

COUNCIL MEETING  
9 MARCH 2020

**Council Tax 2020/21- Summary Document**

**1 Background**

1.1 The purpose of this paper is to enable the Council to calculate and set the Council Tax for 2020/21.

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 2020/21 at £211.45 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 2020/21 at £70.86 for a Band D Council Tax equivalent.

**2 Recommendations**

- a) To approve the budget saving of £200,000 from further joint working of Blackpool Waste Services Limited trading as Envenco with internal waste services (ref. paragraphs 7.1 and 7.2 and line 24 of Appendix 2 of the report to the Executive on 10 February 2020).
- b) To agree a level of budget savings of £19.45m (£19.65m excluding £200,000 approved at decision a) (ref. paragraphs 7.1 and 7.2 and Appendix 2 of the report to the Executive on 10 February 2020).
- c) That the £5,922,000 Social Care Grant is allocated in full to Children's Social Care (ref. paragraph 4.7 of the report to the Executive on 10 February 2020).
- d) To agree the level of net expenditure for the draft General Fund Revenue Budget 2020/21 of £142,084,000 (ref. paragraph 6.2 of the report to the Executive on 10 February 2020).

- e) 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 10 February 2020).
- f) That the target level of working balances remains at £6m (ref. paragraph 10.4 of the report to the Executive on 10 February 2020).
- g) To adopt the formal Council Tax Resolutions set out at Appendix 6 (c) (Annex 1), in so doing agree a Council Tax Requirement of £60,134,500 and a Council Tax Base of 37,157.
- h) 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).
- i) To approve a level of Council Tax for the financial year 2020/21 of £1,618.39 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).
- j) To note that the Police and Crime Commissioner for Lancashire's precept for the financial year 2020/21 is £211.45 (a £10.00 increase, equivalent to 4.96%) for a Band D Tax equivalent and the Lancashire Combined Fire Authority precept for the financial year 2020/21 is £70.86 for a Band D Tax equivalent (a 1.99% increase).
- k) To confirm that should recommendation i) 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	985.09	1,149.28	1,313.45	1,477.64	1,806.00	2,134.37	2,462.73	2,955.28
ADULT SOCIAL CARE PRECEPT	93.83	109.47	125.11	140.75	172.03	203.31	234.58	281.50
BLACKPOOL TOTAL CTAX	1,078.92	1,258.75	1,438.56	1,618.39	1,978.03	2,337.68	2,697.31	3,236.78
POLICE	140.97	164.46	187.96	211.45	258.44	305.43	352.42	422.90
FIRE	47.24	55.11	62.99	70.86	86.61	102.35	118.10	141.72
COUNCIL TAX 2020/21	1,267.13	1,478.32	1,689.51	1,900.70	2,323.08	2,745.46	3,167.83	3,801.40

**COUNCIL TAX AND BUDGET 2020/21**

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

1. That it be noted that on 31 January 2020, the following amount was approved by the Leader of the Council as the Council's Council Tax Base for the financial year 2020/21
  - (a) 37,157 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 2020/21 (excluding precepts) as being £60,134,500
3. That the following amounts be calculated by the Council for the year 2020/21 in accordance with sections 31 to 36 of the Local Government Finance Act 1992:
  - (a) £463,902,500 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) £403,768,000 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) £60,134,500 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) £1,618.39 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) £1,618.39 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 2020/21 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 2020/21 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	985.09	1,149.28	1,313.45	1,477.64	1,806.00	2,134.37	2,462.73	2,955.28
Adult Social Care Precept	93.83	109.47	125.11	140.75	172.03	203.31	234.58	281.50
Blackpool Council Total	1,078.92	1,258.75	1,438.56	1,618.39	1,978.03	2,337.68	2,697.31	3,236.78
Police and Crime Commissioner for Lancashire	140.97	164.46	187.96	211.45	258.44	305.43	352.42	422.90
Lancashire Combined Fire Authority	47.24	55.11	62.99	70.86	86.61	102.35	118.10	141.72

**AGGREGATE OF COUNCIL TAX REQUIREMENTS**

	A	B	C	D	E	F	G	H
All parts of the Council's area	1,267.13	1,478.32	1,689.51	1,900.70	2,323.08	2,745.46	3,167.83	3,801.40

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 2020/21 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

	2020/21 GROSS EXPENDITURE	2020/21 GROSS INCOME	2020/21 NET EXPENDITURE
	£000	£000	£000
Blackpool Council	463,011	399,052	63,959
Add Levies by Other Organisations:			
- Environment Agency	69	-	69
- Apprenticeship Levy	385	-	385
Add Appropriations to Reserves:			
- General Fund Balances	-	-	-
- Housing Revenue Account Reserve	-	2,129	(2,129)
- Earmarked Reserves	438	2,587	(2,149)
<b>COUNCIL TAX REQUIREMENT</b>	<b>463,903</b>	<b>403,768</b>	<b>60,135</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.