

**Formal Council Tax Resolution the Council is asked to resolve as follows:**

It is noted that the Council calculated the 2023/24 estimated surplus/deficit on the Collection Fund as £4,542,556.

It is noted that the Council calculated the 2024/25 Council Tax Base for the whole Council area as 57,408.70 (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 2024/25 as £110.198m;

That the Council agrees the calculation of the aggregate amounts for the year 2024/25 in accordance with sections 31 to 36 of the Act:

<b>2024/25 Revenue Budget</b>	
	<b>£m</b>
2023/24 Net Budget	£195.076
Budget Assumptions	£37.111
Budget Proposals	(£7.448)
Less Planned Use of Reserves	(15.131)
<b>Net Budget</b>	<b>£209,608</b>
<b>Funded By:</b>	
Government Grants	£28.128
Business Rates	£71.282
Council Tax	£110.198
<b>Funding</b>	<b>£209.608</b>

In relation to Council Tax, Council is asked to:

- Raise the Bury element of the Council tax by 4.99% of which 2.99% relates to the general precept and 2.00% relates to the adult social care levy.
- Approve the council tax requirement for the council's own purposes (excluding precepts) as £110.198m

That the following amounts be calculated by the council for the year 2024/25 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992:

£557,332,271 being the aggregate of the amounts which the council estimates for the items set out in Section 31A(2) of the Act; (This is the gross expenditure budget)

£447,133,401 being the aggregate of the amounts which the council estimates for the items set out in Section 31A 3 of the Act (The external income budgets including business rates and government grants)

£110,198,870 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 Ac). (Net Council Tax Requirement for the budget)

£1,919.55 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

2024/25 Council Tax by Band – Bury Council Element							
A	B	C	D	E	F	G	H
£1,279.70	£1,492.98	£1,706.26	£1,919.55	£2,346.11	£2,772.68	£3,199.25	£3,839.10

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.

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 2024/25 in accordance with Sections 31 to 36 of the Act;

### Police and Crime Commissioner

2024/25 Council Tax by Band – Bury Council Element							
A	B	C	D	E	F	G	H
£170.86	£199.34	£227.82	£256.30	£313.25	£370.21	£427.16	£512.60

### General Mayoral - Fire and Rescue Service

2024/25 Council Tax by Band – Bury Council Element							
A	B	C	D	E	F	G	H
£75.30	£87.85	£100.40	£112.95	£138.05	£163.15	£188.25	£225.90

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 2024/25 for each part of its area and for each of the categories of dwellings.

### Aggregate of Council Tax Requirements

2024/25 Council Tax by Band – Aggregate for all precepting authorities							
A	B	C	D	E	F	G	H
£1,525.86	£1,780.17	£2,034.48	£2,288.80	£2,797.41	£3,306.04	£3,814.66	£4,577.60

To determine whether the council's relevant basic amount of council tax for 2024/25 is excessive in

accordance with the principles approved under the Localism Act 2011.

	<b>2023/24</b>	<b>2024/25</b>	<b>%</b>
Council Tax Base	56,708.39	57,408.70	4.99%
Council Tax Requirement	£103,680,517	£110,198,870	
Relevant Amount of Council Tax	£1,828.31	£1,919.55	

The total increase of **4.99%** is not excessive as it is **within** the **4.99%** referendum limit.

The Authority is therefore not subject to a referendum.

## **Other Funding**

### Government Grants:

Included within the budget are several government grants totaling £28.128m 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:

Business Rates totaling £71.282m 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 the Collection Fund Smoothing Reserve.

	<b>2024/25 £m</b>
Business Rates: Local Share	£45.950
Business Rates: Top Up	£5.716
Business Rates: Section 31 Grants	£19.855
Business Rates: Cost of Collection	£0.234
Business Rates: GMCA no detriment contribution	(£0.473)
<b>Total</b>	<b>£71.282</b>

## **2023/24 Collection Fund Surplus/Deficit**

The overall 2023/24 estimated surplus/deficit on Collection Fund is a deficit of £4,543m, that consists of a £0.873m surplus for Council Tax and a £5.416m deficit for Business Rates.

Bury overall share of the deficit is £4.629m, that is split £0.732m surplus from Council Tax and £5.361m deficit from Business Rates, the £4.629m deficit will be funded from the Collection Fund Smoothing Reserve.

<b>2023/24 Estimated Surplus/(Deficit) on Collection Fund</b>	<b>Council Tax £m</b>	<b>NNDR £m</b>	<b>TOTAL £m</b>
<b>2022/23 Surplus/(Deficit) Balance b/f</b>	<b>£0.716</b>	<b>(£8.416)</b>	<b>(£7.700)</b>
<b>2023/24</b>			
Income	£126.845	£44.832	<b>£171.677</b>
<b>Contributions towards Previous Year's Deficit:</b>			
Bury MBC	£0.000	£2.902	<b>£2.902</b>
Police and Crime Commissioner	£0.000		<b>£0.000</b>
General Mayoral - Fire and Rescue Service	£0.000	£0.029	<b>£0.029</b>
<b>Total Income</b>	<b>£126.845</b>	<b>£47.763</b>	<b>£174.608</b>
<b>Precepts and Demands on Collection Fund:</b>			
Bury MBC	(£103.680)	(£44.412)	<b>(£148.092)</b>
Police and Crime Commissioner	(£13.797)		<b>(£13.797)</b>
General Mayoral - Fire and Rescue Service	(£6.122)	(£0.449)	<b>(£6.570)</b>
Disregards: Renewable Energy		(£0.001)	<b>(£0.001)</b>
Cost of Collection		(£0.234)	<b>(£0.234)</b>
Transitional Protection Payments		£3.009	<b>£3.009</b>
<b>Impairment of Debts/Appeals:</b>			
Write-offs of Uncollectable Amounts	(£0.011)	(£1.537)	<b>(£1.548)</b>
(Increase)/Decrease in the Allowance for Impairment of Arrears	(£0.597)	£0.431	<b>(£0.166)</b>
(Increase)/Decrease in the Allowance for Impairment of Appeals		(£1.569)	<b>(£1.569)</b>
<b>Contributions towards Previous Year's Surplus:</b>			
Bury MBC	(£2.085)	£0.000	<b>(£2.085)</b>
Police and Crime Commissioner	(£0.273)		<b>(£0.273)</b>
General Mayoral - Fire and Rescue Service	(£0.123)	£0.000	<b>(£0.123)</b>
<b>Total Expenditure</b>	<b>(£126.688)</b>	<b>(£44.763)</b>	<b>(£171.451)</b>
<b>2023/24 In-Year Estimated Surplus/(Deficit)</b>	<b>£0.157</b>	<b>£3.000</b>	<b>£3.157</b>
<b>Estimated Surplus/(Deficit) as at 31.03.2024</b>	<b>£0.873</b>	<b>(£5.416)</b>	<b>(£4.543)</b>

<b>Share of the 2023/24 Estimated Surplus/(Deficit)</b>	<b>Council Tax £m</b>	<b>NNDR £m</b>	<b>TOTAL £m</b>
Bury MBC	£0.732	(£5.361)	<b>(£4.629)</b>
Police and Crime Commissioner	£0.097		<b>£0.097</b>
General Mayoral - Fire and Rescue Service	£0.043	(£0.054)	<b>(£0.011)</b>
<b>Estimated Surplus/(Deficit) as at 31.03.2024</b>	<b>£0.873</b>	<b>(£5.416)</b>	<b>(£4.543)</b>

## 2024/25 Council Tax Base Calculation

Calculation of Council Tax Base 2024/25 (Based on all properties)										
Bands	A Reduced	A	B	C	D	E	F	G	H	TOTAL
Total Number of Dwellings on the Valuation List		30,577.00	18,650.00	17,483.00	9,331.00	5,638.00	1,900.00	1,315.00	182.00	<b>85,076.00</b>
Total Number of Exempt and Disabled Relief Dwellings on the Valuation List	76.00	(948.00)	(317.00)	(362.00)	(175.00)	(112.00)	(22.00)	(30.00)	(18.00)	<b>(1,908.00)</b>
Less: Estimated Discounts, Exemptions and Disabled Relief	(5.75)	(3,663.25)	(1,646.25)	(1,216.75)	(521.00)	(247.00)	(78.75)	(49.00)	2.50	<b>(7,425.25)</b>
<b>Total Equivalent Number of Dwellings after Discounts, Exemptions and Disabled Relief</b>	<b>70.25</b>	<b>25,965.75</b>	<b>16,686.75</b>	<b>15,904.25</b>	<b>8,635.00</b>	<b>5,279.00</b>	<b>1,799.25</b>	<b>1,236.00</b>	<b>166.50</b>	<b>75,742.75</b>
Ratio to Band D (Factor Stipulated in Regulations)	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
<b>Band D Equivalent</b>	<b>39.03</b>	<b>17,310.50</b>	<b>12,978.58</b>	<b>14,137.11</b>	<b>8,635.00</b>	<b>6,452.11</b>	<b>2,598.92</b>	<b>2,060.00</b>	<b>333.00</b>	<b>64,544.25</b>
Reduction in Taxbase as a Result of Local Council Tax Support Scheme (LCTSS)	(17.00)	(5,501.66)	(1,433.37)	(656.97)	(200.46)	(89.01)	(22.33)	(8.40)	(0.80)	<b>(7,930.00)</b>
Band D Equivalent of Contributions in Lieu (Class O Exempt Dwellings)					1.80					<b>1.80</b>
Other Adjustments: Band D Equivalent Forecast New Dwellings & Base Movements					987.82					<b>987.82</b>

<b>Band D Equivalent after LCTSS and Other Adjustments</b>	<b>29.58</b>	<b>13,642.73</b>	<b>11,863.74</b>	<b>13,553.14</b>	<b>9,424.16</b>	<b>6,343.32</b>	<b>2,566.66</b>	<b>2,046.00</b>	<b>331.40</b>	<b>59,800.73</b>
Multiplied by Estimated Collection Rate										<b>96.00%</b>
<b>2024/25 BAND D EQUIVALENT COUNCIL TAX BASE</b>										<b>57,408.70</b>

Note: 'A Reduced Band' are Band A properties that have disabled adaptations.