

COUNCIL MEETING
28 FEBRUARY 2018

Council Tax 2018/2019 - Summary Document

1 Background

- 1.1 The purpose of this paper is to enable the Council to calculate and set the Council Tax for 2018/2019.
- 1.2 The Localism Act 2011 includes amendments to the Local Government Finance Act 1992 and requires billing authorities in England to calculate a Council Tax Requirement for the year.
- 1.3 The precept levels of other precepting bodies have been confirmed. These are as follows:

Police and Crime Commissioner for Lancashire

- 1.4 The Police and Crime Commissioner for Lancashire has set the precept for the financial year 2018/2019 at £177.45 for a Band D Council Tax equivalent.

Lancashire Combined Fire Authority

- 1.5 Lancashire Combined Fire Authority has set their precept for the financial year 2018/2019 at £67.46 for a Band D Council Tax equivalent.

2 Recommendations

The Council is recommended:

- a) To agree the level of net expenditure for the General Fund Revenue Budget 2018/2019 of £124,365,000 (ref. Paragraph 6.2 of the report to the Executive on 5 February 2018).
- b) To recommend to Council a level of budget savings of £5.5m (ref. paragraphs 7.1 and 7.2 and Appendix 2 of the report to the Executive on 5 February 2018).
- c) To agree that the Chief Executive be authorised to take any necessary steps to ensure all staffing savings are achieved (ref. paragraph 8.1 of the report to the Executive on 5 February 2018).
- d) To agree that the target level of working balances remains at £6m (ref. paragraph 10.4 of the report to the Executive on 5 February 2018).

- e) To recommend a detailed review of earmarked reserves takes place at Provisional Outturn 2017/18 to reprioritise and un earmark funds to replenish working balances to their target level in 2018/19 (ref. paragraph 10.4 of the report to the Executive on 5 February 2018)
- f) To note the comments of the meeting of the Tourism, Economy and Resources Scrutiny Committee with the Trade Unions and Business Ratepayers, as reported to the Executive on 19 February 2018 and the responses given.
- g) To note the report of the Budget Scrutiny Panel and the responses of the Executive (ref Appendix 3 of the report to the Executive 5 February 2018)
- h) To adopt the formal Council Tax Resolutions set out at Appendix 6 (c) (Annex 1), in so doing agree a Council Tax Requirement of £54,732,000 and a Council Tax Base of 36,219.
- i) To note the calculation of Aggregate Amounts as directed by Section 31A of the Local Government Finance Act 1992 as set out at Appendix 6 (c) (Annex1 and 2).
- j) To approve a level of Council Tax for the financial year 2018/2019 of £1,511.14 at valuation Band D equivalent (a 5.99% increase including the 3% Adult Social Care Precept but excluding the precepts for the Police and Crime Commissioner for Lancashire and the Lancashire Combined Fire Authority).
- k) To note that the Police and Crime Commissioner for Lancashire’s precept for the financial year 2018/2019 is £177.45 (a 7.25 % increase) for a Band D Tax equivalent and the Lancashire Combined Fire Authority precept for the financial year 2018/2019 is £67.46 for a Band D Tax equivalent (a 2.99% increase).
- l) To confirm that should recommendation j) above be approved, the aggregate levels of Council Tax for Valuation Bands A to H will be as below:

VALUATION BAND	A	B	C	D	E	F	G	H
	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9
	£	£	£	£	£	£	£	£
BLACKPOOL	934.34	1,090.06	1,245.79	1,401.51	1,712.96	2,024.40	2,335.85	2,803.02
ADULT SOCIAL CARE PRECEPT	73.09	85.27	97.45	109.63	133.99	158.36	182.72	219.26
BLACKPOOL TOTAL CTAX	1,007.43	1,175.33	1,343.24	1,511.14	1,846.95	2,182.76	2,518.57	3,022.28
POLICE	118.30	138.02	157.73	177.45	216.88	256.32	295.75	354.90
FIRE	44.97	52.47	59.96	67.46	82.45	97.44	112.43	134.92
COUNCIL TAX 2018/19	1,170.70	1,365.82	1,560.93	1,756.05	2,146.28	2,536.52	2,926.75	3,512.10

COUNCIL TAX AND BUDGET 2018/2019

The Council is recommended to resolve as follows:

1. That it be noted that on 30 January 2018, the following amount was approved by the Leader of the Council as the Council's Council Tax Base for the financial year 2018/2019
 - (a) 36,219 for the whole Council area [Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the "Act")]
2. That the Council Meeting approve the Council Tax Requirement for the Council's own purposes for 2018/2019 (excluding precepts) as being £54,732,000
3. That the following amounts be calculated by the Council for the year 2018/2019 in accordance with sections 31 to 36 of the Local Government Finance Act 1992:
 - (a) £432,521,000 being the aggregate of the amounts which the Council estimates for the items set out in section 31A(2) of the Act (Annex 2).
 - (b) £377,789,000 being the aggregate of the amounts which the Council estimates for the items set out in section 31A(3) of the Act (Annex 2).
 - (c) £54,732,000 being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council, in accordance with section 31A(4) of the Act, as its Council Tax Requirement for the year (Item R in the formula in Section 31B of the Act). (Annex 2).
 - (d) £1,511.14 being the amount at 3(c) above, all divided by Item T (1(a) above), calculated by the Council, in accordance with section 31B of the Act, as the basic amount of its Council Tax for the year.
 - (e) £0.00 being the aggregate amount of all special items referred to in section 34(1) of the Act.
 - (f) £1,511.14 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by the amount for Item T (1(a) above), calculated by the Council, in accordance with section 34(2) of the Act, as the basic amount of its council tax for the year for dwellings in its area.

4. That it be noted that for the year 2018/2019 the Police and Crime Commissioner for Lancashire and the Lancashire Combined Fire Authority have issued precepts to the Council in accordance with section 40 of the Local Government Finance Act 1992, for each category of dwellings in the Council's area as indicated in the table below.
5. That the Council, in accordance with Sections 30 to 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the tables below as the amounts of Council Tax for 2018/2019 for each part of its area and for each of the categories of dwellings.

Valuation Bands

Authority	£							
	A	B	C	D	E	F	G	H
Blackpool Council	934.34	1,090.06	1,245.79	1,401.51	1,712.96	2,024.40	2,335.85	2,803.02
Adult Social Care Precept	73.09	85.27	97.45	109.63	133.99	158.36	182.72	219.26
Blackpool Council Total	1,007.43	1,175.33	1,343.24	1,511.14	1,846.95	2,182.76	2,518.57	3,022.28
Police and Crime Commissioner for Lancashire	118.30	138.02	157.73	177.45	216.88	256.32	295.75	354.90
Lancashire Combined Fire Authority	44.97	52.47	59.96	67.46	82.45	97.44	112.43	134.92

AGGREGATE OF COUNCIL TAX REQUIREMENTS

	A	B	C	D	E	F	G	H
All parts of the Council's area	1,170.70	1,365.82	1,560.93	1,756.05	2,146.28	2,536.52	2,926.75	3,512.10

6. Blackpool Council's Council tax includes a charge for adult social care functions.
7. To note that the Council's basic amount of Council Tax for 2018/2019 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.

BLACKPOOL COUNCIL

CALCULATION OF AGGREGATE AMOUNTS UNDER SECTION 31A OF THE
LOCAL GOVERNMENT FINANCE ACT 1992

	2018/2019 GROSS EXPENDITURE	2018/2019 GROSS INCOME	2018/2019 NET EXPENDITURE
	£000	£000	£000
Blackpool Council	427,349	374,103	53,246
Add Levies by Other Organisations:			
- Environment Agency	67	0	67
- Apprenticeship Levy	385	0	385
Add Appropriations to Reserves:			
- General Fund Balances	0	0	0
- Housing Revenue Account Reserve	540	0	540
- Earmarked Reserves	4,180	3,686	494
COUNCIL TAX REQUIREMENT	432,521	377,789	54,732

Note 1

Note 2

Note 1: This figure represents the aggregate of the amounts estimated for the items set out in section 31A(2) of the Local Government Finance Act 1992.

Note 2: This figure represents the aggregate of the amounts estimated for the items set out in section 31A(3) of the Local Government Finance Act 1992.

Note 3: All figures are rounded to the nearest thousand.