

COUNCIL MEETING  
25<sup>th</sup> FEBRUARY 2016

**Council Tax 2016/2017 - Summary Document**

**1 Background**

- 1.1 The purpose of this paper is to enable the Council to calculate and set the Council Tax for 2016/2017.
- 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 2016/2017 at £162.22 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 2016/2017 at £65.50 for a Band D Council Tax equivalent.

**2 Recommendations**

The Council is recommended:

- a) To approve the savings of £200,000 from Housing Relating Support as part of the second tranche of budget saving proposals and to note that formal consultation on this proposal will take place over the next 3 months (reference paragraph 7.2 and Appendix 2b of the report to the Executive on 8<sup>th</sup> February 2016).
- b) To approve the additional income of £100,000 from Blackpool Operating Company Ltd as part of the second tranche of budget saving proposals and to note that formal consultation on this proposal will take place over the next 3 months (reference paragraph 7.2 and Appendix 2b of the report to the Executive on 8<sup>th</sup> February 2016).
- c) To agree the level of net expenditure for the General Fund Revenue Budget 2016/2017 of £122,999,000 (ref. Paragraph 2.3 of the report to the Executive on 22<sup>nd</sup> February 2016).

- d) To approve a level of budget savings of £25.1m (reference paragraph 7.1 and 7.2 and Appendices 2, 2a and 2b of the report to the Executive on 8<sup>th</sup> February 2016).
- e) To agree the savings listed in the second tranche of budget saving proposals that total £4.8m (excluding the £200,000 for Housing Related Support already approved at decision a and the £100,000 additional income from Blackpool Operating Company Ltd already approved at decision b) and to note that formal consultation will take place over the next 3 months (reference paragraph 7.2 and Appendix 2b the report to the Executive on 8<sup>th</sup> February 2016).
- f) 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 8<sup>th</sup> February 2016).
- g) To agree that the Business Loans Fund is increased from £8m to £10m (ref. paragraph 8.3 of the report to the Executive on 8<sup>th</sup> February 2016).
- h) To agree that the target level of working balances remains at £6m (ref. paragraph 10.4 of the report to the Executive on 8<sup>th</sup> February 2016).
- i) 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 22<sup>nd</sup> February 2016 and the responses given.
- 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 £48,295,000 and a Council Tax Base of 35,562.
- 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) (Annex 1 and 2).
- l) To approve a level of Council Tax for the financial year 2016/2017 of £1,358.05 at valuation Band D equivalent (a 3.99% increase including the 2% 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 Lancashire Combined Fire Authority precept for the financial year 2016/2017 is £65.50 for a Band D Tax equivalent (a 0.99% increase) and the Police and Crime Commissioner for Lancashire's precept for the financial year 2016/2017 is £162.22 (a 1.99% increase) for a Band D Tax equivalent.
- 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 overleaf:

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	887.95	1,035.95	1,183.93	1,331.93	1,627.91	1,923.90	2,219.88	2,663.86
ADULT SOCIAL CARE PRECEPT	17.41	20.32	23.22	26.12	31.92	37.73	43.53	52.24
BLACKPOOL TOTAL CTAX	905.36	1,056.27	1,207.15	1,358.05	1,659.83	1,961.63	2,263.41	2,716.10
POLICE	108.15	126.17	144.20	162.22	198.27	234.32	270.37	324.44
FIRE	43.67	50.94	58.22	65.50	80.06	94.61	109.17	131.00
COUNCIL TAX 2016/17	1,057.18	1,233.38	1,409.57	1,585.77	1,938.16	2,290.56	2,642.95	3,171.54

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**COUNCIL TAX AND BUDGET 2016/2017**

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

1. That it be noted that on 27th January 2016, the following amount was approved by the Leader of the Council as the Council's Council Tax Base for the financial year 2016/2017:
  - (a) 35,562 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 2016/2017 (excluding precepts) as being £48,295,000
3. That the following amounts be calculated by the Council for the year 2016/2017 in accordance with sections 31 to 36 of the Local Government Finance Act 1992:
  - (a) £431,262,000 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) £382,967,000 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) £48,295,000 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) £1,358.05 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) £1,358.05 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by the amount by 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 2016/2017 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 2016/2017 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	887.95	1,035.95	1,183.93	1,331.93	1,627.91	1,923.90	2,219.88	2,663.86
Adult Social Care Precept	17.41	20.32	23.22	26.12	31.92	37.73	43.53	52.24
Blackpool Council Total	905.36	1,056.27	1,207.15	1,358.05	1,659.83	1,961.63	2,263.41	2,716.10
Police and Crime Commissioner for Lancashire	108.15	126.17	144.20	162.22	198.27	234.32	270.37	324.44
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	1,057.18	1,233.38	1,409.57	1,585.77	1,938.16	2,290.56	2,642.95	3,171.54

6. Blackpool Council's Council tax includes a new charge for adult social care functions.
7. To note that the Council's basic amount of Council Tax for 2016/2017 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

	2016/2017 GROSS EXPENDITURE	2016/2017 GROSS INCOME	2016/2017 NET EXPENDITURE
	£000	£000	£000
Blackpool Council	428,630	375,637	52,993
Add Levies by Other Organisations:			
- Environment Agency	65	0	65
Add Appropriations to Reserves:			
- General Fund Balances	0	0	0
- Housing Revenue Account Reserve	0	2,038	(2,038)
- Earmarked Reserves	2,567	5,292	(2,725)
<b>COUNCIL TAX REQUIREMENT</b>	<b>431,262</b>	<b>382,967</b>	<b>48,295</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.