

Bolton Council

Report to:	Council		
Date of meeting:	16 th February 2022		
Report of:	Deputy Chief Executive	Report Number:	31727
Reporting Officer:	Sue Johnson, Deputy Chief Executive	Telephone Number:	x1502
Contact Officer:	Sue Johnson, Deputy Chief Executive	Telephone Number:	x1502
Report title:	Budget Report 2022/23		
Not confidential			
This report does not contain information which warrants its consideration in the absence of the press or members of the public.			
Purpose:	To consolidate service budgets to provide the Council's overall 2022/23 budget; To consider the options for council tax for 2022/23; To report on the Financial Arrangements account for 2022/23.		
Recommendations:	That Cabinet recommends to Council <ul style="list-style-type: none"> i. The budget for 2022/23 ii. The council tax for 2022/23 iii. That the Council Tax figures included in the report for the Mayoral Police and Crime Commissioner Precept and Mayoral General Precept (including Fire Services) are the recommended provisional amounts pending their formal approval 		
Decision:			
Background documents:	<p>Final local government finance settlement: England, 2022 to 2023 Final local government finance settlement: England, 2022 to 2023 - GOV.UK (www.gov.uk)</p> <p>Final Council Tax report 2022 to 2023 Final Council Tax report 2022 to 2023 - GOV.UK (www.gov.uk)</p> <p>Council Tax Support Scheme 2021/22 – report to Cabinet 21st December 2020 Council Tax Support scheme 2020/21</p>		

Consultation with other officers				
Finance	n/a			
Legal	Yes		Helen Gorman	
HR	Yes		Lee Fallows	
Climate Change	No			
Equality Impact Assessment	No			
Please confirm that the consultation response has been taken into consideration in making the recommendations.			Yes	
Vision outcomes				
Please identify the appropriate Vision outcome(s) that this report relates or contributes to by putting a cross in the relevant box.			1. Start Well	X
			2. Live Well	X
			3. Age Well	X
			4. Prosperous	X
			5. Clean and Green	X
			6. Strong and Distinctive	X

1 INTRODUCTION AND BACKGROUND

1.1 At the Council budget meeting on 8th February 2021 a two-year budget was prepared covering the financial years 2021/22 and 2022/23. This included a savings target of £36.5m comprising £31.6m in 2021/22 and £4.9m in £2022/23, in order to set balanced budgets.

1.1 The original assumptions built into the 2022/23 budget included a 1.99% increase for the general council tax levy and 2% increase for the Adult Social Care Precept.

1.2 This report provides an update on the impact of the local government finance settlement announced on 17th December 2021 and options for the council tax levy for 2022/23.

2 UPDATES POST THE CABINET MEETING ON 7TH FEBRUARY

2.1 The final local government finance settlement was announced on the evening of 7th February 2022 with no material changes to those announced in the provisional settlement in December

2.2 On the 3rd February 2022 the Chancellor of the Exchequer made an announcement regarding increasing energy costs. To mitigate against these the government has announced specific measures, including a £200 repayable rebate to offset household energy bills and a £150 council tax payment. With regard to the council tax payment key points on this to note are:

- It is a “£150 payment using council tax records and based on council tax bands” as opposed to a discount or rebate on council tax bills.
- Billing authorities will make a £150 payment to every household in bands A to D for main residences only (second and empty homes are ineligible).
- Payments will be made outside the council tax system and will not affect either council tax setting or the collection fund.
- Billing authorities will be required to put some text in council tax bills (even though council tax liability and payments will be unaffected).
- Payments to households will be made regardless of whether £150 exceeds the household’s council tax liability for the year, or whether the household has any council tax arrears.
- Billing authorities will have to use their council tax data to identify households who will be eligible for the £150 payment. Where the billing authority holds bank account details, payments should be made to these households in April by BACS outside the council tax system.
- Where the billing authority does not hold bank account details, those households will have to be contacted to obtain bank account details so that BACS payments can be made. In Bolton over 30,000 households (around 30%) do not pay by direct debit.

2.3 In addition, discretionary funding of £144 million will also be provided to support vulnerable people and individuals on low incomes that do not pay Council Tax, or that pay Council Tax for properties in Bands E to H. As of writing Local Authority guidance or allocations have not been announced.

3 LOCAL GOVERNMENT SETTLEMENT 2022/23

3.1 The settlement itself was a one-year settlement with no indication of local government

funding from 2023/24 onwards. However, it was announced that next year's would be a three-year settlement. Key points to note for the 2022/23 settlement are;

- 3.2 Core spending power (the grand total of all the council's income) to increase on average by 6.9%. It should be noted this increase is based upon the assumption that councils will increase their council tax by the maximum permissible.
- 3.3 Services Grant 2022/23 (£4.7m) – This one-off Service Grant is proposed for the local government finance settlement 2022 to 2023 to provide funding to all tiers of local government in recognition of the vital services delivered at every level of local government.
- 3.4 Lower Tier Services Grant - this grant was introduced in 2021-22 and is continued into 2022-23 (£457k).
- 3.5 New Homes Bonus -a further year has been added, in addition to the legacy payment for Year 8 to continue in 2022/23 (£330k).
- 3.6 Grants aimed specifically at Social Care:
 - 3.6.1 • Social Care Grant - an additional £4m on top of the £11m we already receive.
 - 3.6.2 • £0.9m Market Sustainability and Fair Cost of Care Fund (for implementation of the social care reform act).
 - 3.6.3 • Improved Better Care Fund – inflation has been added to our existing allocation of £14.9m meaning an additional £400k.
- 3.7 The Council Tax general levy remains at 1.99% without the need for a referendum.
- 3.8 The Adult Social Care precept can increase by 1% plus any deferred increase from the 2021/22 allowance of 3%.

4 SAVINGS PROGRAMME 2021-23

- 4.1 The additional funding allocations received in Children's and Adults' Social Care has provided the opportunity for some of the original savings requirements in those areas to be reduced. As a result the following changes to the savings targets are proposed;

Savings and Efficiencies £'000s	Adults	Children's
Transformation of Older Adults and Learning Disability Day Care	965	
Review of staffing in the Adults portfolio	820	
Review of Intermediate Tier provision	500	
Review of all contracts and grants	29	
Review of delivery model of Integrated Equipment Stores	87	
Review of Housing Services – protection of homeless and vulnerable people	130	
Review of staffing within the commissioning and support services		100
Review of resources within staying safe		1,000
Total Grant for S&E	2,531	1,100
Grant towards Fees	369	
Total	2,900	1,100

- 4.2 Of the current 2021-23 savings programme, almost 70% has now been achieved per the table below

	Original Savings Target	Revised Target	No Report Yet	Report In Consultation	Report Delivered and Fully Funded	Total	Fully Achieved
	£000	£000	£000	£000	£000	£000	%
Adults	12,260	12,680	2,243	965	9,472	12,680	75%
Children's	9,291	9,291	2,470	1,012	5,809	9,291	63%
Public Health	1,637	1,637			1,637	1,637	100%
Place	6,581	6,161	2,722	60	3,379	6,161	55%
Corporate Resources	7,431	7,431	1,937	113	5,381	7,431	72%
Total Savings	37,200	37,200	9,372	2,150	25,678	37,200	69%

5 FINANCIAL PRESSURES

- 5.1 There are number of pressures outlined below which impact on the current financial year and 2022/23
- 5.2 Energy – it is estimated that additional costs could be up to £3.5m.
- 5.3 National Insurance -the Government is increasing National Insurance Contributions (NICs) by 1.25% percentage points from April 2022 onwards to fund the NHS and social care reform. The increase in NICs is referred to as the Health and Social Care Levy (£939k).
- 5.4 ICT – to fund the associated asset refresh, ICT infrastructure, licenses, security and electronic data storage costs (£2m).
- 5.5 Local Government Pay Award – in line with the pay award expectation for other public bodies no increase was built into the 2021/22 budget. Whilst this current year's award has not yet been finalized, 1.75% has been offered. This has been added into the budget (£1.6m). The 2022/23 initial pay award assumption was 1% however this has been increased to 2%.
- 5.6 Waste Levy – the impact of covid-19 has meant lower recycling from businesses and increased landfill costs (£288k).

6 GOVERNMENT SPENDING PLANS

- 6.1 As members will be aware, the council has had to find significant savings over the last 10 years, totaling almost £225m by the end of 2022/23.

- 6.2 Beyond 2021/22 there are some key funding issues yet to be confirmed which could impact further on the council.
- 6.3 Fair Funding Review (FFR)
- 6.4 As part of the 16/17 finance settlement, it was announced that there would be an FFR of authorities' funding needs, initially to be implemented in 2019/20. This was subsequently deferred by one year to 2020/21 and the Brexit debate pushed this further back to 2021/22. The Covid-19 pandemic has pushed this back further to 2023/24.
- 6.5 According to the then titled Ministry of Housing, Communities and Local Government (MHCLG) terms of reference the FFR will:
- Set new baseline funding allocations for authorities
 - Look at an assessment of needs and resources of authorities.
- 6.6 Business Rates
- 6.7 Bolton is part of the Greater Manchester 100% business rates retention pilot. Councils retain 100% of their business rates with 1% passed to the Fire Authority. The government had announced that from 2023 business rates retention will be 49%, 1% of this being passed to the Fire Authority and 50% to central government. This has also been deferred until 2023/24
- 6.8 The business rates reset initially intended to be implemented in 2021/22 has also been deferred until at least 2023/24. This may take the form of either a full re-set or partial re-set. What this means is that any business rates growth that the council is expected to achieve over and above its baseline may either be fully taken or partially taken off the council. The government's rationale is that the overall business rates growth since the previous re-set in 2013 will be circa £2bn (if it is a full re-set), which it can then re-distribute to councils. Some of this growth is likely to have been lost in the last two years. This makes forecasting business rates beyond 2022/23 extremely difficult to do. In addition, it is not possible to project what the council could receive in some form of re-distributed grant from any potentially available funds.
- 6.9 It should be noted that some of the business rates growth achieved by the council as a direct result of the GM 100% business rates initiative can currently be retained locally.

7 GM BUSINESS RATES POOL

- 7.1 As in 2021/22 no new Pool agreement has been entered into for 2022/23

8 MANCHESTER AIRPORT

- 8.1 Airport trading started to pick up in the Autumn of 2021 as restrictions were relaxed, but then subsequently worsened as a result of the Omicron variant. There is no intention to pay a dividend in 2022/23 and loan interest continues to be accrued until payments resume.

9 EXPENDITURE FORECAST

- 9.1 Taking into account the above factors this is the expenditure forecast for 2022/23 and 2023/24:

	Forecast 2022/23 100% Business Rates £000s	Forecast 2023/24 49% Business Rates £000s
Expenditure		
Previous Year's Budget	448,865	470,296
Schools DSG Change	8,331	
Non School Services		
Inflation	8,303	5,578
CICT Pressures	2,000	
Levies	288	293
Other Corporate	-46	731
Corporate Borrowing	100	
Pensions		1,166
Adult Social Care Precept	1,384	1,269
NI Increase 1.25%	939	
Insurance	132	
Indicative Savings Requirement		-13,448
Budget Requirement	470,296	465,885

	Forecast 2022/23 100% Business Rates £000s	Forecast 2023/24 49% Business Rates £000s
Resources		
Direct Schools Grant	220,302	220,302
Retained Local Business Rate	61,562	41,005
GMCA Growth contribution	-1,000	
Section 31 Grants	32,861	6,728
Business Rates Top Up	23,031	70,171
Council Tax Contribution	122,434	126,885
Council Tax Contribution - Adult Social Care	1,384	1,269
Council Tax Contribution - General Levy	2,436	2,525
Collection Fund Balance	-2,614	-3,000
Collection Fund Timing Adjustment	4,600	
Service Grant	4,699	
Lower Tier Grant	457	
Contribution from / (to) reserves	-187	
New Homes Bonus	331	
Total	470,296	465,885
Council Tax Increase (subject to Council approval)	3.12%	2.99%

10 **FORECASTING CAUTION**

- 10.1 As members will appreciate there is considerable uncertainty in forecasting expenditure costs and income losses as a result of the Covid-19 pandemic. The turbulence in the economy continues to be felt. If a company does fail (as has happened with a number of the energy companies), this has an impact on business rate losses and potential increase for council tax support claims.
- 10.2 Whilst the furlough and hospitality schemes have now ended, there continues to be uncertainty about how well the economy will bounce back. Any company going out of

business not only impacts the council's business rates income but potentially council tax should any employees qualify for support.

- 10.3 The government's levelling up agenda is intended to distribute more fairly funds across the country. This will only become apparent as the outcome of the Fair Funding Review is published.

11 **RESERVES**

- 11.1 The council estimates its reserves balance to be £145m at the end of 2021/22 excluding the DSG and Collection Fund balances as follows;

	01/04/2021	31/03/2022
	£m	£m
Reserves we cannot touch (schools etc...)	(16.95)	(13.13)
Reserves we must have (audit requirements)	(10.66)	(10.66)
Reserves to support the 21-23 budget process	(14.60)	(1.60)
Reserves for known insurance claims / self insurance	(21.34)	(21.20)
Reserves to fund our existing capital programme	(46.01)	(41.81)
Reserves set aside for revenue commitments (Looked After Children etc...)	(64.31)	(56.93)
Total Reserves (excluding DSG Deficit)	(173.86)	(145.33)
DSG Deficit	+16.56	+18.85
Collection Fund	(56.79)	(23.80)
Overall Net Reserves Position	(214.09)	(150.28)

- 11.2 Appendix E provides some information of the implications of not holding these reserves.

12 **FINANCIAL RISKS**

- 12.1 Members will be aware that the Deputy Chief Executive has provided advice on the recommended level of Balances to be maintained previously. The full detail, including an identification of financial risks, is set out in Appendix F. However, in summary this advice is as follows:

- 12.1.1 Currently it is estimated that available Balances as at the 31st March 2022 will be £10.66m. The Deputy Chief Executive's advice to Members is that, as a minimum, Balances of £10.0m or higher should be maintained, based upon the Deputy Chief Executive's understanding of the risks and financial issues facing the Council over the next 3 years, and the proposals around the Budget, as identified in this report. Should Members wish to agree any additional items for growth or for savings not in this report, then the Deputy Chief Executive will need to advise Members as to whether or not those proposals would result in an increase in the financial risk facing the Council, and therefore a need for a higher level of Balances to be set as a minimum. This will be subject to ongoing review.

13 **BOLTON COUNCIL'S ELEMENT OF THE COUNCIL TAX**

13.1 The government has stated that the limit for 2022/23 for the general levy will be 1.99%.

13.2 For Adult Social Care (ASC), the council can raise this by 1%. In 2021/22 it was possible to defer up to 1% of that year's ASC. Bolton Council raised this by 2.5% in 2021/22 meaning 0.5% can be carried forward

13.3 A 1% swing in the rate broadly equates to a £1.1m gain or loss in council tax income. This budget has been prepared as follows:

- the Adult Social Care precept is set at 1.13% for 2022/23.
- the general levy is set at 1.99% for 2022/23.

13.4 Whilst approval to change the Local Council Tax Support Scheme was given in February 2021, this has been deferred until 2022/23. Revised Council Tax Support Scheme regulations can be found here - [Local Council Tax Support Scheme](#)

13.5 The table below shows the basic charge per band for Bolton (i.e. excluding Parish and Mayoral precepts)

	Bolton Charge 2021/22	Adult Social Care	General Levy	Bolton Charge 2022/23
		1.13% Increase	1.99% Increase	Overall 3.12% Increase
Band A	£1,049.19	£11.85	£20.88	£1,081.92
Band B	£1,224.07	£13.83	£24.36	£1,262.26
Band C	£1,398.92	£15.80	£27.84	£1,442.56
Band D	£1,573.79	£17.78	£31.32	£1,622.89
Band E	£1,923.51	£21.73	£38.28	£1,983.52
Band F	£2,273.26	£25.68	£45.24	£2,344.18
Band G	£2,622.98	£29.63	£52.20	£2,704.81
Band H	£3,147.58	£35.56	£62.64	£3,245.78

13.6 This equates to an additional 63p per week for Band A properties which are more than 40% of the overall tax base

13.7 The amount generated from council tax is as follows:

		2021/22			2022/23	
		£	£		£	£
Band D						
Basic Council Tax - previous year		1,516.18			1,573.79	
Council Tax General Levy	1.30%	19.71		1.99%	31.32	
Council Tax Adult Social Care	2.50%	37.90		1.13%	17.78	
Basic Council Tax			1,573.79			1,622.89
Tax Base			76,281			77,795
Basic Council Tax Collected (£'000s)			120,051			126,254
Add Parish Precepts (£000s)			426			430
Council Tax Collected (£000s)			120,477			126,684

14 **MAYORAL PRECEPT (tbc 11th February)**

14.1 Since 2018/19 the Mayor for Greater Manchester has taken responsibility for both the GM Police and Crime Commissioner and GM Fire and Rescue Authority services. Greater Manchester Combined Authority now sets two precepts:

- Mayoral Police and Crime Commissioner Precept; and
- Mayoral General Precept (including Fire Services)

14.2 With regard to the Mayoral General Precept this is used specifically for initiatives to develop and enhance the whole Greater Manchester region.

14.3 Increases in the Mayoral Precepts are added onto the council tax charge set by Bolton. For 2022/23 the amounts are as follows

14.3.1 For the Mayoral General (including Fire Services) a £12 / 13.2% increase (tbc)

14.3.2 A £10 / 4.6% increase for the Mayoral Police and Crime Commissioner Precept (tbc)

14.4 The table below shows the additional cost on each band for the Mayoral precepts:

	Mayoral General Precept (including Fire Services) (tbc)	Mayoral Police and Crime Commissioner Precept (tbc)
	£12 (13.2%) Increase	£10 (4.6%) Increase
Band A	£68.63	£152.20
Band B	£80.07	£177.56
Band C	£91.51	£202.93
Band D	£102.95	£228.30
Band E	£125.82	£279.03
Band F	£148.70	£329.76
Band G	£171.58	£380.50
Band H	£205.90	£456.60

14.5 Should the final decisions of the GMCA be different, then this will be reported to Members at the Council meeting.

15 **PARISH PRECEPTS**

15.1 The individual parish precepts are shown below with comparative figures for last year.

	2021/22	2022/23	Increase
	£	£	%
Blackrod	£71,847	£73,847	2.8%
Horwich	£204,559	£204,559	0%
Westhoughton	£149,595	£151,178	1.1%

15.2 As required by the Local Government Finance Act 1992, the Parish Precepts need to be added to Bolton's budget requirement.

15.3 The Council Tax bases for tax setting purposes for the Town Council areas are as follows:-

	Tax Base in Band D Equivalents 2022/23
Blackrod	1,987
Horwich	7,611
Westhoughton	8,702

15.4 The resultant additional Council Tax in each Town Council area is as follows:

	Blackrod	Horwich	Westhoughton
Band A	£24.78	£17.92	£11.58
Band B	£28.91	£20.91	£13.51
Band C	£33.04	£23.89	£15.44
Band D	£37.17	£26.88	£17.37
Band E	£45.43	£32.85	£21.23
Band F	£53.69	£38.83	£25.09
Band G	£61.95	£44.80	£28.95
Band H	£74.34	£53.76	£34.74

16 **OVERALL COUNCIL TAX**

16.1 Taking into account the Bolton Council council tax rise plus Mayoral and Parish precepts, the table below shows the overall charges to Bolton residents.

	Parish of Blackrod	Parish of Horwich	Parish of Westhoughton	All other parts of the Council's area
Band A	£1,327.53	£1,320.67	£1,314.33	£1,302.75
Band B	£1,548.80	£1,540.80	£1,533.40	£1,519.89
Band C	£1,770.04	£1,760.89	£1,752.44	£1,737.00
Band D	£1,991.31	£1,981.02	£1,971.51	£1,954.14
Band E	£2,433.80	£2,421.22	£2,409.60	£2,388.37
Band F	£2,876.33	£2,861.47	£2,847.73	£2,822.64
Band G	£3,318.84	£3,301.69	£3,285.84	£3,256.89
Band H	£3,982.62	£3,962.04	£3,943.02	£3,908.28

16.2 The overall increase equates 91p per week for a non-Parish Band A property.

16.3 A Draft Substantive Council Tax Resolution is set out in Appendix H.

17 COUNCIL TAX BILLING

17.1 The Budget contained in this report assumes that the Council Tax is set at the Council meeting on the 16th February 2022. Should the Council not be able to set the Council Tax on that day then a week's delay will put back the processing and distribution of Council Tax bills, which will incur additional costs.

18 BUSINESS RATES

18.1 Whilst the Council is part of the Greater Manchester 100% pilot, it should be noted that the Government determines the rates to be collected - the "multiplier" - and has set this at 49.9 pence in the pound for small businesses and 51.2 pence in the pound for large businesses.

18.2 All non-domestic properties are usually revalued at five-yearly intervals. The most recent listing came into force on 1st April 2017. The rateable value of a property is broadly equivalent to the annual rent that a property could be let for on the open market. These values are set by the Valuation Office Agency (VOA). A property's rates bill is calculated by multiplying its rateable value by the NNDR 'multiplier'.

18.3 Bolton Council's 2017 RV list as at 31st December 2021 is £235.73. This is an increase of 0.3% from the 31st December 2020 list (£234.92m).

19 IMPACTS AND IMPLICATIONS:

19.1 Financial – see above

19.2 Legal - none

19.3 HR – none

19.4 Climate Change – none

19.5 Other – none

20 EQUALITY IMPACT ASSESSMENT (EIA)

20.1 Under the Equality Act 2010, the council has a general duty to have due regard to the need to:

- eliminate unlawful discrimination, harassment, victimisation and any other conduct prohibited by the Act;
- advance equality of opportunity between people who share a protected characteristic and people who do not share it; and
- foster good relations between people who share a protected characteristic and people who do not share it.

20.2 The 2022/23 budget is the second year of the budget initially set in 2021/22. A full EI was produced as part of last year's report.

21 CONSULTATION

21.1 N/a

22 RECOMMENDATIONS

22.1 That Cabinet recommends to Council;

- (i) The Budget for 2022/23
- (ii) The Council Tax for 2022/23
- (iii) That the Council Tax figures included in the report for the Mayoral Police and Crime Commissioner Precept and Mayoral General Precept (including Fire Services) are the recommended provisional amounts pending their formal approval

23 APPENDICES

Appendix A	General Fund Summary
Appendix B	Subjective Analysis
Appendix C	Savings Options 2021-23
Appendix D	The Financial Arrangements Account
Appendix E	Review of Reserves
Appendix F	General Fund Balances / Financial Risks
Appendix G	Council Tax (Non-Parish Council Areas)
Appendix H	Draft Substantive Council Tax Resolution

GENERAL FUND SUMMARY

	2021/22	2022/23
	Original Budget	Original Estimate
	£000	£000
Children's Services	253,654	264,283
Adult Services	62,556	66,490
Public Health	16,867	17,469
Environmental Services	16,612	17,414
Development & Regeneration	6,088	7,177
Housing	808	1,266
Property Services	7,242	9,761
Central etc	24,579	28,477
Financing and Investing	12,848	13,545
Levies	39,319	39,607
Other Financial Services	8,292	4,807
Savings		
Net Exp	448,865	470,296
Parishes	426	430
Sub Total	449,291	470,726
Income		
Direct Schools Grant	211,971	220,302
Retained local business rates	93,453	94,591
GMCA Growth Contribution		(1,000)
Business Rates Top-Up	22,337	23,031
Council Tax Contribution - Base Adjustment	115,657	122,434
Council Tax Contribution - Adult Social Care	2,891	1,384
Council Tax Contribution - General Levy	1,504	2,436
Council Tax contribution - Parishes	426	430
Collection Fund Balance	(3,000)	1,986
New Homes Bonus	415	330
Lower Tier Grant	434	457
LCTS Support Grant	3,203	0
Services Grant		4,699
Reserves	0	(354)
Total	449,291	470,726
Council Tax Increase	3.80%	3.12%

SUBJECTIVE ANALYSIS

	2021/22 Original Estimate	2022/23 Original Estimate	
Expenditure			
Employees	241,514	250,483	
Premises	32,975	33,707	
Transport	15,326	10,776	
Supplies and Services	71,997	103,120	2021/22 Original included £32m savings still to be allocated
Agency / Third Party	201,612	195,064	
Transfer Payments	93,615	92,596	
Capital Costs	17,360	16,268	
Total Expenditure	674,399	702,014	
Income			
Grants & Contributions	152,137	162,893	
Customer & Client Receipts	65,858	60,976	
Rent	5,112	5,700	
Interest & Dividends	2,427	2,149	
Total Income	225,534	231,718	
Net Expenditure *	448,865	470,296	
* Before Direct Schools Grant of	211,971	220,302	

DIRECTORATE OF CHILDREN'S SERVICES SAVINGS REQUIREMENT 2021-23
As approved at Budget Council 17th February 2021

OPTION	BUDGET 2020/21	SAVINGS 2021/22	ESTIMATED STAFF IMPACT			
	£'000	£'000	FTE IN SCOPE	FTE DELETED	FTE VACANT	FTE DISPLACED
Reduction of agency spend		300	0	0	0	0
Review of all grants	500	100	0	0	0	0
Review of staffing within the Commissioning and Support Services	5,906	1,450	166.17	51	34.21	16.79
Review of staffing in Education Services	5,533	407	194.38	18.07	18.07	0
Reduction in legal expenditure	900	500	0	0	0	0
Review of resources within Staying Safe	15,817	1,569	350	35	18.41	16.59
Review of new transport models	3,542	350	0	0	0	0
Placement Demand	13,325	4,075	0	0	0	0
Reduction of inflation		540	0	0	0	0
Total Savings Options for Directorate of Children's Services		9,291	710.55	104.07	70.69	33.38

DIRECTORATE OF ADULT SERVICES SAVINGS REQUIREMENT 2021-23
As approved at Budget Council 17th February 2021

OPTION	BUDGET 2020/21	SAVINGS 2021/22	ESTIMATED STAFF IMPACT			
	£'000	£'000	FTE IN SCOPE	FTE DELETED	FTE VACANT	FTE DISPLACED
Transformation of Older Adults, Mental Health and Learning Disability Day Care	3,700	965	0	0	0	0
Review of Income and Subsidies	13,419	2,520	0	0	0	0
Reduction of Inflation	4,000	1,250	0	0	0	0
Review of delivery model of Integrated Equipment Stores	2,019	225	16	5	2	3
Review of staffing in the Adults portfolio	16,477	875	262.79	17	3.5	13.5
Review of Intermediate Tier provision	1,467	1,000	tbc	tbc	tbc	tbc
Care packages and placements demand strategy	34,186	3,650	0	0	0	0
Delivery of a Learning Disability Supported Housing strategy	14,906	1,100	0	0	0	0
Review of all contracts and grants	same as placement	675	0	0	0	0
Total Savings Options for Directorate of Adult Services		12,260	278.79	22	5.5	16.5

DIRECTORATE OF PUBLIC HEALTH SAVINGS REQUIREMENT 2021-23
As approved at Budget Council 17th February 2021

OPTION	BUDGET 2020/21	SAVINGS 21/22	ESTIMATED STAFF IMPACT			
	£'000	£'000	FTE IN SCOPE	FTE DELETED	FTE VACANT	FTE DISPLACED
Change of commissioner for specialist school nursing	120	120	0	0	0	0
Reduction of controllable budgets	650	483	0	0	0	0
Review and reduce public health service contracts	14,027	1,034	0	0	0	0
Total Savings Options for Directorate of Public Health		1,637	0	0	0	0

DIRECTORATE OF CORPORATE RESOURCES SAVINGS REQUIREMENT 2021-23
As approved at Budget Council 17th February 2021

OPTION	BUDGET 2020/21	SAVINGS 2021/22	ESTIMATED STAFF IMPACT			
	£'000	£'000	FTE IN SCOPE	FTE DELETED	FTE VACANT	FTE DISPLACED
Review of model of financial support services across the council, maximising the benefits of new Oracle IT system	1,965	446	40	10	5	5
Align Council Tax hardship budget to expected demand	400	100	0	0	0	0
Council Tax support scheme increased top slice	115,800	900	0	0	0	0
LWP Budget focus on fuel poverty support to residents	500	100	0	0	0	0
Review of Legal and Democratic Services	1,514	200	37	4	4	0
Review School Appeals processes and provision	36	36	1	1	1	0
New model for One Stop Shop/Contact Centre leveraging benefits of new systems	2,542	234	97	9	9	0
Merge Overpayment Recovery with Accounts Receivable	285	23	12	1	0	1
Review of model of HR support across the council, maximising the benefits of new Oracle IT system	1,701	396	71	8	0	8
Merge Support Services with Publishing Services	356	128	13	4	2	2
Review of MEC	1,601	1,129	20	15	2	13
Review of Neighbourhood Management and Area Forums	672	150	6.62	4	1.62	2.38
Review of Community Safety	499	125	11.6	3	2	1
MRP re-profiling	6,500	1,953	0	0	0	0
Levy and corporate benefits budgets	39,800	691	0	0	0	0
Pay modelling balance	820	820	0	0	0	0
Total Savings Options for Directorate of Corporate Resources		7431	309.22	59	26.62	32.38

DIRECTORATE OF PLACE SAVINGS REQUIREMENT 2021-23
As approved at Budget Council 17th February 2021

OPTION	BUDGET 2020/21	SAVINGS 2021/22	ESTIMATED STAFF IMPACT			
	£'000	£'000	FTE IN SCOPE	FTE DELETED	FTE VACANT	FTE DISPLACED
Review provision of School Crossing Patrols	207	57	10.42	2.71	0	2.71
Review of Highways & Engineering	5,525	1,001	143.77	15	3	12
Review of Libraries, Museums and Archives.	3,762	430	91.6	10	6.44	3.56
Review of Neighbourhood Services	4,914	132	126.53	14	10	4
Review of Regulatory Services, Licensing and Enforcement Services	1,813	60	45	2	0	2
Review of properties and Land held by the council in line with the Strategic Asset Management Plan (SAMP)	-1,210	400	6	1	0	1
Review of Housing services	1,255	420	61.11	10	0	10
Review of the Business Development team	365	55	8	1	1	0
Review of Planning Enforcement	-26	38	3	1	1	0
Review of all Leisure concessions	1,714	311	0	0	0	0
Change the funding arrangement for staff working on Regeneration Capital Programmes	438	230	0	0	0	0
Increase all fees and charges by an additional 6% above inflation	-14,872	700	0	0	0	0
Review of all commercial leases to reduce/remove peppercorn agreements	-1,210	214	0	0	0	0
Selective price increases such as raising the school meal price to £2.20, review Trade Waste fee structure, increase on-street parking by 20%	-2,163	550	0	0	0	0
Increase the budgeted income to reflect the actual income for services such as Planning, Heaton Fold etc.	-2,486	270	0	0	0	0
Review of Fleet Management	240	240	20.75	1	1	0
Waste, Neighbourhood services amalgamation	12,361	1,393	45.34	TBC	TBC	TBC
Review of Building Control	134	80	7	2	2	0
Total Savings Options for Directorate of Place		6,581	568.52	59.71	24.44	35.27

THE FINANCIAL ARRANGEMENTS ACCOUNT

	2021/22 Original £'000s	2022/23 Original £'000s
Corporate Financing Costs	14,909	13,653
Transferred Debt	1,507	1,507
Interest and Contributions	-145	-145
Airport Dividend	0	0
Airport Rents	-414	-414
Airport Loan Interest	-1,076	-1,076
Debt Management	20	20
Total Financing and Investing	14,801	13,545
Levies	39,860	39,607
Former Employee Pensions	852	852
Car Parks	-350	-350
Miscellaneous	679	679
Apprenticeship Ley	500	500
Other	3572	3127
Sub-total	5253	4808
Financing		
Use of Reserves	0	353
Low Tier Grant	-434	-457
LTCS Support Grant	-3,203	0
GMCA Growth Contribution		1,000
Services Grant		-4,699
New Homes Bonus	-416	-331
Total Miscellaneous	-4,053	-4,134
Total	55,861	53,826

RESERVES

Revenue Impact of not holding key Reserves

If we were not to hold these reserves then there would be a direct impact on the Revenue Budget in the order of £6m. This would be from having to provide a Contingency Budget to meet certain risks or additional costs that the Council will be facing in the future. These are set out below:-

	£m
ICT replacements (would need an annual contribution to meet these costs)	2.0
Redundancy/redeployment (if we did not hold Reserves we would have to capitalise these costs – if Government agree)	2.0
Equal Pay (if we did not hold Reserves we would have to capitalise these costs – if Government agree)	0.5
Corporate contingencies – Energy etc. (would need a specific Contingency provision)	0.5
Service contingencies (would need a specific contingency provision)	1.0
	<hr/>
	6.0

GENERAL FUND BALANCES

Report to:	Cabinet		
Date of meeting:	7 th February 2022		
Report of:	Deputy Chief Executive	Report number:	31726
Contact officer:	Sue Johnson	Telephone number	X1502
Report title:	General Fund Balances 2022/23		
Not confidential			
This report does not contain information which warrants its consideration in the absence of the press or members of the public.			
Purpose:	To outline the Deputy Chief Executive' advice on the Financial Risks facing the Council and the appropriate level of Balances to be maintained		
Recommendations:	That the minimum level of Balances for 2022/23 should be £10.0m or higher if possible.		
Decision:			
Background documents:			
Date:			
Consultation with other officers			
Finance	Yes	Sue Johnson	
Legal	No		
HR	o		
Equality Impact Assessment required?	No		
(a) Pre-consultation reports		No	
Is there a need to consult on the proposals?		No	
(b) Post consultation reports		No	
Please confirm that the consultation response has been taken into consideration in making the recommendations.			
Vision outcomes Please identify the appropriate Vision outcome(s) that this report relates or contributes to by putting a cross in the relevant box.	1. Start Well	X	
	2.Live Well	X	
	3.Age Well	X	
	4.Prosporous	X	
	5. Clean and Green	X	
	6.Strong and Distinctive	X	

1 INTRODUCTION

- 1.1 The Council maintains two types of revenue reserves, earmarked reserves and general reserves (Balances). Earmarked reserves are set aside for specific purposes/ commitments whereas general Balances are maintained to support the overall Council's cash-flow and meet any unforeseen contingencies/demands.
- 1.2 This report considers the current level of general Balances, evaluates the reasons why Balances are maintained (i.e. the general financial risks facing the Council) and provides advice on the appropriate level of Balances to be maintained by the Council in the light of Guidance from the Chartered Institute of Public Finance and Accountancy (CIPFA).

2 NEED FOR GENERAL BALANCES

- 2.1 Whilst the Council's annual Budget provides resources to meet any known liabilities or expenditure requirements, Balances are amounts which are set aside to meet unexpected changes in the Budget and to finance demands for resources which cannot be predicted and are assessed on the basis of the general financial risks facing the Council.
- 2.2 The requirement for Balances is acknowledged in statute with Section 32 of the 1992 Local Government Finance Act requiring Authorities to have regard to the level of Balances needed to meet estimated future liabilities when calculating their Budget requirement. The Chief Finance Officer has the responsibility to ensure that the Council maintains a balanced Budget with powers under Section 114 of the 1998 Local Government Finance Act to report to the Council should its liabilities be in danger of exceeding its resources. Equally, the External Auditor has a responsibility to review and report on the Council's financial standing. Further requirements within the 2003 Local Government Finance Act reinforce the above with additional monitoring and reporting responsibilities.
- 2.3 In drawing together the Council's capital and revenue budgets and the Medium-Term Financial Statement, the level of general Balances and Financial Risks are always carefully considered. The provision of an appropriate level of Balances is therefore a fundamental part of prudent financial management.

3 MINIMUM LEVEL OF RESERVES

- 3.1 Authorities should maintain Balances equivalent to 3% of their Budget, for 2022/23 this would amount to approximately £13.0m. However, whilst this is recommended guidance, the decision on the appropriate level of Balances is one for the Council, with advice from the Deputy Chief Executive, to determine. There are several factors/financial risks that need to be taken into account in considering what is a prudent level of Balances:
- 3.2 Revenue Contingencies
 - 3.2.1 The Council does not maintain a general contingency within its revenue budget but relies on in year savings and Balances to meet any unexpected demands. For example, a pay increase of 0.5% more than that allowed for in the Budget would cost approximately £0.6m, excluding Teachers. A price variation of 0.5% would cost approximately £1m.

3.3 Interest

- 3.3.1 In recent years the Council has been successful in managing the interest that it pays out/receives and savings in this area have generally added to Balances. During 2021/22 as a result of the Bank of England's reaction to the Covid-19 pandemic, rates have continued to be just above 0.1%. Whilst these have recently increased, these are still at historically low levels meaning returns on investments continue to be low.

3.4 Capital

- 3.4.1 The Council's capital programme including the Town Hall Strategy is in the order of £175m. Within the capital programme there are no contingencies and whilst the programme is actively monitored and managed, there is the potential for a demand on Balances from any capital overspend. In addition because of the economic climate there has been difficulties in generating a level of capital receipts contribution to fund the capital programme.

3.5 Economic Climate

- 3.5.1 The challenging economic climate continues to create pressures for the Council in several ways. Demand for services, particularly those to support the elderly and looked after children is continuing to increase. In addition, several of the income/revenue streams may be affected by reduced demand/take up. Both the above items have been reflected in the budget but the change in demand cannot be absolutely forecast and therefore there may be changes in cost/income levels during the year.

3.6 Covid-19

- 3.6.1 The pandemic has placed considerable financial pressures on the council. Whilst these have been negated by the provision of government funding, including an additional Tranche 5 payment in 2021/22, there is clearly considerable uncertainty about future funding

3.7 Council Tax Support Scheme

- 3.7.1 From 1st April 2013 the Council introduced a Local Council Tax Support Scheme. The full risk of increasing numbers of claimants and greater individual claimant eligibility remains within the Council and is a risk to the Council's resources

3.8 Local Business Rates

- 3.8.1 Prior to 2013, all business rates collected by local authorities were paid over to the Government. This money was distributed back to local authorities by the Government in the form of grants.
- 3.8.2 From 2013 local authorities could retain up to 50% of business rates collected (the 'local' share) with the remaining 50% (the 'central' share) paid to the Government. This central share was distributed back to councils in the form of reduced grants. The Government introduced a system of top-ups and tariffs to redistribute income between councils so that councils with higher needs or less capacity to raise their own business rates were compensated.

3.8.3 In April 2017, Greater Manchester local authorities formed the Greater Manchester 100% Business Rates Retention Pilot. There was a corresponding reduction in government grants to reflect the increase in retained business rates.

3.8.4 A move to a 100% retention scheme doubles the risk to a council of a loss of income due to non-collection. In the current economic climate this risk is significant. For 2021/22 Bolton Council's share of the provision set aside and charged against revenue is estimated at £1.1m, with a similar figure projected for 2022/23. The Government provides an overall safety net that is designed to protect councils if their business rates income falls significantly in the year – however the safety net is set at 97% of a council's baseline funding level (in the case of Bolton Council this represents a loss of approximately £14.9m before safety net is triggered) – the Council may potentially have to cover losses up to this amount from its General Balances.

3.9 Un-predictable Demand Led Expenditure

3.9.1 Major parts of the Council's Budget, particularly in Social Care Services and Education are "demand led" and as we have seen in previous years, can create significant demands for increased expenditure during the year. Services maintain modest Reserves of their own, to meet minor Budget variations.

3.10 Emergencies

3.10.1 The Council is required to maintain provision to meet the cost of emergencies that cannot be met from main Budgets or by Insurance. Significant costs on emergencies are met by Central Government under the "Bellwin Scheme" but these are only triggered once the Council's expenditure has exceeded a pre-determined limit (0.1% of the revenue budget which is approximately £430k). Costs above this limit are covered by Central Government but only up to 85%.

3.11 Unexpected Demands

3.11.1 Balances also need to provide sufficient resources to meet unexpected demands, particularly those that result from a legal decision, a change in Government legislation or a determination of Government legislation. In the past the Council has had to fund several major issues of this nature.

3.12 Service Deficits

3.12.1 Balances are also required to offset any Budget deficits carried forward or generated during the year by services as allowed under Financial Regulations.

3.13 General Risks

3.13.1 It is also important to weigh up the general risks facing the Council and evaluate what any potential financial impact may result from these risks. The Deputy Chief Executive and the Head of Internal Audit and Risk have undertaken a review of these risks. The areas with a potentially significant financial impact are as follows:

- Economic Climate
- Changes in Government Funding
- Potential Legal Claims
- External Suppliers going into Administration

- 3.14 These have been taken into account in the overall evaluation of the minimum level of Balances to maintain.

4 REVIEW OF 2021/22 BALANCES POSITION

- 4.1 The last quarterly report estimated available Balances at 31st March 2022 at £10.7m. Covid-19 costs are largely bring funded by central government so allowing for this the review of the last 12 months does not suggest that there are any additional factors to take into account in 2022/23, other than those referred to in this note. It is difficult to predict whether the economic climate particularly following the Covid-19 pandemic will add further to the demands on the Council's services or reduce further the income we receive. On this basis I am recommending that the current minimum level of Balances remain at £10.7m in 2022/23.

5 DEPUTY CHIEF EXECUTIVE ADVICE ON THE MINIMUM LEVEL OF BALANCES

- 5.1 Section 25 of the Local Government Act 2003 requires the Section 151 Officer (Deputy Chief Executive) to report to the Council when it is setting its Budget/Council Tax on the "robustness of the estimates" and the "adequacy of the reserves".
- 5.2 Equally the Council should not hold usable Balances at too high a level as this would not be making the most effective use of the Council's overall resources when faced with significant demands for increased levels of service. Even allowing for a recommended level of Balances of £13m above, Balances of up to £18m would not be regarded as inappropriate.
- 5.3 At this point in time, bearing in mind the above and the size of the Council's Budget at approximately £462m, I would recommend that a minimum level of Balances for the Council to maintain would be £10m (but if possible should be at a higher level).

6 USE OF BALANCES

- 6.1 Any future use of Balances above the recommended level is best used to support "one off" initiatives/investment. Any significant use of Balances to meet the on-going costs of services should only be considered on the basis of providing a Revenue contribution for the period of the Medium-Term Financial Strategy.

7 SUMMARY

- 7.1 The report has set out the various factors that influence the level of Balances which must be maintained to meet any unexpected increases in expenditure or shortfall in income during the year. The Deputy Chief Executive's advice is that as a minimum Balances should be maintained at £10m but if possible should be at a higher level.

APPENDIX G

COUNCIL TAX (NON PARISH AREAS INCLUDING POLICE & MAYORAL GENERAL)

	Properties	2021/22	2022/23	Increase
	%			
Band A	44.40	£1,255.35	£1,302.75	3.8%
Band B	18.76	£1,464.59	£1,519.89	3.8%
Band C	16.97	£1,673.80	£1,737.00	3.8%
Band D	10.06	£1,883.04	£1,954.14	3.8%
Band E	5.49	£2,301.48	£2,388.37	3.8%
Band F	2.26	£2,719.95	£2,822.64	3.8%
Band G	1.84	£3,138.39	£3,256.89	3.8%
Band H	0.22	£3,766.08	£3,908.28	3.8%

The Mayoral Police and Crime Commissioner Precept in percentage terms equates to a 4.6% increase

The Mayoral General Precept (including Fire Services) is a 13.2% increase

The tables below show how the cumulative element of the Adult Social Care precept needs to be shown on council tax bills

Band A	Basic Council Tax	Adult Social Care Precept	Total	% Increase
2021/22 Council Tax Base (excl Precepts)	£932.51		£932.51	
2016/17 Adult Social Care Precept		£17.02	£17.02	
2017/18 Adult Social Care Precept		£26.43	£26.43	
2018/19 Adult Social Care Precept		£18.46	£18.46	
2019/20 Adult Social Care Precept		£9.69	£9.69	
2020/21 Adult Social Care Precept		£19.81	£19.81	
2021/22 Adult Social Care Precept		£25.27	£25.27	
2021/22 Council Tax Base	£932.51	£116.68	£1,049.19	
General Levy 2022/23	£20.88		£20.88	1.99%
Adult Social Care Precept Levy 2022/23		£11.85	£11.85	1.13%
Total 2022/23 (excluding Greater Manchester Combined Authority (GMCA) Precepts)	£953.39	£128.53	£1,081.92	
GMCA Precepts				
Mayoral Police and Crime Commissioner Precept			£152.20	
Mayoral General Precept (including Fire Services)			£68.63	
Total Charge 2022/23	£953.39	£128.53	£1,302.75	
	This will appear as an item on the Council Tax bill	This will appear as an item on the Council Tax bill		

APPENDIX G (cont'd)

Band D	Basic Council Tax	Adult Social Care Precept	Total	% Increase
2021/22 Council Tax Base (excl Precepts)	£1,398.77		£1,398.77	
2016/17 Adult Social Care Precept		£25.53	£25.53	
2017/18 Adult Social Care Precept		£39.64	£39.64	
2018/19 Adult Social Care Precept		£27.69	£27.69	
2019/20 Adult Social Care Precept		£14.54	£14.54	
2020/21 Adult Social Care Precept		£29.72	£29.72	
2021/22 Adult Social Care Precept		£37.90	£37.90	
2021/22 Council Tax Base	£1,398.77	£175.02	£1,573.79	
General Levy 2022/23	£31.32		£31.32	1.99%
Adult Social Care Precept Levy 2022/23		£17.78	£17.78	1.13%
	£1,430.09	£192.80	£1,622.89	
Authority (GMCA) Precepts				
GMCA Precepts				
Mayoral Police and Crime Commissioner Precept			£228.30	
Mayoral General Precept (including Fire Services)			£102.95	
Total Charge 2022/23	£1,430.09	£192.80	£1,954.14	
	This will appear as an item on the Council Tax bill	This will appear as an item on the Council Tax bill		

DRAFT SUBSTANTIVE COUNCIL TAX RESOLUTION

- (i) That the following recommendations of the Cabinet on 7th February 2022 be approved:-
- (a) The Council be recommended to approve the Budget for 2022/23
 - (b) That the council tax for 2022/23 be increased by 3.12% comprising
 - The Adult Social Care Precept at 1.13%
 - The general levy at 1.99%
 - (c) The Council be recommended to approve the Capital Programme and Strategy for 2022/23
 - (d) The Council be recommended to approve the Investment and Prudential Indicators and Treasury Strategies 2022/23 to 2024/25
- (ii) It be noted that on 15th November 2021 the Cabinet calculated
- (a) the Council Tax Base 2022/23 for the whole Council area as 77,795 (item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the “Act”); and
 - (b) for dwellings in those parts of its area to which a Parish precept relates as:

Parish Councils

The Parish of Blackrod	1,987	Band D equivalents
The Parish of Horwich	7,611	Band D equivalents
The Parish of Westhoughton	8,702	Band D Equivalents

being the amounts calculated by the Council, in accordance with regulation 6 of the Regulations, as the amounts of its Council Tax base for the year 2022/23 for dwellings in those parts of its area to which one or more special items relate.

- (iii) Calculate that the Council Tax requirement for the Council’s own purposes for 2022/23 (excluding Parish precepts) is £126,253,143
- (iv) That the following amounts be calculated for the year 2022/23 in accordance with Sections 31 to 36 of the Act.
- (a) £250,422,467 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by Parish Councils.
 - (b) £123,739,740 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
 - (c) £126,682,727 being the amount by which the aggregate at (iv)(a) above exceeds the aggregate at (iv)(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).

(d)	£1,628.41	being the amount at (iv)(c) above (Item R), all divided by Item T ((ii)(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 (including Parish precepts).						
(e)	£429,584.00	being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act, each individual parish precept being: Blackrod £73,847 Horwich £204,559 Westhoughton £151,178						
(f)	£1,622.89	being the amount at (iv)(d) above less the result given by dividing the amount at (iv)(e) above by Item T ((ii)(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 those parts of its area to which no Parish precept relates.						
(g)	Part of the Council's Area	<table border="0"> <tr> <td>Parish of Blackrod</td> <td style="text-align: right;">£1,660.06</td> </tr> <tr> <td>Parish of Horwich</td> <td style="text-align: right;">£1,649.77</td> </tr> <tr> <td>Parish of Westhoughton</td> <td style="text-align: right;">£1,640.26</td> </tr> </table>	Parish of Blackrod	£1,660.06	Parish of Horwich	£1,649.77	Parish of Westhoughton	£1,640.26
Parish of Blackrod	£1,660.06							
Parish of Horwich	£1,649.77							
Parish of Westhoughton	£1,640.26							

being the amounts given by adding to the amount at (f) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned at (e) above divided in each case by the amount at (ii) 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.

(i) Part of the Council's Area

Valuation bands	Parish of Blackrod	Parish of Horwich	Parish of Westhoughton	All other parts of the Council's area
A	£1,106.70	£1,099.84	£1,093.50	£1,081.92
B	£1,291.17	£1,283.17	£1,275.77	£1,262.26
C	£1,475.60	£1,466.45	£1,458.00	£1,442.56
D	£1,660.06	£1,649.77	£1,640.26	£1,622.89
E	£2,028.95	£2,016.37	£2,004.75	£1,983.52
F	£2,397.87	£2,383.01	£2,369.27	£2,344.18
G	£2,766.76	£2,749.61	£2,733.76	£2,704.81
H	£3,320.12	£3,299.54	£3,280.52	£3,245.78

being the amounts given by multiplying the amounts at (f) and (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 by the number which in that proportion is applicable 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

- (v) That it be noted that for the year 2022/23 the Mayoral Police and Crime Commissioner Precept and the Mayoral General Precept (including Fire Services) 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	<u>Precepting Authority</u>	
	Mayoral General Precept (including Fire Services)	Mayoral Police and Crime Commissioner Precept
A	£68.63	£152.20
B	£80.07	£177.56
C	£91.51	£202.93
D	£102.95	£228.30
E	£125.82	£279.03
F	£148.70	£329.76
G	£171.58	£380.50
H	£205.90	£456.60

(vi) That, having calculated the aggregate in each case of the amounts at (iv), (f), (i), and (v), 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 2022/23 for each of the categories of dwellings shown below:-

(i) Part of the Council's Area

Valuation bands	Parish of Blackrod	Parish of Horwich	Parish of Westhoughton	All other parts of the Council's area
A	£1,327.53	£1,320.67	£1,314.33	£1,302.75
B	£1,548.80	£1,540.80	£1,533.40	£1,519.89
C	£1,770.04	£1,760.89	£1,752.44	£1,737.00
D	£1,991.31	£1,981.02	£1,971.51	£1,954.14
E	£2,433.80	£2,421.22	£2,409.60	£2,388.37
F	£2,876.33	£2,861.47	£2,847.73	£2,822.64
G	£3,318.84	£3,301.69	£3,285.84	£3,256.89
H	£3,982.62	£3,962.04	£3,943.02	£3,908.28

(vii) That the Council's basic amount of Council Tax for 2022/23 at an increase of 3.12% is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.

(viii) That the Deputy Chief Executive be delegated authority to collect revenues and disburse monies from the relevant accounts.

(ix) That it be noted that the Government have set a National Non-Domestic Rate of 49.9p in the pound for small businesses and 51.2p in the pound for larger businesses for the financial year 2022/23.

(x) That the Council's current policy in respect of discretionary relief for charitable organisations, as approved by the Cabinet on the 7th February 2022, be reaffirmed and that the Deputy Chief Executive be delegated authority to determine applications for such relief.

(xi) That War Disablement Pensions and War Widows' Pensions be disregarded for the purposes of the Council Tax Support Scheme.

(xii) That Council approves the following definition for the 'minimum occupancy period' for Council Tax Discount Class C properties, to apply from 1st April 2022:
"For the purposes of Discount Class C, in considering whether a dwelling has been vacant for any period, any one period, not exceeding six weeks, during which it was not vacant shall be disregarded".

(xiii) That the minutes of the proceedings of the undermentioned Scrutiny Committee regarding their consideration on the budget be noted:-

Corporate Cultural and External Issues 10th February 2022