

**CARLISLE  
CITY COUNCIL**



[www.carlisle.gov.uk](http://www.carlisle.gov.uk)

# Council Tax 2018/19

## Council Tax 2018/19

Your Council Tax bill helps to pay for all services delivered by **Carlisle City Council**, **Cumbria County Council**, **Police and Crime Commissioner for Cumbria** and the **Parish Councils**.

Carlisle City Council acts as the billing authority, to levy and collect taxes for all these authorities.

Government grants are given to individual authorities to contribute towards the cost of providing services. Significant changes have been made to the way local authorities are funded and for Carlisle City Council the grant we receive from the Government accounts for around 3.6% of the net cost of our services in 2018/19. The remaining cost of these services is met by your Council Tax and retained Business Rates.

Your Council Tax Bill is based upon the value of your property.

### Combined Council Tax totals for each charging band 2018/19

	(1)				
	Carlisle City Council	Cumbria County Council	Adult Social Care	Police & CC for Cumbria	Total
<b>Proportion of Council Tax bill</b>	11.7%	71.0%	4.2%	13.1%	<b>100%</b>
<b>Increase by each Authority</b>	2.47%	1.99%	2.00%	5.42%	<b>4.00%</b> <sup>(2)</sup>
Note(2): Rounded to one decimal place on Council Tax Bills.	£	£	£	£	£
Band A (Up to £40,000)	138.13	838.79	49.30	155.16	<b>1,181.38</b>
Band B (£40,001 - £52,000)	161.16	978.58	57.52	181.02	<b>1,378.28</b>
Band C (£52,001 - £68,000)	184.18	1,118.38	65.73	206.88	<b>1,575.17</b>
<b>Band D (£68,001 - £88,000)</b>	<b>207.20</b>	<b>1,258.18</b>	<b>73.95</b>	<b>232.74</b>	<b>1,772.07</b>
Band E (£88,001 - £120,000)	253.24	1,537.78	90.38	284.46	<b>2,165.86</b>
Band F (£120,001 - £160,000)	299.29	1,817.37	106.82	336.18	<b>2,559.66</b>
Band G (£160,001 - £320,000)	345.33	2,096.97	123.25	387.90	<b>2,953.45</b>
Band H (£320,001 and over)	414.40	2,516.36	147.90	465.48	<b>3,544.14</b>

An additional parish precept may also be added to tax payers in our rural areas. This is variable and is set by the Parish Council and a table with the precept details is included with this information.

Information relating to the relevant and previous financial years' gross expenditure can be found on each authority's website by accessing the web addresses located at the top of the pages.

A hard copy of this information is available on request; by writing to Carlisle City Council, Civic Centre, Carlisle, CA3 8QG, by email to [customerservices@carlisle.gov.uk](mailto:customerservices@carlisle.gov.uk) or at telephone no. 01228 817200.

## **1. Explanatory Note**

The Secretary of State for Housing, Communities and Local Government has made an offer to adult social care authorities.

The offer is the option of an adult social care authority being able to charge an additional “precept” on its council tax for the financial year from the financial year beginning in 2016 without holding a referendum, to assist the authority in meeting expenditure on adult social care. Subject to the annual approval of the House of Commons, the Secretary of State intends to offer the option of charging this “precept” at an appropriate level in each financial year up to and including the financial year 2019-20.

In 2018-19 the County Council has set an increase of 2% for the adult social care precept in addition to the 1.99% increase in the basic rate of Council Tax. The amount raised through this precept will be spent entirely on adult social care functions.

## Where does my money go?

	2017/18		2018/19	
	Gross £m	Net £m	Gross £m	Net £m
<b>Total Spending</b>				
Cultural & Related Services	5.30	4.66	5.14	4.46
Planning Services	2.21	(0.20)	3.30	(0.07)
Environmental Services	3.40	1.70	3.38	1.60
Waste Collection & Recycling	2.89	1.69	3.21	1.71
Highways & Transport	0.93	(0.38)	0.83	(0.42)
Housing Services	31.30	0.68	28.58	0.72
Central Services	9.64	2.89	10.02	3.39
Parish Precepts & LSCT Grant	0.58	0.58	0.61	0.61
Reserves	0.00	0.43	0.00	0.58
<b>Spending Totals</b>	<b>56.25</b>	<b>12.05</b>	<b>55.07</b>	<b>12.58</b>

## Where does the money come from?

	2017/18 £m	2018/19 £m
<b>Total Income</b>		
Revenue Support Grant	(0.89)	(0.45)
Local Business Rates	(3.12)	(3.28)
Business Rate Pooling/Growth	(0.70)	(1.25)
Council Tax Surplus	(0.14)	(0.10)
<b>Council Tax Requirement</b>	<b>7.20</b>	<b>7.50</b>
<b>Reasons for changes in requirements</b>		<b>Net £m</b>
Budget Requirement 2017/18		12.05
Inflation		0.10
Changes in the quantity of service provided		0.40
Changes in income received		(0.12)
Changes in balances		0.15
<b>Budget Requirement 2018/19</b>		<b>12.58</b>
Council Tax Requirement 2017/18		7.20
Increase in budget requirement		0.53
Reduction in specific government grants		0.44
Increase in local business rates		(0.16)
Increase in business rate pooling/growth		(0.55)
Decrease in council tax surplus		0.04
<b>Council Tax Requirement 2018/19</b>		<b>7.50</b>

The Council's Gross Expenditure is based upon a robust savings strategy and solid financial base over the life of the Medium Term Financial Plan in order to set a 2.47% Council Tax increase for 2018/19.

Precept 2017/18 £	Parish	Precept 2018/19 £	Tax Base 2018/19 £	Parish Band A £	Parish Band B £	Parish Band C £	Parish Band D £	Parish Band E £	Parish Band F £	Parish Band G £	Parish Band H £
44,642	Arthuret	48,906	698.87	46.65	54.43	62.20	69.98	85.53	101.08	116.63	139.96
0	Askerton	0	54.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7,114	Beaumont	7,388	194.28	25.35	29.58	33.80	38.03	46.48	54.93	63.38	76.06
4,133	Bewcastle	4,335	138.86	20.81	24.28	27.75	31.22	38.16	45.10	52.03	62.44
104,581	Brampton	121,264	1,515.88	53.33	62.22	71.11	80.00	97.78	115.56	133.33	160.00
15,276	Burgh By Sands	15,749	488.70	21.49	25.07	28.65	32.23	39.39	46.55	53.72	64.46
2,296	Burtholme	2,358	84.37	18.63	21.74	24.84	27.95	34.16	40.37	46.58	55.90
1,596	Carlatton & Cumrew	1,700	58.47	19.38	22.61	25.84	29.07	35.53	41.99	48.45	58.14
4,999	Castle Carrock	5,217	141.95	24.50	28.58	32.67	36.75	44.92	53.08	61.25	73.50
11,118	Cummersdale	11,632	496.94	15.61	18.21	20.81	23.41	28.61	33.81	39.02	46.82
4,210	Cumwhitton	4,471	134.77	22.12	25.81	29.49	33.18	40.55	47.93	55.30	66.36
60,800	Dalston	65,478	1,156.87	37.73	44.02	50.31	56.60	69.18	81.76	94.33	113.20
5,617	Denton Nether	6,833	101.62	44.83	52.30	59.77	67.24	82.18	97.12	112.07	134.48
1,183	Denton Upper	1,200	34.95	22.89	26.71	30.52	34.34	41.97	49.60	57.23	68.68
3,712	Farlam	5,730	222.57	17.16	20.02	22.88	25.74	31.46	37.18	42.90	51.48
15,867	Hayton	16,197	842.98	12.81	14.94	17.08	19.21	23.48	27.75	32.02	38.42
6,501	Hethersgill	6,781	123.31	36.66	42.77	48.88	54.99	67.21	79.43	91.65	109.98
5,909	Irthington	6,616	314.70	14.01	16.35	18.68	21.02	25.69	30.36	35.03	42.04
8,519	Kingmoor	9,103	396.31	15.31	17.87	20.42	22.97	28.07	33.18	38.28	45.94
970	Kingwater	953	60.97	10.42	12.16	13.89	15.63	19.10	22.58	26.05	31.26
6,924	Kirkandrews	7,873	152.19	34.49	40.23	45.98	51.73	63.23	74.72	86.22	103.46
2,107	Kirklington	2,198	144.11	10.17	11.86	13.56	15.25	18.64	22.03	25.42	30.50
0	Midgeholme	0	22.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5,689	Nicholforest	5,857	133.70	29.21	34.07	38.94	43.81	53.55	63.28	73.02	87.62
6,245	Orton	6,388	169.31	25.15	29.35	33.54	37.73	46.11	54.50	62.88	75.46
4,596	Rockcliffe	4,881	297.72	10.93	12.75	14.57	16.39	20.03	23.67	27.32	32.78
4,943	Scaleby	5,366	137.96	25.93	30.26	34.58	38.90	47.54	56.19	64.83	77.80
2,741	Solport & Stapleton	2,778	142.02	13.04	15.21	17.39	19.56	23.91	28.25	32.60	39.12
39,484	Stanwix Rural	43,045	1,339.64	21.42	24.99	28.56	32.13	39.27	46.41	53.55	64.26
23,774	St Cuthbert Without	24,187	1,574.76	10.24	11.95	13.65	15.36	18.77	22.19	25.60	30.72
5,276	Walton	5,393	105.20	34.18	39.88	45.57	51.27	62.66	74.06	85.45	102.54
1,188	Waterhead	1,204	50.64	15.85	18.50	21.14	23.78	29.06	34.35	39.63	47.56
1,938	Westlinton	1,963	135.90	9.63	11.23	12.84	14.44	17.65	20.86	24.07	28.88
138,452	Wetheral	145,177	2,454.68	39.43	46.00	52.57	59.14	72.28	85.42	98.57	118.28
<b>552,399</b>		<b>598,221</b>									

## Where does my money go?

	2017/18		2018/19	
	Gross £m	Net £m	Gross £m	Net £m
<b>Total Spending</b>				
Children & Families Services	333.5	66.7	345.3	70.8
Health, Care & Community Services	218.9	115.4	244.0	119.6
Environment & Highways Services	139.8	119.1	144.9	124.3
Fire Services	17.3	16.8	17.2	16.8
Resources & Transformation	37.0	25.9	36.5	27.2
Local Committees	8.0	8.0	7.9	7.9
Capital Financing	26.7	26.7	16.8	16.8
Other Services <sup>1</sup>	33.6	31.9	26.1	24.4
Less charges for Building & Equipment <sup>2</sup>	(30.4)	(30.4)	(32.5)	(32.5)
Money (taken from) / put into reserves	(5.0)	(5.0)	(4.5)	(4.5)
<b>Spending Totals</b>	<b>779.4</b>	<b>375.1</b>	<b>801.7</b>	<b>370.8</b>

## Where does the money come from?

	2017/18 £m	2018/19 £m
<b>Total Income</b>		
Government Funding	(139.6)	(123.0)
Local Business Rates	(17.5)	(18.6)
Pooled Business Rates <sup>3</sup>	(0.7)	(0.7)
Surplus on Collection Fund	(3.4)	(3.2)
<b>Council Tax Requirement</b>	<b>213.9</b>	<b>225.3</b>

### Reasons for changes in requirements:

	Net £m
Budget Requirement 2017/18	375.1
Changes in Inflation	14.0
Changes in service priorities	16.3
Savings and efficiencies reducing service costs	(34.6)
<b>Budget Requirement 2018/19</b>	<b>370.8</b>
Council Tax Requirement 2017/18	213.9
Changes in gross expenditure	(4.3)
Net Decrease in RSG/Top up Grant/General Funding	16.7
Increase in retained business rates	(1.2)
Decrease in redistributed surplus	0.2
<b>Council Tax Requirement 2018/19</b>	<b>225.3</b>

**Council Tax Precept On District Councils 2018/19**

	£m
Allerdale	40.4
Barrow	25.7
Carlisle	44.4
Copeland	27.4
Eden	27.1
South Lakeland	60.3
<b>Total</b>	<b>225.3</b>

- (1) Other services include provision for inflation. This will be allocated to services during the year.
- (2) Each service includes a charge for using buildings and equipment. These charges are also shown in the line 'Less charges for building and equipment' in the table above.
- (3) The County Council has entered into a pooled business rates arrangements with all six Cumbrian Districts in 2018/19. This is an agreement for one year which may be extended on an annual basis. This figure is an estimate of the benefit to the Council of being part of the Cumbria Business Rate Pool.

This table reflects the budget as agreed by the County Council on 15th February 2018. The full budget report is available on the Council website [www.cumbria.gov.uk](http://www.cumbria.gov.uk)

**The Annual Report, Statement of Accounts, Budget Report, Council Plan and contact details are provided on Cumbria County Council's website**

## Where does my money go?

	2017/18 Gross £m	2018/19 Gross £m
<b>Total Spending</b>		
Police Pay and Allowances	77.87	82.60
Support Staff Pay and Allowances	23.71	24.40
Other Employee Costs	2.26	1.81
Premises Costs	4.04	4.22
Transport Costs	2.33	2.28
Commissioned Services	2.23	2.25
Supplies & Services	11.93	12.28
Capital Financing Charges	1.41	1.40
Revenue Contribution to Capital	4.25	10.16
Contribution to Reserves	1.42	0.11
<b>Gross Expenditure</b>	<b>131.45</b>	<b>141.51</b>
Less Fees and Charges	(4.76)	(4.86)
Other Grants	(27.51)	(29.54)
Contributions from Reserves	(3.00)	(8.48)
<b>Total Net Expenditure</b>	<b>96.18</b>	<b>98.63</b>

## Where does the money come from?

	2017/18 £m	2018/19 £m
<b>Total Income</b>		
Police specific grant	(28.32)	(28.32)
MHCLG grant	(30.39)	(30.39)
Surplus on Collection Fund	(0.60)	(0.55)
<b>Council Tax Requirement</b>	<b>36.87</b>	<b>39.37</b>

<b>Reasons for changes in requirements</b>	<b>£m</b>
Gross Expenditure 2017/18	131.45
Increase in cost of providing services	6.62
Savings & efficiency gains	(1.17)
Increase in capital expenditure financed from revenue contribution and reserves	5.91
Increase in Commissioned Services	0.01
Reduction in Contribution to Reserves	(1.31)
<b>Gross Expenditure 2018/19</b>	<b>141.51</b>
Council Tax Requirement 2017/18	36.87
Changes in gross expenditure	10.06
Increase in income receivable & specific grants	(2.13)
Increase in contribution from reserves	(5.48)
Decrease in Redistributed Council Tax Surplus	0.05
<b>Council Tax Requirement 2018/19</b>	<b>39.37</b>
<b>Council Tax precept on District Councils 2018/19</b>	<b>£m</b>
Allerdale	7.07
Barrow	4.49
Carlisle	7.76
Copeland	4.78
Eden	4.74
South Lakeland	10.53
<b>Total</b>	<b>39.37</b>

## Parish Expenditure

Where the parish requirement exceeds £140,000, the Council is required to provide a summary of their Budgets for 2018/19. The only parish in this category for 2018/19 is Wetheral.

### Wetheral Parish Council

	<b>2018/19</b> <b>£'000</b>
<b>General Account Expenditure</b>	
Salaries	28.54
Establishment Charges	17.49
Grass Contract	18.00
Footpaths and Rights of Way	4.50
Open Spaces & Recreation Grounds	5.00
Grants & Donations	1.00
Sundry / Contingency	0.07
Capital Expenditure / Projects	70.00
Section 137	0.07
<b>General Sub Total</b>	<b>144.67</b>
<b>Cemetery Account Expenditure</b>	<b>19.31</b>
<b>Total Expenditure</b>	<b>163.98</b>
Less:	
CTRS Grant	(1.82)
General	(5.16)
Cemetery	(7.16)
Balance	(4.66)
<b>Total Income</b>	<b>(18.80)</b>
<b>Precept</b>	<b>145.18</b>