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Passed to PS/CST
AA 13/6.

CHIEF SECRETARY

FROM: B H POTTER (LG1)
X4790
Date: 12 June 1989

cc: Chancellor
Sir Peter Middleton
Mr Anson
Mr Monck
Mr Phillips
Mr Edwards (LG)
Mrs Lomax (GEP)
Mr Hudson (LG1)
Mr G White (LG1)
Mr Rutnam (LG1)
Mr Jessop
Mrs Chaplin

Ch
A bit ominous. And see later.
AA

There are certain problems of [illegible] as we already know. But I see no reason whatever for [illegible] anything like X.

LOCAL AUTHORITY CURRENT: DISTRIBUTION OF COMMUNITY CHARGES

You asked LG1 to consider the likely distribution of community charges (CCs) under a Option C settlement; to explore options for changing that distribution in 1990-91; and to check on the likely long-term pattern of CCs.

2. I attach a submission prepared by Mr Hudson which sets out the likely short and long-term patterns of community charges and the options for changes: (this makes first use of the new community charge model which we have developed in co-operation with MSOR division).

3. It may be helpful to summarise the conclusions - not least in the light of a further important development this afternoon.

4. As Mr Hudson notes, for any given level of grant and spending, in the short-term each local authority's community charge is mainly influenced by the safety net. In the long run, the community charge is affected by the pattern of new needs assessments.

5. Indeed the long-term position is determined only by the needs assessment (ignoring for the moment any possible developments over that period in specific grants). So if E(LF) were concerned with the proposed pattern of long-term community charges, the only solution would involve a redistribution of needs assessments. And putting more grant into the North of the country would automatically result in lower grant (and higher community charges) elsewhere.

6. In the short-term there are three main influences on the pattern of community charges:

i) the long-term needs assessment; this is largely overridden in 1990-91, but has an increasingly powerful influence as the safety net is withdrawn;

ii) the form of safety net adopted; and

iii) any new specific grants at the margin, notably the proposed education grant for the inner London boroughs.

7. DOE have developed a preferred package on i). Changes would affect the long-term pattern. Mr Hudson's note explains the options and limitations of various forms of the safety net (ii). His most optimistic conclusion can be summarised as follows:

a) it should be possible to set a lower maximum contribution to the safety net for long-term gaining LAs than the £75 per adult already announced; this means that starting community charges in such authorities, (including those whose MPs saw the Prime Minister last week) would be below present expectations;

b) for the losing LAs, it is not possible to give more protection in year 1 than already envisaged ie that the community charge should be no higher in real terms than last year's rate bill per adult; but one might change the proposed phasing out of the safety net so that this degree of protection lasted a little longer than presently envisged.

8. However Mr Hudson has quite rightly looked at the position under the agreed arrangements for the safety net - specifically that the safety net should be self-financing.

9. Mr Ridley's thinking has apparently moved on. I cannot be sure but suspect from conversations with DOE officials this afternoon that Mr Ridley has now fastened on to a new form of safety net: this is as follows:

i) the aim would be to allow gaining LAs from the community charge, ie mostly those in the South, to realise all or almost all their gains from the outset of the new scheme;

ii) the safety net would apply only to the major losers;

iii) losing authorities above a specified threshold would receive additional grant to enable them to hold down community charges to the rate bill per adult in 1989-90 uprated for inflation + £x amount per adult (the threshold);

iv) this additional grant would be phased out in a non-linear way ie the protection afforded could last until around 1993-94 and then be withdrawn quite sharply;

v) the cost of this would be met directly from extra RSG ie the safety net would no longer be self-financing;

vi) new legislation would be required: this would be included in the Local Government and Housing Bill within the next few weeks.

10. Mr Ridley's objective is apparently a much smaller scale safety net; well-targetted on the main losers; and designed to be phased out only slowly.

11. I suspect this is the specific proposal that Mr Ridley wishes to put to you privately in the next day or so. He may feel that he has had some encouragement from the Prime Minister following last week's meeting with MPs. In effect he will seek to split the AEF settlement into two parts: the first would be within the original Option B to Option C range (as discussed with the Prime Minister and recorded in Paul Gray's letter); the second would be an extra tranche of RSG to deliver the perceived distributional objectives.

12. DOE are unsurprisingly not being very forthcoming on the figures. Mr Rutnam and Mr Jessop have kindly undertaken some very quick estimates of the cost. Detailed assessments can be run on the computer tomorrow. The provisional conclusions are:

i) a safety net designed to allow a maximum additional <u>real</u> burden of £30 per adult in 1990-91 would cost in the region of £500m - much too expensive to contemplate;

ii) on the other hand, to keep the total cost down to £200m, would mean that only the 5 heaviest losers would benefit from the safety net - clearly insufficient;

iii) the middle course might be to accept a modest Exchequer contribution to the safety net (<u>no more</u> than £200m); to set an acceptable threshold for the maximum real loss (say £30 per adult); and to finance the remaining gap by contributions from the major gainers. An initial guess on the size of contributions would be £15-20 per adult.

premature.

13. If Mr Ridley puts forward this type of proposal, and you are content with iii) above, we must seek to contain the cost within an acceptable overall settlement. (And there will be a continuing cost for the later years.) I suggest your line to take might be as follows:

- start from Option B as the basic cost of the settlement (£22.7b) - going to Option C if necessary to reach agreement;

- agree to explore whether an extra small tranche of grant designed to achieve this distributional objective would be possible but retaining the idea of a modest contribution from the major gainers;

- insist that the cost of the ILEA specific grant (which achieves a similar distributional objective) should also be met from within this tranche; this would give you between £200m (with Option C) and £300 (Option B) to offer, with a £23b overall settlement for AEF.

14. You may wish to discuss this further with us.

Barry H. Potter

BARRY H POTTER

FROM: A P HUDSON (LG1)
DATE: 12 JUNE 1989
EXT: 4945

1. MR POTTER BHP 12/6

2. CHIEF SECRETARY

cc: Mr A J C Edwards
Mr G C White
Mr Rutnam
Mr Jessop
Mrs Chaplin

Copies attached for:
Chancellor
Sir P Middleton
Mr Anson
Mr Phillips

LOCAL AUTHORITY CURRENT: LEVELS OF COMMUNITY CHARGES

You asked for information on the likely distribution of community charges, following Mr Favell's meeting with the Prime Minister and other discussions with Parliamentary colleagues.

2. We have also now heard that DoE are working on some new options related to the distribution of grant and hence community charges (Mr Potter's minutes of 9 and 12 June) - we had been told originally that they were not interested in adjusting the form of the safety net. This minute works through the problems and possible solutions as we see them, but refers to their new schemes where relevant.

THE PROBLEMS

3. As I understand it, two distributional problems have emerged:

(a) the long-term losers, where the community charge will be much higher than the rate bill per adult under the old system;

(b) and the safety net contributors, who are long-term gainers, but will find up to (on present plans) £75 of their gains delayed by the operation of the safety net.

4. These are different problems, which would need different solutions. As you know, the long-term community charge is determined by the structure of the new system, and in particular the new needs assessments. But for the first year, the effect of changes in needs assessments is largely overridden by the safety net. So to solve the first year problem, we have to amend the safety net. But that will make no difference to the longer term position, where we have to look for other solutions.

5. I attach a list of projected community charges, based on Option C for AEF (£22.8 billion), and DoE's forecast of 3 per cent real growth in local authority spending, which we share privately, though we have not admitted this to DoE.

- The authority with the biggest long-term loss (shown in the right hand column) is at the top, and the long-term community charge is shown in the first column.

- The second column shows the safety-netted community charge - in other words, what we would actually expect to appear on the doorstep on 1 April.

- The third column shows the 1989-90 rate bill per adult, uprated in line with inflation (4 per cent).

- The fourth column shows the benefit from, or contribution to, the safety net - in other words, the difference between column 1 (the long-term charge) and column 2 (the safety-netted charge).

These figures are from our own model of the new system, developed by PSE and MSOR divisions. I must put a health warning on the precise numbers, because we have to iron out some differences between ourselves and DoE. But the broad picture is right.

6. As you will see, the ten biggest losers are all in Inner London, as the impact of overspending in general, and the ILEA overspend in particular, comes home to the chargepayer. But

thereafter there are a lot of districts in Yorkshire and Lancashire, including Calderdale, Pendle, and Rossendale, which you mentioned to Mr Potter. The constituencies of the four MPs who went to see the Prime Minister (Stockport, Westminster North, Birmingham Yardley, and Richmond-upon-Thames) are, not surprisingly, all gainers making the maximum contribution to the safety net.

THE SOLUTIONS

The first-year problem

7. The solution to the first-year problem lies in the safety net.

8. Thanks to functional changes, and the level of AEF envisaged, it is now clear that, without making any special adjustments, the maximum contribution to the safety net is going to be significantly lower than the £75 which was originally envisaged, and is in the public domain. How much lower will depend on the precise grant settlement, and on the precise scope of the safety net. But, for illustration, it would come down to around £50 on the following assumptions:

- AEF at Option C;
- losers to pay no more than the 1989-90 rate bill per adult plus 4 per cent;
- provided that their local authority increases its spending by no more than the percentage implied by the difference between aggregate actual spending in 1989-90 (adjusted for functional changes) and the need to spend in 1990-91.

9. The last formulation is complicated, but the objective is a simple one. The aim of the safety net is to protect domestic taxpayers from sharp increases in the burden of domestic taxation. This has been expressed in terms of the burden of domestic taxation remaining constant in real terms, if local authorities spend no more than a certain amount. We have considerable flexibility about how we define that amount. DoE have gone for an

approach which gives protection for an increase in actual spending (adjusted for functional changes), in each authority, of about 6 per cent, which is the difference between <u>aggregate</u> actual spending in 1989-90, and the <u>aggregate</u> need to spend in 1990-91.

10. Boiled down, the message would be: this year, you are spending X; next year, on the same basis, we think you need to spend about 6 per cent more; we know the overspenders can't solve their overspend immediately; so we will allow each authority to increase its spending by 6 per cent without raising extra from the chargepayer, by putting back grant and business rate revenue if necessary.

11. It would be easy to get the maximum contribution to the safety net down further, by making the losers start to realise their loss in the first year. For example, if the losers paid an extra £10 per head, the maximum contribution would come down by a further £10 or so. This has some attractions from a policy point of view. Apart from reducing the penalty of the safety net for the long-term gainers, it reduces the scope for them to build unreasonably high charges into the system, which might not then come down as the safety net contribution comes down, but would instead finance higher spending. And it is unusual to have a phasing process in which bills for the losers are actually frozen in the first year, with the first increases not emerging until April 1991. <u>But</u> the safety net is a zero-sum game. So if the maximum contribution comes down, Stockport and Richmond will gain, but Pendle and Calderdale will be paying more.

12. DoE have mentioned the possibility of scrapping the safety net altogether. This is tempting, but probably unrealistic, unless we can find some other way of mitigating the long-term losses in certain areas (see paras 21-27 below). If there are big losses, they almost certainly need to be phased in, to give households time to adjust to the new bill, and to give time for the accountability of the community charge to bring down overspending.

13. DoE's second idea is less extreme, but would limit safety net protection to the biggest losers, and limit the job of

financing it to the biggest gainers. For the losers, this would be the same as the approach in paragraph 12, with losses up to, say, £10 realised in full, and protection thereafter. But on the original approach, the maximum contribution would go back up, compared to paragraph 12, because the same cost was being spread amongst only the biggest gainers, rather than all gainers. On the face of it, this would make the position in places such as Stockport worse, but we can certainly look at any exemplifications DoE produce.

14. DoE's third idea could help with either problem. They are exploring the idea of phasing out the safety net in a non-uniform way. So far, the intention has been that an authority's contribution to, or entitlement from, the safety net would be phased out in equal steps. So Bolsover, receiving £80 per head in 1990-91, would get £60 in 1991-92, £40 in 1992-93, and £20 in 1993-94, with the full community charge coming in in 1994-95. But the legislation gives scope for changing this either way. So Bolsover could be given more protection for longer by a profile of, say, 80 - 65 - 50 - 25. Or the contributing authorities could get more of their gains sooner through a profile of, say 80 - 50 - 30 - 10. Indeed, the safety net could be phased out a year early. The choice depends on whether Ministers are more concerned about long-term gainers or long-term losers.

15. The general message on the first-year problem and the safety net is that there is plenty of scope for adjusting the safety net variables to produce a given result. And this in itself is costless, from the Treasury's point of view, because the legislation specified that the safety net has to be self-financing. <u>But</u>, by the same token, it is a zero-sum game: a reform which brings lower charges in one part of the country will mean higher charges somewhere else. And this comes back to putting pressure on the grant settlement, because more grant means that the whole profile of community charges will be slightly lower, and reduces the cost of protection for the losers (other things being equal) and hence the contribution required from the gainers.

The long-term problem

16. The problem here is more intractable, because it is inherent in the reform of the way grant and business rate revenue are distributed.

17. The basic difference is that, at present, an area with high rateable value will get less grant than an area with low rateable value. The aim is that both should be able to set the same poundage in order to spend at need. Since a given poundage will raise far more in Barnet than in Barnsley, the latter will get more grant accordingly. But the new system will look at resources simply in terms of numbers of people: the aim is that Barnet and Barnsley should both be able to spend at need and charge the CCSN. So there will be a shift of grant away from areas with low rateable values.

18. Also, the burden of overspending in the past has been shared between business and domestic ratepayers. With the business contribution now fixed, the burden of overspending falls exclusively on the domestic chargepayer. This makes a big difference in London.

19. Finally, the central assumption on needs assessments directs more grant to London and the Mets, at the expense of the shires, mainly by giving more weight to special educational needs in the inner cities.

20. The safety net is of no value in dealing with the long-term problem. It could delay the impact. And protection could probably be skewed, for example, towards areas starting from particularly low rateable values. But if the political problem is the shadow of the long-term community charge the area will eventually face, the safety net is not the answer.

21. Instead, we have to look to the grant system. More grant across the board would offer poor value-for-money, since once needs are equalised, it is distributed on a per head basis throughout the country. A better approach would be either a

specific grant targeted at the areas in question, or an adjustment to the needs assessment, which would target more RSG at those areas.

22. As you know, we have been looking at the idea of a specific grant for Inner London, to recognise the continuing extra costs for the boroughs of taking over education from ILEA.

In the long run, a grant of £110 million would reduce the community charge in Greenwich from around £650 to around £590, and in Islington from £485 to £425. And it could also help in the first year, in reducing Westminster's contribution to the safety net, and hence bringing down its first-year charge from £449 to £411 or below.

23. We shall be letting you have a further note shortly on the detailed arguments for and against an ILEA specific grant. But it does look to be the way to keep down the extremely high charges in London, and to give the boroughs more time to get on top of the ILEA overspend.

24. Looking at the other large losers, it looks as though a similar specific grant benefiting authorities in Yorkshire and Lancashire would be helpful. The problem is devising a set of criteria which would deliver that.

25. The same goes for adjusting the needs assessment. Lancashire loses a little of its GRE on each of the DoE packages, but the proportionate loss is not great. And it results less from anything specific to Lancashire, as from the general transfer of education GRE from the shires to London.

26. We cannot so far see anything in the GREs which would enable us to target grant closely on authorities like Pendle and Calderdale. Much of the grant depends on the education GRE. Beyond that, individual indicators may help individual districts - including visitor nights in the Other Services GRE helps Blackpool and Bournemouth, for instance. But we cannot see any one of these to meet this particular problem either.

27. DoE may, however, be able to do so. They are inevitably more familiar with the details of particular indicators and the circumstances of particular authorities than we are, and may be able to spot the right package.

CONCLUSION AND NEXT STEPS

28. One thing which does emerge from this analysis is that we shall not be able to achieve everything. In practical terms, this means assessing what the most serious problems are, and fixing the safety net, specific grants, and needs assessments accordingly, recognising that this may make some lesser problem worse.

29. The Treasury interest in all this, of course, is to sort out as many of these problems as possible in ways which minimise the pressure on the overall grant settlement. We would be grateful to know which of the problems you think are the most serious, so that we can do more work on the solutions to those.

30. Our own provisional assessment is that:

(a) the lower maximum contribution to the safety net should go some way to alleviating that problem;

(b) from a Treasury point of view, the lower this is, the better - the question is how much the losers can be expected to bear in the first year;

(c) it might be worth hinting to Mr Favell, at the appropriate time, that there is a measure of good news coming on this;

(d) the "Pendle" problem is more difficult, and we shall need to look further at the options with DoE;

(e) but the number of authorities and constituencies involved is not all that great.

A P HUDSON

Version of: 9 June 1989.

AUTHORITY	LONG-RUN CC Community Charge	FIRST YEAR SNCC Safety Net CC	Rate Poll Per Adult RBPA	SNCC-CC	RBPA-CC GAIN/LOSS
Greenwich X	651	357	300	-295	-351
Hammersmith and F X	712	444	374	-268	-338
Southwark	603	356	289	-247	-315
Tower Hamlets	571	340	265	-231	-306
Islington	732	506	430	-226	-302
Hackney	632	418	345	-215	-287
Lambeth	605	395	326	-210	-280
Lewisham X	559	343	286	-216	-273
Wandsworth X	415	263	212	-152	-203
Camden X	636	519	449	-117	-186
Calderdale X	400	282	242	-118	-158
Haringey X	688	604	537	-84	-151
Wear Valley	355	241	206	-114	-149
Sheffield X	418	322	283	-96	-135
Barnsley	358	261	226	-97	-132
Barrow in Furness X	332	236	202	-96	-130
Newham	489	427	362	-62	-127
Copeland	324	230	197	-94	-126
Sedgefield	354	264	229	-91	-125
Burnley	312	223	187	-89	-125
Kirklees	347	262	223	-84	-124
Brent	616	557	496	-59	-120
Pendle X	298	214	179	-84	-119
Derwentside	340	255	221	-85	-119
Wansbeck	362	283	247	-78	-114
Bolsover	353	273	239	-80	-114
Manchester	440	379	326	-61	-114
Rotherham	365	291	253	-74	-111
Doncaster	374	301	263	-73	-111
Hyndburn X	289	213	179	-76	-110
Gateshead	361	291	252	-70	-109
Boothferry X	335	264	228	-71	-107
Kingston Upon Hul	346	281	241	-65	-105
Teesdale	279	206	175	-73	-105
Bradford	327	268	224	-59	-103
Wakefield	345	278	242	-67	-103
Easington	310	241	208	-68	-102
Allerdale	310	241	209	-68	-100
E. Yorks X	345	281	245	-64	-100
Rossendale X	306	241	206	-65	-100
Hartlepool	350	295	254	-54	-96
Eden X	305	244	213	-61	-93
Rochdale	358	310	267	-49	-91
S. Tyneside	331	281	242	-50	-89
Blackburn	281	230	194	-51	-88
Scunthorpe	375	327	288	-48	-87
Sunderland	309	261	223	-48	-86
Carlisle	315	262	229	-53	-85
Durham	316	264	231	-53	-85
Liverpool	392	355	307	-37	-85
High Peak X	345	294	260	-51	-85
Leicester	326	280	243	-46	-83
Bassetlaw	311	264	232	-46	-79
Langbaurgh-on-Tee X	386	350	308	-37	-78
Newcastle upon Ty	362	326	284	-37	-78
Alnwick	320	277	243	-42	-76
Blyth Valley	355	315	280	-40	-76
Torridge X	250	203	174	-47	-76
Tameside	333	297	258	-37	-75
N. Tyneside X	392	358	318	-34	-74

← long run gain/loss

← first year gain/loss

X means one or more Conservative MPs!

[box] are ones identified by CST as marginal/politically sensitive

Chesterfield	337	298	264	-39	-73
Selby X	282	238	209	-44	-73
Cleethorpes	342	307	270	-35	-72
Berwick-upon-Twee	312	275	241	-37	-70
Ashfield	283	244	213	-38	-70
N.E. Derbs	355	318	285	-37	-70
Hounslow X	447	426	378	-21	-69
Darlington X	324	289	255	-35	-69
Mansfield	303	268	235	-36	-68
Great Grimsby	324	294	256	-31	-68
Wigan	341	311	274	-30	-68
Richmondshire X	265	227	198	-38	-67
Chester-le-Street	306	272	240	-33	-65
Middlesbrough	349	328	284	-22	-65
Oldham	308	285	243	-23	-65
Amber Valley X	321	290	258	-31	-63
Glanford	321	294	258	-27	-63
Tynedale	317	288	255	-30	-63
Holderness	324	298	263	-26	-61
York X	247	216	186	-31	-61
Preston	293	268	233	-25	-60
Leeds X	286	262	229	-23	-57
Bristol X	366	343	309	-23	-57
Scarborough X	273	247	217	-27	-57
Craven	263	235	207	-28	-56
Erewash X	327	305	272	-23	-55
Lancaster X	270	250	216	-21	-54
N. Devon X	247	221	192	-26	-54
Forest of Dean	259	235	206	-24	-53
Crawley X	316	294	264	-22	-52
Stockton-on-Tees	354	343	303	-11	-52
Ribble Valley X	275	256	223	-19	-51
Ryedale X	266	244	216	-21	-49
Thamesdown	303	288	256	-15	-47
N. Wilts X	279	263	233	-16	-46
Ealing X	372	371	327	-1	-45
S. Lakeland	300	287	256	-13	-45
Waltham Forest X	376	378	331	2	-45
Mid Devon X	244	227	200	-17	-44
Bath X	308	295	264	-13	-44
Newark and Sherwo X	286	274	242	-12	-44
Kerrier X	246	233	203	-13	-43
Oswestry X	260	249	217	-11	-43
Hillingdon X	374	373	333	-1	-41
S. Derbs X	323	315	283	-8	-40
St. Helens	306	305	267	0	-39
Salford	327	331	291	4	-37
Stoke-on-Trent	252	247	216	-4	-35
Knowsley	339	349	304	10	-35
Barking and Dagen	285	289	251	3	-34
Swale	237	233	204	-5	-34
S. Ribble X	267	265	233	-1	-33
Derbyshire Dales	335	335	302	0	-33
N. Shropshire X	246	245	214	-1	-32
W. Lindsey X	240	239	209	-1	-30
S. Shropshire X	245	245	214	0	-30
Dartford X	251	251	221	0	-30
Blackpool X	275	280	245	5	-30
W. Devon X	243	241	213	-2	-30
Chorley X	261	263	232	2	-29
Penwith X	241	242	213	1	-29
Restormel	238	239	210	1	-28
Bexley X	279	288	253	8	-26
King's Lynn and W X	236	237	210	1	-26

Bolton	273	284	247	11	-26
Medina	277	280	252	3	-25
Nottingham	271	279	246	8	-25
Castle Morpeth	330	338	305	8	-25
Northavon	313	317	288	5	-24
Harrogate	288	293	264	5	-24
S. Holland	235	241	212	5	-23
N. Warwickshire	337	345	314	7	-23
Weymouth and Port	233	236	210	3	-23
Wrekin	288	298	265	10	-23
Hambleton	263	267	240	5	-23
W. Wilts	263	269	241	6	-22
Kingswood	290	296	268	6	-22
N. Cornwall	248	256	226	7	-22
Lincoln	229	238	208	9	-21
Fenland	246	254	226	8	-20
Caradon	247	255	226	9	-20
N. Kesteven	230	239	211	8	-20
Teignbridge	248	256	229	8	-19
Carrick	250	262	232	11	-18
S. Wight	291	302	273	10	-18
Wyre	262	275	244	14	-18
Portsmouth	234	246	216	12	-18
Broxtowe	275	288	258	13	-18
Dover	227	237	209	11	-17
Harlow	451	470	433	20	-17
Staffs Moorlands	255	267	238	12	-17
N.W. Leics	275	290	259	15	-16
Halton	279	296	264	16	-15
Kettering	268	285	253	17	-15
Great Yarmouth	247	261	232	14	-15
E. Lindsey	226	240	211	14	-15
S. Somerset	277	293	264	16	-13
Cannock Chase	262	279	249	18	-12
Bury	324	346	312	23	-12
Taunton Deane	269	287	258	18	-11
Warrington	283	303	272	20	-11
Sedgemoor	275	294	265	19	-10
Coventry	325	355	315	30	-10
Norwich	275	296	265	21	-10
Derby	320	343	310	24	-9
Plymouth	233	252	224	20	-9
Wansdyke	289	308	280	19	-9
Mendip	268	288	259	20	-9
Tonbridge and Mal	243	262	234	19	-9
Newcastle-under-L	255	275	246	21	-8
Breckland	235	253	227	18	-8
Kennet	258	279	251	21	-8
Exeter	229	249	221	20	-8
Boston	222	243	214	21	-8
Nuneaton and Bedw	321	345	314	24	-7
Woodspring	312	335	306	23	-7
East Northants	250	274	243	24	-7
Leominster	197	217	191	20	-6
N. Norfolk	236	258	231	22	-5
Forest Heath	230	252	225	21	-5
Stroud	263	286	258	23	-5
Mid Suffolk	251	273	246	22	-5
N. Dorset	226	245	222	19	-5
East Staffs	242	267	238	25	-4
Corby	273	303	270	29	-4
Gillingham	222	246	218	24	-4
Rutland	248	274	244	26	-4
Waveney	241	265	238	24	-3

City of London	545	572	542	27	-3	
Gloucester	230	255	227	25	-3	
Wellingborough	252	280	249	29	-2	
E. Cambs	234	260	233	26	-2	
W. Dorset	225	248	223	23	-2	
Gedling	275	304	274	29	-2	
Peterborough	278	307	276	29	-1	LOSERS ↓
Canterbury	234	261	232	27	-1	
W. Somerset	281	311	281	30	0	BREAK EVEN
Beverley	323	357	323	34	0	
Wirral	382	423	383	41	1	
Thanet	239	272	243	33	4	GAINERS ↓
S. Kesteven	218	251	223	33	5	
Ipswich	285	321	291	36	5	
Shrewsbury and At	251	287	257	36	6	
Southampton	223	258	229	35	6	
S. Hams	250	283	256	34	6	
Vale Royal	272	308	278	37	7	
Tunbridge Wells	236	271	243	35	7	
Crewe and Nantwic	294	333	302	39	8	
S. Herefordshire	183	216	191	33	8	
Maidstone	225	261	233	36	8	
Ashford	236	273	245	36	8	
Bridgnorth	232	272	242	40	10	
St. Edmundsbury	228	265	239	37	11	
Gravesham	235	275	246	40	11	
Mid Beds	306	349	318	43	12	
Brighton	323	367	335	43	12	
Purbeck	220	257	233	37	13	
Congleton	271	314	284	43	13	
Fylde	262	307	275	45	13	
Reading	271	315	284	44	13	
Hinckley and Bosw	249	293	263	43	13	
E. Devon	232	273	246	41	14	
Rochester upon Me	196	239	212	43	16	
Torbay	252	297	268	45	16	
Hastings	257	301	273	44	17	
Enfield	305	352	322	47	17	
Thurrock	353	400	370	47	17	
Hereford	169	213	187	43	17	
W. Oxon	254	296	272	42	17	
Rushcliffe	271	319	289	47	18	
Melton	246	293	263	47	18	
S. Norfolk	236	280	254	44	18	
Birmingham	268	315	285	47	18	
Havering	246	293	264	47	18	
Sefton	273	321	292	47	18	
Northampton	285	333	304	47	18	
Huntingdonshire	234	280	253	46	19	
W. Lancs	261	308	280	47	19	
Broadland	235	281	255	46	20	
Salisbury	247	294	267	47	20	
Babergh	241	288	261	47	20	
Ellesmere Port an	288	335	309	47	21	
Blaby	245	292	267	47	22	
North Beds	294	341	316	47	22	
Tamworth	241	288	263	47	23	
Kingston-upon-Tha	307	354	330	47	23	
Rugby	292	340	316	47	23	
Walsall	286	334	310	47	24	
Stafford	232	280	257	47	25	
Colchester	266	314	292	47	25	
Merton	266	313	291	47	26	
Redbridge	211	258	238	47	27	

Stevenage X	365	412	392	47	27
Wealden X	263	311	292	47	28
Adur X	261	308	290	47	29
Shepway	255	303	284	47	29
Sutton X	286	333	316	47	30
Sevenoaks X	232	280	262	47	30
Braintree X	276	323	306	47	30
Rushmoor	212	259	242	47	31
Watford X	316	363	347	47	31
Harborough X	270	317	301	47	31
Bournemouth X	232	279	263	47	31
Sandwell	252	299	284	47	32
Suffolk Coastal X	258	305	290	47	32
Chester X	275	322	307	47	32
Wyre Forest X	219	267	252	47	33
Oxford X	270	317	303	47	34
Milton Keynes X	282	329	316	47	34
Charnwood	231	279	265	47	34
Broxbourne X	297	345	332	47	34
Cherwell X	245	292	279	47	35
Oadby and Wigston	252	299	287	47	35
Tewkesbury X	236	283	271	47	35
E. Herts X	311	358	348	47	36
New Forest	232	279	271	47	39
Kensington and Ch X	375	422	414	47	39
Daventry X	267	314	306	47	39
Gosport X	216	263	256	47	40
Woking X	322	369	364	47	43
Chichester X	226	273	269	47	43
Tendring	276	323	319	47	43
Tandridge X	268	315	311	47	43
Welwyn Hatfield X	374	422	418	47	43
Basildon X	395	443	439	47	44
South Beds X	324	371	368	47	44
Cotswold X	247	294	291	47	45
Stockport X	272	319	316	47	45
Test Valley	214	261	261	47	47
Trafford	246	293	292	47	47
Dudley X	259	306	306	47	47
Isles of Scilly	173	220	221	47	48
Bromley X	213	260	261	47	48
Worthing X	213	260	261	47	48
Cheltenham X	245	292	294	47	49
Harrow X	282	330	333	47	50
Mole Valley X	289	337	341	47	52
Eastleigh X	228	275	280	47	52
Spelthorne X	243	290	295	47	52
Wolverhampton X	258	305	311	47	53
Arun X	226	274	280	47	54
Redditch X	219	266	273	47	54
Brentwood X	364	411	418	47	54
Runnymede X	247	294	301	47	54
S. Northants X	245	292	300	47	54
Lewes X	258	305	313	47	55
Mid Sussex X	238	285	294	47	56
Aylesbury Vale X	247	295	303	47	56
Malvern Hills X	211	258	266	47	56
Lichfield	239	287	296	47	56
Slough X	221	268	279	47	58
Horsham X	209	256	267	47	58
Hove X	246	293	305	47	59
Winchester X	233	280	292	47	59
Worcester X	206	253	265	47	59
S. Staffs X	236	283	295	47	60

Newbury	232	279	293	47	61
Basingstoke and D	189	236	250	47	61
E. Hants	230	277	291	47	62
Vale of White Hor	242	290	304	47	62
N. Herts	313	361	376	47	63
Luton	303	350	366	47	64
Cambridge	270	317	336	47	66
Fareham	221	269	289	47	68
Maldon	270	317	338	47	68
Havant	218	265	286	47	68
S. Oxfordshire	256	303	325	47	69
E. Dorset	247	294	318	47	71
Poole	226	273	299	47	73
Bracknell	231	279	305	47	73
Rother	258	306	332	47	73
Christchurch	234	281	307	47	73
Richmond-upon-Tha	286	333	362	47	76
Reigate and Banst	287	334	364	47	77
Hertsmere	330	378	408	47	78
Wychavon	206	253	285	47	79
Croydon	195	242	274	47	79
Warwick	288	335	369	47	81
Dacorum	295	343	377	47	81
Uttlesford	281	328	363	47	83
Hart	234	282	317	47	83
Castle Point	266	314	350	47	83
Guildford	250	297	334	47	84
Eastbourne	262	310	346	47	84
Bromsgrove	187	234	271	47	85
Southend-on-Sea	274	321	361	47	87
Wokingham	251	298	338	47	87
St. Albans	302	349	390	47	89
Surrey Heath	266	314	356	47	89
Macclesfield	265	312	355	47	90
S. Cambs	217	264	307	47	90
Stratford on Avon	278	325	369	47	91
Rochford	280	327	375	47	95
Waverley	268	315	367	47	99
Three Rivers	318	365	418	47	100
Chelmsford	267	314	368	47	101
Solihull	220	267	321	47	101
Barnet	264	311	368	47	104
Epsom and Ewell	302	349	407	47	105
Windsor and Maide	241	289	360	47	119
Wycombe	262	310	396	47	133
Elmbridge	318	366	460	47	142
Epping Forest	269	316	415	47	146
Westminster	436	483	589	47	153
Chiltern	272	319	480	47	207
S. Bucks	253	301	478	47	225