



Mapping Liverpool City Region's public finances

August 2015

Executive Summary

- The desire to reduce public spending, alongside a growing debate around fiscal devolution, has increased the appetite for many city regions to understand more about the amount of tax generated and public money spent in their area. This report provides a detailed analysis of the public finances in Liverpool City Region Combined Authority, building on Centre for Cities' recent report *Mapping Britain's Public Finances*.
- In 2013-14 £9.5 billion of tax revenue was generated in Liverpool City Region which covers the six local authorities of Halton, Knowsley, Liverpool, Sefton, St. Helens and Wirral (nationally £548 billion was raised in tax revenue). Of the six local authorities in the city region, £3.8 billion in tax revenue was generated in Liverpool local authority, the highest share (40 per cent) of all taxes raised in the city region.
- Aligned with the patterns observed of core urban authorities in other city regions, more taxes associated with economic growth – which include income tax, national insurance, VAT and taxes on property and capital – were generated per worker in Liverpool local authority than elsewhere: £14,567 compared to an average of £13,753 in other Liverpool City Region local authorities (the national average economy tax per worker raised was £17,127 per worker).
- But Liverpool local authority area generated less labour taxes per worker (income tax and national insurance) than expected given the trends in other city regions where core urban authorities were also the most fiscally productive. In Liverpool City Region, Knowsley generated the highest levels of labour tax per worker.
- In 2013-14 the city region accounted for £18.6 billion in public expenditure (nationally the figure was £681 billion). Liverpool local authority accounted for the highest share of spend (31 per cent), with £5.9 billion spent in the local authority that year.
- The patterns of spend in Liverpool City Region align with other city regions, being fairly evenly distributed across the city region. Total spend per head was £12,433 in Liverpool local authority area, compared with £12,273 on average in other local authorities in the city region (the national average spend per head in 2013-14 was £10,627).

- There was, however, significant variation in the levels of benefit spend across local authorities reflecting the different demographics in the city region. Working age benefit spend was highest in Knowsley, (£3,886 per head) and lowest in Sefton (2,763 per head), while old age related spend was highest in Sefton (£2,145 per head) and lowest in Liverpool (£1,524 per head).
- Jobs and businesses in Liverpool contribute significantly to the taxes generated across Liverpool City Region, reflected in the large share of labour taxes and business rates generated in the local authority area but it is not as fiscally productive as expected, given the trends in other city regions. Meanwhile, the distribution of tax and spend across the city region highlights the different roles of local authorities in the economy of the city region with, broadly speaking, neighbouring authorities home to a large share of the workers that generate the taxes in the core urban authority.

Introduction

Debates as to how best to reduce public spending while boosting economic growth dominated the last Parliament and are likely to continue over the next five years. These debates have, in part, led the Government to pursue the devolution of significant powers relating to economic development and public service provision to city regions across the country.

However, while the recognition that allowing places to tailor policies to their specific needs is to be welcomed, we still understand relatively little about how the economic performance of UK cities relates to the amount of tax they generate, or the amount of public money that is spent within them.

The purpose of this report is to provide more detail of the geography of tax and spend across the Liverpool City Region Combined Authority (which brings together Halton, Knowsley, Liverpool, Sefton, St. Helens and Wirral) building on the national tax and public expenditure data from Centre for Cities' recent report, Mapping Britain's Public Finances. Given that around half of all workers in Britain live in one local authority but work in another, the analysis seeks to identify and understand the different roles that the local authorities across the combined authority are playing, including those that are most economically productive, and those which are home to the biggest concentrations of employment.¹

The relationship between tax and spend across Britain

Before examining what tax and spend looks like across Liverpool City Region, it is important to set out briefly the structure of tax and spend across the country.

There is virtually no direct financial relationship between tax raised and public money spent in local authority areas in Britain (unlike in the USA, for example). Local authorities themselves have to balance the books for the income and expenditure they are responsible for, but they account for a small fraction of overall tax and public sector spend in their areas.

Of the £548 billion raised in tax nationally, local authorities got to keep £50.7 billion (9 per cent) in 2013-14. For every pound raised, local authorities kept 9 pence, with the remaining 91 pence sent back to the Exchequer. And with statutory services that local authorities have to meet, local government has little discretion over how a large proportion of even the remaining 9 pence is spent.

The myriad of other public sector bodies and departments that spend the vast majority of money in local areas have no such requirement to balance the books across a sub-national geography. This means that the amount of money available to spend in an area is not linked to the amount of tax generated. For this reason the following analysis looks at tax and spend in Liverpool City Region separately, rather than looking at notional estimates of whether the city region is in 'surplus' or 'deficit'.

¹ Wilcox Z, Nohrova N & Williams M (2014), *Breaking Boundaries: empowering city growth through cross-border collaboration*, London: Centre for Cities

A fiscal map of Liverpool City Region

In 2013-14 £9.5 billion in tax was generated across the Liverpool City Region (the total generated in England, Scotland and Wales was £548 billion). Labour taxes, namely income tax and national insurance, accounted for 45 per cent of this, slightly below the national average of 47 per cent. In Liverpool City Region £2.5 billion was raised in income tax and £1.7 billion in national insurance (£154 income tax and £106 billion in income tax and national insurance was generated nationally in that year). In Liverpool City Region, VAT accounted for 22 per cent of total tax revenue, land and property taxes for 11 per cent and taxes on capital for 10 per cent. Nationally, VAT accounted for 19 per cent of the total tax take, while land and property and taxes on capital accounted for same share as in Liverpool City Region.

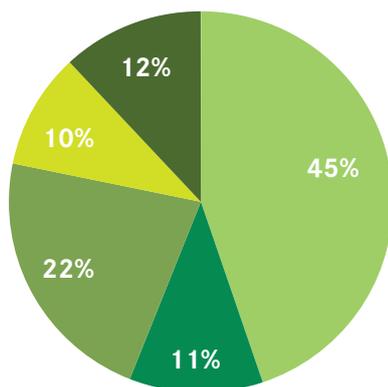
Box 1: Categories of tax revenue

Labour, land and property, consumption and capital taxes are dependent on the growth of the economy and are levied on activities that governments are likely to want to encourage e.g. job creation. In the analysis that follows we refer to them as 'economy' taxes. This is in contrast to 'other' (which accounted for 12 per cent of taxes raised in Liverpool City Region). This category includes taxes on 'bads' such as alcohol and tobacco duty which policy is unlikely to encourage.

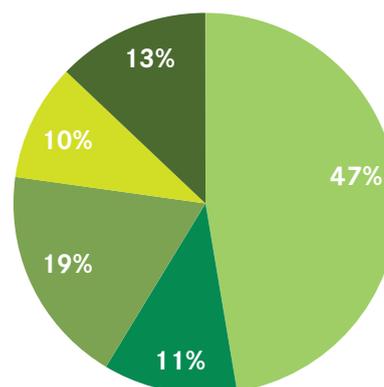
Figure 1: Total tax raised in Liverpool City Region, 2013-14

Tax type	Tax revenue generated (£bn)
Labour	4.26
Land and property	1.07
Consumption	2.11
Capital	0.93
Other	1.14
Total	9.51

Liverpool



Great Britain

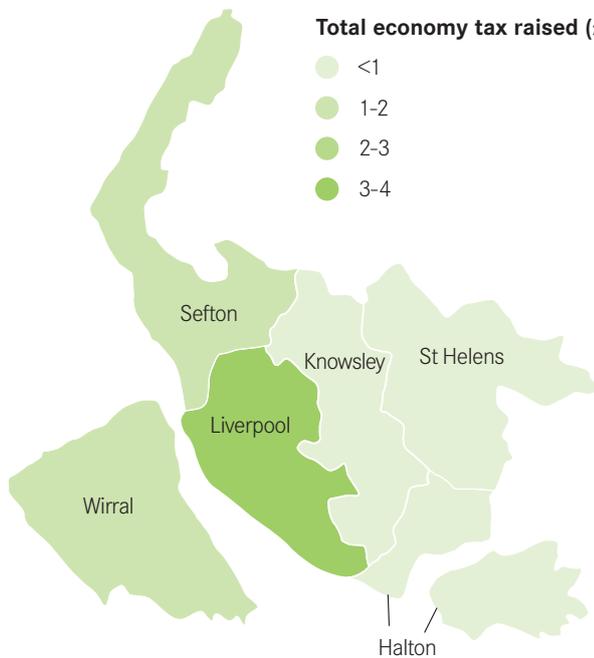


Source: Civil Aviation Authority, CLG, DEFRA, DWP, DECC, HMRC, Land Registry, ONS, NOMIS, Scottish Environment Protection Agency, Scottish Government Statistics and Stats Wales.

Liverpool accounted for the biggest proportion of tax revenue in the city region

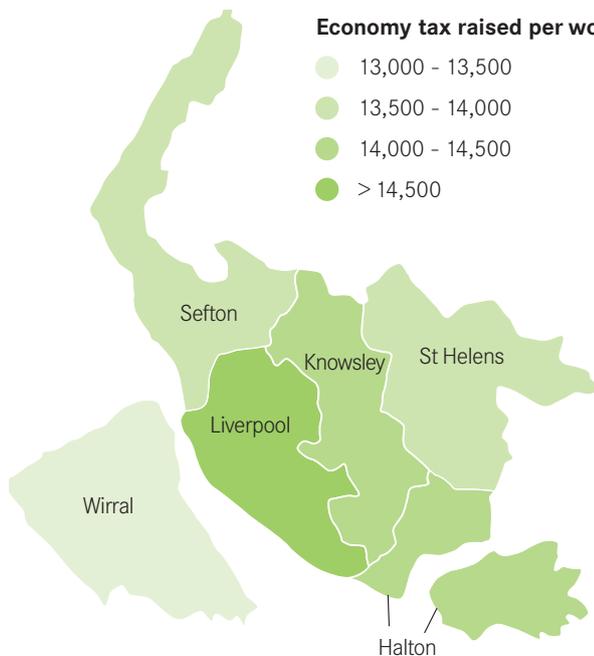
Figure 2 maps out the total estimated amount of economy taxes raised in the six local authorities that make up the Liverpool City Region combined authority, and Figure 3 maps out the amount of tax raised per worker (to account for the differing size of economies of local authorities).

Figure 2: Total estimated economy taxes raised in Liverpool City Region



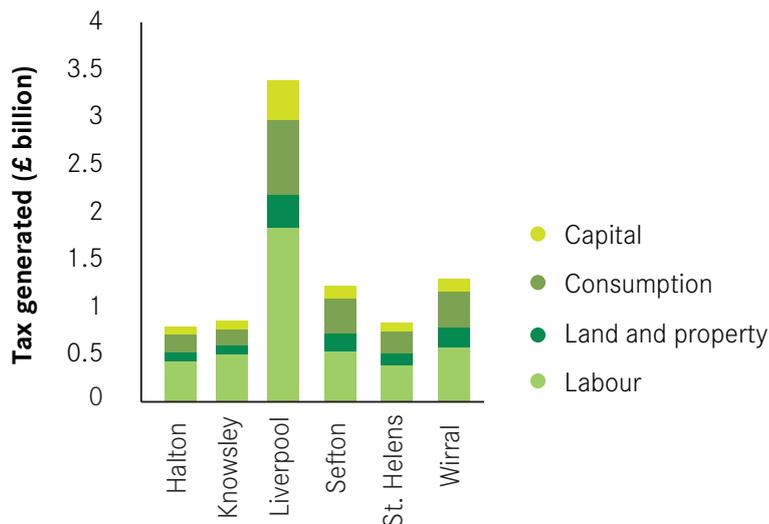
Source: Civil Aviation Authority, CLG, DEFRA, DWP, DECC, HMRC, Land Registry, ONS, NOMIS, Scottish Environment Protection Agency, Scottish Government Statistics and Stats Wales.

Figure 3: Total estimated economy taxes raised per worker in Liverpool City Region



Source: Civil Aviation Authority, CLG, DEFRA, DWP, DECC, HMRC, Land Registry, ONS, NOMIS, Scottish Environment Protection Agency, Scottish Government Statistics and Stats Wales.

The lion's share of taxes were raised in Liverpool local authority in 2013-14, which accounted for 40 per cent of the total amount of tax generated in the entire city region. £3.4 billion in economy taxes were raised in Liverpool, more than two and half times the amount generated in Wirral, the next largest contributor in the city region.

Figure 4: Economy taxes generated across the Liverpool City Region, 2013-14

Source: Civil Aviation Authority, CLG, DEFRA, DWP, DECC, HMRC, Land Registry, ONS, NOMIS, Scottish Environment Protection Agency, Scottish Government Statistics and Stats Wales.

Figure 5: Taxes generated across the Liverpool City Region combined authority in 2013-14 (£bn)

	Labour	Land and property	Consumption	Capital	Other	Economy	Total
Liverpool City Region	4.26	1.07	2.11	0.93	1.14	8.37	9.51
Halton	0.43	0.10	0.18	0.08	0.10	0.79	0.89
Knowsley	0.50	0.09	0.17	0.09	0.13	0.85	0.99
Liverpool	1.83	0.35	0.78	0.42	0.42	3.39	3.80
Sefton	0.53	0.19	0.37	0.13	0.15	1.22	1.36
St. Helens	0.39	0.12	0.23	0.09	0.14	0.83	0.97
Wirral	0.58	0.21	0.37	0.13	0.20	1.29	1.49

Source: Civil Aviation Authority, CLG, DEFRA, DWP, DECC, HMRC, Land Registry, ONS, NOMIS, Scottish Environment Protection Agency, Scottish Government Statistics and Stats Wales. See the appendix for the full breakdown of revenue generated in each local authority across all tax streams.

This pattern can also be observed across the country, with core urban authorities accounting for more taxes generated than other parts of the city region. Much like Manchester local authority in Greater Manchester and Birmingham local authority in the West Midlands Combined Authority,² more economy taxes were generated in Liverpool than elsewhere in the city region. In Greater Manchester, for example, £5.3 billion taxes were generated in Manchester local authority area compared to £2 billion in Trafford, the second highest contributor to the city region tax take in absolute terms.

² More on this can be found in this blog: <http://www.centreforcities.org/blog/fiscal-map-shows-how-combined-authorities-need-to-match-where-people-live-and-work/>

But the patterns of taxes generated across Liverpool City Region were different to some other major city regions

Figure 6: Economy taxes generated per worker in Liverpool City Region in 2013-14 (£)

	Labour	Land and property	Consumption	Capital	Other	Economy	Total
Liverpool City Region	7,156	1,799	3,546	1,571	1,909	14,071	15,980
Halton	7,805	1,832	3,339	1,504	1,848	14,480	16,328
Knowsley	8,456	1,537	2,878	1,495	2,259	14,367	16,626
Liverpool	7,883	1,518	3,369	1,796	1,788	14,567	16,356
Sefton	5,877	2,145	4,078	1,421	1,619	13,521	15,140
St. Helens	6,370	1,984	3,849	1,468	2,274	13,671	15,945
Wirral	5,936	2,175	3,810	1,317	2,056	13,238	15,294
GB average	9,310	2,218	3,651	1,948	2,530	17,127	19,657
Core City average*	8,327	1,556	3,110	1,709	4,235	14,702	18,937

Source: Civil Aviation Authority, CLG, DEFRA, DWP, DECC, HMRC, Land Registry, ONS, NOMIS, Scottish Environment Protection Agency, Scottish Government Statistics and Stats Wales.

*Core City urban authorities of: Birmingham, Bristol, Cardiff, Glasgow, Leeds, Liverpool, Manchester, Newcastle, Nottingham, Sheffield

The table above shows average tax generated per worker across the city region in 2013-14. The key findings are:

- **The average total economy taxes raised per worker was higher in Liverpool local authority area** than in the other local authorities at £14,567 and lower than the Core City average (£14,702).
- **The differences between the six Liverpool City Region local authorities are quite small.** Halton and Knowsley are close behind Liverpool, with an average £14,480 and £14,367 of economy taxes generated per worker respectively.
- **Labour taxes generated by each worker were on average over £500 higher in Knowsley than in Liverpool in 2013-14** (although more income tax and national insurance was raised in Liverpool in absolute terms). This suggests that the fiscal productivity of jobs in Liverpool (£7,883 labour tax per worker) was lower than in Knowsley (£8,456 labour tax per worker).

By contrast, in London and Manchester city regions the core urban authorities generated the most tax in absolute terms but were also the most fiscally productive, generating the highest levels of labour tax per worker. In Greater Manchester for example, higher levels of labour taxes were generated per worker in Manchester local authority than in its neighbours: on average £9,390 labour taxes were generated in Manchester compared to £8,775 in Salford, the second highest contributor in Greater Manchester. In Greater London the difference was much higher: inner London authorities generated on average £22,886 per worker, compared to an average of £9,400 in outer London authorities.

In these city regions, the core urban authority tax take was also more heavily driven by labour taxes than anywhere else. In Greater Manchester for example, labour taxes accounted for 54 per cent of the total local tax take, compared to 44 per cent on average in other city region local authorities, and 4 per cent higher than in Salford (where labour taxes make up 50 per cent of the total local authority tax take), the second most labour tax dependent authority in Greater Manchester.

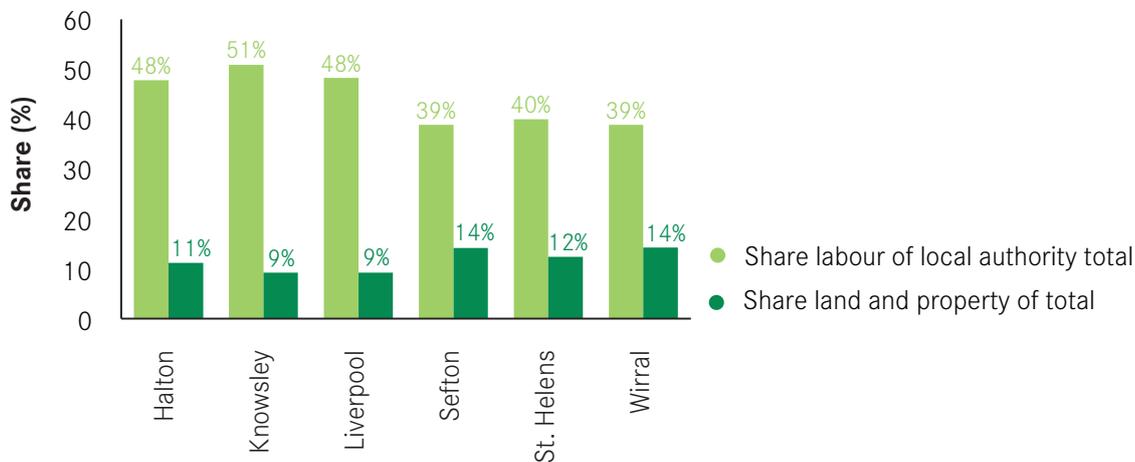
At first glance, the trend would seem to hold for Liverpool City Region as well: labour taxes accounted for 48 per cent of the tax take in Liverpool, while on average, they accounted for 42 per cent of the tax take in other local authorities in the city region. But this masks some variation between the other local authorities. Tax generated in Knowsley was more significantly driven by taxes on workers than in Liverpool – 51 per cent of the total tax take – and in Halton it was exactly the same, 48 per cent.

The challenge for Liverpool City Region is likely to lie in the relative economic weakness of Liverpool city centre, with a lower density of high value and high paid jobs than in some other core urban authority city centres across the country. Previous research from Centre for Cities has shown that high skilled, high paid jobs are increasingly clustering in city centres.³ This suggests that the future ability of Liverpool City Region to increase the amount of tax it raises, and its economic performance more generally, will depend on the success of attracting and retaining high skilled jobs in Liverpool city centre.

The share of taxes generated and the contribution of property tax were similar in Liverpool City Region to other city regions

The distribution of property taxes in Liverpool City Region did however align more closely with patterns observed in other city regions. Liverpool, the core urban authority, contributed a relatively smaller share of the land and property tax take in the city region than other local authorities. For example, land and property taxes made up 9 per cent of the total tax take in Liverpool, compared to 14 per cent of the total tax take in Sefton and Wirral.

Figure 7: Labour and property taxes as a share of total taxes raised in local authorities, 2013-14

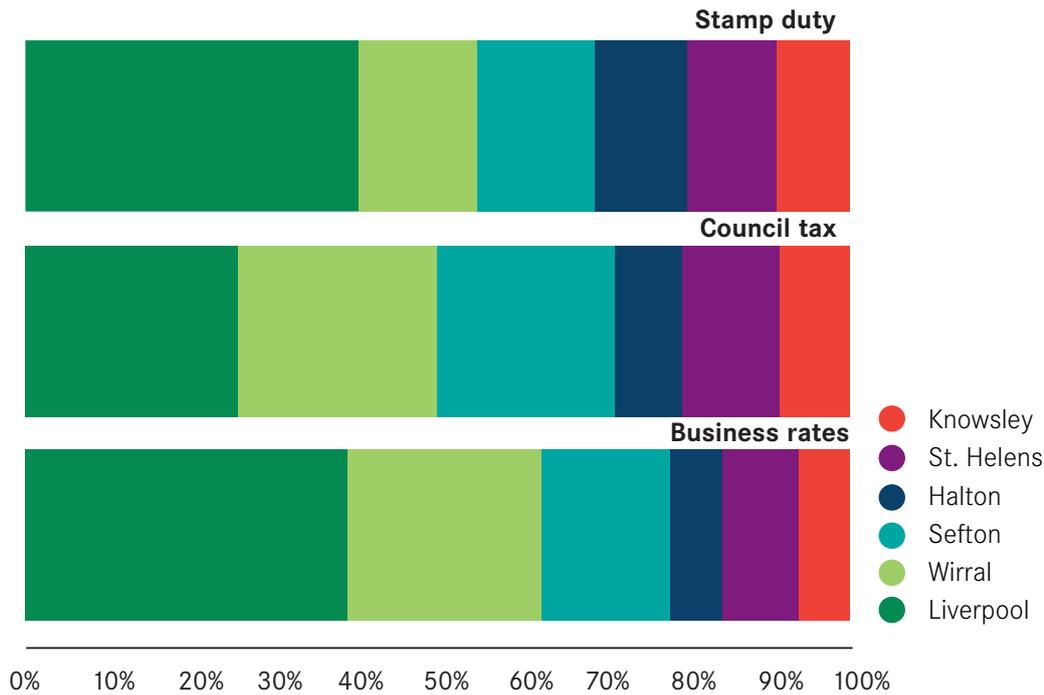


Source: Civil Aviation Authority, CLG, DEFRA, DWP, DECC, HMRC, Land Registry, ONS, NOMIS, Scottish Environment Protection Agency, Scottish Government Statistics and Stats Wales.

The composition of property taxes in Liverpool City Region was also very similar to other city regions. Business rates drove the overall land and property tax take in Liverpool local authority, while council tax made up the largest property tax contribution elsewhere. Liverpool local authority generated significantly more business rates and stamp duty land tax revenue than the five other local authorities, while council tax was more evenly spread across the city region. These patterns reflect the different distribution of jobs and people across a region, and therefore the differing roles that local authorities play.

3. Swinney P & Sivaev, D (2013) *Beyond the High Street: why our city centres really matter* London: Centre for Cities

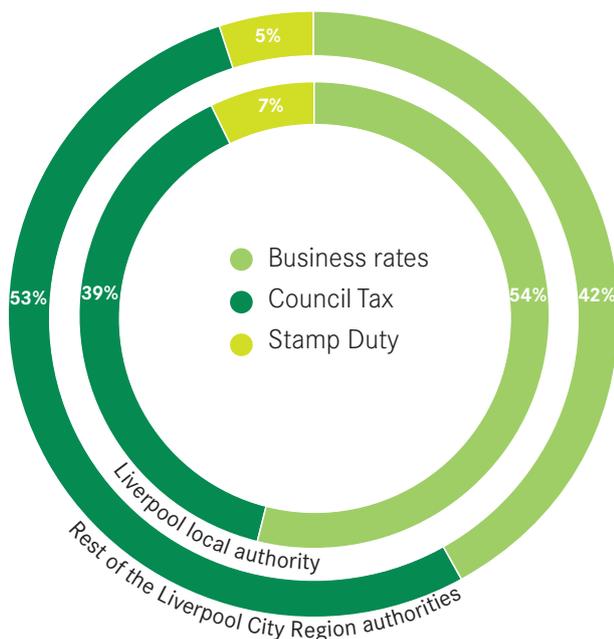
Figure 8: Share of land and property taxes raised in Liverpool City Region, 2013-14



Source: Civil Aviation Authority, CLG, DEFRA, DWP, DECC, HMRC, Land Registry, ONS, NOMIS, Scottish Environment Protection Agency, Scottish Government Statistics and Stats Wales.

Figure 8 above demonstrates that the make-up of land and property tax revenue across local authorities in the city region varies. Figure 9 shows the composition of land and property taxes in Liverpool and the average across the rest of the city region. While council tax accounted for 39 per cent of the total land and property tax take in Liverpool, in the rest of the city region this rose to 53 per cent on average, suggesting that rates from businesses form a higher share of the tax take in Liverpool, compared to other authorities where housing is a more significant contributor. For example, in Liverpool, business rates and council tax accounted for 54 and 39 per cent respectively of the total land and property tax take compared to 32 and 61 per cent in Wirral.

Figure 9: Composition of local authority property taxes, 2013-14



Source: Civil Aviation Authority, CLG, DEFRA, DWP, DECC, HMRC, Land Registry, ONS, NOMIS, Scottish Environment Protection Agency, Scottish Government Statistics and Stats Wales.

Summary

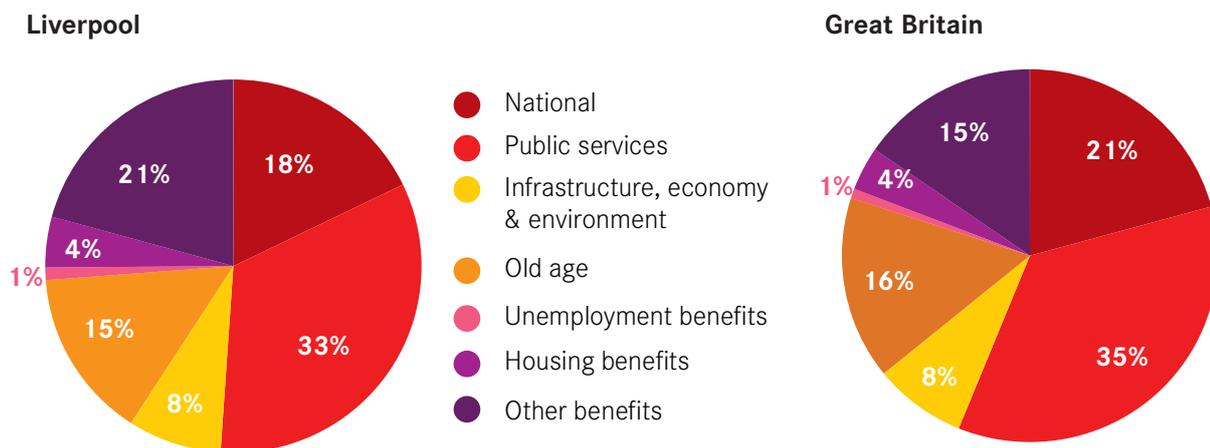
- Liverpool accounted for 40 per cent of all taxes raised in the city region.
- Although the most tax was generated in Liverpool in absolute terms, on average workers in Knowsley were more fiscally productive generating £8,456 labour taxes per worker in 2013-14, over £500 more on average than in Liverpool (£7,883 labour tax per worker).
- Tax generation in Halton, Liverpool and Knowsley was primarily driven by labour taxes, reflecting a concentration of jobs and the higher paid nature of these jobs. Meanwhile council tax made a relatively larger contribution in other authorities reflecting a higher concentration of housing relative to jobs.

Public expenditure across Liverpool City Region

In 2013-14, £18.6 billion in public money was spent in Liverpool City Region – the totality of public expenditure nationally was £681 billion. Public services, which include spending on education, health and social care, made up the largest share of this, accounting for a third of total spend (£6.2 billion), followed by working age benefits (£4.9 billion) representing 26 per cent of total expenditure in the city region. This was higher than the national average of 20 per cent of total public expenditure being spent on benefits (£136 billion nationally). On the other hand, 35 per cent of expenditure nationally went towards public services (£241 billion), while the number was slightly lower in Liverpool City Region at 33 per cent.

Figure 10: Public expenditure in Liverpool City Region, 2013-14

Spend type	Public expenditure (£ billion)
National	3.32
Public services	6.20
Infrastructure, economy and environment	1.50
Old age	2.74
Benefits (includes unemployment, housing and other)	4.88
Total	18.64

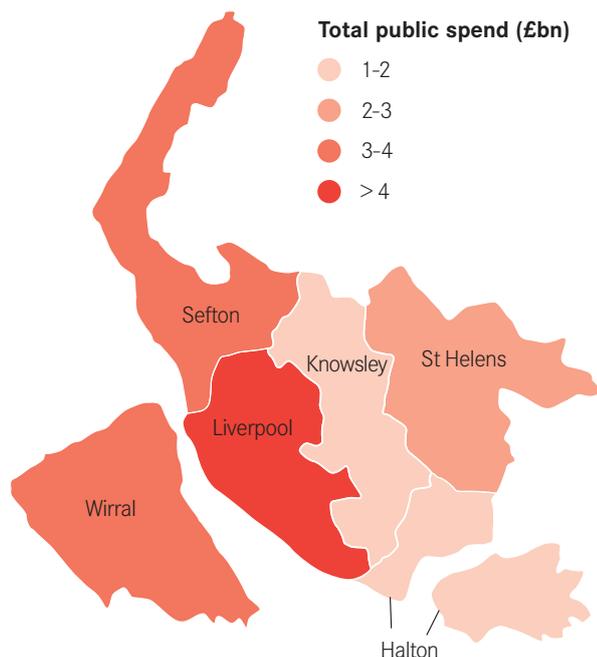


Source: HM Treasury, PESA CRA Analysis

Liverpool accounted for the biggest proportion of public expenditure in the city region

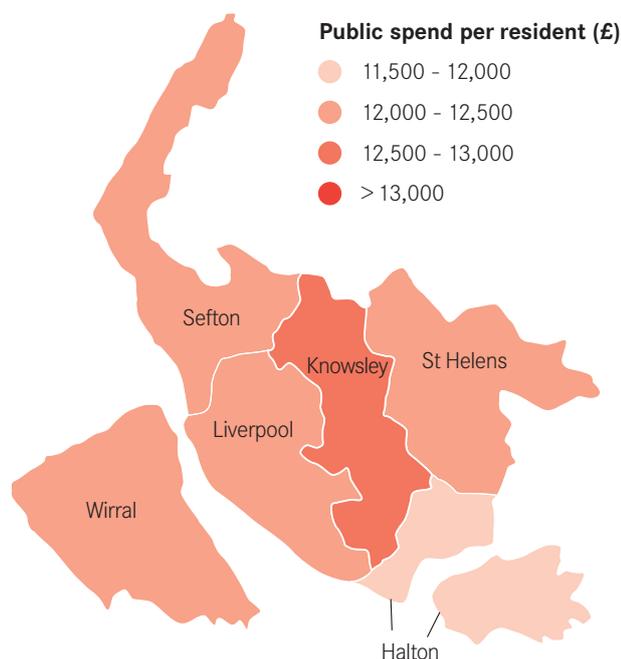
Figure 11 below maps the total estimated amount of public money spent in the six local authorities that make up the Liverpool City Region combined authority, and Figure 12 maps out the level of public expenditure per resident (to account for the differing size of populations of local authorities).

Figure 11: Estimated total public spend in Liverpool City Region



Source: HM Treasury, PESA CRA Analysis

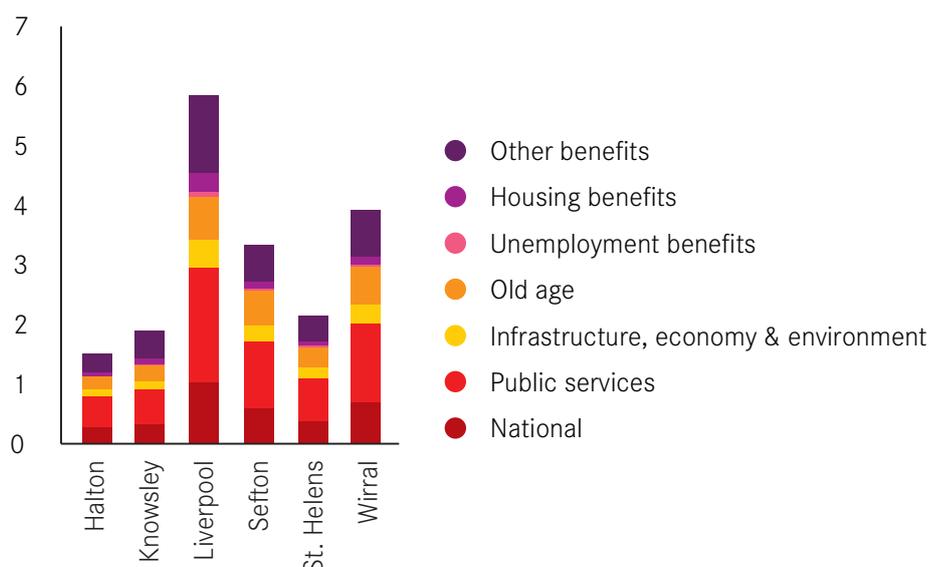
Figure 12: Public expenditure per resident in Liverpool City Region



Source: HM Treasury, PESA CRA Analysis

In absolute terms, Liverpool local authority accounted for the majority of public spend in the city region: £5.9 billion was spent in the local authority, representing 31 per cent of total public expenditure in the area. Public services made up a third of this spend in Liverpool and working age benefits accounted for 29 per cent of total spend in the local authority. Wirral accounted for the second highest level of total spend with £3.9 billion or 21 per cent of the total city region spend.

Figure 13: Public spend in Liverpool City Region, 2013-14 (£bn)



Source: HM Treasury, PESA CRA Analysis

Figure 14: Public spend in Liverpool City Region, 2013-14 (£bn)

	National	Public services	Infrastructure, economy & environment	Old age	Unemployment benefits	Housing benefits	Other benefits	Total
Liverpool City Region	3.32	6.20	1.50	2.74	0.20	0.82	3.87	18.64
Halton	0.28	0.52	0.12	0.21	0.02	0.06	0.30	1.50
Knowsley	0.32	0.60	0.14	0.25	0.02	0.09	0.45	1.88
Liverpool	1.03	1.93	0.47	0.72	0.08	0.32	1.30	5.85
Sefton	0.60	1.12	0.27	0.59	0.03	0.12	0.60	3.33
St.Helens	0.39	0.72	0.17	0.34	0.02	0.08	0.43	2.16
Wirral	0.70	1.31	0.32	0.63	0.03	0.15	0.77	3.92

Source: HM Treasury, PESA CRA Analysis

Knowsley accounted for the highest levels of public spend per resident

Average spend in Liverpool local authority was £12,443 per resident in 2013-14, higher than the Core City average of £11,178. But in the city region, spend per resident was highest in Knowsley (£12,888) and lowest in Halton (£11,895).

Figure 15: Public expenditure per resident in Liverpool City Region, 2013-14 (£)

	National	Public services	Infrastructure, economy & environment	Old age	Unemployment benefits	Housing benefits	Other benefits	Total
Liverpool City Region	2,196	4,098	992	1,808	132	540	2,556	12,323
Halton	2,196	4,098	992	1,640	124	462	2,382	11,895
Knowsley	2,196	4,098	992	1,716	152	621	3,113	12,888
Liverpool	2,196	4,098	992	1,524	170	683	2,770	12,433
Sefton	2,196	4,098	992	2,145	112	442	2,209	12,195

St.Helens	2,196	4,098	992	1,931	119	443	2,452	12,232
Wirral	2,196	4,098	992	1,980	96	461	2,408	12,231
GB average	2,207	3,763	845	1,686	89	404	1,633	10,627
Core City average	2,304	3,933	844	1,400	147	521	2,029	11,178

Source: HM Treasury, PESA CRA Analysis

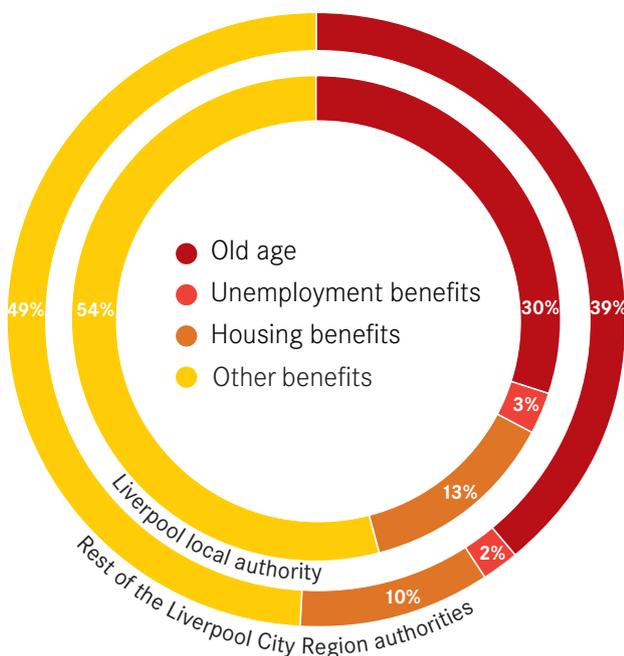
Liverpool accounted for the lowest old age spend per capita and the highest benefit spend per capita

Figure 15 above shows the levels of public expenditure per resident by category of spend and by local authority. A number of these elements of public expenditure (national, public services and infrastructure, economy and environment) are largely determined by the size of an area's population. We would not expect to see much variation in the levels of spend per capita in these areas.

However, there was significant variation in the levels of spend on working age benefits and on old age related spend. On average, over £600 more per resident went towards old age related spend in Sefton than in Liverpool in 2013-14, while £1,100 more per resident was spent on working age benefits in Knowsley than in Sefton in the same year.

This is broadly in line with other city regions: in authorities where high levels of labour tax are generated, spending on working age benefits tended to be higher than in those authorities whose tax base is driven by property taxes. Here spending on old age tended to be relatively higher. In Greater Manchester for example, spending on old age in Manchester was on average over £800 lower per resident than in Stockport.

Figure 16: Distribution of old age and benefits related spend



Source: HM Treasury, PESA CRA Analysis

As Figure 16 above shows, Liverpool local authority area accounted for a higher share of benefit spend than other local authorities in the city-region – with 70 per cent of spend accounted for by working age benefits, compared to a 61 per cent average elsewhere in the city region. Outer local authorities accounted for a higher share of pensions spend in the city-region. This reflects the difference in the demographic make-up of population across local

authorities in the city-region.

Summary

- Liverpool accounted for the highest level of absolute spend in the city region, accounting for 31 per cent of total city region spend, but more was spent on a per capita basis in Knowsley.
- Public services spending made up the majority of spend in each of the local authorities, irrespective of whether they are the core urban authorities or otherwise.
- Higher spend per resident on benefits in core urban authorities and higher spend on old age in outer authorities in the city region reflect the difference in make-up of population across local authorities in the city region.

Conclusion

The analysis of taxes generated and money spent in Liverpool City Region in 2013-14 shows that local authorities play different roles in the economy of the city region, dependent on their different economies and demographics.

Liverpool local authority area is home to a large share of jobs. Unsurprisingly, this is seen in the important role that labour taxes and business rates played in Liverpool's total tax take. The other local authorities are home to a large share of the workers that generate these taxes, and this is reflected in the greater contribution that council tax made to their overall tax take. But unlike other core urban authorities – that also tended to account for higher levels of labour taxes generated per worker in city regions – Liverpool was less fiscally productive than you would expect, with Knowsley generating higher levels of labour tax per worker.

Understanding more about why there are fewer fiscally productive jobs than expected in Liverpool (this depresses the levels of labour tax per worker), and focusing on boosting the ability of its city centre to attract and retain high skilled, high paid jobs, will be important in thinking about the future ability of Liverpool City Region to increase the amount of tax it raises, and boost its economic performance more generally.

The distribution of spending on benefits and old age in Liverpool City Region followed more similar patterns to other city regions, with expenditure on benefits higher in the core urban authority and spending on old age higher in surrounding authorities. This reinforces the importance of the geography of combined authorities in city regions, and of coordinating public services at the level which the economy operates and people live their lives.

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Appendix

Figure 17: Full breakdown of taxes generated across Liverpool City Region

Labour	Income tax	National Insurance	Total
Halton	249.8	176.6	426.4
Knowsley	294.8	207.5	502.4
Liverpool	1072.2	761.3	1833.4
Sefton	327.1	201.9	529.0
St.Helens	233.1	154.4	387.6
Wirral	360.1	217.9	578.0
Total	2537.2	1719.7	4256.8

Land and property	Stamp Duty Land Tax	ATED	Council Tax	Business Rates	Total
Halton	4.0	0.0	43.3	52.8	100.1
Knowsley	4.0	0.0	45.7	41.7	91.3
Liverpool	25.0	0.0	137.7	190.5	353.2
Sefton	10.0	0.0	115.7	67.4	193.1
St.Helens	6.0	0.0	63.8	50.9	120.7
Wirral	15.0	0.0	129.3	67.5	211.8
Total	64.0	0.0	535.4	470.8	1070.3

Consumption	VAT
Halton	182.4
Knowsley	171.0
Liverpool	783.7
Sefton	367.1
St.Helens	234.2
Wirral	371.0
Total	2109.4

Capital	Capital Gains	Corporation Tax	Bank Levy	Inheritance Tax	Stamp Duty on shares	Swiss Capital Tax	Insurance Premium Tax	Total
Halton	5.3	64.2	0.9	3.8	5.5	0.8	1.5	82.2
Knowsley	5.8	69.8	2.3	3.8	6.0	0.9	0.2	88.8
Liverpool	21.1	255.7	13.7	6.4	22.1	3.3	95.5	417.8
Sefton	7.5	91.2	6.0	12.8	7.9	1.2	1.4	127.9
St.Helens	5.9	71.5	0.9	3.8	6.2	0.9	0.0	89.3
Wirral	7.9	96.0	1.8	12.8	8.3	1.2	0.2	128.2
Total	53.5	648.6	25.6	43.3	56.0	8.4	98.8	934.3

Other	Petroleum Revenue Tax	Fuel Duty	Tobacco Duty	Spirits Duty	Beer and cider duties	Wine Duty	Betting and Gaming	Air Passenger Duty	Landfill Tax	Climate Change Levy	Aggregates Levy	Customs Duties	Sales, Fees and Charges	Total
Halton	0.0	55.0	1.2	4.1	3.0	6.6	4.4	0.0	5.1	0.2	0.0	5.2	16.2	101.0
Knowsley	0.0	71.8	1.3	4.5	2.1	7.2	5.4	0.0	5.4	0.0	0.1	5.6	30.9	134.2
Liverpool	0.0	118.3	4.6	16.3	8.7	26.3	24.3	50.4	4.5	5.5	0.1	20.6	136.3	416.0
Sefton	0.0	61.1	1.6	5.8	2.9	9.4	9.8	0.0	1.3	0.5	0.1	7.3	45.9	145.8
St.Helens	0.0	71.5	1.3	4.6	2.1	7.4	5.8	0.0	2.9	0.3	0.0	5.8	36.8	138.4
Wirral	0.0	85.7	1.7	6.1	4.1	9.9	11.6	0.0	6.4	3.9	0.0	7.7	63.0	200.2
Total	0.0	463.3	11.6	41.5	23.0	66.8	61.2	50.4	25.6	10.4	0.5	52.2	329.1	1135.6

Source: Civil Aviation Authority, CLG, DEFRA, DWP, DECC, HMRC, Land Registry, ONS, NOMIS, Scottish Environment Protection Agency, Scottish Government Statistics and Stats Wales.

The full methodology is available online at: <http://www.centreforcities.org/reader/mapping-britains-public-finances/appendix-1-methodology/>

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