

Appendix 4

Rossendale Borough Council

Council Meeting – 28th February 2018

Revenue Budget and Council Tax 2018-19

RECOMMENDATIONS

1 – Budget Requirement

1.1. Use of Earmarked Reserves:

Description	£000
Transitional Reserve	796
NNDR Reserve	800
Total	1,596

1.2. Reduction in expenditure:

Description	£000
Support of PCSOs	33

- 1.3. That consequent upon resolutions 1.2, and the Head of Finance opinion on the robustness of the 2018-19 Estimates and the level of balances (Appendix 2), the Council's Budget for 2018-19, as amended, is approved in the sum of £10,032,381 (before the use of reserves and Government grants).

2 – 2018-19 Precepts / 2017-18 Collection Fund Surplus

- 2.1 That the receipt, or anticipated receipt, of the following precepts for 2018-19 be noted:

	£
Lancashire Police & Crime Commissioner (General Expenses)	3,589,636
Lancashire County Council (General Expenses / Adult Social Care)	26,194,937
Lancashire Combined Fire Authority (General Expenses)	1,364,648
Rossendale Borough Council (General Expenses)	5,384,352
Whitworth Parish Council (Special Expenses)	52,684

2.2 That amounts due in relation to collect fund Surplus 2017-18 are noted:

	£
Lancashire Police & Crime Commissioner	52,430
Lancashire County Council	379,583
Lancashire Combined Fire Authority	21,186
Rossendale Borough Council	81,855

3 Council Tax Base

- 3.1 That it is noted that The Head of Financial Services calculated the following amounts for the year 2018-19 for the whole area of the Borough 20,229 “D” Band equivalent units [in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 and Article 3 of the Localism Act 2011 (Commencement No 1 and Transitional Provisions) Order 2011.]
- 3.2 For that part of the Council’s area being Whitworth Parish, the amount of 2,186 “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 2018-19 in accordance with Section 32 to 36 of the Local Government and Finance Act 1992:
- (a) £10,032,381 being the amount calculated by the Council, in accordance with Section 32(4) of the Act, as its budget requirement for the year (excluding Transitional & NNDR Reserves).

- (b) £3,052,029 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, New Homes Bonus, Special Grants, 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) together with the use of council reserves as agreed at 1.1.
- (c) **£81,855** being a transfer from the Collection Fund surplus and Council Tax Adjustment Account to General Fund
- (d) **£266.17** being the amount at 4.1(a) above less the amount at 4.1(b) above, less the use of reserves (1.1), 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.
- (e) **£58,684** being the aggregate amounts of all special items referred to in Section 34(1) of the Act (£50,592) plus £8,000.00 being the attributable funding in relation to changes brought about by the Localisation of Council Tax Support.
- (f) **£24.10** being the amount at 4.1(e) above of £52,684 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	16.07	18.74	21.42	24.10	29.46	34.81	40.17	48.20

- (g) **£290.27** for part of the Council's area, Parish of Whitworth, being the amounts given by adding to the amount at 4.1(d) 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.
- (h) Being the amounts shown below that are given by multiplying the amounts at 4.1(d) and 4.1(f) 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	193.52	225.76	258.02	290.27	354.78	419.28	483.79	580.54
All other parts of the Borough	177.45	207.02	236.60	266.17	325.32	384.47	443.62	532.34

- (i) That it be noted that for the year 2018-19 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	808.11	942.80	1077.48	1212.17	1481.54	1750.91	2020.28	2424.34
LCC Adult Social Care	55.17	64.36	73.56	82.75	101.14	119.53	137.92	165.50
Total	863.28	1007.16	1151.04	1294.92	1582.68	1870.44	2158.20	2589.84

- (j) That it be noted that for the year 2018-19 the Police and Crime Commissioner for Lancashire has 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	118.30	138.02	157.73	177.45	216.88	256.32	295.75	354.90

- (k) That it be noted that for the year 2018-19 the Lancashire Combined 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	44.97	52.47	59.96	67.46	82.45	97.44	112.43	134.92

- (l) That, being calculated the aggregate in each case of the amounts at 4.1(h) 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 2018-19 for each of the categories of dwellings show below:-

VALIDATION BANDS								
	A	B	C	D	E	F	G	H
Parish of Whitworth	1220.07	1423.41	1626.75	1830.10	2236.79	2643.48	3050.17	3660.20
All other parts of the Borough	1204.00	1404.67	1605.33	1806.00	2207.33	2608.67	3010.00	3612.00

4 Council Tax

- 4.1 Collection - 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).

5 NNDR1

- 5.1 In accordance with Section 59A of The Local Government Finance Act 1988, as amended by The Local Government Finance Act 2012, the report informs members of the calculations carried out in estimating the level of National Non-Domestic Rates (the business rates tax base) the Council anticipates collecting in 2018-19. The business rates tax base, reported in the NNDR1 submission to the

Department for Communities and Local Government (DCLG), is noted as £11,778,849 (Part 1a, line 12).

5.2 That amounts due in relation to NNDR collection fund for 2017-18 are noted:

	£
Lancashire County Council	82,471
Lancashire Combined Fire Authority	9,163
Rosendale Borough Council	366,538

