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To: All Members of the Council

Town Hall Trinity Road Bootle L20 7AE

Date: Our Ref: Your Ref: 2 March 2022

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Dear Councillor,

COUNCIL - THURSDAY 3RD MARCH, 2022

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

12. Revenue and Capital Budget Plan 2022/23 – 2024/25 and Council Tax 2022/23 (Pages 3 - 12)

> Report of the Executive Director of Corporate Resources and Customer Services

Update Note of the Executive Director of Corporate Resources and Customer Services

Revised Appendix B – Council Budget Summary 2022/2023

Council Tax Resolution 2022/2023

Yours faithfully,

D. Johnson

Chief Executive

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Council – 3 March 2022

Revenue and Capital Budget Plan 2022/23 – 2024/25 and Council Tax 2022/23

1. Introduction

- 1.1. The Council is legally required to agree its budget and set a Council Tax for 2022/23 on or before 10 March 2022.
- 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 2022/23 is contained on the main agenda. Assuming this is approved unaltered at the Budget Council meeting, the overall Council Tax level for 2022/23 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 2022/23 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 2022/23, and their impact on Sefton's budget compared to 2021/22, is shown in the table below: -

Levying Body	<u>2021/22</u>	2022/23	<u>Change</u>
	£	£	£
Liverpool City Region (LCR)	18,828,000	19,111,000	283,000
Combined Authority -			
Transport Levy			
Waste Disposal Authority	15,510,816	15,876,545	365,729
Environment Agency	159,789	163,266	3,477
Inshore Fisheries &	69,418	71,501	2,083
Conservation Authority			
Port Health Authority	94,500	94,500	0
	34,662,523	35,316,812	654,289

3. <u>Precepts</u>

3.1. Police & Crime Commissioner and Fire & Rescue Precepts

The Police and Crime Commissioner set a budget / precept on 22 February 2022, with a Band C increase of 4.41% (or £10 on a Band D property). The Fire and Rescue Authority set its budget / precept on 24 February 2022; with an increase of 1.96% being approved by the Authority.

Agenda Item 12						
		Precept		Band C		
	2021/22	2022/23	Change	2021/22	2022/23	Change
	£	£	£	£	£	%
Police	18,775,440	19,945,860	1,170,420	201.75	210.64	4.41
Fire	6,783,212	7,037,487	254,275	72.89	74.32	1.96

3.2. LCRCA Mayoral Precept

To be able to deliver the Mayor's key priorities in 2022/23 a Mayoral Precept is levied on Council Taxpayers across the region, with no increase on the 2021/22 charge approved at the Authority's meeting on 21 January 2022.

	Precept				Band C	
	2021/22	2022/23	Change	2021/22	2022/23	Change
	£	£	£	£	£	%
Mayoral	1,571,720	1,599,238	27,518	16.89	16.89	0.00

3.3. <u>Parishes</u>

The Parish precepts and variations are highlighted below: -

		Precept			Band C	
	2021/22	2022/23	Change	2021/22	2022/23	Change
	£	£	£	£	£	%
Aintree	153,200	160,500	7,300	67.48	70.29	4.16
Village						
Formby	89,747	104,327	14,580	8.85	10.22	15.48
Hightown	18,000	25,000	7,000	18.71	25.86	38.21
Ince Blundell	2,400	2,565	165	12.85	13.74	6.93
Little Altcar	3,259	3,870	611	8.85	10.22	15.48
Lydiate	174,302	194,694	20,392	76.37	83.00	8.68
Maghull	714,243	830,916	116,673	94.79	108.63	14.60
Melling	36,050	39,655	3,605	31.13	32.28	3.69
Sefton	10,000	12,000	2,000	35.91	38.34	6.77
Thornton	7,000	8,000	1,000	8.11	9.16	12.95
	1,208,201	1,381,527				

4. Summary of Budget Proposals for 2022/23

4.1. As a result of the information contained within the main report and this update the bridging of the 2022/23 funding gap is shown as follows:

	2022/23
	£'m
Revised MTFP Funding Gap	5.550
Local Government Finance Settlement	-14.522
Potential Additions to the Budget	13.287
Page 4	

Agenda Item 12

	0
Revised MTFP Funding Gap – excluding Council Tax	4.315
Council Tax – Core increase (1.99%)	-2.872
Adult Social Care Precept (1.00%)	-1.443
Balanced Budget	0.000

A summary of the budget for 2022/23 is shown in a revised Appendix B.

5. Recommended Council Tax for 2022/23

- 5.1. Council is recommended to approve the Budget for 2022/23, as set out in the main report.
- 5.2. The recommended overall Band C Council Tax to be raised for 2022/23 (excluding Parish Precepts) is as follows: -

	2021/22	2022/23	Increase
	£	£	%
Sefton	1,524.02	1,569.58	2.99
Police & Crime Commissioner	201.75	210.64	4.41
Fire & Rescue Authority	72.89	74.32	1.96
Mayoral Precept	16.89	16.89	0.00
	1,815.55	1,871.43	3.08

6. <u>Government Grant Notifications 2022/23</u>

6.1 Since the original report was published there have been a number of grant allocations announced by the Government:

Public Health Grant

6.2 The Spending Review announced that funding for Public Health through the Public Health Grant would be maintained in real terms. On 7 February 2022 the Department of Health and Social Care announced the revised allocations for 2022/23. Sefton's allocation has increased from £22.006m in 2021/22 to £22.624m in 2022/23, an increase of £0.618m (2.81%). It is proposed that the increase in the 2022/23 allocation should continue to be allocated to the Public Health budget.

Local Authority Domestic Abuse Duty

6.3 The Domestic Abuse Act 2021 placed new duties on local authorities across England to ensure that victims of domestic abuse and their children can access the right support in safe accommodation when they need it. The Government announced new burdens funding for this duty in 2021/22 (£0.606m). This has increased slightly in 2022/23 to £0.607m. It is proposed that the 2022/23 funding will continue to be allocated to appropriate Housing budgets.

Supporting Families

6.4 The Council receives funding through the Supporting Families Programme to supporting families facing multiple, interconnected issues access effective whole-family support and improve their life outcomes. This includes advance funding for the delivery of intensive family s**Page 5**d developing the maturity of our Early

Agenda Item 12

Help system, plus additional funding depending on the number of successful family outcomes achieved (up to a maximum amount). Sefton's maximum allocation has increased from £0.911m in 2021/22 to £1.037m in 2022/23. It is proposed that the 2022/23 funding will continue to be allocated to the Supporting Families budget.

Stephan Van Arendsen Executive Director Corporate Resources and Customer Services

Council Budget Summary 2022/2023

Page 7

Line Ref	Service	Base Budget 2021/2022 £	Draft Base Budget 2022/2023 £
1	Strategic Management	4,000,350	4,000,350
2	Adult Social Care	97,850,700	101,580,000
3	Children's Social Care	47,232,250	51,532,250
4	Communities	16,982,100	17,242,100
5	Corporate Resources	4,462,050	4,942,050
6	Economic Growth and Housing	6,448,500	6,448,500
7	Education Excellence	10,924,850	11,174,850
8	Health and Wellbeing	18,710,450	19,328,650
9	Highways and Public Protection	11,133,750	11,133,750
10	Operational In-House Services	13,711,150	14,451,150
11	Other Services	2,923,000	2,923,000
12	Net Cost of Services	234,379,150	244,756,650
13	Debt Repayment / Net Interest	8,676,800	8,605,800
14	Sub total	243,055,950	253,362,450
15	Levies	34,568,000	35,222,300
16	Application of Provisions / Reserves / Corporate Expenditure	-23,655,500	-13,277,250
17	Capitalisation	-1,566,000	-1,566,000
18	Corporate / One-Off Savings	-833,550	-1,862,550
19	Inflationary Items to be Allocated	554,118	8,211,031
20	Corporate Savings to be allocated to Services	0	0
21	Total	252,123,018	280,089,981
22	Specific Government Grants	-22,006,100	-22,624,300
23	Non-Specific Government Grants	-40,851,579	-49,732,240
24	Total	189,265,339	207,733,441

Council Budget Summary 2022/2023

Line Ref	Service	Base Budget 2021/2022 £	Draft Base Budget 2022/2023 £
25	Increase in General Balances	1,500,000	2,892,000
26	Total Budget Requirement	190,765,339	210,625,441
27	Add Parish Precepts	1,208,201	1,381,527
28	Total Net Expenditure	191,973,540	212,006,968
	SUMMARY OF GENERAL BALANCES		
29	Balances Brought Forward	11,277,822	12,777,822
30	Increase in Balances	1,500,000	2,892,000
31	Balances Carried Forward	12,777,822	15,669,822

ס	FINANCING OF SEFTON'S BUDGET REQUIREMENT		
Page	Total Budget Requirement	190,765,339	210,625,441
8	Less: Revenue Support Grant Top-Up Grant Business Rates Receipts Collection Fund Deficit / Surplus (-) - Council Tax	0 -21,314,934 -29,105,184 1,483,474	0 -22,151,223 -38,148,773 -1,699,036
	Sefton Requirement from Council Tax	141,828,695	148,626,409
	Band D Council Tax	1,714.52	1,765.78
	Council Tax Increase	4.99%	2.99%

COUNCIL TAX 2022/2023:

RESOLVED

- 1. Note that at its meeting on 20th January 2022, the Council calculated the following amounts for the year 2022/2023 in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 1992 (as amended):
 - (a) 84,170.40 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	<u>Council Tax Base</u>
	(Band D Equivalent Properties)
Aintree Village	2,029.60
Formby	9,071.90
Hightown	859.30
Ince Blundell	165.90
Little Altcar	336.60
Lydiate	2,085.20
Maghull	6,798.90
Melling	1,092.00
Sefton	278.20
Thornton	777.00

- 2. Calculate that the Council Tax requirement for the Council's own purposes for 2022/2023 (excluding Parish Precepts) is £148,626,409.
- 3. That the following amounts be calculated by the Council for the year 2022/2023 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992:

(a)	£652,948,941	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)	-£502,941,005	Being the aggregate amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
(c)	£150,007,936	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)	£1,782.19	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)	£1,381,527	Being the aggregate amount of all special items (Parish Precepts) referred to in Section 34(1) of the Act.
(f)	£1,765.78	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.

Agenda Item 12

(g)	The amounts below, being the amounts given by adding to the amount at 3(f) above the amounts of t special items relating to dwellings in those parts of the Council's area mentioned above divided in ea case by the amount at 1(b) above, calculated by the Council in accordance with Section 34(3) of t Act as basic amounts of its Council Tax for the year for dwellings in those parts of its area to whi special items relate.											
	Parish											
	Aintree Villa	ae			£ 1 944 96							
	Formby			1,844.86								
	Hightown			1,777.28								
	Ince Blunde				1,794.87							
	Little Altcar		1,781.24									
	Lydiate			1,777.28								
	-				1,859.15 1,887.99							
	Maghull Melling			1,802.0								
	Ŭ											
	Sefton 1,808.91 Thornton 1,776.08											
(h)	Thornton The amount	a halin 1							I (I			
	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.											
Property Valuation Band Proportion A B C D E								G	Н			
	of Band D	6/9 £	7/9 £	8/9 £	9/9 £	11/9 £	13/9 £	15/9 £	18/9 £			
	<u>Parish</u>	L	L						L			
	Aintree Village	1,229.91	1,434.89	1,639.88	1,844.86	2,254.83	2,664.80	3,074.77	3,689.72			
	Formby	1,184.85	1,382.33	1,579.80	1,777.28	2,172.23	2,567.18	2,962.13	3,554.56			
	Hightown	1,196.58	1,396.01	1,595.44	1,794.87	2,193.73	2,592.59	2,991.45	3,589.74			
	Ince Blundell	1,187.49	1,385.41	1,583.32	1,781.24	2,177.07	2,572.90	2,968.73	3,562.48			
	Little Altcar	1,184.85	1,382.33	1,579.80	1,777.28	2,172.23	2,567.18	2,962.13	3,554.56			
	Lydiate	1,239.43	1,446.01	1,652.58	1,859.15	2,272.29	2,685.44	3,098.58	3,718.30			
	Maghull	1,258.66	1,468.44	1,678.21	1,887.99	2,307.54	2,727.10	3,146.65	3,775.98			
	Melling	1,201.39	1,401.63	1,601.86	1,802.09	2,202.55	2,603.02	3,003.48	3,604.18			
	Sefton	1,205.94	1,406.93	1,607.92	1,808.91	2,210.89	2,612.87	3,014.85	3,617.82			
	Thornton	1,184.05	1,381.40	1,578.74	1,776.08	2,170.76	2,565.45	2,960.13	3,552.16			
	All Other Parts of the Council's Area	1,177.19	1,373.38	1,569.58	1,765.78	2,158.18	2,550.57	2,942.97	3,531.56			

4. Note that for the year 2022/2023 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:

	Property Valuation Band							
Proportion of	А	В	С	D	E	F	G	Н
Band D	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9
Precepting Authority	£	£	£	£	£	£	£	£
Merseyside Fire & Rescue Authority	55.74	65.03	74.32	83.61	102.19	120.77	139.35	167.22
Merseyside Police and Crime Commissioner	157.98	184.31	210.64	236.97	289.63	342.29	394.95	473.94
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 2022/2023 for each part of its area and for each of the categories of dwellings.

	Property Valuation Band									
Proportion of	A	В	С	D	E	F	G	Н		
Band D	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9		
<u>Parish</u>	£	£	£	£	£	£	£	£		
Aintree Village	1,456.30	1,699.01	1,941.73	2,184.44	2,669.87	3,155.30	3,640.74	4,368.88		
Formby	1,411.24	1,646.45	1,881.65	2,116.86	2,587.27	3,057.68	3,528.10	4,233.72		
Hightown	1,422.97	1,660.13	1,897.29	2,134.45	2,608.77	3,083.09	3,557.42	4,268.90		
Ince Blundell	1,413.88	1,649.53	1,885.17	2,120.82	2,592.11	3,063.40	3,534.70	4,241.64		
Little Altcar	1,411.24	1,646.45	1,881.65	2,116.86	2,587.27	3,057.68	3,528.10	4,233.72		
Lydiate	1,465.82	1,710.13	1,954.43	2,198.73	2,687.33	3,175.94	3,664.55	4,397.46		
Maghull	1,485.05	1,732.56	1,980.06	2,227.57	2,722.58	3,217.60	3,712.62	4,455.14		
Melling	1,427.78	1,665.75	1,903.71	2,141.67	2,617.59	3,093.52	3,569.45	4,283.34		
Sefton	1,432.33	1,671.05	1,909.77	2,148.49	2,625.93	3,103.37	3,580.82	4,296.98		
Thornton	1,410.44	1,645.52	1,880.59	2,115.66	2,585.80	3,055.95	3,526.10	4,231.32		
<u>All Other</u> <u>Parts of</u> <u>the</u> <u>Council's</u> <u>Area</u>	1,403.58	1,637.50	1,871.43	2,105.36	2,573.22	3,041.07	3,508.94	4,210.72		

6. The Council's basic amount of Council Tax for 2022/2023 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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