

Appendix 6 - Formal Council Tax Resolution

The Council is asked to resolve as follows:

It is noted that the calculated Council Tax Base for the whole Council area as 55,611 (Item T in the formula Section 31B of the Local Government Finance Act 1992, as amended (the 'Act')).

It is recommended:

- That the Council approve the Council Tax requirement for the Council's own purposes (excluding precepts) for 2022/23 as £96.842m;
- That the Council agrees the calculation of the aggregate amounts for the year 2022/23 in accordance with sections 31 to 36 of the Act:

| 2022/23 Revenue Budget | |
|---------------------------------------|----------------|
| | £m |
| 2021/22 Budget | 171.851 |
| Previously Agreed changes | 1.742 |
| Additional Spending Needs – Permanent | 17.191 |
| Less Savings Options | -5.142 |
| Less Planned Use of Reserves | -8.159 |
| 2021/2 Spending Requirement | 177.483 |
| | |
| Funded By: | |
| Government Grants | 19.875 |
| Business Rates* | 61.209 |
| Council Tax | 96.842 |
| Council Tax Deficit Spread year 1 | -0.443 |
| TOTAL | 177.483 |

**breakdown of Business Rates income is provided below*

- In relation to Council Tax, Council is asked to:
 - Raise the Bury element of the Council tax by 2.94% of which 1.94% relates to the general precept and 1% relates to the adult social care levy.
 - Approve the council tax requirement for the council's own purposes (excluding precepts) as £96.842m

- o That the following amounts be calculated by the council for the year 2022/23 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992:
 - a) £451,132,875 being the aggregate of the amounts which the council estimates for the items set out in Section 31A(2) of the Act;
 - b) £354,290,880 being the aggregate of the amounts which the council estimates for the items set out in Section 31A 3 of the Act
 - c) £96,841,995 being the amount by which the aggregate at a) above exceeds the aggregate at 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) £1,741.41 being the amount at c) above, (above item R) divided by Item T calculated by the Council, in accordance with section 31B of the Act, as the relevant basic amount of its Council Tax for the year, and:

Bury Council

| 2022/23 Council Tax By Band – Bury Council Element | | | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| A | B | C | D | E | F | G | H |
| £1,160.93 | £1,354.43 | £1,547.91 | £1,741.41 | £2,128.39 | £2,515.36 | £2,902.34 | £3,482.81 |

- o Being the amounts given by multiplying the amount set out at d) above by the number which, in the proportion set out in Section 5 (1) of the Act is applicable for 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.
- o Note that the Police and Crime Commissioner component of the Greater Manchester Mayoral budget and the Mayoral general budget have issued precepts to the council in accordance with section 40 of the Local Government Finance Act That the following precepts be calculated for 2022/23 in accordance with Sections 31 to 36 of the Act;

Police and Crime Commissioner

| 2022/23 Council Tax By Band – Bury Council Element | | | | | | | |
|--|---------|---------|---------|---------|---------|---------|---------|
| A | B | C | D | E | F | G | H |
| £152.20 | £177.56 | £202.93 | £228.30 | £279.03 | £329.76 | £380.50 | £456.60 |

General Mayoral - Fire and Rescue Service

| 2022/23 Council Tax By Band – Bury Council Element | | | | | | | |
|--|--------|--------|---------|---------|---------|---------|---------|
| A | B | C | D | E | F | G | H |
| £68.63 | £80.07 | £91.51 | £102.95 | £125.82 | £148.70 | £171.58 | £205.90 |

- That the council, in accordance with sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the tables below as the amounts of Council Tax for 2022/23 for each part of its area and for each of the categories of dwellings.

Aggregate of Council Tax Requirements

| 2022/23 Council Tax By Band – Aggregate for all precepting authorities | | | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| A | B | C | D | E | F | G | H |
| £1,381.76 | £1,612.06 | £1,842.35 | £2,072.66 | £2,533.24 | £2,993.82 | £3,454.42 | £4,145.31 |

- To determine whether the council's relevant basic amount of council tax for 2022/23 is excessive in accordance with the principles approved under the Local Accountability and Audit Act 2014.

| | 2021/22 | 2022/23 | % |
|------------------------------------|------------|------------|------|
| Council Tax Base | 53,828 | 55,611 | 2.94 |
| Council Tax Requirement (£) | 91,059,576 | 96,851,995 | |
| Relevant Amount of Council Tax (£) | 1,691.67 | 1,741.41 | |

The total increase of 2.94% is not excessive as it is within the 2.99% referendum limit. **The Authority is therefore not subject to a referendum**

Other funding

Included within the budget are a number of government grants that are received for specific purposes. Any variations to the level of funding will be matched by an equivalent adjustment in the budget for the respective service.

Business rates funding totaling £60.209m to support the council's overall budget is itemised below. In the event the business rates funding is above or below this level, the variation will be managed by an adjustment to specific reserves.

| Revenue Resource Forecasts | 2022/23 |
|--|---------|
| | £m |
| Business Rates Income | 45.708 |
| Business Rates spreading deficit | -0.537 |
| Business Rates Top Up | 3.637 |
| Section 31 grants | 15.137 |
| less GMCA 50% of benefit from 100% pilot payable | -2.736 |
| Business Rates subtotal | 61.209 |