

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

It is noted that the Council calculated the 2025/26 estimated (surplus)/deficit on the Collection Fund as (£3,924,409)

It is noted that the Council calculated the 2026/27 Council Tax Base for the whole Council area as 58,709.94 (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 2026/27 as £124.224m;

That the Council agrees the calculation of the aggregate amounts for the year 2026/27 in accordance with sections 31 to 36 of the Act:

| 2026/27 Revenue Budget | |
|------------------------------------------------|-----------------|
| | £m |
| 2025/26 Net Budget | £238.988 |
| Budget Assumptions | £29.314 |
| Budget Proposals | (£16.166) |
| NET BUDGET | £252.135 |
| Funded By: | |
| Government Grants | £4.423 |
| Business Rates | £115.765 |
| Prior Year Collection Fund Surplus / (Deficit) | £3.746 |
| Council Tax | £124.224 |
| Planned Use of Reserves | £3.977 |
| FUNDING | £252.135 |

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 £124.224m

That the following amounts be calculated by the council for the year 2025/26 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992:

£496,953,887 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)

£372,729,525 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)

£124,224,362 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).

(Net Council Tax Requirement for the budget)

£2,115.90 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

| 2026/27 Council Tax By Band – Bury Council Element | | | | | | | |
|----------------------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| A | B | C | D | E | F | G | H |
| £1,410.60 | £1,645.70 | £1,880.80 | £2,115.90 | £2,586.10 | £3,056.30 | £3,526.50 | £4,231.80 |

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 2026/27 in accordance with Sections 31 to 36 of the Act.

Police and Crime Commissioner

| 2026/27 Council Tax By Band – Police and Crime Commissioner | | | | | | | |
|-------------------------------------------------------------|---------|---------|---------|---------|---------|---------|---------|
| A | B | C | D | E | F | G | H |
| £190.20 | £221.90 | £253.60 | £285.30 | £348.70 | £412.10 | £475.50 | £570.60 |

General Mayoral - Fire and Rescue Service

| 2026/27 Council Tax By Band – General Mayoral - Fire and Rescue Service | | | | | | | |
|-------------------------------------------------------------------------|---------|---------|---------|---------|---------|---------|---------|
| A | B | C | D | E | F | G | H |
| £102.63 | £119.74 | £136.84 | £153.95 | £188.16 | £222.37 | £256.58 | £307.90 |

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 2026/27 for each part of its area and for each of the categories of dwellings.

Aggregate of Council Tax Requirements

| 2026/27 Council Tax By Band - Aggregate for all Precepting Authorities | | | | | | | |
|------------------------------------------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| A | B | C | D | E | F | G | H |
| £1,703.43 | £1,987.34 | £2,271.24 | £2,555.15 | £3,122.96 | £3,690.77 | £4,258.58 | £5,110.30 |

To determine whether the council's relevant basic amount of council tax for 2026/27 is excessive in accordance with the principles approved under the Localism Act 2011.

| | 2025/26 | 2026/27 | % |
|--------------------------------|--------------|--------------|-------|
| Council Tax Base | 58,697.86 | 58,709.94 | 4.99% |
| Council Tax Requirement | £118,295,558 | £124,224,362 | |
| Relevant Amount of Council Tax | £2,015.33 | £2,115.90 | |

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 totalling £4.423m 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 totalling £115.765m 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.

| | 2026/27 £m |
|------------------------------------------------|-----------------|
| Business Rates: Local Share | £57.738 |
| Business Rates: Top Up | £37.553 |
| Business Rates: Section 31 Grants | £20.246 |
| Business Rates: Cost of Collection | £0.228 |
| Business Rates: GMCA no detriment contribution | £0.000 |
| Total | £115.765 |

2025/26 Collection Fund Surplus/Deficit

The overall 2025/26 estimated surplus/deficit on Collection Fund is a surplus of £0.986m, that consists of a £1.257m surplus for Council Tax and a £0.271m deficit for Business Rates.

Bury overall share of the surplus is £3.746m, that is split £0.774m surplus from Council Tax and £2.972m deficit from Business Rates.

| 2025/26 Surplus/(Deficit) on Collection Fund | Council Tax £m | NNDR £m | TOTAL £m |
|----------------------------------------------------------------|---------------------------|--------------------|---------------------|
| 2024/25 Surplus/(Deficit) Balance b/f | £0.918 | (£0.233) | £0.684 |
| 2025/26 | | | |
| Income | £142.709 | £52.250 | £194.959 |
| Contributions towards Previous Year's Deficit: | | | |
| Bury MBC | £0.000 | £0.268 | £0.268 |
| Police and Crime Commissioner | £0.000 | | £0.000 |
| General Mayoral - Fire and Rescue Service | £0.000 | £0.003 | £0.003 |
| Total Income | £142.709 | £52.521 | £195.230 |
| Precepts and Demands on Collection Fund: | | | |
| Bury MBC | (£118.296) | (£49.803) | (£168.098) |
| Police and Crime Commissioner | (£15.866) | | (£15.866) |
| General Mayoral - Fire and Rescue Service | (£7.569) | (£0.503) | (£8.072) |
| Disregards: Renewable Energy | | £0.000 | £0.000 |
| Cost of Collection | | (£0.235) | (£0.235) |
| Transitional Protection Payments | | £0.335 | £0.335 |
| Impairment of Debts/Appeals: | | | |
| Write-offs of Uncollectable Amounts | (£0.002) | £0.000 | (£0.002) |
| (Increase)/Decrease in the Allowance for Impairment of Arrears | £0.285 | £0.818 | £1.103 |
| (Increase)/Decrease in the Allowance for Impairment of Appeals | | £0.103 | £0.103 |
| Contributions towards Previous Year's Surplus: | | | |
| Bury MBC | (£1.054) | £0.000 | (£1.054) |
| Police and Crime Commissioner | (£0.141) | | (£0.141) |
| General Mayoral - Fire and Rescue Service | (£0.062) | £0.000 | (£0.062) |
| Total Expenditure | (£142.704) | (£49.286) | (£191.989) |
| 2025-26 In-Year Surplus/(Deficit) | £0.005 | £3.235 | £3.240 |
| Surplus/(Deficit) as at 31.12.2025 | £0.923 | £3.002 | £3.924 |

| Share of the 2025/26 Surplus/(Deficit) | Council Tax £m | NNDR £m | TOTAL £m |
|-----------------------------------------------|---------------------------|--------------------|---------------------|
| Bury MBC | £0.774 | £2.972 | £3.746 |
| Police and Crime Commissioner | £0.103 | | £0.103 |
| General Mayoral - Fire and Rescue Service | £0.046 | £0.030 | £0.076 |
| Surplus/(Deficit) as at 31.03.2025 | £0.923 | £3.002 | £3.924 |

2026/27 Council Tax Base Calculation

| Calculation of Council Tax Base 2025/26 (Based on all properties) | | | | | | | | | | |
|---------------------------------------------------------------------------------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|-----------------|-----------------|---------------|-------------------|
| Bands | A Reduced | A | B | C | D | E | F | G | H | TOTAL |
| Total Number of Dwellings on the Valuation List | | 30,756.00 | 18,740.00 | 17,599.00 | 9,387.00 | 5,707.00 | 1,895.00 | 1,316.00 | 179.00 | 85,579.00 |
| Total Number of Exempt and Disabled Relief Dwellings on the Valuation List | 89.00 | (953.00) | (316.00) | (362.00) | (185.00) | (108.00) | (32.00) | (37.00) | (20.00) | (1,924.00) |
| Less: Estimated Discounts, Exemptions and Disabled Relief | (6.75) | (3,804.50) | (1,703.00) | (1,305.50) | (575.25) | (267.75) | (82.25) | (63.25) | (5.50) | (7,813.75) |
| Total Equivalent Number of Dwellings after Discounts, Exemptions and Disabled Relief | 82.25 | 25,998.50 | 16,721.00 | 15,931.50 | 8,626.75 | 5,331.25 | 1,780.75 | 1,215.75 | 153.50 | 75,841.25 |
| 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 | |
| Band D Equivalent | 45.69 | 17,332.33 | 13,005.22 | 14,161.33 | 8,626.75 | 6,515.97 | 2,572.19 | 2,026.25 | 307.00 | 64,592.75 |
| Reduction in Taxbase as a Result of Local Council Tax Support Scheme (LCTSS) | (23.68) | (5,328.33) | (1,364.04) | (583.33) | (189.43) | (83.07) | (23.64) | (10.69) | (0.75) | (7,606.96) |
| Other Adjustments: Band D Equivalent Forecast New Dwellings & Base Movements | | | | | 802.75 | | | | | 802.75 |
| Band D Equivalent after LCTSS and Other Adjustments | 32.54 | 13,780.11 | 11,944.30 | 13,642.82 | 9,240.07 | 6,414.44 | 2,538.05 | 2,008.43 | 305.50 | 59,906.27 |
| Multiplied by Estimated Collection Rate | | | | | | | | | | 98.00% |
| Band D Equivalent of Contributions in Lieu (Class O Exempt Dwellings) | | | | | 1.80 | | | | | 1.80 |
| 2025/26 BAND D EQUIVALENT COUNCIL TAX BASE | | | | | | | | | | 58,709.94 |

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