

Halton in full

The council tax bill and who receives it, spending by service, payments over £500, senior pay, the report card and how the council compares.

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This is a snapshot. It was generated on 29 September 2026 and does not change. The figures may have been updated since: the live version is at <https://whereyourmoneygoes.co.uk/reports/#council-halton>.

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Executive summary

The key figures from each part of this report, with the change on a year earlier where the source gives one.

Halton: your area

£2,367

Band D council tax, 2026-27
+£117 (+5.2%) vs 2025-26
As of 6 April 2026

-£148,000

Parking deficit, 2025-26
As of 6 April 2025

35.4%

Household waste recycled,
2024-25

Council tax in Halton

£2,367

Band D a year, 2026-27
+£117 (+5.2%) vs 2025-26
As of 6 April 2026

£1,578

Band A, the lowest
As of 6 April 2026

-£44

Band D against the England
average of £2,411
Below average
As of 6 April 2026

Where your council tax goes in Halton

£2,366.61

Band D bill, 2026-27
As of 6 April 2026

£1,901.88

Goes to Halton itself (80%)
As of 6 April 2026

£656.40

Largest line: adult social care
As of 28 September 2026

Parking income in Halton UA

£-0.15m

Parking deficit
+£0.00m (+2.0%) vs 2024-25
2025-26

£0.00m

Parking income
-£0.01m (-83.3%) vs 2024-25
2025-26

£0.15m

Spending on parking
-£0.01m (-5.1%) vs 2024-25
2025-26

Halton: your area

[Your area](#) · Last updated 29 September 2026 · <https://whereyourmoneygoes.co.uk/your-area/halton/>

Halton sets a Band D council tax of **£2,367** for 2026-27, 198 of 296 councils in England from the highest. Police: Cheshire. Fire and rescue: Cheshire. Health: NHS Cheshire and Merseyside Integrated Care Board. This page links to everything the site holds on the area; the full bill, the report card and parking each have a page of their own.

Key figures

£2,367

Band D council tax, 2026-27
+£117 (+5.2%) vs 2025-26
As of 6 April 2026

-£148,000

Parking deficit, 2025-26
As of 6 April 2025

35.4%

Household waste recycled,
2024-25

1%

A roads where maintenance
should be considered, 2024-25

18%

Reserves as a share of spending,
2025-26

What is the council tax in Halton?

Band D is **£2,367** a year for 2026-27, and Band A, the lowest, **£1,578**. That is £44 below the England average of £2,411, 198 of 296 in England from the highest.

Of a Band D bill, **£1,939** goes to Halton.

[Every band, who gets the money and how Halton compares](#)

[Where your council tax goes: from your bill to each service](#)

How does the council compare?

- Council tax rise this year 5.2% Higher than the England figure of 4.9%
- Council tax per head £666 Lower than the England figure of £796
- Ombudsman uphold rate 75% (6 of 8) Lower than the England figure of 86%
- Reserves as a share of net spending 18% Lower than the England figure of 50%
- Borrowing per home £4,034 Higher than the England figure of £3,474
- Accounts, 2024-25 Delivered by backstop 92% of bodies had an opinion delivered by the backstop date
- Ofsted, children's services Inadequate 73% of English councils are good or outstanding
- CQC, adult social care Good 62% of assessed councils are good or outstanding
- A roads needing maintenance considered 1% Lower than the England figure of 5%
- Recycling rate 35.4% Lower than the England figure of 42.0%
- Major planning decisions on time 97.2% Higher than the England figure of 91.0%

Each figure is set against the figure for England as a whole. They are plain comparisons, one measure at a time: there is no overall score and no ranking of councils. Higher is not always better or worse; what each measure does and does not show is on the [methodology page](#).

[The full report card: complaints, finances, audit, pay and services](#)

Roads, bins and planning

Roads, recycling and planning in Halton

Measure	Figure	Period
A roads where maintenance should be considered	1%	2024-25
B and C roads where maintenance should be considered	2%	2024-25
Unclassified roads where maintenance should be considered	—	2024-25
Household waste reused, recycled or composted	35.4%	2024-25
Major planning decisions made on time	97.2%	24 months to end of June 2026

Road condition is from the Department for Transport; each figure is compared with England as a whole in the [report card](#).

What does the council make from parking?

Parking income and surplus for Halton

Authority	Year	Income	Surplus
Halton UA	2025-26	£1,000	–£148,000

What the law lets a council spend a parking surplus on is on [parking fines and council parking income](#).

Who is your MP?

A council area can span several constituencies, so your MP depends on your address. Enter your postcode in the box at the top of this page to see your MP and what their office cost, [find any MP by name or constituency](#), or see every constituency and its MP on [the MP map](#).

How much crime is recorded here?

In the 12 months to June 2026, police recorded **80.7 crimes per 1,000 residents** in Halton, excluding anti-social behaviour, against 82.4 across England.

[Halton on the crime map, down to streets of a few hundred homes](#)

Your police precept

A Band D home in Halton pays **£295.44** police precept in 2026-27. It funds **Cheshire**, which has £299m in all for 2026-27. The precept is set once for the whole force area and spent across the whole force area, so the crime figures above for Halton are not what its precept bought.

[Cheshire: funding, precept and results for the whole force](#)

Who runs police, fire, health and ambulances here?

The bodies that serve Halton, and their latest money

Service	Body	Latest	Per resident
Police	Cheshire	£299m (2026-27)	£261
Fire and rescue	Cheshire Fire and Rescue Service	£51m (2024-25)	£44.47
Ambulance	North West Ambulance Service NHS Trust	£553m (2024-25)	£71.67
NHS	NHS Cheshire and Merseyside Integrated Care Board	£9.1bn (2028-29)	£3,463
Roads	Halton	£4m (2025-26)	£31.08
Schools	Halton	£124m (2026-27)	£939
Council spending	Halton	£354m (2025-26)	£2,682
Social care	Halton	£150m (2024-25)	£1,145
Housing	Halton	£3m (2025-26)	£25.92
Waste and recycling	Halton	not published	—

Each body serves a wider area than Halton, and its money is for the whole of that area. Its page has its funding over time and what is recorded alongside it; [public services near you](#) looks them up for any postcode. Water is not covered yet: see [Discover Water](#).

Which bodies cover Halton: ONS lookups of local authorities to police force areas, fire and rescue authorities, integrated care boards and local health boards (Open Government Licence v3.0); where an area is split between integrated care boards, the one covering most residents is named.

How does Halton look against other councils?

See Halton on [the council map](#), alongside every other council on council tax, complaints, reserves, audit and inspections, or [browse every council](#).

Common questions

- How much is council tax in Halton? Band D is £2,367 a year for 2026-27. [Every band](#).
- Which police force covers Halton? Cheshire police force area. Fire and rescue: Cheshire.

Council tax in Halton

Your area · Last updated 29 September 2026 · <https://whereyourmoneygoes.co.uk/council-tax/england/halton/>

Council tax in Halton for 2026-27 is **£2,367** a year for a **Band D** home, £1,578 for Band A and £4,733 for the top band. That is £44 below the England average of £2,411. It ranks 198 of 296 billing areas in England. Figures are the council's own set rates.

Key figures

£2,367

Band D a year, 2026-27
+£117 (+5.2%) vs 2025-26
As of 6 April 2026

£1,578

Band A, the lowest
As of 6 April 2026

-£44

Band D against the England
average of £2,411
Below average
As of 6 April 2026

198 of 296

Rank in England, highest first
As of 6 April 2026

What is the bill for each band?

Council tax by band in Halton, bands A to H

Band	A year	A month
Band A	£1,577.74	£131.48
Band B	£1,840.70	£153.39
Band C	£2,103.65	£175.30
Band D	£2,366.61	£197.22
Band E	£2,892.52	£241.04
Band F	£3,418.44	£284.87
Band G	£3,944.35	£328.70
Band H	£4,733.22	£394.44

Who gets the money?

Band D bill in Halton by receiving body

Who receives it	Band D	Share
Halton	£1,939	82%
Other precepting bodies	£428	18%

Each body sets its own precept and the council simply collects them together. The council that sends the bill keeps only its own share.

[Where your council tax goes: from your bill to each service](#)

How does it compare?

Band D here is **£44** below the England average, 198 of 296 councils from the highest.

Halton among the England councils nearest it, Band D 2026-27

Dartford	£2,375
Wychavon	£2,373
Milton Keynes	£2,372
Cheltenham	£2,370
Halton (Halton)	£2,367
Bexley	£2,366
Rochford	£2,363
Birmingham	£2,363
Bradford	£2,361

Ranked highest first. Every council is in the full table.

How does Halton compare? The report card

Official figures on complaints, finances, audit, pay and services for Halton, each from the body that published it and set against the figure for England. See every council on the [council map](#).

- Council tax rise this year 5.2% Higher than the England figure of 4.9%
- Council tax per head £666 Lower than the England figure of £796
- Ombudsman uphold rate 75% (6 of 8) Lower than the England figure of 86%
- Reserves as a share of net spending 18% Lower than the England figure of 50%
- Borrowing per home £4,034 Higher than the England figure of £3,474
- Accounts, 2024-25 Delivered by backstop 92% of bodies had an opinion delivered by the backstop date
- Ofsted, children's services Inadequate 73% of English councils are good or outstanding
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What do complaints to the ombudsman show?

Local Government and Social Care Ombudsman: Halton, 2025-26

Measure	Halton	For comparison
Complaints and enquiries received	46	—
Complaints and enquiries decided	34	37 in 2024-25
Detailed investigations	8	—
Upheld	6	—
Uphold rate	75%	86% for every body the Ombudsman covers; 85% for similar councils
Upheld cases where the council had already offered a satisfactory remedy	33%	13% for every body the Ombudsman covers
Ombudsman's recommendations the council complied with	100%	99.9% for every body the Ombudsman covers
Uphold rate in 2024-25	75%	—

An uphold rate depends on how many complaints reach a detailed investigation. With few investigations, one decision moves it a long way.

Source: [Local Government and Social Care Ombudsman, Annual review of local government complaints](#), 2025-26.

This council is not in the Housing Ombudsman's landlord tables for 2025-26, which list landlords with five or more findings. Most councils without their own homes are not.

How healthy are its finances?

Reserves, spending and borrowing: Halton

Measure	Halton	For comparison
Net revenue spending, 2025-26	£152.1m	—
Reserves at the end of 2025-26	£26.7m	—
Reserves as a share of net spending	18%	50% for England; 16% in 2024-25
Outstanding borrowing at 30 June 2026	£240.0m	—
Borrowing per home on the valuation list	£4,034	£3,474 across English billing authorities

Earmarked and unallocated revenue reserves at the end of the year, excluding schools and public health, as a share of net revenue expenditure. Much of any council's reserves is set aside for particular purposes. Borrowing is total outstanding loans of every kind; councils borrow mainly to pay for buildings, roads and housing, and the figure does not show what the borrowing was for.

Source: [Ministry of Housing, Communities and Local Government, Local authority revenue expenditure and financing: revenue outturn time series](#), 2025-26; [Ministry of Housing, Communities and Local Government, Local authority borrowing and investment live table](#), 30 June 2026; [Ministry of Housing, Communities and Local Government, Council Taxbase statistics](#), 2025.

It was agreed Exceptional Financial Support for 2025-26, 2026-27. Each is dated and linked in the events below.

What have the auditors said?

Audit of the accounts: Halton

Accounts year	Status recorded by PSAA	Opinion signed
2024-25	Delivered by backstop	11 November 2025
2023-24	Delivered by backstop	21 November 2024

"Delivered by backstop" means the auditor gave an opinion by the statutory backstop date. Many opinions given that way were disclaimed or qualified because the deadline cut the audit short; PSAA publishes which type of opinion each council received only as national totals, so it is not shown here. Auditors' value-for-money findings are in each auditor's annual report on the council's website.

Source: [Public Sector Audit Appointments, Monthly audit opinion data](#), 2024-25.

What are senior staff and councillors paid?

Senior pay and councillor allowances for Halton have not yet been read from its statement of accounts. There is no central dataset of either; they are being added council by council, each with a link to the page of the accounts it comes from.

How are its services rated?

Service ratings and performance: Halton

Measure	Halton	For comparison
Children's services, Ofsted overall effectiveness	Inadequate	12 July 2024. 73% of English councils judged good or outstanding
Adult social care, CQC assessment	Good	4 July 2025. 62% of assessed councils rated good or outstanding
A roads where maintenance should be considered, 2024-25	1%	5% in England
B and C roads where maintenance should be considered, 2024-25	2%	7% in England
Household waste sent for reuse, recycling or composting, 2024-25	35.4%	42.0% for England
Major planning decisions on time, 24 months to end of june 2026	97.2%	91.0% for England
Non-major planning decisions on time, 24 months to end of June 2026	96.3%	90.7% for England

Inspections happen at different times, so a rating can be several years old; the date is shown with each. Planning figures are measured differently in each nation: share of decisions made within the statutory time (13 weeks for major, 8 for non-major) or an agreed extension, over 24 months. Recycling rates are measured differently in England, Scotland and Wales, so compare within a nation.

Source: [Ofsted, Children's social care: local authority inspection outcomes](#), as at 31 March 2026; [Care Quality Commission, Local authority assessments](#), latest assessment; [Department for Transport, Road condition statistics: data tables \(RDC\)](#), 2024-25; [Department for Environment, Food and Rural Affairs, Local authority collected waste management: annual results](#), 2024-25; [Ministry of Housing, Communities and Local Government, Live tables on planning application statistics \(P151, P153\)](#), 24 months to end of June 2026.

What has happened recently?

Decisions and publications by official bodies about Halton, newest first. Each links to the body that made or published it. News reports are not included.

1. 7 May 2026 Election [Local election: 19 seats won](#) Reform UK 16, Labour Party 2, Liberal Democrats 1 Democracy Club
2. 1 April 2026 Council tax [Council tax for 2026-27: Band D £2,367, up 5.2% on the year before](#) Ministry of Housing, Communities and Local Government
3. 23 February 2026 Exceptional Financial Support [Exceptional Financial Support agreed in principle for 2026-27](#) £35.0m (support agreed in-principle) Ministry of Housing, Communities and Local Government
4. 11 November 2025 Audit [Auditor's opinion on the 2024-25 accounts signed](#) PSAA records the status as "Delivered by backstop"; auditor Grant Thornton UK LLP. Public Sector Audit Appointments
5. 19 March 2025 Ombudsman [Ombudsman report: upheld, homelessness](#) Local Government and Social Care Ombudsman public interest report, case 23-005-581. Local Government and Social Care Ombudsman
6. 20 February 2025 Exceptional Financial Support [Exceptional Financial Support agreed in principle for 2025-26](#) £32.0m (support agreed in-principle); £10m for 2024-25 Ministry of Housing, Communities and Local Government
7. 2 May 2024 Election [Local election: 18 seats won](#) Labour Party 17, Liberal Democrats 1 Democracy Club
8. 4 May 2023 Election [Local election: 18 seats won](#) Labour Party 17, Liberal Democrats 1 Democracy Club
9. 5 May 2022 Election [Local election: 18 seats won](#) Labour Party 16, Conservative and Unionist Party 1, Liberal Democrats 1 Democracy Club

Does the council think something here is wrong?

If you represent Halton and think a figure here is wrong, out of date or unfairly presented, email hello@whereyourmoneygoes.co.uk with this page's address and the source you would point to. Every correction is logged, with its date, on the [corrections page](#).

How much of the council's spending does this cover?

Council tax paid for 11.7% of the money Halton had to spend in 2025-26. The rest came from government grants (38.1%), business rates (14.9%) and fees, charges and other income (35.2%). That is why a grant cut can raise your bill even when the council has not changed what it does. [See where it goes](#).

Where can I find out more?

[What council tax is and why it works this way](#), including why the bands are still based on 1991 property values in England and Scotland, and [how every area compares](#), everything else on [Halton: parking, roads, your MP and local services](#), and [Halton on the council map](#).

Common questions

- How much is council tax in Halton? Band D is £2,367 a year for 2026-27. Band A is £1,578 and the top band £4,733.
- Is council tax in Halton higher than average? No. Band D here is £44 below the England average of £2,411.

Where your council tax goes in Halton

Your area · Last updated 29 September 2026 · <https://whereyourmoneygoes.co.uk/council-tax/england/halton/where-it-goes/>

A Band D council tax bill in Halton is **£2,366.61** for 2026-27, split between Halton £1,901.88, Halton: adult social care precept, this year's increase £36.93, Cheshire Police and Crime Commissioner and Chief Constable £295.44, Cheshire Combined Fire and Rescue Authority £100.09, The Liverpool City Region Combined Authority £24.00, Parish and town councils (average for the area) £8.27. Shared out in proportion to what each body spends, the largest single line is adult social care at Halton: **£656.40** of the bill. Council tax pays for 12% of the council's own spending; the rest is government grant, business rates and fees.

Key figures

£2,366.61

Band D bill, 2026-27
As of 6 April 2026

£1,901.88

Goes to Halton itself (80%)
As of 6 April 2026

£656.40

Largest line: adult social care
As of 28 September 2026

11.7%

Of the council's money that comes
from council tax, 2025-26
As of 28 September 2026

Who gets your bill

Figures are for a Band D home. Bands A to H pay a fixed fraction of this, set in law.

Parish precepts differ from parish to parish; this is the average across the area, and a home outside any parish pays none.

And where does that bit go?

Choose any part of the bill to see how it divides, then keep going as far as the published returns allow. Every level has its own link you can share.

An interactive map or explorer appears here on the live page.

Parks, street cleaning and roads here

What Halton spent, net of income, on the lines readers ask about most. Roads and street cleaning are also shown per mile of road the council looks after, where it is the highway authority. Gully cleaning and verge cutting are inside routine maintenance; no return splits them out.

Halton, 2025-26

Line	Net spending	Per resident	Similar councils, per resident	Per mile of road	Change
Parks and open spaces (including play areas)	£5.3m	£40	£12	—	down 0.4% on 2024-25
Street cleaning	£1.2m	£8.92	£15	£3,170 (similar: £6,928)	up 0.5% on 2024-25
Road and bridge maintenance	£2.3m	£17	£16	£6,097 (similar: £6,300)	down 39.2% on 2024-25
Environmental, safety and routine maintenance	£2.0m	£15	£10	£5,345 (similar: £4,845)	down 17.5% on 2024-25
Structural maintenance (resurfacing, bridges)	£279k	£2.12	£5.14	£752 (similar: £1,899)	down 78.8% on 2024-25
Street lighting (including energy)	£1.8m	£14	£8.95	£4,860 (similar: £3,804)	down 1.2% on 2024-25

Miles of road: Department for Transport road lengths, 2025; locally managed major roads and all minor roads. More on [what council tax does and doesn't pay for](#).

What it adds up to

Halton: net spending per resident by service, 2025-26, against the median for unitary councils in England

Service	Per resident	Median
Education	£1,065	£712
Adult social care	£634	£478
Children's social care	£524	£300
Environment and regulation	£112	£110
Public health	£103	£64
Roads and transport	£95	£49
Parks, leisure, libraries and culture	£90	£38
Running the council	£48	£52
Housing (not council homes)	£26	£34
Planning and development	£6.38	£22
Other services	£-22.41	£10

- Halton spent **29.4%** of its gross service spending on its own staff in 2025-26 (median for unitary councils in England: 31.4%); the rest went on suppliers, contractors, grants, benefits and other running costs.

What this data does and doesn't show

- These are each body's own figures, as reported to government in its revenue outturn return. Net spending is after the fees, charges and grants a service brings in.
- Your bill is for 2026-27; it is shared out using the latest published return, which covers an earlier year. The mix of spending changes little from one year to the next, but it does change.
- Council tax is not ring-fenced: this shows your bill in proportion to spending, not what your money bought. Where a precept is set aside for adult social care, it is shown against adult social care.
- No council publishes spending at street or property level, so nothing here says what was spent near you.
- Sub-service lines are the ones the national returns itemise. Councils describe their own budgets differently; their budget books and statements of accounts have more detail.

Sources

- Ministry of Housing, Communities and Local Government, [Council Tax levels set by local authorities in England: Table 10, local authority level data](#), published 25 March 2026. Open Government Licence v3.0.

- Ministry of Housing, Communities and Local Government, [Local authority revenue expenditure and financing: Revenue Outturn multi-year data set](#), published 28 September 2026. Open Government Licence v3.0.

How the split is worked out, and how the three nations' returns are matched to one list of services, is on the [methodology page](#). The dataset is on the [data page](#). See also [council tax in Halton](#) and [everything else about Halton](#).

Common questions

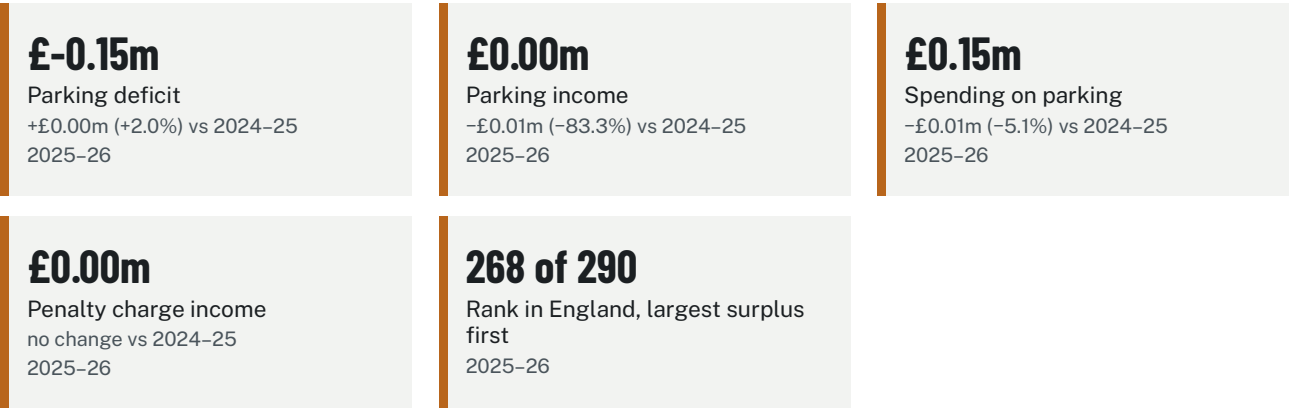
- **What does council tax pay for in Halton?** A Band D bill of £2,366.61 is split between Halton, Halton: adult social care precept, this year's increase, Cheshire Police and Crime Commissioner and Chief Constable, Cheshire Combined Fire and Rescue Authority, The Liverpool City Region Combined Authority, Parish and town councils (average for the area). In proportion to spending, the largest line is adult social care, £656.40.
- **Is council tax ring-fenced for particular services?** No. Council tax is pooled with grants, business rates and fees. The adult social care precept is the exception: councils raise it for adult social care.

Parking income in Halton UA

Your area · Last updated 29 September 2026 · <https://whereyourmoneygoes.co.uk/parking/halton-ua/>

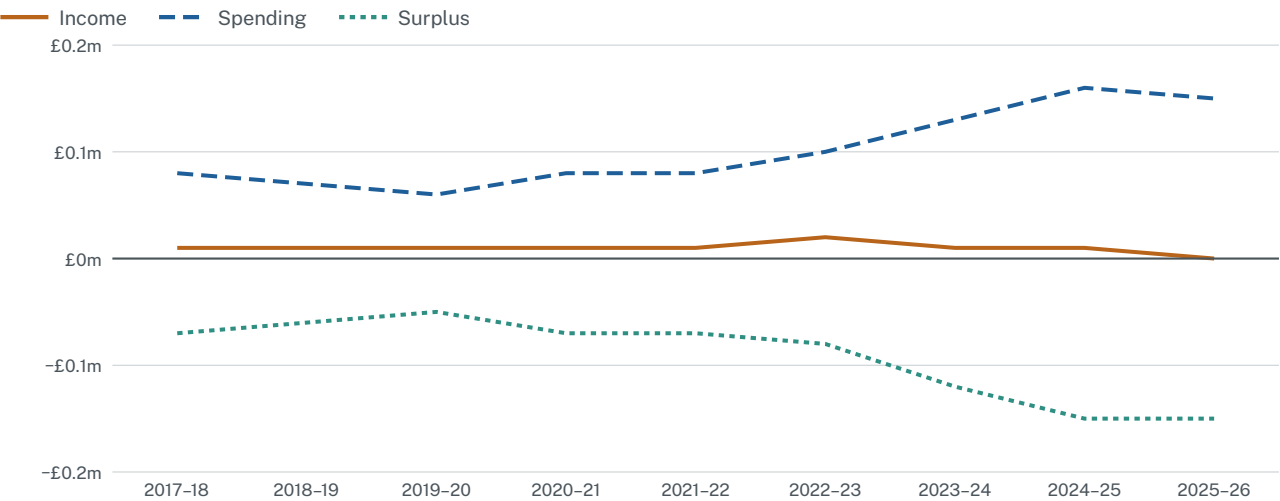
In 2025–26 Halton UA took **£0.0m** in parking income and spent **£0.1m**, a **deficit of £0.1m** against £-0.2m in 2024–25 (+2%), the 268th largest of 290 councils in England. Figures are from the council's own return to the Ministry of Housing, Communities and Local Government.

Key figures



How much has Halton UA made from parking each year?

Halton UA: parking income, spending and surplus, £ million



Halton UA: parking income, spending and surplus, £ million. Income: £0.01m in 2017–18, £0m in 2025–26. Spending: £0.08m in 2017–18, £0.15m in 2025–26. Surplus: £-0.07m in 2017–18, £-0.15m in 2025–26.

Halton UA: on-street and car park accounts

Year	On-street income	On-street spending	Car park income	Car park spending	Penalty income
2017–18	£0.00m	£0.00m	£0.01m	£0.08m	£0.00m
2018–19	£0.00m	£0.00m	£0.01m	£0.07m	£0.00m
2019–20	£0.00m	£0.00m	£0.01m	£0.06m	£0.00m
2020–21	£0.00m	£0.00m	£0.01m	£0.08m	£0.00m
2021–22	£0.00m	£0.00m	£0.01m	£0.08m	£0.00m
2022–23	£0.00m	£0.00m	£0.02m	£0.10m	£0.00m
2023–24	£0.00m	£0.00m	£0.01m	£0.13m	£0.00m
2024–25	£0.00m	£0.00m	£0.01m	£0.16m	£0.00m
2025–26	£0.00m	£0.00m	£0.00m	£0.15m	£0.00m

All figures are cash, in the council's own return. The most recent year is a first release and may be revised. Halton UA is recorded as: Unitary Authority.

What can Halton UA spend a surplus on?

On-street parking charges and all council parking penalty charges (England and Wales)

Ring-fenced by law a ring-fenced parking account. A surplus may only be spent on parking, public transport, highway and environmental improvements and similar purposes; a deficit is made good from the general fund.

[Road Traffic Regulation Act 1984, s55, as applied in England by SI 2022/71, regs 25 and 27](#)

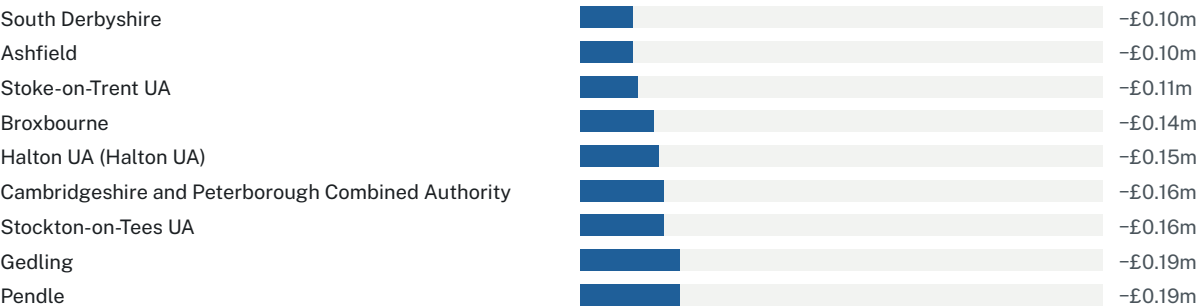
Council car park (off-street) tariffs

Kept by the body that collects it the council's general fund. Section 55 covers on-street parking and enforcement income, not car park fees. Not verified

[Road Traffic Regulation Act 1984, s55\(1\), and DfT statutory guidance on civil parking enforcement](#)

How does Halton UA compare with other councils?

Halton UA among the England councils nearest it, parking surplus 2025–26



Ranked largest surplus first; a negative figure is a deficit. Every council is in the full tables.

[Every council's parking surplus](#), penalty charge levels and the national trend. A deficit means parking cost the council more than it brought in; the law requires the gap to be met from the general fund.

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Source	Publisher	Figures as of	Licence	Used in
Council Tax levels set by local authorities in England https://www.gov.uk/government/collections/council-tax-statistics	Ministry of Housing, Communities and Local Government	the 2026–27 financial year	Open Government Licence v3.0	Halton: your area; Council tax in Halton; Where your council tax goes in Halton
Local authority revenue expenditure and financing: revenue outturn multi-year data set (RO2 parking) https://www.gov.uk/government/statistics/local-authority-revenue-expenditure-and-financing-england-revenue-outturn-multi-year-data-set	Ministry of Housing, Communities and Local Government	the 2025–26 financial year	Open Government Licence v3.0	Halton: your area; Parking income in Halton UA
Local authority revenue expenditure and financing: Revenue Outturn multi-year data set https://assets.publishing.service.gov.uk/media/6ab26ffffe72ed1e2b02ee74/Revenue_Outturn_time_series_data_v4.csv	Ministry of Housing, Communities and Local Government	28 September 2026	Open Government Licence v3.0	Where your council tax goes in Halton
legislation.gov.uk and official guidance, provision by provision https://www.legislation.gov.uk/	legislation.gov.uk	22 September 2026	Open Government Licence v3.0 (legislation.gov.uk)	Parking income in Halton UA

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