

Report of:	Meeting	Date
Councillor Michael Vincent, Leader of the Council	Council	9 March 2023

Council Tax, Revenue Budget and Capital Programme 2023/24

1. Purpose of report

- 1.1 The determination of the Council Tax for the Borough for the 2023/24 financial year.

2. Outcomes

- 2.1 The total Council Tax for 2023/24 for the District, County, Police and Fire purposes.

3. Recommendations

- 3.1 That the formal Council Tax resolution as agreed by Cabinet 15 February 2023, as set out in Appendix 1 attached, be agreed.
- 3.2 That this Council's Band D equivalent Council Tax for the 2023/24 financial year of £219.74 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	151.24	176.45	201.65	226.86	277.27	327.68	378.10	453.72
Bleasdale	158.37	184.77	211.16	237.56	290.35	343.14	395.93	475.12
Cabus	156.69	182.81	208.92	235.04	287.27	339.50	391.73	470.08
Catterall	209.53	244.46	279.37	314.30	384.14	453.99	523.83	628.60
Cloughton-on-Brock	178.76	208.56	238.35	268.15	327.74	387.33	446.91	536.30
Fleetwood	172.24	200.96	229.66	258.37	315.78	373.20	430.61	516.74
Forton	166.36	194.10	221.82	249.55	305.00	360.46	415.91	499.10
Garstang	186.91	218.07	249.21	280.37	342.67	404.98	467.28	560.74
Great Eccleston	184.90	215.72	246.53	277.35	338.98	400.61	462.25	554.70
Hambleton	171.12	199.65	228.16	256.69	313.73	370.77	427.81	513.38
Inskip-with-Sowerby	164.30	191.68	219.06	246.45	301.22	355.98	410.75	492.90
Kirkland	215.06	250.91	286.75	322.60	394.29	465.98	537.66	645.20
Myerscough and Bilsborrow	169.84	198.15	226.45	254.76	311.37	367.98	424.60	509.52
Nateby	162.29	189.34	216.39	243.44	297.54	351.63	405.73	486.88
Nether Wyresdale	196.86	229.68	262.48	295.30	360.92	426.54	492.16	590.60
Out Rawcliffe	164.26	191.64	219.01	246.39	301.14	355.89	410.65	492.78
Pilling	205.82	240.12	274.42	308.73	377.34	445.94	514.55	617.46
Preesall	181.09	211.28	241.45	271.64	332.00	392.37	452.73	543.28
Stalmine-with-Staynall	184.97	215.80	246.63	277.46	339.12	400.77	462.43	554.92
Upper Rawcliffe-with-Taranacre	163.67	190.95	218.23	245.51	300.07	354.62	409.18	491.02
Winmarleigh	184.51	215.27	246.01	276.77	338.27	399.78	461.28	553.54
All other area of the Borough	146.49	170.91	195.32	219.74	268.57	317.40	366.23	439.48

- 3.3** That it be noted that for the year 2023/24 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)	1049.81	1224.77	1399.74	1574.71	1924.65	2274.58	2624.52	3149.42
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

- 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 2023/24 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	1423.53	1660.78	1898.03	2135.29	2609.80	3084.30	3558.82	4270.58
Bleasdale	1430.66	1669.10	1907.54	2145.99	2622.88	3099.76	3576.65	4291.98
Cabus	1428.98	1667.14	1905.30	2143.47	2619.80	3096.12	3572.45	4286.94
Catterall	1481.82	1728.79	1975.75	2222.73	2716.67	3210.61	3704.55	4445.46
Claughton-on-Brock	1451.05	1692.89	1934.73	2176.58	2660.27	3143.95	3627.63	4353.16
Fleetwood	1444.53	1685.29	1926.04	2166.80	2648.31	3129.82	3611.33	4333.60
Forton	1438.65	1678.43	1918.20	2157.98	2637.53	3117.08	3596.63	4315.96
Garstang	1459.20	1702.40	1945.59	2188.80	2675.20	3161.60	3648.00	4377.60
Great Eccleston	1457.19	1700.05	1942.91	2185.78	2671.51	3157.23	3642.97	4371.56
Hambleton	1443.41	1683.98	1924.54	2165.12	2646.26	3127.39	3608.53	4330.24
Inskip-with-Sowerby	1436.59	1676.01	1915.44	2154.88	2633.75	3112.60	3591.47	4309.76
Kirkland	1487.35	1735.24	1983.13	2231.03	2726.82	3222.60	3718.38	4462.06
Myerscough and Bilborrow	1442.13	1682.48	1922.83	2163.19	2643.90	3124.60	3605.32	4326.38
Nateby	1434.58	1673.67	1912.77	2151.87	2630.07	3108.25	3586.45	4303.74
Nether Wyresdale	1469.15	1714.01	1958.86	2203.73	2693.45	3183.16	3672.88	4407.46
Out Rawcliffe	1436.55	1675.97	1915.39	2154.82	2633.67	3112.51	3591.37	4309.64
Pilling	1478.11	1724.45	1970.80	2217.16	2709.87	3202.56	3695.27	4434.32
Preesall	1453.38	1695.61	1937.83	2180.07	2664.53	3148.99	3633.45	4360.14
Stalmine	1457.26	1700.13	1943.01	2185.89	2671.65	3157.39	3643.15	4371.78
Upper Rawcliffe-with-Tarnacre	1435.96	1675.28	1914.61	2153.94	2632.60	3111.24	3589.90	4307.88
Winmarleigh	1456.80	1699.60	1942.39	2185.20	2670.80	3156.40	3642.00	4370.40
All other areas of the Borough	1418.78	1655.24	1891.70	2128.17	2601.10	3074.02	3546.95	4256.34

4. Background

- 4.1** The Council Tax for Wyre Borough Council for 2023/24 as recommended by the Cabinet at their meeting of the 15 February 2023 is detailed below (*updated to reflect the final settlement figures for the Services Grant and Additional Funding Guarantee Grant which had a net nil impact):-

Net Expenditure (Before Other Government Grants)	£ 16.846
Less New Homes Bonus	(0.982)
Less Baseline Funding	(3.537)
Less Revenue Support Grant	(0.001)
Less Additional Funding Guarantee Grant*	(0.457)
Less Services Grant*	(0.138)
Less NDR Grant (net of contrib. to the Lancashire Pool)	(5.536)
Less EZ growth (transferred to a ring-fenced reserve)	(0.116)
	6.034
Add Projected NDR below Baseline (offset above)	1.358
Add Collection Fund – Council Tax and NDR	1.067
Amount Required from Council Tax	8.459
Divided by Council Tax Base at Band D equivalent	38,496
Council Tax for 2023/24	£219.74
Council Tax for 2022/23	£214.74
Increase from 2022/23	£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	Total for Police	Total for Combined Fire	Total for WBC	Total Band D Excl. Parishes	Av. Band D Parish Precept	Total Band D Incl. Parishes
	£m	£m	£m	£m			
Precept	604,416	115,151	37,676	8.459		£0.912m	
	No. of properties						
Council Tax Base (Band D equivalent)	383,827	457,949	457,949	38,496		38,496	
	£	£	£	£	£	£	£
COUNCIL TAX 2023/24	1,574.71	251.45	82.27	219.74	2,128.17	23.69	2,151.86
COUNCIL TAX 2022/23	1,514.29	236.45	77.27	214.74	2,042.75	22.74	2,065.49
Increase/Reduction(-)	60.42 3.99%	15.00 6.34%	5.00 6.47%	5.00 2.33%	85.42 4.18% or £1.64 per week	0.95 4.18%	86.37 4.18%
2023/24 Council Tax as a proportion of total bill	74.0%	11.8%	3.9%	10.3%	100%		
2023/24 Council Tax as a proportion of total bill	73.2%	11.7%	3.8%	10.2%		1.1%	100%

- 5.2** The Council Tax for each property band based on the £2,128.17 indicated in the table in paragraph 5.1 (which excludes Parish Precepts) will be:-

	£	% of Band D
BAND A	1,418.78	66.6667
B	1,655.24	77.7778
C	1,891.70	88.8889
D	2,128.17	100
E	2,601.10	122.2222
F	3,074.02	144.4444
G	3,546.95	166.6667
H	4,256.34	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 2022/23 (the impact is felt in 2023/24) is anticipated to be £466,830 in relation to Council Tax and a deficit of £1,534,020 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 2022/23, 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 2023/24 to offset this deficit position. Both of these have been taken into account for the Borough Council's purposes in 2023/24. 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	risks/implications	✓ / x
community safety	x	asset management	x
equality and diversity	x	climate change	x
sustainability	x	ICT	x
health and safety	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 15 February, 2023

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

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

Appendix 3 – Example of Council Tax Bill