



Report of:	Meeting	Date
Councillor David Henderson, Leader of the Council	Council	10 March 2022

Council Tax 2022/23 - Revenue Budget and Capital Programme

1. Purpose of report

- 1.1 The determination of the Council Tax for the Borough for the 2022/23 financial year.

2. Outcomes

- 2.1 The total Council Tax for 2022/23 for the District, County, Police and Fire purposes.

3. Recommendations

- 3.1 That the formal Council Tax resolution as agreed by Cabinet 16 February 2022, as set out in Appendix 1 attached, be agreed.
- 3.2 That this Council's Band D equivalent Council Tax for the 2022/23 financial year of £214.74 together with parish precepts, as submitted in the report on the Budget, be approved for each of the valuation bands as follows:

Valuation Bands

	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Barnacre-with-Bonds	147.73	172.35	196.97	221.59	270.83	320.07	369.32	443.18
Bleasdale	153.42	178.99	204.56	230.13	281.27	332.41	383.55	460.26
Cabus	152.81	178.27	203.74	229.21	280.15	331.08	382.02	458.42
Catterall	205.14	239.33	273.52	307.71	376.09	444.47	512.85	615.42
Cloughton-on-Brock	175.88	205.19	234.51	263.82	322.45	381.07	439.70	527.64
Fleetwood	168.97	197.14	225.30	253.46	309.78	366.11	422.43	506.92
Forton	163.30	190.52	217.73	244.95	299.38	353.82	408.25	489.90
Garstang	178.35	208.08	237.80	267.53	326.98	386.43	445.88	535.06
Great Eccleston	173.66	202.60	231.55	260.49	318.38	376.26	434.15	520.98
Hambleton	168.14	196.16	224.19	252.21	308.26	364.30	420.35	504.42
Inskip-with-Sowerby	161.08	187.93	214.77	241.62	295.31	349.01	402.70	483.24
Kirkland	202.09	235.78	269.46	303.14	370.50	437.87	505.23	606.28
Myerscough and Bilsborrow	166.43	194.16	221.90	249.64	305.12	360.59	416.07	499.28
Nateby	156.34	182.40	208.45	234.51	286.62	338.74	390.85	469.02
Nether Wyresdale	184.43	215.17	245.91	276.65	338.13	399.61	461.08	553.30
Out Rawcliffe	160.75	187.55	214.34	241.13	294.71	348.30	401.88	482.26
Pilling	202.37	236.10	269.83	303.56	371.02	438.48	505.93	607.12
Preesall	178.03	207.70	237.37	267.04	326.38	385.72	445.07	534.08
Stalmine-with-Staynall	182.07	212.41	242.76	273.10	333.79	394.48	455.17	546.20
Upper Rawcliffe-with-Taranacre	160.12	186.81	213.49	240.18	293.55	346.93	400.30	480.36
Winmarleigh	163.56	190.82	218.08	245.34	299.86	354.38	408.90	490.68
All other area of the Borough	143.16	167.02	190.88	214.74	262.46	310.18	357.90	429.48

- 3.3** That it be noted that for the year 2022/23 the major precepting authorities have stated the following amounts in precepts, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings in the Council's area as shown below:-

Valuation Bands

	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Lancashire County Council (LCC)	1009.53	1177.78	1346.04	1514.29	1850.80	2187.31	2523.82	3028.58
Police and Crime Commissioner for Lancashire	157.63	183.91	210.18	236.45	288.99	341.54	394.08	472.90
Lancashire Combined Fire Authority	51.51	60.10	68.68	77.27	94.44	111.61	128.78	154.54

- 3.4** That having calculated the aggregate in each case of the amounts at 3.2 and 3.3 above, and in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, the following amounts are set as the Council Tax for the year 2022/23 for each part of its area and for each of the categories of dwellings shown below:-

Valuation Bands

	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Barnacre-with-Bonds	1366.40	1594.14	1821.87	2049.60	2505.06	2960.53	3416.00	4099.20
Bleasdale	1372.09	1600.78	1829.46	2058.14	2515.50	2972.87	3430.23	4116.28
Cabus	1371.48	1600.06	1828.64	2057.22	2514.38	2971.54	3428.70	4114.44
Catterall	1423.81	1661.12	1898.42	2135.72	2610.32	3084.93	3559.53	4271.44
Cloughton-on-Brock	1394.55	1626.98	1859.41	2091.83	2556.68	3021.53	3486.38	4183.66
Fleetwood	1387.64	1618.93	1850.20	2081.47	2544.01	3006.57	3469.11	4162.94
Forton	1381.97	1612.31	1842.63	2072.96	2533.61	2994.28	3454.93	4145.92
Garstang	1397.02	1629.87	1862.70	2095.54	2561.21	3026.89	3492.56	4191.08
Great Eccleston	1392.33	1624.39	1856.45	2088.50	2552.61	3016.72	3480.83	4177.00
Hambleton	1386.81	1617.95	1849.09	2080.22	2542.49	3004.76	3467.03	4160.44
Inskip-with-Sowerby	1379.75	1609.72	1839.67	2069.63	2529.54	2989.47	3449.38	4139.26
Kirkland	1420.76	1657.57	1894.36	2131.15	2604.73	3078.33	3551.91	4262.30
Myerscough and Bilsborrow	1385.10	1615.95	1846.80	2077.65	2539.35	3001.05	3462.75	4155.30
Nateby	1375.01	1604.19	1833.35	2062.52	2520.85	2979.20	3437.53	4125.04
Nether Wyresdale	1403.10	1636.96	1870.81	2104.66	2572.36	3040.07	3507.76	4209.32
Out Rawcliffe	1379.42	1609.34	1839.24	2069.14	2528.94	2988.76	3448.56	4138.28
Pilling	1421.04	1657.89	1894.73	2131.57	2605.25	3078.94	3552.61	4263.14
Preesall	1396.70	1629.49	1862.27	2095.05	2560.61	3026.18	3491.75	4190.10
Stalmine	1400.74	1634.20	1867.66	2101.11	2568.02	3034.94	3501.85	4202.22
Upper Rawcliffe-with-Tarnacre	1378.79	1608.60	1838.39	2068.19	2527.78	2987.39	3446.98	4136.38
Winmarleigh	1382.23	1612.61	1842.98	2073.35	2534.09	2994.84	3455.58	4146.70
All other areas of the Borough	1361.83	1588.81	1815.78	2042.75	2496.69	2950.64	3437.58	4085.50

4. Background

- 4.1** The Council Tax for Wyre Borough Council for 2022/23 as recommended by the Cabinet at their meeting of the 16 February 2022 is detailed below:-

	£
Net Expenditure (Before Other Government Grants)	14.449
Less Contribution from NDR Earmarked Reserve	(0.389)
	14.060
Less New Homes Bonus	(1.257)
Less Baseline Funding	(3.409)
Less Revenue Support Grant	(0.001)
Less Lower Tier Grant	(0.153)
Less 2022/23 Services Grant	(0.235)
Less NDR Grant (net of contributions to the Lancashire Pool)	(4.506)
Less EZ growth (transferred to a ring-fenced reserve)	(0.016)
	4.483
Add Projected NDR below Baseline Funding (offset above)	1.583
Add Collection Fund – Council Tax and NDR	2.095
	8.161
Amount Required from Council Tax	8.161
Divided by Council Tax Base at Band D equivalent	38,004
Council Tax for 2022/23	£214.74
Council Tax for 2021/22	£209.74
Increase from 2021/22	£5.00

5. Key issues and proposals

5.1 Under the provisions of the Local Government Finance Act 1992 as amended, Wyre Borough Council, as billing authority, is required to determine a Council Tax for the services provided by LCC, the Police and Crime Commissioner for Lancashire, the Combined Fire Authority, Wyre Borough Council and where appropriate, Parish Councils. The expenditure levels, government contributions and other adjustments to arrive at the calculation of the full Council Tax are as follows:-

	Total for County £m	Total for Police £m	Total for Combined Fire £m	Total for WBC £m	Total Band D Excl. Parishes	Av. Band D Parish Precept	Total Band D Incl. Parishes
Precept	571,188	106,350	34,754	8.161			
	No. of properties						
Council Tax Base (Band D equivalent)	377,199	449,778	449,778	38,004			
	£	£	£	£	£	£	£
COUNCIL TAX 2022/23	1,514.29	236.45	77.27	214.74	2,042.75	22.74	2,065.49
COUNCIL TAX 2021/22	1,456.19	226.45	72.27	209.74	1,964.65	21.20	1,985.85
Increase/Reduction(-)	58.10 3.99%	10.00 4.42%	5.00 6.92%	5.00 2.38%	78.10 3.98% or £1.50 per week	1.54 7.26%	79.64 4.01%
2022/23 Council Tax as a proportion of total bill	74.1%	11.6%	3.8%	10.5%	100%		
2022/23 Council Tax as a proportion of total bill	73.3%	11.5%	3.7%	10.4%		1.1%	100%

5.2 The Council Tax for each property band based on the £2,042.75 indicated in the table in paragraph 5.1 (which excludes Parish Precepts) will be:-

	£	% of Band D
BAND A	1,361.83	66.6667
B	1,588.81	77.7778
C	1,815.78	88.8889
D	2,042.75	100
E	2,496.69	122.2222
F	2,950.64	144.4444
G	3,404.58	166.6667
H	4,085.50	200

5.3 The local authority is required each year to estimate whether there will be a surplus or deficit on its Collection Fund. Surpluses or deficits attributable to Council Tax are apportioned between the County, the Police and Crime Commissioner for Lancashire, the Combined Fire Authority and the District. Surpluses or deficits attributable to Non-Domestic Rates are apportioned between Central Government, the County, the Combined Fire Authority and the District. The estimated surplus attributable to Wyre in 2021/22 (the impact is felt in 2022/23) is anticipated to be £216,715 in relation to Council Tax and a deficit of £2,311,660 in relation to Non-Domestic Rates. The deficit position in relation to Non-Domestic Rates is as a result of reliefs and discounts provided to rate payers during 2021/22, owing to the pandemic. The council received s.31 grants from central government to recompense us for the loss of income; these monies are outside of the Collection Fund. At year-end funds will be set aside in the NDR Equalisation Reserve and will be drawn down during 2022/23 to offset this deficit position. Both of these have been taken into account for the Borough Council's purposes in 2022/23. A collection rate of 97%, has been assumed in the calculation of the Council Tax base. The Collection Fund Statement is shown at Appendix 2(a) for Council Tax and Appendix 2(b) for Non-Domestic Rates with a sample Council Tax Bill at Appendix 3.

Financial and legal implications	
Finance	Considered in detail in the report above.
Legal	In accordance with the Council's Policy Framework, decisions as to the Council's budget and setting the Council Tax are reserved to the Council. The recommendations contained within the report, if agreed, enable the Council to comply with the Policy Framework and also meet its statutory obligations.

Other risks/implications: checklist

If there are significant implications arising from this report on any issues marked with a ✓ below, the report author will have consulted with the appropriate specialist officers on those implications and addressed them in the body of the report. There are no significant implications arising directly from this report, for those issues marked with a x.

risks/implications	✓ / x
community safety	x
equality and diversity	x
sustainability	x
health and safety	x

risks/implications	✓ / x
asset management	x
climate change	x
ICT	x
data protection	x

Processing Personal Data

In addition to considering data protection along with the other risks/ implications, the report author will need to decide if a 'privacy impact assessment (PIA)' is also required. If the decision(s) recommended in this report will result in the collection and processing of personal data for the first time (i.e. purchase of a new system, a new working arrangement with a third party) a PIA will need to have been completed and signed off by Data Protection Officer before the decision is taken in compliance with the Data Protection Act 2018.

report author	telephone no.	email	date
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List of background papers:		
name of document	date	where available for inspection
None		

List of appendices

Appendix 1 – Formal Council Tax Resolution agreed at Cabinet 16 February, 2022

Appendix 2(a) – Collection Fund Statement – Council Tax

Appendix 2(b) – Collection Fund Statement – Non-Domestic Rates

Appendix 3 – Example of Council Tax Bill