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To: all Members of the Council

Date: 3 March 2021
Our Ref: CL/RH
Your Ref:

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Dear Councillor

COUNCIL - THURSDAY 4TH MARCH, 2021

I refer to the agenda for the above meeting and now enclose the following documents that were unavailable when the agenda was published.

Agenda No.	Item
11.	Revenue and Capital Budget Plan 2021/22 – 2024/25 and Council Tax 2021/22 (Pages 185 - 194) Report of the Executive Director Corporate Resources and Customer Services. Update Note of the Chief Executive and the Executive Director of Corporate Resources and Customer Services Revised Appendix B - Council Budget Summary 2021/2022 Council Tax Resolution 2021/22

Yours faithfully,

D.Johnson

Chief Executive

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Council – 4 March 2021

Revenue and Capital Budget Plan 2021/22 – 2024/25 and Council Tax 2021/22

1. Introduction

- 1.1. The Council is legally required to agree its budget and set a Council Tax for 2021/22 on or before 10 March 2021.
- 1.2. This paper provides final information on the level of resource required by levying bodies, plus agreed precepts from the Police & Crime Commissioner, the Fire & Rescue Authority Liverpool City Region Combined Authority (Mayoral Precept) and local parish councils.
- 1.3. The recommendation to Council on the Authority's Budget and Council Tax level for 2021/22 is contained on the main agenda. Assuming this is approved unaltered at the Budget Council meeting, the overall Council Tax level for 2021/22 is set out below. The formal resolution for Council is also attached as an Appendix. If any amendments to the proposed Council Tax level for 2021/22 are made at the Budget Council meeting, a new Council Tax Resolution will be circulated.

2. Charges relating to External / Levying Bodies

- 2.1. The Council is required to pay charges relating to levies from external bodies. The expected amounts to be paid in 2021/22, and their impact on Sefton's budget compared to 2020/21, is shown in the table below: -

<u>Levying Body</u>	<u>2020/21</u>	<u>2021/22</u>	<u>Change</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Liverpool City Region (LCR) Combined Authority - Transport Levy	18,851,000	18,828,000	-23,000
Waste Disposal Authority	15,622,453	15,510,816	-111,637
Environment Agency	159,713	159,789	76
Inshore Fisheries & Conservation Authority	68,057	69,418	1,361
Port Health Authority	94,500	94,500	0
	34,795,723	34,662,523	-113,200

3. Precepts

- 3.1. Police & Crime Commissioner and Fire & Rescue Precepts

The Police and Crime Commissioner set a budget / precept on 23 February 2021, with a Band C increase of 7.08% (or £15 on a Band D property). The Fire and Rescue Authority set its budget / precept on 25 February 2021; with an increase of 1.99% being approved by the Authority.

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	Precept			Band C		
	2020/21	2021/22	Change	2020/21	2021/22	Change
	£	£	£	£	£	%
Police	17,997,190	18,775,440	778,250	188.42	201.75	7.08
Fire	6,826,314	6,783,212	-43,102	71.47	72.89	1.99

3.2. LCRCA Mayoral Precept

To be able to deliver the Mayor's key priorities in 2021/22 a Mayoral Precept is levied on Council Taxpayers across the region, with no increase in the charge approved at the Authority's meeting on 22 January 2021.

	Precept			Band C		
	2020/21	2021/22	Change	2020/21	2021/22	Change
	£	£	£	£	£	%
Mayoral	1,613,184	1,571,720	-41,464	16.89	16.89	0.00

3.3. Parishes

The Parish precepts and variations are highlighted below: -

	Precept			Band C		
	2020/21	2021/22	Change	2020/21	2021/22	Change
	£	£	£	£	£	%
Aintree Village	153,196	153,200	4	65.56	67.48	2.93
Formby	91,689	89,747	-1,942	8.85	8.85	0.00
Hightown	9,000	18,000	9,000	9.16	18.71	104.26
Ince Blundell	2,400	2,400	0	12.52	12.85	2.64
Little Altcar	3,319	3,259	-60	8.85	8.85	0.00
Lydiate	166,002	174,302	8,300	71.22	76.37	7.23
Maghull	701,280	714,243	12,963	92.12	94.79	2.90
Melling	36,050	36,050	0	31.58	31.13	-1.42
Sefton	10,000	10,000	0	37.48	35.91	-4.19
Thornton	6,000	7,000	1,000	6.76	8.11	19.97
	1,178,936	1,208,201				

4. Summary of Budget Proposals for 2021/22

4.1. As a result of the information contained within the main report and this update the bridging of the 2021/22 funding gap is shown as follows:

	2021/22
	£'m
Government Funding	-3.416
Key MTFP updated assumptions	14.195
Non-Recurring Savings	-1.782

Revised MTFP Funding Gap	8.997
Budget Options	-7.036
Additions to the Budget	4.780
Revised MTFP Funding Gap – excluding Council Tax	6.741
Council Tax – Core increase (1.99%)	-2.688
Adult Social Care Precept (3.00%)	-4.053
Balanced Budget	0.000

A summary of the budget for 2021/22 is shown in a revised Appendix B.

5. Recommended Council Tax for 2021/22

- 5.1. Council are recommended to approve the Budget for 2021/22, as set out in the main report.
- 5.2. The recommended overall Band C Council Tax to be raised for 2021/22 (excluding Parish Precepts) is as follows: -

	2020/21	2021/22	Increase
	£	£	%
Sefton	1,451.58	1,524.02	4.99
Police & Crime Commissioner	188.42	201.75	7.08
Fire & Rescue Authority	71.47	72.89	1.99
Mayoral Precept	16.89	16.89	0.00
	1,728.36	1,815.55	5.04

Stephan Van Arendsen
Executive Director Corporate Resources and Customer Services

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Council Budget Summary 2021/2022

Appendix B (Revised)

Line Ref	Service	Base Budget 2020/2021 £	Draft Base Budget 2021/2022 £
1	Strategic Management	3,136,350	3,136,350
2	Adult Social Care	94,800,100	97,000,100
3	Children's Social Care	34,976,550	42,256,550
4	Communities	18,358,650	19,847,350
5	Corporate Resources	8,501,450	10,029,900
6	Economic Growth and Housing	5,659,350	5,810,350
7	Education Excellence	9,782,650	11,119,650
8	Health and Wellbeing	18,497,950	18,497,950
9	Highways and Public Protection	10,552,800	11,358,800
10	Locality Services	12,239,650	12,829,650
11	Other Services	3,023,000	3,023,000
12	Net Cost of Services	219,528,500	234,909,650
13	Debt Repayment / Net Interest	8,001,800	8,201,800
14	Sub total	227,530,300	243,111,450
15	Levies	34,701,200	34,568,000
16	Application of Provisions / Reserves / Corporate Expenditure	8,772,194	-23,314,250
17	Capitalisation	-1,566,000	-1,566,000
18	Corporate / One-Off Savings	-358,550	-858,550
19	Inflationary Items to be Allocated	502,250	529,668
20	Corporate Savings to be allocated to Services	0	-550,000
21	Total	269,581,394	251,920,318
22	Specific Government Grants	-21,803,400	-21,803,400
23	Non-Specific Government Grants	-24,572,293	-40,851,579
24	Total	223,205,701	189,265,339

Council Budget Summary 2021/2022

Line Ref	Service	Base Budget 2020/2021 £	Draft Base Budget 2021/2022 £
25	Increase in General Balances	1,500,000	1,500,000
26	Total Budget Requirement	224,705,701	190,765,339
27	Add Parish Precepts	1,178,936	1,178,936
28	Total Net Expenditure	225,884,637	191,944,275
<u>SUMMARY OF GENERAL BALANCES</u>			
29	Balances Brought Forward	6,983,531	8,483,531
30	Increase in Balances	1,500,000	1,500,000
31	Balances Carried Forward	8,483,531	9,983,531

<u>FINANCING OF SEFTON'S BUDGET REQUIREMENT</u>			
Total Budget Requirement		224,705,701	190,765,339
Less: Revenue Support Grant		0	0
Top-Up Grant		-21,248,829	-21,314,934
Business Rates Receipts		-66,779,364	-29,105,184
Collection Fund Deficit / Surplus (-) - Council Tax		1,973,925	1,483,474
Sefton Requirement from Council Tax		<u>138,651,433</u>	<u>141,828,695</u>
Band D Council Tax		1,633.03	1,714.52
Illustrative Council Tax Increase			4.99%

COUNCIL TAX 2021/2022:

RESOLVED

1. Note that at its meeting on 21st January 2021, the Council calculated the following amounts for the year 2021/2022 in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 1992 (as amended):
 - (a) 82,722.10 Band D equivalent properties, for the whole area [item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended]; and
 - (b) for dwellings in those parts of its area to which a Parish precept relates as shown in the table below:

Parish	Council Tax Base (Band D Equivalent Properties)
Aintree Village	2,017.80
Formby	9,010.70
Hightown	855.00
Ince Blundell	166.00
Little Altcar	327.20
Lydiate	2,028.60
Maghull	6,697.70
Melling	1,029.50
Sefton	247.50
Thornton	767.40

2. Calculate that the Council Tax requirement for the Council's own purposes for 2021/2022 (excluding Parish Precepts) is £141,828,695.
3. That the following amounts be calculated by the Council for the year 2021/2022 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992:

(a)	£636,901,681	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)	-£493,864,785	Being the aggregate amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
(c)	£143,036,896	Being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(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)	£1,729.13	Being the amount at 3(c) above (item R), divided by the amount at 1(a) above (item T), 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)	£1,208,201	Being the aggregate amount of all special items (Parish Precepts) referred to in Section 34(1) of the Act.
(f)	£1,714.52	Being the amount at 3(d) above, less the amount given by dividing the amount at 3(e) above by the amount at 1(a) above (item T), 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 special item relates.

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(g)	<p>The amounts below, being the amounts given by adding to the amount at 3(f) above the amounts of the special items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 1(b) above, calculated by the Council in accordance with Section 34(3) of the Act as basic amounts of its Council Tax for the year for dwellings in those parts of its area to which special items relate.</p>																																		
<u>Parish</u>	£																																		
Aintree Village	1,790.44																																		
Formby	1,724.48																																		
Hightown	1,735.57																																		
Ince Blundell	1,728.98																																		
Little Altcar	1,724.48																																		
Lydiate	1,800.44																																		
Maghull	1,821.16																																		
Melling	1,749.54																																		
Sefton	1,754.92																																		
Thornton	1,723.64																																		
(h)	<p>The amounts below being the amounts given by multiplying the amounts at 3(f) and 3(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.</p>																																		
<table border="1"> <thead> <tr> <th rowspan="3">Proportion of Band D</th> <th colspan="8">Property Valuation Band</th> </tr> <tr> <th>A</th> <th>B</th> <th>C</th> <th>D</th> <th>E</th> <th>F</th> <th>G</th> <th>H</th> </tr> <tr> <th>6/9</th> <th>7/9</th> <th>8/9</th> <th>9/9</th> <th>11/9</th> <th>13/9</th> <th>15/9</th> <th>18/9</th> </tr> </thead> <tbody> <tr> <td></td> <td>£</td> <td>£</td> <td>£</td> <td>£</td> <td>£</td> <td>£</td> <td>£</td> <td>£</td> </tr> </tbody> </table>	Proportion of Band D	Property Valuation Band								A	B	C	D	E	F	G	H	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9		£	£	£	£	£	£	£	£	
Proportion of Band D		Property Valuation Band																																	
		A	B	C	D	E	F	G	H																										
	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9																											
	£	£	£	£	£	£	£	£																											
<u>Parish</u>																																			
Aintree Village	1,193.63 1,392.56 1,591.50 1,790.44 2,188.32 2,586.19 2,984.07 3,580.88																																		
Formby	1,149.65 1,341.26 1,532.87 1,724.48 2,107.70 2,490.92 2,874.13 3,448.96																																		
Hightown	1,157.05 1,349.89 1,542.73 1,735.57 2,121.25 2,506.93 2,892.62 3,471.14																																		
Ince Blundell	1,152.65 1,344.76 1,536.87 1,728.98 2,113.20 2,497.42 2,881.63 3,457.96																																		
Little Altcar	1,149.65 1,341.26 1,532.87 1,724.48 2,107.70 2,490.92 2,874.13 3,448.96																																		
Lydiate	1,200.29 1,400.34 1,600.39 1,800.44 2,200.54 2,600.64 3,000.73 3,600.88																																		
Maghull	1,214.11 1,416.46 1,618.81 1,821.16 2,225.86 2,630.56 3,035.27 3,642.32																																		
Melling	1,166.36 1,360.75 1,555.15 1,749.54 2,138.33 2,527.11 2,915.90 3,499.08																																		
Sefton	1,169.95 1,364.94 1,559.93 1,754.92 2,144.90 2,534.88 2,924.87 3,509.84																																		
Thornton	1,149.09 1,340.61 1,532.12 1,723.64 2,106.67 2,489.70 2,872.73 3,447.28																																		
<u>All Other Parts of the Council's Area</u>	1,143.01 1,333.52 1,524.02 1,714.52 2,095.52 2,476.53 2,857.53 3,429.04																																		

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4. Note that for the year 2021/2022 the major precepting authorities 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:

Proportion of Band D	Property Valuation Band							
	A 6/9	B 7/9	C 8/9	D 9/9	E 11/9	F 13/9	G 15/9	H 18/9
	£	£	£	£	£	£	£	£
<u>Precepting Authority</u>								
Merseyside Fire & Rescue Authority	54.67	63.78	72.89	82.00	100.22	118.44	136.67	164.00
Merseyside Police and Crime Commissioner	151.31	176.53	201.75	226.97	277.41	327.85	378.28	453.94
Liverpool City Region Combined Authority	12.67	14.78	16.89	19.00	23.22	27.44	31.67	38.00

5. The Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the table below as the amounts of Council Tax for 2021/2022 for each part of its area and for each of the categories of dwellings.

Proportion of Band D	Property Valuation Band							
	A 6/9	B 7/9	C 8/9	D 9/9	E 11/9	F 13/9	G 15/9	H 18/9
	£	£	£	£	£	£	£	£
<u>Parish</u>								
Aintree Village	1,412.28	1,647.65	1,883.03	2,118.41	2,589.17	3,059.92	3,530.69	4,236.82
Formby	1,368.30	1,596.35	1,824.40	2,052.45	2,508.55	2,964.65	3,420.75	4,104.90
Hightown	1,375.70	1,604.98	1,834.26	2,063.54	2,522.10	2,980.66	3,439.24	4,127.08
Ince Blundell	1,371.30	1,599.85	1,828.40	2,056.95	2,514.05	2,971.15	3,428.25	4,113.90
Little Altcar	1,368.30	1,596.35	1,824.40	2,052.45	2,508.55	2,964.65	3,420.75	4,104.90
Lydiate	1,418.94	1,655.43	1,891.92	2,128.41	2,601.39	3,074.37	3,547.35	4,256.82
Maghull	1,432.76	1,671.55	1,910.34	2,149.13	2,626.71	3,104.29	3,581.89	4,298.26
Melling	1,385.01	1,615.84	1,846.68	2,077.51	2,539.18	3,000.84	3,462.52	4,155.02
Sefton	1,388.60	1,620.03	1,851.46	2,082.89	2,545.75	3,008.61	3,471.49	4,165.78
Thornton	1,367.74	1,595.70	1,823.65	2,051.61	2,507.52	2,963.43	3,419.35	4,103.22
<u>All Other Parts of the Council's Area</u>	1,361.66	1,588.61	1,815.55	2,042.49	2,496.37	2,950.26	3,404.15	4,084.98

6. The Council's basic amount of Council Tax for 2021/2022 is not deemed to be excessive in accordance with the principles approved under Section 52ZB of the Local Government Finance Act 1992.

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