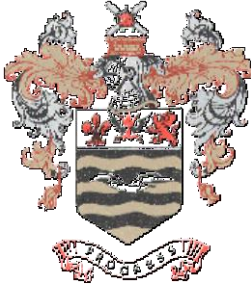


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Dear Councillor

## **BUDGET COUNCIL, WEDNESDAY 22 FEBRUARY 2023**

In relation to the agenda item below please find attached Appendix 4h – Council Tax Resolution – which has been updated to include the precepts for the Police and Crime Commissioner and Combined Fire Authority together a Council Tax budget summary document (Appendix 4j).

**4 GENERAL FUND REVENUE BUDGET, COUNCIL TAX AND DEDICATED SCHOOLS GRANT FOR 2023/24** (Pages 1 - 6)

Yours sincerely

A handwritten signature in black ink, appearing to read 'Woulf Lewis'.

Director of Governance and Partnerships

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#### COUNCIL TAX AND BUDGET 2023/24

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**The Council is recommended to resolve as follows:**

1. That it be noted that on 31 January 2023, the following amount was approved by the Leader of the Council as the Council's Council Tax Base for the financial year 2023/24
  - 37,830 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 approves the Council Tax Requirement for the Council's own purposes for 2023/24 (excluding precepts) as being £69,502,000
3. That the following amounts be calculated by the Council for the year 2023/24 in accordance with sections 31 to 36 of the Local Government Finance Act 1992:
  - (a) £511,281,000 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) £441,779,000 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) £69,502,000 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) £1,837.23 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) £1,837.23 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. To note that the Police and Crime Commissioner for Lancashire's precept for the financial year 2023/24 is £251.45 (a £15.00 increase, equivalent to 6.34%) for a Band D Tax equivalent and the Lancashire Combined Fire Authority precept for the financial year 2023/24 is £82.27 (a £5.00 increase, equivalent to 6.47% increase) for a Band D Tax equivalent.

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 2023/24 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	1,063.97	1,241.30	1,418.62	1,595.95	1,950.60	2,305.26	2,659.92	3,191.90
Adult Social Care Precept	160.85	187.66	214.47	241.28	294.90	348.52	402.13	482.56
Blackpool Council Total	1,224.82	1,428.96	1,633.09	1,837.23	2,245.50	2,653.78	3,062.05	3,674.46
Police and Crime Commissioner for Lancashire	167.63	195.57	223.51	251.45	307.33	363.21	419.08	502.90
Lancashire Combined Fire Authority	54.85	63.99	73.13	82.27	100.55	118.83	137.12	164.54

	A	B	C	D	E	F	G	H
All parts of the Council's area	1,447.30	1,688.52	1,929.73	2,170.95	2,653.38	3,135.82	3,618.25	4,341.90

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 2023/24 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

	2023/24 GROSS EXPENDITURE	2023/24 GROSS INCOME	2023/24 NET EXPENDITURE
	£000	£000	£000
Blackpool Council	504,353	428,408	75,945
Add Levies by Other Organisations:			
- Environment Agency	72	-	72
- Apprenticeship Levy	385	-	385
Add Appropriations to Reserves:			
- General Fund Balances	4,335	-	4,335
- Housing Revenue Account Reserve	-	269	(269)
- Earmarked Reserves	2,136	13,102	(10,966)
<b>COUNCIL TAX REQUIREMENT</b>	<b>511,281</b>	<b>441,779</b>	<b>69,502</b>

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.

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**Blackpool Council**  
**Council Tax 2022/23 and 2023/24**

Calculation of Council Tax at band D Equivalent:	2022/23 Estimates		2023/24 Estimates		Change year on year	
	£000	£000	£000	£000	£000	%
<b>General Fund Estimates - Net Expenditure</b>		<b>160,276</b>		<b>176,218</b>	15,942	9.95
Revenue Support Grant (RSG)	(15,578)		(17,509)			
NDR Baseline	(16,614)		(15,591)			
NDR - Top Up Amount	(24,468)		(26,730)			
Section 31 grants and other grants	(39,524)		(45,217)			
Enterprise Zone	(347)		(650)			
		(96,531)		(105,697)	(9,166)	9.50
Collection Fund (Surplus)/Deficit						
Council Tax Deficit/(Surplus)		238		(1,032)	(1,270)	
NNDR Deficit/(Surplus)		7,031		(2,123)	(9,154)	
Contribution to /(from) reserves		(6,022)		2,136	8,158	
<b>Council Tax Requirement - Blackpool Council</b>		<b>64,992</b>		<b>69,502</b>	4,510	6.94
<b>Total Council Tax Requirement</b>						
Blackpool Council		64,992		69,502	4,510	6.94
Police and Crime Commissioner for Lancashire		8,782		9,512	730	8.31
Lancashire Fire Authority		2,870		3,112	242	8.43
		<b>76,644</b>		<b>82,126</b>	5,482	7.15
<b>Tax Base - Blackpool Council</b>		<b>Nos.</b>		<b>Nos.</b>		
		<b>37,140</b>		<b>37,830</b>		
<b>Council Tax Elements at Band D Equivalent:</b>		£		£	£	%
Blackpool Council		1,543.63		1,595.95	87.31	4.99
Adult Social Care Element		206.29		241.28	15.00	6.34
Police and Crime Commissioner for Lancashire		236.45		251.45	5.00	6.47
Lancashire Fire Authority		77.27		82.27		
<b>Total Council Tax at Band D Equivalent</b>		<b>2,063.64</b>		<b>2,170.95</b>	<b>107.31</b>	5.20

Calculation of Council Tax By Band:								
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	1,063.97	1,241.30	1,418.62	1,595.95	1,950.60	2,305.26	2,659.92	3,191.90
Adult Social Care Element	160.85	187.66	214.47	241.28	294.90	348.52	402.13	482.56
Police and Crime Commissioner for Lancashire	167.63	195.57	223.51	251.45	307.33	363.21	419.08	502.90
Lancashire Fire Authority	54.85	63.99	73.13	82.27	100.55	118.83	137.12	164.54
<b>Council Tax 2023/24</b>	<b>1,447.30</b>	<b>1,688.52</b>	<b>1,929.73</b>	<b>2,170.95</b>	<b>2,653.38</b>	<b>3,135.82</b>	<b>3,618.25</b>	<b>4,341.90</b>
Blackpool	1,029.09	1,200.59	1,372.12	1,543.63	1,886.67	2,229.69	2,572.72	3,087.26
Adult Social Care Element	137.53	160.45	183.37	206.29	252.13	297.97	343.82	412.58
Police and Crime Commissioner for Lancashire	157.63	183.91	210.18	236.45	288.99	341.54	394.08	472.90
Lancashire Fire Authority	51.51	60.10	68.68	77.27	94.44	111.61	128.78	154.54
<b>Council Tax 2022/23</b>	<b>1,375.76</b>	<b>1,605.05</b>	<b>1,834.35</b>	<b>2,063.64</b>	<b>2,522.23</b>	<b>2,980.81</b>	<b>3,439.40</b>	<b>4,127.28</b>
Blackpool	34.88	40.71	46.50	52.32	63.93	75.57	87.20	104.64
Adult Social Care Element	23.32	27.21	31.10	34.99	42.77	50.55	58.31	69.98
Police and Crime Commissioner for Lancashire	10.00	11.66	13.33	15.00	18.34	21.67	25.00	30.00
Lancashire Fire Authority	3.34	3.89	4.45	5.00	6.11	7.22	8.34	10.00
<b>Change, year on year</b>	<b>71.54</b>	<b>83.47</b>	<b>95.38</b>	<b>107.31</b>	<b>131.15</b>	<b>155.01</b>	<b>178.85</b>	<b>214.62</b>

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