

**CARLISLE  
CITY COUNCIL**



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

# Council Tax 2019/20

## Council Tax 2019/20

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.

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

### Combined Council Tax totals for each charging band 2019/20

(1)

|   | Carlisle City Council | Cumbria County Council | Adult Social Care | Police & CC for Cumbria | Total                       |
|---|-----------------------|------------------------|-------------------|-------------------------|-----------------------------|
| <b>Proportion of Council Tax bill</b>                       | 11.5%                 | 69.3%                  | 5.4%              | 13.8%                   | <b>100%</b>                 |
| <b>Increase by each Authority</b>                           | 2.41%                 | 1.99%                  | 2.00%             | 10.29%                  | <b>4.68%</b> <sup>(2)</sup> |
| Note(2): Rounded to one decimal place on Council Tax Bills. | £                     | £                      | £                 | £                       | £                           |
| Band A (Up to £40,000)                                      | 141.47                | 856.46                 | 67.06             | 171.12                  | <b>1,236.11</b>             |
| Band B (£40,001 - £52,000)                                  | 165.04                | 999.20                 | 78.24             | 199.64                  | <b>1,442.12</b>             |
| Band C (£52,001 - £68,000)                                  | 188.62                | 1,141.95               | 89.41             | 228.16                  | <b>1,648.14</b>             |
| <b>Band D (£68,001 - £88,000)</b>                           | <b>212.20</b>         | <b>1,284.69</b>        | <b>100.59</b>     | <b>256.68</b>           | <b>1,854.16</b>             |
| Band E (£88,001 - £120,000)                                 | 259.36                | 1,570.18               | 122.94            | 313.72                  | <b>2,266.20</b>             |
| Band F (£120,001 - £160,000)                                | 306.51                | 1,855.66               | 145.30            | 370.76                  | <b>2,678.23</b>             |
| Band G (£160,001 - £320,000)                                | 353.67                | 2,141.15               | 167.65            | 427.80                  | <b>3,090.27</b>             |
| Band H (£320,001 and over)                                  | 424.40                | 2,569.38               | 201.18            | 513.36                  | <b>3,708.32</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 2019-20 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?

|                              | 2018/19      |              | 2019/20      |              |
|------------------------------|--------------|--------------|--------------|--------------|
|                              | Gross £m     | Net £m       | Gross £m     | Net £m       |
| <b>Total Spending</b>        |              |              |              |              |
| Cultural & Related Services  | 5.14         | 4.46         | 5.49         | 4.81         |
| Planning Services            | 3.30         | (0.07)       | 2.62         | 0.03         |
| Environmental Services       | 3.38         | 1.60         | 3.38         | 1.53         |
| Waste Collection & Recycling | 3.21         | 1.71         | 3.48         | 1.94         |
| Highways & Transport         | 0.83         | (0.42)       | 0.88         | (0.40)       |
| Housing Services             | 28.58        | 0.72         | 28.64        | 0.86         |
| Central Services             | 10.02        | 3.39         | 11.24        | 4.85         |
| Parish Precepts & LSCT Grant | 0.61         | 0.61         | 0.64         | 0.64         |
| Reserves                     | 0.00         | 0.58         | 0.00         | (1.25)       |
| <b>Spending Totals</b>       | <b>55.07</b> | <b>12.58</b> | <b>56.37</b> | <b>13.01</b> |

## Where does the money come from?

|   | 2018/19<br>£m | 2019/20<br>£m |
|---|---------------|---------------|
| <b>Total Income</b>                         |               |               |
| Revenue Support Grant                       | (0.45)        | 0.00          |
| Local Business Rates                        | (3.28)        | (3.39)        |
| Business Rate Pooling/Growth                | (1.25)        | (1.75)        |
| Council Tax Surplus                         | (0.10)        | (0.05)        |
| <b>Council Tax Requirement</b>              | <b>7.50</b>   | <b>7.82</b>   |
| <b>Reasons for changes in requirements</b>  |               | <b>Net £m</b> |
| Budget Requirement 2018/19                  |               | 12.58         |
| Changes in the quantity of service provided |               | 2.45          |
| Changes in income received                  |               | (0.19)        |
| Changes in balances                         |               | (1.83)        |
| <b>Budget Requirement 2019/20</b>           |               | <b>13.01</b>  |
| Council Tax Requirement 2018/19             |               | 7.50          |
| Increase in budget requirement              |               | 0.43          |
| Reduction in specific government grants     |               | 0.45          |
| Increase in local business rates            |               | (0.11)        |
| Increase in business rate pooling/growth    |               | (0.50)        |
| Decrease in council tax surplus             |               | 0.05          |
| <b>Council Tax Requirement 2019/20</b>      |               | <b>7.82</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 2.41% Council Tax increase for 2019/20.

| Precept<br>2018/19<br>£ | Parish              | Precept<br>2019/20<br>£ | Tax Base<br>2019/20<br>£ | Parish<br>Band A<br>£ | Parish<br>Band B<br>£ | Parish<br>Band C<br>£ | Parish<br>Band D<br>£ | Parish<br>Band E<br>£ | Parish<br>Band F<br>£ | Parish<br>Band G<br>£ | Parish<br>Band H<br>£ |
|-------------------------|---------------------|-------------------------|--------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 48,906                  | Arthuret            | 52,825                  | 700.39                   | 50.28                 | 58.66                 | 67.04                 | 75.42                 | 92.18                 | 108.94                | 125.70                | 150.84                |
| 0                       | Askerton            | 0                       | 54.72                    | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  |
| 7,388                   | Beaumont            | 7,750                   | 194.46                   | 26.57                 | 30.99                 | 35.42                 | 39.85                 | 48.71                 | 57.56                 | 66.42                 | 79.70                 |
| 4,335                   | Bewcastle           | 4,500                   | 141.41                   | 21.21                 | 24.75                 | 28.28                 | 31.82                 | 38.89                 | 45.96                 | 53.03                 | 63.64                 |
| 121,264                 | Brampton            | 134,299                 | 1,537.22                 | 58.24                 | 67.95                 | 77.65                 | 87.36                 | 106.77                | 126.19                | 145.60                | 174.72                |
| 15,749                  | Burgh By Sands      | 16,370                  | 487.70                   | 22.38                 | 26.11                 | 29.84                 | 33.57                 | 41.03                 | 48.49                 | 55.95                 | 67.14                 |
| 2,358                   | Burtholme           | 2,400                   | 86.95                    | 18.40                 | 21.47                 | 24.53                 | 27.60                 | 33.73                 | 39.87                 | 46.00                 | 55.20                 |
| 1,700                   | Carlatton & Cumrew  | 1,700                   | 57.83                    | 19.60                 | 22.87                 | 26.13                 | 29.40                 | 35.93                 | 42.47                 | 49.00                 | 58.80                 |
| 5,217                   | Castle Carrock      | 5,638                   | 139.00                   | 27.04                 | 31.55                 | 36.05                 | 40.56                 | 49.57                 | 58.59                 | 67.60                 | 81.12                 |
| 11,632                  | Cummersdale         | 11,922                  | 537.35                   | 14.79                 | 17.26                 | 19.72                 | 22.19                 | 27.12                 | 32.05                 | 36.98                 | 44.38                 |
| 4,471                   | Cumwhitton          | 4,700                   | 135.29                   | 23.16                 | 27.02                 | 30.88                 | 34.74                 | 42.46                 | 50.18                 | 57.90                 | 69.48                 |
| 65,478                  | Dalston             | 73,108                  | 1,167.08                 | 41.76                 | 48.72                 | 55.68                 | 62.64                 | 76.56                 | 90.48                 | 104.40                | 125.28                |
| 6,833                   | Denton Nether       | 7,500                   | 103.16                   | 48.47                 | 56.54                 | 64.62                 | 72.70                 | 88.86                 | 105.01                | 121.17                | 145.40                |
| 1,200                   | Denton Upper        | 1,216                   | 33.60                    | 24.13                 | 28.15                 | 32.17                 | 36.19                 | 44.23                 | 52.27                 | 60.32                 | 72.38                 |
| 5,730                   | Farlam              | 6,958                   | 220.92                   | 21.00                 | 24.50                 | 28.00                 | 31.50                 | 38.50                 | 45.50                 | 52.50                 | 63.00                 |
| 16,197                  | Hayton              | 16,500                  | 865.86                   | 12.71                 | 14.82                 | 16.94                 | 19.06                 | 23.30                 | 27.53                 | 31.77                 | 38.12                 |
| 6,781                   | Hethersgill         | 7,000                   | 127.49                   | 36.61                 | 42.71                 | 48.81                 | 54.91                 | 67.11                 | 79.31                 | 91.52                 | 109.82                |
| 6,616                   | Irthington          | 7,360                   | 315.23                   | 15.57                 | 18.16                 | 20.76                 | 23.35                 | 28.54                 | 33.73                 | 38.92                 | 46.70                 |
| 9,103                   | Kingmoor            | 9,201                   | 397.37                   | 15.43                 | 18.01                 | 20.58                 | 23.15                 | 28.29                 | 33.44                 | 38.58                 | 46.30                 |
| 953                     | Kingwater           | 970                     | 62.23                    | 10.39                 | 12.13                 | 13.86                 | 15.59                 | 19.05                 | 22.52                 | 25.98                 | 31.18                 |
| 7,873                   | Kirkandrews         | 8,471                   | 151.45                   | 37.29                 | 43.50                 | 49.72                 | 55.93                 | 68.36                 | 80.79                 | 93.22                 | 111.86                |
| 2,198                   | Kirklington         | 2,325                   | 144.64                   | 10.71                 | 12.50                 | 14.28                 | 16.07                 | 19.64                 | 23.21                 | 26.78                 | 32.14                 |
| 0                       | Midgeholme          | 0                       | 23.98                    | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  |
| 5,857                   | Nicholforest        | 6,000                   | 132.73                   | 30.13                 | 35.16                 | 40.18                 | 45.20                 | 55.24                 | 65.29                 | 75.33                 | 90.40                 |
| 6,388                   | Orton               | 6,500                   | 173.51                   | 24.97                 | 29.14                 | 33.30                 | 37.46                 | 45.78                 | 54.11                 | 62.43                 | 74.92                 |
| 4,881                   | Rockcliffe          | 6,514                   | 303.71                   | 14.30                 | 16.68                 | 19.07                 | 21.45                 | 26.22                 | 30.98                 | 35.75                 | 42.90                 |
| 5,366                   | Scaleby             | 5,400                   | 136.74                   | 26.33                 | 30.71                 | 35.10                 | 39.49                 | 48.27                 | 57.04                 | 65.82                 | 78.98                 |
| 2,778                   | Solport & Stapleton | 2,800                   | 143.31                   | 13.03                 | 15.20                 | 17.37                 | 19.54                 | 23.88                 | 28.22                 | 32.57                 | 39.08                 |
| 43,045                  | Stanwix Rural       | 46,500                  | 1,356.11                 | 22.86                 | 26.67                 | 30.48                 | 34.29                 | 41.91                 | 49.53                 | 57.15                 | 68.58                 |
| 24,187                  | St Cuthbert Without | 24,500                  | 1,720.51                 | 9.49                  | 11.08                 | 12.66                 | 14.24                 | 17.40                 | 20.57                 | 23.73                 | 28.48                 |
| 5,393                   | Walton              | 5,500                   | 104.82                   | 34.98                 | 40.81                 | 46.64                 | 52.47                 | 64.13                 | 75.79                 | 87.45                 | 104.94                |
| 1,204                   | Waterhead           | 1,200                   | 48.60                    | 16.46                 | 19.20                 | 21.95                 | 24.69                 | 30.18                 | 35.66                 | 41.15                 | 49.38                 |
| 1,963                   | Westlinton          | 2,000                   | 136.16                   | 9.79                  | 11.43                 | 13.06                 | 14.69                 | 17.95                 | 21.22                 | 24.48                 | 29.38                 |
| 145,177                 | Wetheral            | 148,000                 | 2,522.29                 | 39.12                 | 45.64                 | 52.16                 | 58.68                 | 71.72                 | 84.76                 | 97.80                 | 117.36                |
| <b>598,221</b>          |                     | <b>637,627</b>          |                          |                       |                       |                       |                       |                       |                       |                       |                       |

## Where does my money go?

|  | 2018/19      |              | 2019/20      |              |
|--|--------------|--------------|--------------|--------------|
|  | Gross £m     | Net £m       | Gross £m     | Net £m       |
| <b>Total Spending</b>                              |              |              |              |              |
| People   | 590.0        | 186.5        | 599.8        | 179.8        |
| Economy and Infrastructure                         | 142.7        | 122.3        | 146.3        | 126.1        |
| Fire & Rescue Services                             | 17.2         | 16.8         | 19.0         | 18.6         |
| Local Committees                                   | 7.9          | 7.9          | 7.9          | 7.9          |
| Corporate, Customer & Community                    | 34.0         | 29.4         | 36.0         | 31.3         |
| Finance  | 24.7         | 23.7         | 25.2         | 24.1         |
| Other Items Charged Corporately                    | 7.4          | 6.4          | 9.6          | 8.5          |
| Other Services <sup>1</sup>                        | 14.8         | 14.8         | 14.8         | 14.8         |
| Less charges for Building & Equipment <sup>2</sup> | (32.5)       | (32.5)       | (34.8)       | (34.8)       |
| Funding(from) to Reserves                          | (4.5)        | (4.5)        | 2.4          | 2.4          |
| <b>Spending Totals</b>                             | <b>801.7</b> | <b>370.8</b> | <b>826.2</b> | <b>378.7</b> |

## Where does the money come from?

|                                    | 2018/19<br>£m | 2019/20<br>£m |
|------------------------------------|---------------|---------------|
| <b>Total Income</b>                |               |               |
| Government Funding                 | (123.0)       | (123.7)       |
| Local Business Rates               | (18.6)        | (17.9)        |
| Pooled Business Rates <sup>3</sup> | (0.7)         | (0.7)         |
| Surplus on Collection Fund         | (3.2)         | 0.1           |
| <b>Council Tax Requirement</b>     | <b>225.3</b>  | <b>236.5</b>  |

### Reasons for changes in requirements:

|  | Net £m       |
|--|--------------|
| Budget Requirement 2018/19                       | 370.8        |
| Changes in Inflation                             | 14.0         |
| Changes in funding and grants                    | (3.9)        |
| Changes in service priorities                    | 10.9         |
| Savings and efficiencies reducing service costs  | (13.1)       |
| <b>Budget Requirement 2019/20</b>                | <b>378.7</b> |
| Council Tax Requirement 2018/19                  | 225.3        |
| Changes in net expenditure                       | 7.9          |
| Net Increase in RSG/Top up Grant/General Funding | (0.7)        |
| Decrease in retained business rates              | 0.7          |
| Decrease in redistributed surplus                | 3.3          |
| <b>Council Tax Requirement 2019/20</b>           | <b>236.5</b> |

**Council Tax Precept On District Councils 2019/20**

|                | £m           |
|----------------|--------------|
| Allerdale      | 42.5         |
| Barrow         | 27.0         |
| Carlisle       | 46.9         |
| Copeland       | 28.5         |
| Eden           | 28.6         |
| South Lakeland | 63.0         |
| <b>Total</b>   | <b>236.5</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 2019/20. 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 14th February 2019. 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?

|                                  | 2018/19<br>Gross £m | 2019/20<br>Gross £m |
|----------------------------------|---------------------|---------------------|
| <b>Total Spending</b>            |                     |                     |
| Police Pay and Allowances        | 82.60               | 88.11               |
| Support Staff Pay and Allowances | 24.40               | 25.84               |
| Other Employee Costs             | 1.81                | 2.02                |
| Premises Costs                   | 4.22                | 4.48                |
| Transport Costs                  | 2.28                | 2.40                |
| Commissioned Services            | 2.25                | 2.25                |
| Supplies & Services              | 12.28               | 13.10               |
| Capital Financing Charges        | 1.40                | 1.44                |
| Revenue Contribution to Capital  | 10.16               | 5.93                |
| Contribution to Reserves         | 0.11                | 0.18                |
| <b>Gross Expenditure</b>         | <b>141.51</b>       | <b>145.75</b>       |
| Less Fees and Charges            | (4.86)              | (5.37)              |
| Other Grants                     | (29.54)             | (30.89)             |
| Contributions from Reserves      | (8.48)              | (5.75)              |
| <b>Total Net Expenditure</b>     | <b>98.63</b>        | <b>103.74</b>       |

## Where does the money come from?

|                                | 2018/19<br>£m | 2019/20<br>£m |
|--------------------------------|---------------|---------------|
| <b>Total Income</b>            |               |               |
| Police specific grant          | (28.32)       | (28.93)       |
| MHCLG grant                    | (30.39)       | (31.01)       |
| Surplus on Collection Fund     | (0.55)        | 0.02          |
| <b>Council Tax Requirement</b> | <b>39.37</b>  | <b>43.82</b>  |



| <b>Reasons for changes in requirements</b>                                      | <b>£m</b>     |
|---|---------------|
| Gross Expenditure 2018/19   | 141.51        |
| Increase in cost of providing services  | 9.98          |
| Savings & efficiency gains  | (1.58)        |
| Decrease in capital expenditure financed from revenue contribution and reserves | (4.23)        |
| Increase in Contribution to Reserves  | 0.07          |
| <b>Gross Expenditure 2019/20</b>  | <b>145.75</b> |
| <br>  |               |
| Council Tax Requirement 2018/19   | 39.37         |
| Changes in gross expenditure  | 4.24          |
| Increase in income receivable & specific grants                                 | (1.86)        |
| Decrease in contribution from reserves  | 2.73          |
| Increase in General Grant Funding   | (1.23)        |
| Decrease in Redistributed Council Tax Surplus                                   | 0.57          |
| <b>Council Tax Requirement 2019/20</b>  | <b>43.82</b>  |
| <br>  |               |
| <b>Council Tax precept on District Councils 2019/20</b>                         | <b>£m</b>     |
| Allerdale   | 7.87          |
| Barrow  | 5.01          |
| Carlisle  | 8.69          |
| Copeland  | 5.28          |
| Eden  | 5.29          |
| South Lakeland  | 11.68         |
| <b>Total</b>  | <b>43.82</b>  |

## Parish Expenditure

Where the parish requirement exceeds £140,000, the Council is required to provide a summary of their Budgets for 2019/20. The only parish in this category for 2019/20 is Wetheral.

### Wetheral Parish Council

|                                     | 2019/20<br>£'000 |
|-------------------------------------|------------------|
| <b>General Account Expenditure</b>  |                  |
| Salaries                            | 33.19            |
| Establishment Charges               | 18.68            |
| Grass Contract                      | 18.00            |
| Footpaths and Rights of Way         | 2.60             |
| Open Spaces & Recreation Grounds    | 5.20             |
| Grants & Donations                  | 5.00             |
| Sundry / Contingency                | 0.07             |
| Capital Expenditure / Projects      | 47.00            |
| Section 137                         | 0.07             |
| <b>General Sub Total</b>            | <b>129.81</b>    |
| <br>                                |                  |
| <b>Cemetery Account Expenditure</b> | <b>20.34</b>     |
| <br>                                |                  |
| <b>Total Expenditure</b>            | <b>150.15</b>    |
| <br>                                |                  |
| Less:                               |                  |
| General                             | (0.33)           |
| Cemetery                            | (8.89)           |
| Balance                             | 7.07             |
| <br>                                |                  |
| <b>Total Income</b>                 | <b>(2.15)</b>    |
| <br>                                |                  |
| <b>Precept</b>                      | <b>148.00</b>    |