

COUNCIL MEETING
23 FEBRUARY 2017

Council Tax 2017/2018 - Summary Document

1 Background

- 1.1 The purpose of this paper is to enable the Council to calculate and set the Council Tax for 2017/2018.
- 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 2017/2018 at £165.45 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 2017/2018 at £65.50 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 2017/2018 of £120,248,000 (ref. Paragraph 6.2 of the report to the Executive on 6 February 2017).
- b) To approve a level of budget savings of £18.7m (reference paragraph 7.1 and 7.2 and Appendix 2, of the report to the Executive on 6 February 2017)), with the exception of the following:
- Remove the saving of £250,000 proposed at line B4.2, which proposed the introduction of a charge for concessionary fares on the tramway
 - Remove the saving of £26,000 contained within line B5.3 in relation to ending community based stroke service funding
 - Increase the saving at line B5.8 (Residual target to be allocated to services) by £276,000.

- 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 6 February 2017).
- d) Subject to c) above, to rescind the decision of Council on 8 July 2015 which established the principle of appointing Political Assistants within the framework of the Local Government and Housing Act 1989, thereby disestablishing the posts allocated to the Labour and Conservative groups, which contributes to the savings outlined in line B5.8 (Residual target to services).
- e) To agree that the Business Loans Fund is increased from £10m to £100m with immediate effect (ref. paragraph 8.3 of the report to the Executive on 6 February 2017).
- f) To agree that the target level of working balances remains at £6m (ref. paragraph 10.4 of the report to the Executive on 6 February 2017).
- g) To recommend a detailed review of earmarked reserves takes place at Provisional Outturn 2016/17 to reprioritise and un earmark funds to replenish working balances to their target level in 2017/18 (ref. paragraph 10.4 of the report to the Executive on 6 February 2017)
- h) 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 20 February 2017 and the responses given.
- i) To note the report of the Budget Scrutiny Panel and the responses of the Executive (ref Appendix 3 of the report to the Executive 6 February 2017)
- j) To adopt the formal Council Tax Resolutions set out at Appendix 6 (c) (Annex 1), in so doing agree a Council Tax Requirement of £50,845,100 and a Council Tax Base of 35,662.
- k) 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).
- l) To approve a level of Council Tax for the financial year 2017/2018 of £1,425.75 at valuation Band D equivalent (a 4.99% 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).
- m) To note that the Police and Crime Commissioner for Lancashire's precept for the financial year 2017/2018 is £165.45 (a 1.99% increase) for a Band D Tax equivalent and the Lancashire Combined Fire Authority precept for the financial year 2017/2018 is £65.50 for a Band D Tax equivalent (no increase).

n) To confirm that should recommendation l) above be approved, the aggregate levels of Council Tax for Valuation Bands A to H will be as follows:

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	905.93	1,056.92	1,207.90	1,358.89	1,660.86	1,962.84	2,264.82	2,717.78
ADULT SOCIAL CARE PRECEPT	44.57	52.00	59.43	66.86	81.72	96.58	111.43	133.72
BLACKPOOL TOTAL CTAX	950.50	1,108.92	1,267.33	1,425.75	1,742.58	2,059.42	2,376.25	2,851.50
POLICE	110.30	128.68	147.07	165.45	202.22	238.98	275.75	330.90
FIRE	43.67	50.94	58.22	65.50	80.06	94.61	109.17	131.00
COUNCIL TAX 2017/18	1,104.47	1,288.54	1,472.62	1,656.70	2,024.86	2,393.01	2,761.17	3,313.40

COUNCIL TAX AND BUDGET 2017/2018

The Council is recommended to resolve as follows:

1. That it be noted that on 27 January 2017, the following amount was approved by the Leader of the Council as the Council's Council Tax Base for the financial year 2017/2018:
 - (a) 35,662 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 2017/2018 (excluding precepts) as being £50,845,100
3. That the following amounts be calculated by the Council for the year 2017/2018 in accordance with sections 31 to 36 of the Local Government Finance Act 1992:
 - (a) £424,258,100 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) £373,413,000 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) £50,845,100 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) £1,425.75 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) £1,425.75 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 2017/2018 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 2017/2018 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	905.93	1,056.92	1,207.90	1,358.89	1,660.86	1,962.84	2,264.82	2,717.78
Adult Social Care Precept	44.57	52.00	59.43	66.86	81.72	96.58	111.43	133.72
Blackpool Council Total	950.50	1,108.92	1,267.33	1,425.75	1,742.58	2,059.42	2,376.25	2,851.50
Police and Crime Commissioner for Lancashire	110.30	128.68	147.07	165.45	202.22	238.98	275.75	330.90
Lancashire Combined Fire Authority	43.67	50.94	58.22	65.50	80.06	94.61	109.17	131.00

AGGREGATE OF COUNCIL TAX REQUIREMENTS

	A	B	C	D	E	F	G	H
All parts of the Council's area	1,104.47	1,288.54	1,472.62	1,656.70	2,024.86	2,393.01	2,761.17	3,313.40

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 2017/2018 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

	2017/2018 GROSS EXPENDITURE	2017/2018 GROSS INCOME	2017/2018 NET EXPENDITURE
	£000	£000	£000
Blackpool Council	418,673	368,276	50,397
Add Levies by Other Organisations:			
- Environment Agency	67	0	67
Add Appropriations to Reserves:			
- General Fund Balances	0	0	0
- Housing Revenue Account Reserve	0	952	(952)
- Earmarked Reserves	5,518	4,185	1,333
COUNCIL TAX REQUIREMENT	424,258	373,413	50,845

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.