



Rossendale Borough Council

Special Council Meeting – 28th February 2007

Revenue Budget and Council Tax 2007-08

RECOMMENDATIONS

1 – Budget Requirement

- 1.1. That the savings identified for 2007-08 in the sum of £208,630 as detailed in Appendix 2 of this report be approved.
- 1.2. That investments in the sum of £969,180 as detailed in Appendix 3 of this report be approved.
- 1.3. That the additional investments and savings in the net sum of £17,000 (net investment) as detailed in appendix 3 of this report.
- 1.4. That an amount of:
 - 1.4.1. £78,430 be transferred from the Change Management Reserve,
 - 1.4.2. £130,000 from the Planning Delivery Grant
 - 1.4.3. £231,850 from LABGIS
 - 1.4.4. £131,790 from Department of Health Grant
 - 1.4.5. £63,805 from the Collection Fund to a Contract Performance Reserve
- 1.5. That consequent upon resolutions 1.1, 1.2, 1.3 and 1.4 above, and the Head of Finance opinion on the robustness of the 2007-08 Estimates and the level of balances, the Council's Budget for 2007-08, as amended, be approved in the sum of £11,263,218.

2 – 2007-08 Precepts

- 2.1 That the receipt, or anticipated receipt, of the following precepts for 2007-08 be noted:

		£
Lancashire Police Authority	(General Expenses)	2,678,959
Lancashire County Council	(General Expenses)	22,252,671
Lancashire Fire Authority	(General Expenses)	1,221,749
Rosendale Borough Council	(General Expenses)	5,090,438
Whitworth Parish Council	(Special Expenses)	48,031

3 – Council Tax Base

- 3.1 That it is noted that by Scheme of Delegation, dated 1st February 2007, The Head of Financial Services in consultation with The Leader of the Council calculated the following amounts for the year 2007-08 in accordance with Section 33 (1) of the Local Government Finance Act 1992, as amended by Section 84 Local Government Act 2003 For the whole area of the Borough 21,270 “D” Band equivalent units being the amount calculated by the Council, in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992, as its Council Tax base for the year end.
- 3.2 For that part of the Council’s area being Whitworth Parish, the amount of 2,318 “D” Band equivalent units, being the amounts calculated by the Council in accordance with Regulation 6 of the Regulations, as the amounts of its Council Tax for the year for dwellings in that part of its area to which the Special Items relate.

4 – Budget impact on Council Tax

- 4.1 That the following amounts be now calculated by the Council for the year 2007-08 in accordance with Section 32 to 36 of the Local Government and Finance Act 1992:-
- (a) £32,368,458 being the aggregate of the amounts which the Council estimates for the items set out in Section 32(2)(a) to (e) of the Act.
 - (b) £21,105,240 being the aggregate of the amounts which the Council estimates for the items set out in Section 32(3)(a) to (c) of the Act.
 - (c) £11,263,218 being the amount by which the aggregate at 4.1(a) above exceeds the aggregate at 4.1(b) above, calculated by the Council, in accordance with Section 32(4) of the Act, as its budget requirement for the year.

- (d) £6,108,975 being the aggregate of the sums which the Council estimates will be payable for the year into its General Fund in respect of redistributed Non-Domestic Rates, Revenue Support Grant, (increased by the amount of the sums which the Council estimates will be transferred in the year from its Collection Fund to its General Fund in accordance with Section 97(3) of the Local Government Finance Act 1988 (Council Tax Surplus) or (reduced by the amount of the sums which the Council estimates will be transferred in the year from its General Fund to its Collection Fund in accordance with Section 97(4) of the Local Government Finance Act 1988) (Council Tax Deficit)
- (e) £63,805 being a transfer from the Collection Fund Surplus to General Fund (see 1.4.5 above)
- (f) **£239.32** being the amount at 4.1(c) above less the amount at 4.1(d) and 4.1(e) above, all divided by the amount at 3.1 above, calculated by the Council, in accordance with Section 33(1) of the Act, as the basic amount of its Council Tax for the year.
- (g) **£48,031** being the aggregate amounts of all special items referred to in Section 34(1) of the Act.
- (h) **£20.72** being the amount at 4.1(g) above all divided by the amount of 3.2 above, calculated by Council and applicable to the Parish of Whitworth area only for the Special items.

VALUATION BANDS								
	A	B	C	D	E	F	G	H
Special Items Only, Parish of Whitworth	13.81	16.12	18.42	20.72	25.32	29.93	34.53	41.44

- (i) **£260.04** for part of the Council's area, Parish of Whitworth, being the amounts given by adding to the amount at 4.1(e) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 3.2 above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate.
- (j) Being the amounts shown below that are given by multiplying the amounts at 4.1(e) and 4.1(g) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the

amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

VALUATION BANDS								
	A	B	C	D	E	F	G	H
Parish of Whitworth	173.36	202.25	231.15	260.04	317.82	375.61	433.40	520.08
All other parts of the Borough	159.55	186.14	212.73	239.32	292.50	345.68	398.87	478.64

- (k) That it be noted that for the year 2007-08 the Lancashire County Council have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the Categories of dwellings shown below:-

VALUATION BANDS								
	A	B	C	D	E	F	G	H
Lancashire County Council	697.47	813.71	929.96	1046.20	1278.69	1511.18	1743.67	2092.40

- (l) That it be noted that for the year 2007-08 the Lancashire Police Authority have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:-

VALUATION BANDS								
	A	B	C	D	E	F	G	H
Lancashire Police Authority	83.97	97.96	111.96	125.95	153.94	181.93	209.92	251.90

- (m) That it be noted that for the year 2007-08 the Lancashire Fire Authority have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:-

VALUATION BANDS								
	A	B	C	D	E	F	G	H
Lancashire Fire Authority	38.29	44.68	51.06	57.44	70.20	82.97	95.73	114.88

- (n) That, being calculated the aggregate in each case of the amounts at 4.1(i) above and 4.1(i), (j) and (k) above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2007-08 for each of the categories of dwellings show below:-

VALIDATION BANDS								
	A	B	C	D	E	F	G	H
Parish of Whitworth	993.09	1158.60	1324.12	1489.63	1820.66	2151.69	2482.72	2979.26
All other parts of the Borough	979.27	1142.49	1305.70	1468.91	1795.33	2121.76	2448.18	2937.82

5 – Furnished and Unfurnished Property

- 5.1 The discretionary discounts on empty unfurnished and furnished property be reduced to the statutory minimum as from 1st April 2007.
- 5.2 The policy on empty unfurnished and furnished property previously approved by Cabinet be approved

6 – Council Tax Collection

- 6.1 That the Head of Customer Services and e-Government, officers and partners be authorised to take all necessary steps to ensure collection and recovery of the Council Tax and National Non-Domestic Rates (NNDR).

NB – For ease an explanation of the above resolutions is included at Appendix 5.