,875.61	2,292.42	2,709.21	3,126.02	3,751.22
SCALEBY	1,262.44	1,472.83	1,683.24	1,893.65	2,314.47	2,735.27	3,156.09	3,787.30
SOLPORT & STAPLETON	1,249.14	1,457.32	1,665.51	1,873.70	2,290.08	2,706.45	3,122.84	3,747.40
STANWIX RURAL	1,258.97	1,468.79	1,678.62	1,888.45	2,308.11	2,727.76	3,147.42	3,776.90
ST CUTHBERT WITHOUT	1,245.60	1,453.20	1,660.80	1,868.40	2,283.60	2,698.80	3,114.00	3,736.80
WALTON	1,271.09	1,482.93	1,694.78	1,906.63	2,330.33	2,754.02	3,177.72	3,813.26
WATERHEAD	1,252.57	1,461.32	1,670.09	1,878.85	2,296.38	2,713.89	3,131.42	3,757.70
WESTLINTON	1,245.90	1,453.55	1,661.20	1,868.85	2,284.15	2,699.45	3,114.75	3,737.70
WETHERAL	1,275.23	1,487.76	1,700.30	1,912.84	2,337.92	2,762.99	3,188.07	3,825.68
All other parts of the City Council's area	1,236.11	1,442.12	1,648.14	1,854.16	2,266.20	2,678.23	3,090.27	3,708.32