

Subject: REVENUE BUDGET AND COUNCIL TAX SETTING 2016/17

Report to: FULL COUNCIL 24 FEBRUARY 2016

Report by: INTERIM SECTION 151 OFFICER

SUBJECT MATTER

This report presents for approval the budget for 2016/17 and to make statutory calculations in accordance with the Local Government Finance Act 1992 to set the Council Tax for 2016/17. The report also includes the Chief Financial Officer's report on the robustness of the estimates and adequacy of reserves. This report should be considered alongside the budget report as presented to Cabinet on 10 February 2016 which is also included on the agenda.

RECOMMENDATIONS:

It is recommended that having considered the Chief Financial Officer's report of the robustness of the estimates and the adequacy of the proposed financial reserves, the following is approved:

1. That the Budget for 2016/17 as detailed in the Revenue Budget and Council Tax 2016/17 is approved;
2. The Policy Framework for the Earmarked Reserves and the Optimum Level of the General Reserve 2016/17 to 2019/20 (**Appendix A** within this report) is approved;
3. That Members undertake the Council Tax and statutory calculations set out in the following recommendations:
4. Under the Localism Act 2011, the Council is recommended that it **be noted** that on 9 December 2015 the following was calculated:
 - (a) the Council Tax Base 2016/17 for the whole Council area as **26,722** [Item T in the formula in Section 31B(3) of the Local Government Finance Act 1992, as amended (the "Act")] and,
 - (b) for dwellings in those parts of its area to which a Parish precept relates as in the Revenue Budget and Council Tax 2016/17 Report **Appendix C**.
5. Tax requirement for the Council's own purposes for 2016/17 (excluding Parish precepts) is **£3,914,268**.
6. That the following amounts **be calculated** for the Council for the year 2016/17 in accordance with Sections 31A to 36 of the Local Government Finance Act 1992 and the relevant regulations and directions as follows:

- (a) £71,013,400 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) £66,744,989 Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
- (c) £4,268,411 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 31A(4) of the Act).
- (d) £159.73 Being the amount at 3(c) above (Item R), all divided by Item T (2 above), calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
- (e) £354,143 Being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act.
- (f) £146.48 Being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T (2 above), 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 Parish precept relates.
- (g) **Appendix D** being the amounts given by adding to the amount at 6(f) above to the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 4(b) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate

7. That it be **noted** that for the year 2016/17 Norfolk County Council have issued their precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings within the Council's area as indicated in the table in **Appendix B**. Norfolk County Council met on 16 February 2015 and set their precept at £1190.79. The Council's precept has increased by 3.99% on last year. This results in a Band D Council Tax of £1190.79 and an increase of £45.72 from 2015/16.
8. That it be **noted** that The Norfolk Police and Crime Commissioner has issued his precept of £5,690,225 to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings within the Council's area as indicated in the table in **Appendix B**. The Commissioner's precept has increased by 1.98% on last year. This results in a Band D Council Tax of £212.94 and an increase of £4.14 from 2015/16.
9. The Council, in accordance with Sections 30 to 36 of the Local Government Finance Act 1992, **hereby sets** the aggregate provisional amounts shown in the table in **Appendix C** as the amounts of Council Tax for 2016/17 for each of its

area and categories of dwellings.

10. Excessiveness Determination - The Council's basic amount of council tax as calculated above is the same as that calculated for 2015/16, and therefore within the 2.0% and £5 increase limit at which a referendum would be required.
11. The Council has determined that its relevant basic amount of Council Tax for 2016/17 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992. As the billing authority, the Council has not been notified by a major precepting authority that its relevant basic amount of Council Tax for 2016/17 is excessive and that the billing authority is not required to hold a referendum in accordance with Section 52ZK of the Local Government Finance Act 1992.
12. If the formal Council Tax Resolution is approved, the total Band D Council Tax for 2016/17 will be **as follows:**

	2015/16	2016/17	Increase
	£	£	%
Great Yarmouth Borough Council	146.48	146.48	0%
Norfolk County Council	1,145.07	1,190.79	3.99%
Norfolk Police Authority	208.80	212.94	1.98%
Sub-Total	1,500.35	1550.21	
Parish Council (average)	11.94	13.25	11.00%
Total	1,512.29	1,563.46	

REVENUE BUDGET AND COUNCIL TAX SETTING 2016/17 - REPORT

1. INTRODUCTION/BACKGROUND/

- 1.1 This report presents for approval the 2016/17 revenue budget along with undertaking the statutory calculations for the determination of the Council Tax for 2016/17. This report should be considered alongside the budget report that was presented to Cabinet on 10 February 2016.
- 1.2 The budget for 2016/17, along with detailed projections for the following three financial years, were recommended by Cabinet on 10 February 2016.
- 1.3 The Cabinet report included the provisional finance settlement for 2016/17. As outlined verbally at the meeting of cabinet the final settlement has not made any significant changes to the funding position for Great Yarmouth Borough Council as included in the Cabinet papers. An overview of the outcome of the final settlement announcement is included at section 2 of the report for information.

2. 2016/17 BUDGET

- 2.1 The key points from the final settlement announcements included the following:
 - 2.1.1 Compared to the provisional settlement, no authority would receive a lower settlement in the final announcement;
 - 2.1.2 Nationally there has been an increase in funding available over the four year period of £525m as included in the Core Spending Power, this is due to:
 - £150m per annum in Transitional Funding for 2016/17 and 2017/18;
 - £25m in removing the Tariff / Top Up adjustment over 2017/18 and 2018/19;
 - £91m in additional Rural Services Delivery Grant over 2016/17 and 2017/18,
 - £109m in potential higher council tax increases for district councils over the four years – due to extension of the £5 Council tax increases referendum principles, i.e. the higher of 2% or £5 to all, not just those authorities in the lower quartile for band D Council Tax, this has updated the core settlement funding assumptions for GYBC in that it assumes a greater income from council tax from 2016/17 onwards.
- 2.2 In making decisions in relation to setting the Council Tax, section 25 of the Local Government Act 2003 requires the Chief Financial Officer of the Council to report to the Council on the following matters:
 - the robustness of the estimates made for the purpose of the budget calculations and
 - the adequacy of the proposed financial reserves.
- 2.3 This is provided in section 3 of the report.

3. CHIEF FINANCIAL OFFICER'S REPORT

The Robustness of the Estimates

- 3.1 This section of the report provides a commentary on the robustness of the estimates now presented and provides an analysis of the risks facing the Council in relation to

the control of income and expenditure flows compared to the budgets that are recommended for 2016/17.

- 3.2 The framework within which the budget for 2016/17 has been constructed takes into account a number of factors including the previous financial year out-turn position (2014/15), the in-year budget monitoring and associated reports along with the 2016/17 finance settlement. These are outlined in more detail in the following paragraphs.
- 3.3 The outturn position for 2014/15 was reported to Members in September 2015 this was later than would normally have been due to a number of issues with the outturn and the audit, the position was then subject to external audit review and reported to Members in September 2015. The outturn position is used to update the financial planning process and establishes the baseline for the current estimates by reflecting significant movements against the current position and those which will have an on-going impact on the future financial position of the Council.

In Year Budget Monitoring and Financial Control

- 3.4 Best practice suggests that regular financial monitoring reports are presented to officers and members periodically during the year for scrutiny and also to ensure transparency of decision making and financial control.
- 3.5 Due to some issues in the current year including interim resources and capacity, to date there has only been one budget monitoring report presented to members for the current financial year, this is for the position to the end of December 2015 and was presented to Cabinet in February to be considered by Scrutiny later in the month. In the previous two financial years there have been two budget monitoring reports to Scrutiny in the year. The current year's budget monitoring report has confirmed that the current year budget is on track and is forecast to deliver a saving above the level previously budgeted. The position contained within the report has however highlighted a number of in-year variances including a combination of favourable, i.e. additional income or underspends and some where there is forecast to be an overspend or under achievement of income targets. The in-year variances have informed the 2016/17 budget to ensure that an accurate position is reflected in the budget and future projections informed by current spending plans and commitments.
- 3.6 There has been a lack of detailed financial reporting to Members over a number of years and the current systems and processes are not sufficiently well developed to enable reports which accord with best practice to be produced which suggests there is not a consistent approach by managers pro-actively using financial information to manage their services. It is an area which will need developing and improving during 2016/17 to satisfy current senior management that managers, Members and auditors have the required information to undertake their duties effectively and to ensure strong governance and sound decision-making.
- 3.7 Budgets are prepared using the best information that is available to the Council from its own sources i.e. budget holders, service managers and Directors and from external advisors for example the Council's treasury advisors, Capita. However, many budgets are related to factors that fall outside the control of the Council, for example pay awards, demand led income levels, inflation and interest rates, and all can have a significant impact on the Council's overall budget and financial position both in the current and future years. Forecasting for these areas requires an

examination of recent trends as well as assimilating future projections from known factors.

- 3.8 There are a number of financial risks facing the authority which are relevant at both service and corporate levels. In order that these risks are managed, a number of key areas within the budget need to be closely monitored in the coming financial year, these include:

- a) **Car Park Income** – This area generates income for the Council which in turn supports the delivery of other services across the Council. With being a demand led service which is influenced by external factors this service is regularly monitored. The 2016/17 budget assumes gross income of in the region of £1.6 million from all car parking related fees and charges.
- b) **Planning and Building Control Fees** – The 2016/17 base budget includes income totalling approximately £612k from planning and building control fees, this too is subject to external demands and is monitored regularly to highlight any significant fluctuations against the budget.
- c) **Waste and Recycling Credits** – This is a significant source of income to the Council and reflects the activity across the District in recycling domestic refuse and providing a garden waste service. A total of £1.03 million is included in the 2016/17 base budget.
- d) **Planned Savings and Additional Income** – The Council is continuing to deliver against a number of work streams that are continuing to deliver service efficiencies and cashable savings over the short to medium term, for example digital by design, flexible working. Monitoring of the costs and savings from these projects are monitored during the year as part of the reports to the Delivery Board and Transformation Board. Monitoring in this way will ensure that the projects remain accountable and savings monitored as part of the overall financial control processes.
- e) **Council Tax Support** – The Local Council Tax Support Scheme (LCTSS) was implemented from April 2013; whilst there have been no changes to the Council's scheme for 2016/17, there still remains a risk of increases in the number of those eligible for Council Tax Support and the ability to collect Council Tax and is an area that will continue to be monitored including the impact on collection rate.
- f) **Business Rates Retention** – The implications of this system of funding is that the income from the Council's share of the business rates will fluctuate in-year and between years. The budget has been informed by the shares of the income as specified in the National Non Domestic Rate 1 (NNDR) return submitted for 2016/17 and current assume the baseline level of funding in the settlement. The actuals for 2016/17 will not be confirmed until the annual NNDR3 return is completed in June 2017. The extension of the small business rate relief continues to be funded by a section 31 grant for the amount of income foregone by providing the reliefs, the actual income will fluctuate in the year in response to changes in rate payers eligibility. Other factors that will have an impact on the level of rates retained are current and backdated appeals, along with new appeals for example from NHS trusts which has been identified recently.

- 3.9 Looking beyond 2017/18, the financial projections included in the budget report indicate that further savings will have to be made; this is based on the assumptions about the future level of funding as included in the finance settlement. The financial projections show a forecast deficit of £885k in 2017/18 increasing to £2.2 million in 2019/20, with a significant increase in the funding gap of £4 million by 2020/21 after the removal of revenue support grant of £2 million funding from 2020/21.
- 3.10 The capital programme continues to be funded from a number of external and internal resources, for example, capital receipts from the sale of assets, internal and external borrowing. In both cases prudent estimates are made of the timing of such receipts and the expenditure profiles within the overall capital programme.
- 3.11 Budget monitoring throughout the financial year is critical to the robustness of the estimates and maintaining a sound financial position. It is through the ability to manage and control the spending within the approved budgets and, where appropriate, identify and recommend appropriate actions, which serves to mitigate the Council's level of financial risk.
- 3.12 The Council also takes advice from third party organisations concerning a number of more technical factors that impact on the budget process, for example external advice in relation to treasury management, VAT and Insurance. By doing so the Council is able to monitor the wider implications of changes in interest rates, inflation and employment and take remedial action to mitigate financial risk.

Adequacy of the Reserves

- 3.13 An assessment of the adequacy of the reserves, estimated to be available to the Council throughout 2016/17 is based on the possible commitments falling to be discharged against the following categories of reserves:
- General Reserve
 - Earmarked Reserves.
- 3.14 Where there is budgeted expenditure to be funded from a reserve (earmarked or general) these will be allowed for within the reserves statement.
- 3.15 There are three main reasons for holding reserves:
- a) as a contingency to cushion the impact of unexpected events or emergencies;
 - b) to cushion against the impact of uneven cash flows and to avoid temporary borrowing; and
 - c) as a means of building up funds to meet known or predicted liabilities (earmarked reserves).
- 3.16 Reviewing the reserves is an important part of the financial planning and budget setting process and is informed by the framework as set out in Appendix A to this report.
- 3.17 When assessing the level of reserves the Council should take account of strategic, operational and financial risks facing them.
- 3.18 In particular, the risks associated with the Local Government funding mechanism, for example the retention of business rates continues to be a risk for Local Authorities.

The system now means there will be fluctuations of income in year and between years, an element of this risk can be mitigated by the level of the general reserve and the earmarked reserve.

- 3.19 Other income streams from demand led services remain vulnerable both from economic factors and seasonal factors including weather that can influence for example car parking income. Steps have been taken to set prudent estimates of income from these services as appropriate but the activity that drives the income remains very difficult to predict.
- 3.20 The programme of savings and efficiencies which the Council is continuing to deliver against remains critical in terms of delivering a balanced budget and therefore the monitoring and ownership at both officer and member level is essential.
- 3.21 The assessment of the General Reserve for 2016/17 and forward years as included in Appendix A overall shows little change from the current recommended minimum level of general reserve. The actual level of the General Reserve at the end of the financial year 2016/17 is estimated to be above the current recommended balance.
- 3.22 Earmarked reserves are estimated to total £9.4 million by the end of the 2016/17 financial year, although one of the significant reserves is the business rates collection fund (£4.7 million) for which the timing of utilisation is dependent upon the position as reported in the annual NNDR return in 2015/16 and 2016/17. All earmarked reserves will be reviewed against the framework in Appendix A, as decisions are made on the utilisation of the reserve and the overall reserves position and projections will be updated accordingly.
- 3.23 The budget report has recommended the establishing of an Invest to Save earmarked reserve to be used to fund one-off costs on an invest to save basis to deliver future efficiencies and savings to the Council.
- 3.24 Where applicable the earmarked reserves follow the protocol at paragraph 2.2 of the Policy Framework at Appendix A to this report.

Summary

- 3.25 In the opinion of the Chief Financial Officer the overall budgeted level of both the General Reserve and the Earmarked Reserves included in the budget report are considered adequate in the short term. The General Reserve balance is forecast to be above that of the recommended balance (£2 million), all reserves will be subject to further annual review in 2016/17.
- 3.26 When considering the robustness of the estimates and adequacy of reserves a holistic approach is taken, which considers the general reserve, earmarked reserves and also the identified risks in relation to the revenue and capital budgets presented for approval.

FINANCIAL IMPLICATIONS:

Detailed within the body of the report

LEGAL IMPLICATIONS:

The report and recommendations outline the statutory requirements in relation to the setting of the Council Tax for the coming financial year.

EXECUTIVE BOARD OR DIRECTOR CONSULTATION:**RECOMMENDATIONS**

Does this report raise any legal, financial, sustainability, equality, crime and disorder or human rights issues and, if so, have they been considered?	Issues	
	Legal	
	Financial	
	Risk	
	Sustainability	
	Equality	
	Crime and Disorder	
	Human Rights	
	Every Child Matters	

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Policy Framework for the Earmarked Reserves and Assessing the Optimum Level of the General Reserve for the period 2016/17 to 2019/20

1 Background

- 1.1 In accordance with statute (principally the Local Government Finance Act 2002) and following the Guidance Note on Local Authority Reserves and Balances (LAAP Bulletin No. 77 – November 2008), Great Yarmouth Borough Council maintains a range of reserves.
- 1.2 Two types of reserves are discussed in this policy framework:
 - Earmarked Reserves
 - The General Reserve
- 1.3 There are also a number of other reserves which local authorities hold in relation to legislation and proper accounting practices, these are not resource-backed reserves and therefore are not considered as part of this policy framework.
- 1.4 In making decisions in relation to setting the Council Tax, section 25 of the Local Government Act 2003 requires the Chief Financial Officer of the Council to report to the Council on the adequacy of the proposed financial reserves.
- 1.5 This Policy framework has been informed by current guidance on the level of reserves including, both the Local Authority Accounting Panel (LAAP) Bulletin No. 77 and the Audit Commissions report published in December 2012 'Striking a Balance' Improving Councils' Decision Making on Reserves'.

2 Earmarked Reserves

2.1 Purpose

- 2.1.1 Earmarked reserves are a means of building up funds to meet known or predicted liabilities.
- 2.1.2 Typically earmarked reserves are used to set aside sums for major schemes, such as capital developments or asset purchases, or to fund reorganisations and restructurings to deliver longer term savings and efficiencies. Reserves can also be held for trading and business units built up from surpluses to cover potential losses in future years, or to finance capital expenditure. In certain circumstances, if expenditure is delayed on specific budgets, it may be agreed that the underspending at a year end is carried forward for future use in an earmarked reserve.

2.2 Earmarked Reserves Protocol

- 2.2.1 For each reserve the following arrangements have been established:
 - the reasons for / purpose of the reserve
 - how and when the reserve can be used
 - procedures for the reserve's management and control
 - a process and timetable for review of the reserve to ensure continuing relevance and adequacy.
- 2.2.2 The establishment and use of earmarked reserves is reviewed at the time of budget setting and then controlled through the year as part of the regular budget monitoring processes.

2.3 Review of Earmarked Reserves

- 2.3.1 The Reserves Statement as included in the Budget Report to Cabinet gives full details of the earmarked reserves and current planned use.

- 2.3.2 It is considered that sufficient provision for the Council's capital programme (as recommended) has been included in the capital estimates and capital reserves, and that nothing further is required.
- 2.3.3 Where in-year expenditure is being funded by earmarked reserves, the relevant transfers from the reserves have been allowed for within the reserves balances and revenue account budgets as detailed in the budget report.

3 The General Reserve

3.1 Purpose

- 3.1.1 The general reserve is held for two main purposes:
- a working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing;
 - a contingency to help cushion the impact of unexpected events or emergencies.

3.2 The Optimum Level of the General Reserve

- 3.2.1 There are two recommended approaches for deciding the optimum level of the general reserve:
- A risk assessment of the budget which takes full account of the context within which the budget has been prepared. The budget report itself provides this contextual information.
 - To set the reserve at a percentage of expenditure. Too low a level puts the council at unacceptable risk of failing to meet its obligations, too high a level unnecessarily ties up resources.

- 3.2.2 This appendix sets out the framework for considering a risk assessment approach and validating the result against a percentage calculation. At the end of the day, the level of reserves is a matter of opinion informed by the judgement of the Council's Chief Financial Officer.

3.3 Assessment Framework

- 3.3.1 The issues to be considered include the following:
- The Council continues to operate on an ongoing basis.
 - The robustness of the budget process including recognition of the linkages with the corporate plan, the strategic risks and the financial plan update.
 - The adequacy of earmarked reserves and the movements on the general reserves both in the past and planned.
 - The extent to which savings and planned service reductions are required and can be relied upon to support corporate plan targets.
 - The risk of major litigation and legal claims, both currently and in the future.
 - The impact of future Government funding reductions.
 - Implications of the Local Council Tax Support Scheme and increase in the demand for support.
 - Fluctuations in retained business rate income and funding from the government for the extensions to reliefs for example small business rates.
 - Fluctuations around certain income streams and grants, for example demand led services such as planning, building control income, land charges and car parking.
 - Future changes to the funding for Local Authorities, for example the New Homes Bonus.

Appendix A

- Unplanned volume increases in major demand led budgets, particularly in the context of the current economic climate for example housing benefits, council tax support and homelessness.
- The need to retain a general contingency to provide for any unforeseen circumstances that may arise including inadequately funded Government initiatives.
- Where there is a move to do less by direct service provision (either through the Localism Agenda or through third parties, including outsourcing), this in turn increases the risks borne by authorities. There is a risk that these arrangements fail and there are many circumstances when a statutory liability remains with the local authority. Such risks may not be insurable at an economic level and demand rigorous risk minimisation strategies and this is an area that will be considered in more detail if the Council pursues these arrangements in future years.
- The need to retain reserves for general day to day cash flow requirements.

3.3.2 All of these issues interlink and any one incident is likely to span across many of the issues. Risks change over time and the general reserve needs to be considered across the medium term financial plan. What might be an adequate level of reserves now may not be reflective of what would be deemed to be adequate in years two to four.

3.4 The Assessment of the General Fund Reserve

- 3.4.1 When undertaking the assessment it must be remembered that the items considered are merely guides to assessing the overall level of the reserve. In no way is it a budget for any of the items being created since by its nature a general reserve is designed to protect against the unexpected and unquantifiable for whatever reason.
- 3.4.2 Having considered the relevant risks and the mitigation measures already in place, it is felt that the following indicative items should be taken into account in the budget risk assessment for 2016/17:

Item	2016/17	2017/18	2018/19	2019/20
1 Pay and Price Inflation (0.5% sensitivity to budget assumption)	86,000	86,000	86,000	86,000
2 Interest Rates & MRP (0.5% sensitivity to short term borrowing and profiling of capital spend and MRP impact)	115,000	125,000	125,000	125,000
3 Failure to Achieve Planned Savings and Cost Pressures from Corporate Plan Targets (to ensure core services are maintained)	110,000	90,000	90,000	90,000
4 Major Litigation and Legal Claims (to provide additional comfort above earmarked reserves)	100,000	100,000	100,000	100,000
5 Emergencies and Other Unknowns (to recognise the risks associated with unpredictable events)	500,000	500,000	500,000	500,000
6 Treatment of Demand Led Pressures (recognising the impact of increase or reduction in demand and compensating increase or reduction in expenditure or income)	170,000	170,000	170,000	170,000
7 Cash Flow (the impact of timing of cash flow, including the profiling of expenditure)	50,000	50,000	50,000	50,000

Appendix A

Item	2016/17	2017/18	2018/19	2019/20
8 Future Funding Fluctuations (an allowance to reflect the increased risk around local funding, ie business rates and new homes bonus, to mitigate the impact within and between financial years)	863,000	863,000	863,000	863,000
Total Indicated General Fund Reserve Recommended	1,994,000	1,984,000	1,984,000	1,984,000
% of Net Budgeted Operating Expenditure (excluding parish precepts)	15.9%	15.3%	15.0%	14.8%

4 Chief Financial Officer's Opinion

- 4.1 The Earmarked Reserves detailed within the reserves statement are proper and appropriate with regard to purpose, level and proposed use, although the future timing of their use will be reported within the budget monitoring reports and the statement updated accordingly.
- 4.2 Based on the assessment detailed above the recommended level of the general reserve for 2016/17 should be £1.994million, which is within a reasonable tolerance of the current recommended general reserve of £2 million, and therefore it is recommended that the minimum level of the general reserve remain at £2 million for 2016/17. The budgeted General Fund Reserve included within the budget report is currently above the recommended level and the future use will be determined as part of the financial process during 2016/17 and should be considered within the context of future funding for the Council.

2016/17

Great Yarmouth Borough Council

Borough purposes	3,914,268	146.48
Parish purposes	354,143	13.25
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Total precept	4,268,411	159.73
Norfolk County Council	31,820,529	1,190.79
Norfolk Police Authority	5,690,225	212.94
	-----	-----
Average council tax (Band D)	41,779,165	1,563.46
	=====	=====
Overall Taxbase	26,722.20	

0.67 0.78 0.89 1.00 1.22 1.44 1.67 2.00

Council Tax Schedule 2016/17	Valuation Bands							
	A £	B £	C £	D £	E £	F £	G £	H £
Great Yarmouth Borough Council	97.65	113.93	130.20	146.48	179.03	211.58	244.13	292.96
Norfolk County Council	793.86	926.17	1,058.48	1,190.79	1,455.41	1,720.03	1,984.65	2,381.58
Norfolk Police Authority *note	141.96	165.62	189.28	212.94	260.26	307.58	354.90	425.88
Parish	8.83	10.31	11.78	13.25	16.19	19.14	22.08	26.50
Parish and Borough	106.49	124.23	141.98	159.73	195.23	230.72	266.22	319.46
Total	1,042.31	1,216.02	1,389.74	1,563.46	1,910.90	2,258.33	2,605.77	3,126.92
<u>PARISHES</u>								
Ashby with Oby	1,033.47	1,205.72	1,377.96	1,550.21	1,894.70	2,239.19	2,583.68	3,100.42
Belton with Browston	1,056.64	1,232.75	1,408.85	1,584.96	1,937.17	2,289.38	2,641.60	3,169.92
Bradwell	1,042.46	1,216.21	1,389.95	1,563.70	1,911.19	2,258.68	2,606.16	3,127.40
Burgh Castle	1,042.78	1,216.58	1,390.37	1,564.17	1,911.76	2,259.35	2,606.95	3,128.34
Caister on Sea	1,048.65	1,223.43	1,398.20	1,572.98	1,922.53	2,272.08	2,621.63	3,145.96
Filby	1,041.25	1,214.80	1,388.33	1,561.88	1,908.96	2,256.05	2,603.13	3,123.76
Fleggburgh	1,039.42	1,212.66	1,385.89	1,559.13	1,905.60	2,252.07	2,598.55	3,118.26
Fritton with St Olaves	1,049.15	1,224.01	1,398.87	1,573.73	1,923.45	2,273.16	2,622.88	3,147.46
Hemsby	1,050.91	1,226.07	1,401.21	1,576.37	1,926.67	2,276.98	2,627.28	3,152.74
Hopton	1,052.46	1,227.87	1,403.28	1,578.69	1,929.51	2,280.33	2,631.15	3,157.38
Martham	1,060.29	1,237.01	1,413.72	1,590.44	1,943.87	2,297.30	2,650.73	3,180.88
Mautby	1,047.98	1,222.65	1,397.31	1,571.98	1,921.31	2,270.64	2,619.96	3,143.96
Ormesby St Margaret w Scratby	1,056.68	1,232.79	1,408.90	1,585.02	1,937.25	2,289.47	2,641.70	3,170.04
Ormesby St Michael	1,039.76	1,213.06	1,386.35	1,559.65	1,906.24	2,252.83	2,599.41	3,119.30
Repps with Bastwick	1,049.20	1,224.07	1,398.93	1,573.80	1,923.53	2,273.26	2,623.00	3,147.60
Rollesby	1,046.01	1,220.35	1,394.68	1,569.02	1,917.69	2,266.36	2,615.03	3,138.04
Somerton	1,043.99	1,217.99	1,391.99	1,565.99	1,913.99	2,261.98	2,609.98	3,131.98
Stokesby	1,049.75	1,224.71	1,399.67	1,574.63	1,924.55	2,274.46	2,624.38	3,149.26
Thurne	1,048.43	1,223.17	1,397.91	1,572.65	1,922.13	2,271.60	2,621.08	3,145.30
West Caister	1,033.47	1,205.72	1,377.96	1,550.21	1,894.70	2,239.19	2,583.68	3,100.42
Winterton	1,052.58	1,228.01	1,403.44	1,578.87	1,929.73	2,280.59	2,631.45	3,157.74
Great Yarmouth & Gorleston	1,033.47	1,205.72	1,377.96	1,550.21	1,894.70	2,239.19	2,583.68	3,100.42

Appendix C

Parish Precepts	2014/15			2015/16			Council Tax Increase
	Tax base	Precept £	Council Tax	Tax base	Precept £	Council Tax	
			Band D £			Band D £	
Ashby with Oby	23	0	0	24	0	0	0.0%
Belton with Browston	1,099	35,576	32.37	1,087	37,775	34.75	7.4%
Bradwell	3,288	43,240	13.15	3,367	45,428	13.49	2.6%
Burgh Castle	383	5,186	13.54	384	5,361	13.96	3.1%
Caister on Sea	2,700	44,201	16.37	2,726	62,074	22.77	39.1%
Filby	290	2,987	10.30	302	3,525	11.67	13.3%
Fleggburgh	382	3,158	8.27	377	3,362	8.92	7.9%
Fritton with St Olaves	266	6,239	23.45	274	6,445	23.52	0.3%
Hemsby	1,216	30,073	24.73	1,231	32,205	26.16	5.8%
Hopton	987	28,111	28.48	1,011	28,794	28.48	0.0%
Martham	1,042	36,992	35.50	1,076	43,292	40.23	13.3%
Mautby	142	2,624	18.48	138	3,004	21.77	17.8%
Ormesby St Margaret w Scratby	1,462	46,413	31.75	1,477	51,412	34.81	9.6%
Ormesby St Michael	108	1,017	9.42	108	1,020	9.44	0.2%
Repps with Bastwick	149	2,501	16.79	146	3,444	23.59	40.5%
Rollesby	327	5,822	17.80	330	6,208	18.81	5.7%
Somerton	103	1,085	10.53	108	1,704	15.78	49.9%
Stokesby	119	2,830	23.78	115	2,808	24.42	2.7%
Thurne	49	1,109	22.63	50	1,122	22.44	-0.8%
West Caister	72	0	0	74	0	0	0.0%
Winterton	528	13,026	24.67	529	15,160	28.66	16.2%
Great Yarmouth & Gorleston	11,420	0	0	11,788	0	0	0.0%
TOTAL	26,155	312,190		26,722	354,143		

Borough & Parish Council Tax Amounts

Parish	----- Borough & parish council tax amounts -----							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Ashby with Oby	97.65	113.93	130.20	146.48	179.03	211.58	244.13	292.96
Belton with Browston	120.82	140.96	161.09	181.23	221.50	261.77	302.05	362.46
Bradwell	106.64	124.42	142.19	159.97	195.52	231.07	266.61	319.94
Burgh Castle	106.96	124.79	142.61	160.44	196.09	231.74	267.40	320.88
Caister on Sea	112.83	131.64	150.44	169.25	206.86	244.47	282.08	338.50
Filby	105.43	123.01	140.57	158.15	193.29	228.44	263.58	316.30
Fleggburgh	103.60	120.87	138.13	155.40	189.93	224.46	259.00	310.80
Fritton with St Olaves	113.33	132.22	151.11	170.00	207.78	245.55	283.33	340.00
Hemsby	115.09	134.28	153.45	172.64	211.00	249.37	287.73	345.28
Hopton	116.64	136.08	155.52	174.96	213.84	252.72	291.60	349.92
Martham	124.47	145.22	165.96	186.71	228.20	269.69	311.18	373.42
Mautby	112.16	130.86	149.55	168.25	205.64	243.03	280.41	336.50
Ormesby St Margaret w Scratby	120.86	141.00	161.14	181.29	221.58	261.86	302.15	362.58
Ormesby St Michael	103.94	121.27	138.59	155.92	190.57	225.22	259.86	311.84
Repps with Bastwick	113.38	132.28	151.17	170.07	207.86	245.65	283.45	340.14
Rollsby	110.19	128.56	146.92	165.29	202.02	238.75	275.48	330.58
Somerton	108.17	126.20	144.23	162.26	198.32	234.37	270.43	324.52
Stokesby	113.93	132.92	151.91	170.90	208.88	246.85	284.83	341.80
Thurne	112.61	131.38	150.15	168.92	206.46	243.99	281.53	337.84
West Caister	97.65	113.93	130.20	146.48	179.03	211.58	244.13	292.96
Winterton	116.76	136.22	155.68	175.14	214.06	252.98	291.90	350.28
Great Yarmouth & Gorleston	97.65	113.93	130.20	146.48	179.03	211.58	244.13	292.96