

**Subject: COUNCIL TAX SETTING 2018/19**

**Report to: Full Council 20 February 2018**

**Report by: Finance Director**

#### **SUBJECT MATTER**

This report presents for approval the budget for 2018/19 and to make statutory calculations in accordance with the Local Government Finance Act 1992 to set the Council Tax for 2018/19. 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 Policy and Resources Committee on 6 February 2018 for which the recommendations are included on this 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 2018/19 as detailed in the budget report to Policy and Resources Committee and outlined at Appendix A is approved;
2. That Members undertake the Council Tax and statutory calculations as set out in section 4 of the report and set the Council Tax for 2018/19;
3. The demand on the Collection Fund for 2018/19 be:
  - a. £4,391,455 for the Borough Council purposes;
  - b. £377,953 for Parish Precepts.

#### **1. Introduction and Background**

- 1.1 This report presents for approval the 2018/19 revenue budget along with undertaking the statutory calculations for the determination of the Council Tax for 2018/19. This report should be considered alongside the budget report that was presented to the Policy and Resources Committee on 6 February 2018.
- 1.2 The budget for 2018/19, along with detailed projections for the following two financial years, were recommended to Full Council by the Policy and Resources Committee on 6 February 2018. The General Fund Summary Appendix to this report has been updated to reflect revised allocations of some service grants for which notification has recently been received along with some updates on employee costs. A revised summary has been attached at Appendix A.
- 1.3 The Committee report included the provisional finance settlement for 2018/19 which was subsequently confirmed when the final finance settlement was announced on 6 February.

## **2. 2018/19 Budget**

- 2.1 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.
- 2.2 This is provided in section three 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 2018/19.
- 3.2 The framework within which the budget for 2018/19 has been constructed takes into account the following factors:
- The previous financial years out-turn position as reported to Members(2017/18) (3.3);
  - The in-year budget monitoring and associated reports that have been made to date in the current financial year (3.4 - 3.7);
  - The Medium Term Financial Strategy as reported to Members in November 2017 (3.8);
  - The 2018/19 Local Government Finance Settlement (3.9);
  - Consideration of risks facing the Authority in the short to medium term (3.10).
- 3.3 **Previous Year Outturn** - The outturn position for 2016/17 was reported to Members in June 2017, the position was then subject to external audit review and reported to Members in September 2017. 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. The more significant implications were factored into the updated financial forecasts as reported within the Financial Strategy to Members in November 2017.
- 3.4 **In Year Budget Monitoring and Financial Control** - Best practice suggests that regular financial monitoring reports are presented to officers and members periodically during the year for review and scrutiny and also to ensure transparency of decision making and financial control. The budget monitoring process is carried out throughout the year between finance and service areas and the process is fundamental to ensuring strong financial control and governance to inform decision making and to support the longer term delivery of local services. The budget monitoring also ensures that update information can be used to inform budget and future projections to reflect local demand and spending pressures in order that the overall financial position of the Council can be managed.

- 3.5 During the year budget monitoring reports have been presented to the Policy and Resources Committee in September 2017 for period four and November 2017 for period six. The reports have highlighted some significant in-year variances within services, for example under achievement of income targets for demand led services most significantly the crematorium, turnover and vacancies within commercial rented properties and spending in excess of agreed budget. Overall these have been mitigated by additional non-service income from retained business rates income and a reduction in the interest payable and the implications of re-profiled capital expenditure plans. The in-year variances have informed the 2018/19 budget to ensure that an accurate position is reflected in the budget and future projections informed by current spending plans and commitments.
- 3.6 The financial reporting throughout the year has continued to improve on previous years with reports being presented to Policy and Resources Committee, however, processes still require further development to enable reports which accord with best practice and to ensure there is a consistent approach by Heads of Service with budget responsibility pro-actively using accurate and timely financial information to manage their services and to inform decision making. This is an area which will continue to develop and improve during 2018/19 to satisfy senior management, Members and Auditors that internal financial control is embedded within the organization that supports 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 members of Executive Leadership Team and from external advisors for example the Council's treasury management advisors, Arlingclose. However, many budgets are related to factors that fall outside the control of the Council, for example, 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 **Medium Term Financial Strategy (MTFS)** - The financial planning process for the Council has developed over the past year. The setting of the budget for the forthcoming year should not be seen as a one-off project of the presentation of the budget report for approval, but part of the overall financial planning process which includes financial monitoring and the Medium term Financial Strategy. The updated Financial Strategy was presented to Members in November 2017. The strategy includes high level financial projections for the medium term updated for local and national factors that will have an impact on the overall financial position, for example indication of future levels of funding from New Homes Bonus, forecasts of retained business rates and local spending pressures and service income levels. The process of co-ordinating the MTFS and budget includes the critical examination and challenge of current expenditure and income on existing services and seeks to identify changed priorities in service delivery and planned future developments, in line with the Councils Plan and in response to local and national factors, including legislative changes, local economic factors and changes in demand for statutory and non-statutory services.
- 3.9 **Local Government Finance Settlement** – The Council had previously (in 2016/17) accepted and received confirmation of the offer of the four year multi-year finance settlement until 2019/20, this essentially confirms the level of Revenue Support Grant that will be received until 2019/20. Other elements of the settlement, for

example retained business rates and new homes bonus will still be subject to local factors annually, for example fluctuations in business rate income collected and retained and delivery of new homes and reduction in long term empty properties.

3.10 **Risks** - 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. As a demand led service which is influenced by external factors, this service is regularly monitored. The 2018/19 budget assumes gross income of in the region of £1.79 million from all car parking related fees and charges.
- b) **Planning and Building Control Fees** – The 2018/19 base budget includes income totalling approximately £730k 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 borough in recycling domestic refuse and providing a garden waste service. A total of £1.3 million is included in the 2018/19 base budget.
- d) **Crematorium Income** – The 2018/19 budget assumes gross income from the crematorium of £1.080 million. This is an income source that has fluctuated significantly over the past 12 to 18 months and therefore remains under close review.
- e) **Planned Savings and Additional Income** – The Council is continuing to deliver against a number of work streams for which savings have been factored into the base budgets as part of previous budget approvals and include for example, digital by design, flexible working. New Savings and additional income of £274k have been factored into the budget for 2018/19, in addition to £297k identified in prior years. Where applicable the budgets have been profiled to allow implementation of the savings or where upfront one-off costs (to be funded from the invest to save reserves) are required to achieve future savings.
- f) **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 2018/19, 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.
- g) **Business Rates Retention** – The implications of the current system of funding Local Authorities 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 2018/19. Other factors that will have an impact on the level of rates retained are current and backdated appeals. In addition 2018/19 is the first year that GYBC is part of the Norfolk Business Rates Pool, this essentially means

that the levy on growth in business rates that would have previously been paid over to central government is now retained in Norfolk to be allocated to funding projects that all authorities within Norfolk can bid for. The risk is that should any council that is in the pool (all of Norfolk authorities) have a significant reduction in business rates income to below a predetermined level known as the safety net, this would be funded by the pool.

- 3.11 Looking beyond 2018/19, 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 £384k in 2019/20 increasing to £2.6 million in 2020/21 after the removal of revenue support grant of £2 million funding from 2020/21. Although further work will need to be carried out on the funding forecasts for the Council from 2020/21 onwards from the introduction of 75% rates retention and the Fair Funding Review which are currently expected to be implemented in 2020/21.
- 3.12 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.
- 3.13 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.
- 3.14 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**

- 3.15 An assessment of the adequacy of the reserves, estimated to be available to the Council throughout 2018/19 is based on the possible commitments falling to be discharged against the following categories of reserves:
- General Reserve
  - Earmarked Reserves.
- 3.16 Where there is budgeted expenditure to be funded from a reserve (earmarked or general) these will be allowed for within the reserves statement.
- 3.17 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).

- 3.18 When assessing the level of reserves the Council should take account of strategic, operational and financial risks facing them.
- 3.19 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, due to 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.
- 3.20 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.
- 3.21 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.
- 3.22 Earmarked reserves are estimated to total £7.4 million by the end of the 2018/19 financial year and include three significant earmarked reserves for which the timing of their use are not yet planned as will be subject to approval of project and business cases, namely the Invest to Save reserve at £1.47million, the Collection Fund at £1.53 million and Special Projects at £761k.
- 3.23 The level of all reserves (general and earmarked) are reviewed annually as part of the budget process and alongside the policy framework for earmarked reserves and assessing the optimum level of general reserve (appendix G to the budget report to Policy and Resources Committee.
- 3.24 The recommended level of the general reserve is £2.5million and the current balance forecast by 31 March 2019 after allowing for budgeted movements in 2018/19 is £2.9 million.

### **Summary**

- 3.25 In the opinion of the Chief Financial Officer the overall budgeted level of both the General Reserve and the Earmarked Reserves as 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 (£2.5 million), all reserves will be subject to further annual review in 2018/19 as part of the budget monitoring and financial strategy process.
- 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.

#### **4. Council Tax Setting Resolution – 2018/19**

- 4.1 The following sections of the report and applicable appendices (appendices A and F) set out the information required for Members to set the Council Tax for the 2018/19 financial year commencing 1 April 2018.
- 4.2 Norfolk County will meet on 12 February 2018 to set its Council Tax, and the recommendation is to increase the Council Tax by 5.99% (including the additional 3% for adult social care precept).
- 4.3 The Norfolk Police and Crime Panel met on 6 February 2017 to agree the Norfolk Police and Crime Commissioner's proposals for the Council Tax of an increase of 5.5%. The figures used in this report are based on the assumption that there will be an increase for Great Yarmouth Borough Council (excluding parish council precepts) of 2.64%, 5.99% for Norfolk County Council, and a confirmed 5.51% increase for the Norfolk Police & Crime Commissioner.
- 4.4 Under section 52ZB of the Local Government Finance Act 1992 ("the 1992 Act") each billing authority and precepting authority must determine whether its relevant basic amount of council tax for a financial year ("the year under consideration") is excessive. If an authority's relevant basic amount of council tax is excessive a referendum must be held in relation to that amount. The excessiveness principles are set out each year and for 2018/19 the principles outline that an increase above the amount for 2017/18 will be excessive, and a referendum must be held, in the following circumstances:
- for Norfolk County Council if the increase is 6% or more (comprising of a maximum of 3% for expenditure on adult social care and 2.99% for other expenditure) than its relevant basic amount of council tax for 2017/18;
  - for the Norfolk Police and Crime Commissioner if the increase is to be increased by more than £12 on a Band D property; than its relevant basic amount of council tax for 2017/18;
  - for Great Yarmouth Borough Council if the increase is 3% or more and more than £5.00 on a Band D property (i.e. an increase of more than 3% is permitted as long as it does not exceed £5.00 on a Band D property); than its relevant basic amount of council tax for 2017/18.

Local precepting authorities (parish and town councils) are not subject to Council Tax referendums in 2018/19.

#### **Recommendations in relation to the setting of the Council Tax 2018/19:**

##### **The following set out the statutory calculations**

- 4.5 That it **be noted** at its meeting on 14 December 2017, Full Council calculated the following Council Tax bases for the year 2018/19 in accordance with (Calculation of Council Tax Base) Regulations 1992 and Local Authority (Calculation of Council Tax Base) Regulations 2012 as amended: -
- (a) the **Council Tax Base 2018/19 for the whole Council area as 28,064** [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 2018/19 Report the amounts in **Appendix B** being the amounts calculated by the Council, in accordance with Regulation 6 of the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, as the amount of its Council Tax base for the year for dwellings in those parts of its area to which one or more special items (parish precepts).

4.6 That the following amounts **be calculated** for the Council for the year 2018/19 in accordance with Sections 31A to 36 of the Local Government Finance Act 1992 and the relevant regulations and directions as follows:

- (a) £55,749,826 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) £50,980,419 Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act.
- (c) £4,769,408 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 31A (4) of the Act).
- (d) £169.95 Being the amount at (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) £377,953 Being the aggregate amount of all special items (Parish precepts) referred to in Section 34 (1) of the Act.
- (f) **£156.48** Being the amount at (d) above less the result given by dividing the amount at (e) above by Item T (4.5 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 B** Being the amounts given by adding to the amount at (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 (4.5 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.
- (h) **Appendix C** Being the amounts given by multiplying (as appropriate) the amounts at (f) or (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.

- 4.7 **That it be noted** that for the year 2018/19 Norfolk County Council and the Norfolk Police and Crime Commissioner have stated the following amounts in precept issued to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings shown below:

Council Tax Schedule 2018/19	Valuation Bands							
	A	B	C	D	E	F	G	H
Norfolk County Council	£881.82	£1,028.79	£1,175.76	£1,322.73	£1,616.67	£1,910.61	£2,204.55	£2,645.46
Office of the Police & Crime Commissioner for Norfolk	£152.76	£178.22	£203.68	£229.14	£280.06	£330.98	£381.90	£458.28

- 4.8 That, having calculated the aggregate in each case of the amounts at 4.6(h) and 4.7 above, the Council, in accordance with Section 30 and 36 of the Local Government Finance Act 1992, **hereby sets** the amounts at **Appendix D** as the amounts of Council Tax for the year 2018/19 for each of the categories of dwellings shown.
- 4.9 **Excessiveness Determination** - The Council's basic amount of council tax as calculated above has increased by £5 of that calculated for 2017/18, and therefore within the £5 or 3.0% increase limit at which a referendum would be required (as per para 4.3 above).
- 4.10 The Council has determined that its relevant basic amount of Council Tax for 2018/19 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 2018/19 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.
- 4.11 If the formal Council Tax Resolution is approved, the total Band D Council Tax for 2018/19 will be as follows:

Total Band D Council Tax	2017/18	2018/19	Increase/ (Decrease)	
			£	%
Great Yarmouth Borough Council	£151.48	£169.95	£5.51	2.64%
Norfolk County Council	£1,247.94	£1,322.73	£74.79	5.99%
Office of the Police & Crime Commissioner for Norfolk	£217.17	£229.14	£11.97	5.51%
Sub-Total	£1,616.59	£1,721.82		
Parish Council (average)	£12.96	£13.47	£0.51	3.94%
Total	<b>£1,629.55</b>	<b>£1,735.29</b>	£105.74	6.49%

<b>Area for consideration</b>	<b>Comment</b>
Monitoring Officer Consultation:	
Section 151 Officer Consultation:	Author of Report
Existing Council Policies:	
Financial Implications:	Contained within the report
Legal Implications (including human rights):	None directly
Risk Implications:	Contained within the report
Equality Issues/EQIA assessment:	None directly
Crime & Disorder:	None directly
Every Child Matters:	None directly

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**General Fund Summary**

	Original 2017/18 Budget	2017/18 Forecast	2018/19 Budget	2019/20 Forecast	2020/21 Forecast
LOCAL GOVERNMENT FINANCE SETTLEMENT PERIOD					
	£	£	£	£	£
<b>Services:</b>					
Executive	878,566	1,311,086	1,301,812	1,267,624	1,305,996
Housing	932,430	979,031	914,319	878,997	895,358
Community Development & Regeneration	3,213,788	3,066,845	2,646,200	2,484,947	2,453,604
Organisational Development	966,073	1,106,164	957,387	1,012,858	923,101
Planning and Growth	764,262	815,144	547,165	610,868	571,898
Customer Services	(1,264,513)	(1,055,471)	(926,606)	(1,070,452)	(927,921)
Property and Asset Management	975,609	1,015,093	542,703	378,096	283,934
IT, Communications and Marketing	1,490,615	1,506,172	1,569,206	1,484,199	1,571,968
Environmental Services	3,906,340	3,898,726	3,761,255	3,658,299	3,724,319
Finance	939,432	861,502	843,177	864,142	880,524
Savings to be allocated to service	0	0	(200,000)	(200,000)	(200,000)
<b>Net Cost of Service</b>	<b>12,802,601</b>	<b>13,504,292</b>	<b>11,956,619</b>	<b>11,369,580</b>	<b>11,482,781</b>
<b>Non Service Exp/(Income):</b>					
Recharges to HRA	(1,529,710)	(1,550,937)	(1,589,562)	(1,589,562)	(1,589,562)
Parish Precepts	354,487	354,810	377,953	377,953	377,953
Parish CTSS Grant	46,070	45,897	33,710	26,968	26,968
Capital Charges	(1,861,586)	(1,861,586)	(1,830,134)	(1,830,134)	(1,830,134)
Revenue Contribution to Capital Outturn	0	0	600,000	0	0
Interest Receivable	(72,000)	(22,000)	(64,315)	(64,128)	(63,950)
Interest Payable	610,795	559,795	809,113	1,042,539	1,117,539
Minimum Revenue Provision	1,802,342	1,802,342	1,432,906	1,465,535	1,493,082
IAS19 Pension Adjustment	1,306,407	1,351,069	1,403,000	1,600,000	1,760,000
Second Homes Council Tax Grant	(62,397)	(62,397)	(31,199)	0	0
Vacancy Management	(144,000)	36,000	(150,050)	(150,014)	(150,013)
Apprenticeship Levy	0	0	35,500	34,300	36,400
<b>Sub total - Non Service Exp/Inc</b>	<b>450,409</b>	<b>652,993</b>	<b>1,026,922</b>	<b>913,456</b>	<b>1,178,283</b>
<b>Net Operating Expenditure</b>	<b>13,253,010</b>	<b>14,157,285</b>	<b>12,983,541</b>	<b>12,283,036</b>	<b>12,661,064</b>
<b>Contributions to/(from) Reserves:</b>					
Insurance Fund	0	(5,940)	0	0	0
Town Centre	(25,000)	(271,656)	(13,429)	0	0
Neighbourhood Management	0	(35,000)	0	0	0
Enforcement	0	(2,410)	0	0	0
Restricted Use Grant	0	(232,870)	(24,000)	(24,000)	(23,726)
Specific Budget	0	(673)	0	0	0
LEGI	(57,000)	0	0	0	0
Second Homes Council Tax	0	0	0	0	0
Waste Management	(25,170)	0	0	0	0
Invest To Save	(172,308)	(182,072)	(175,341)	(22,930)	0
Collection Fund Reserve	0	(431,559)	0	0	0
Special Project Reserve	(105,250)	457,500	(696,742)	(44,533)	0
Other Reserves	(19,130)	(236,852)	0	0	0
<b>Sub Total Reserves</b>	<b>(403,858)</b>	<b>(941,532)</b>	<b>(909,512)</b>	<b>(91,463)</b>	<b>(23,726)</b>
<b>Amount to be met from Government Grant and Local Taxpayers</b>	<b>12,849,152</b>	<b>13,215,753</b>	<b>12,074,029</b>	<b>12,191,573</b>	<b>12,637,338</b>
Collection Fund - Parishes	(354,487)	(354,810)	(377,953)	(377,953)	(377,953)
Collection Fund - Borough	(4,141,766)	(4,141,443)	(4,391,455)	(4,612,515)	(4,838,575)
Retained Business Rates (net)	(4,094,570)	(4,094,570)	(4,145,833)	(4,249,479)	(4,355,716)
Revenue Support Grant	(3,006,673)	(3,006,673)	(2,544,905)	(2,029,123)	0
New Homes Bonus	(1,063,416)	(1,063,416)	(627,700)	(569,640)	(499,240)
<b>Income from Grant and Taxpayers</b>	<b>(12,660,912)</b>	<b>(12,660,912)</b>	<b>(12,087,846)</b>	<b>(11,838,710)</b>	<b>(10,071,484)</b>
<b>(Surplus)/Deficit (before general reserve transfer)</b>	<b>188,240</b>	<b>554,841</b>	<b>(13,816)</b>	<b>352,863</b>	<b>2,565,854</b>
<b>Surplus/Deficit after use of reserves</b>	<b>188,240</b>	<b>554,841</b>	<b>(13,816)</b>	<b>352,863</b>	<b>2,565,854</b>

## Parish Precepts and Band D Council Tax

Parishes	2017/18			2018/19			Parish Band D Movement	2018/19 Band D including Parish & Borough Charge
	Parish Tax Base	Parish Precept	Parish Council Tax Band D	Parish Tax Base	Parish Precept	Parish Council Tax Band D		
Ashby with Oby	23	£0	£0.00	23	£0	£0.00	0.00%	£156.48
Belton with Browston	1,111	£38,960	£35.07	1,124	£40,347	£35.90	2.37%	£192.38
Bradwell	3,470	£45,575	£13.13	3,546	£47,043	£13.27	1.07%	£169.75
Burgh Castle	406	£5,400	£13.30	463	£7,220	£15.59	17.22%	£172.07
Caister on Sea	2,744	£71,066	£25.90	2,770	£75,605	£27.29	5.37%	£183.77
Filby	319	£3,538	£11.09	333	£3,578	£10.74	-3.16%	£167.22
Fleggburgh	385	£4,758	£12.36	385	£5,028	£13.06	5.66%	£169.54
Fritton with St Olaves	268	£6,567	£24.50	269	£6,754	£25.11	2.49%	£181.59
Hemsby	1,352	£14,801	£10.95	1,360	£17,000	£12.50	14.16%	£168.98
Hopton	1,012	£28,820	£28.48	1,021	£29,396	£28.79	1.09%	£185.27
Martham	1,081	£43,492	£40.23	1,096	£44,092	£40.23	0.00%	£196.71
Mautby	143	£2,574	£18.00	147	£2,606	£17.73	-1.50%	£174.21
Ormesby St Margaret w Scratby	1,586	£51,761	£32.64	1,606	£53,178	£33.11	1.44%	£189.59
Ormesby St Michael	114	£1,252	£10.98	112	£1,296	£11.57	5.37%	£168.05
Repps with Bastwick	147	£3,252	£22.12	149	£3,577	£24.01	8.54%	£180.49
Rollesby	336	£6,343	£18.88	339	£6,533	£19.27	2.07%	£175.75
Somerton	116	£1,707	£14.72	116	£1,707	£14.72	0.00%	£171.20
Stokesby	118	£2,816	£23.86	118	£5,440	£46.10	93.21%	£202.58
Thurne	49	£1,120	£22.86	51	£1,120	£21.96	-3.94%	£178.44
West Caister	75	£0	£0.00	74	£0	£0.00	0.00%	£156.48
Winterton	568	£20,685	£36.42	581	£26,433	£45.50	24.93%	£201.98
Great Yarmouth & Gorleston	11,919	£0	£0.00	12,381	£0	£0	0.00%	£156.48
<b>TOTAL</b>	<b>27,342</b>	<b>£354,487</b>		<b>28,064</b>	<b>£377,953</b>			

## Borough &amp; Parish Council Tax Amounts

Parish	Borough & Parish Council Tax amounts by band							
	A	B	C	D	E	F	G	H
Ashby with Oby	£104.32	£121.71	£139.09	£156.48	£191.25	£226.03	£260.80	£312.96
Belton with Browston	£128.25	£149.63	£171.00	£192.38	£235.13	£277.89	£320.63	£384.76
Bradwell	£113.17	£132.03	£150.89	£169.75	£207.47	£245.20	£282.92	£339.50
Burgh Castle	£114.71	£133.84	£152.95	£172.07	£210.30	£248.55	£286.78	£344.14
Caister on Sea	£122.51	£142.94	£163.35	£183.77	£224.60	£265.45	£306.28	£367.54
Filby	£111.48	£130.06	£148.64	£167.22	£204.38	£241.54	£278.70	£334.44
Fleggburgh	£113.03	£131.87	£150.70	£169.54	£207.21	£244.89	£282.57	£339.08
Fritton with St Olaves	£121.06	£141.24	£161.41	£181.59	£221.94	£262.30	£302.65	£363.18
Hemsby	£112.65	£131.43	£150.20	£168.98	£206.53	£244.09	£281.63	£337.96
Hopton	£123.51	£144.10	£164.68	£185.27	£226.44	£267.62	£308.78	£370.54
Martham	£131.14	£153.00	£174.85	£196.71	£240.42	£284.14	£327.85	£393.42
Mautby	£116.14	£135.50	£154.85	£174.21	£212.92	£251.64	£290.35	£348.42
Ormesby St Margaret w Scratby	£126.39	£147.46	£168.52	£189.59	£231.72	£273.86	£315.98	£379.18
Ormesby St Michael	£112.03	£130.71	£149.37	£168.05	£205.39	£242.74	£280.08	£336.10
Repps with Bastwick	£120.33	£140.38	£160.43	£180.49	£220.60	£260.71	£300.82	£360.98
Rollsby	£117.17	£136.70	£156.22	£175.75	£214.80	£253.86	£292.92	£351.50
Somerton	£114.13	£133.16	£152.17	£171.20	£209.24	£247.29	£285.33	£342.40
Stokesby	£135.05	£157.57	£180.07	£202.58	£247.59	£292.62	£337.63	£405.16
Thurne	£118.96	£138.79	£158.61	£178.44	£218.09	£257.75	£297.40	£356.88
West Caister	£104.32	£121.71	£139.09	£156.48	£191.25	£226.03	£260.80	£312.96
Winterton	£134.65	£157.10	£179.53	£201.98	£246.86	£291.75	£336.63	£403.96
Great Yarmouth & Gorleston	£104.32	£121.71	£139.09	£156.48	£191.25	£226.03	£260.80	£312.96

**2018/19 COUNCIL TAX FOR BOROUGH & PARISH PURPOSES**

	<b>Precept</b>	<b>Council Tax Band D</b>
Great Yarmouth Borough Council		
Borough purposes	£4,391,455	£156.48
Parish purposes	£377,953	£13.47
Total Borough & Parish Precept	<u>£4,769,408</u>	<u>£169.95</u>
Norfolk County Council	£34,425,548	£1,226.68
Adult Social Care (ASC)	£2,695,547	£96.05
Total County Precept	<u>£37,121,095</u>	<u>£1,322.73</u>
Office of the Police and Crime Commissioner for Norfolk	£6,430,585	£229.14
Average council tax (Band D)	<u>£48,321,087</u>	<u>£1,721.82</u>
Overall Taxbase	28,064	

<b>Council Tax Schedule 2018/19</b>	<b>Valuation Bands</b>							
	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
Great Yarmouth Borough Council	£104.32	£121.71	£139.09	£156.48	£191.25	£226.03	£260.80	£312.96
Parish	£8.98	£10.48	£11.97	£13.47	£16.46	£19.46	£22.45	£26.94
Parish and Borough	£113.30	£132.19	£151.06	£169.95	£207.71	£245.49	£283.25	£339.90
Norfolk County Council	£817.79	£954.08	£1,090.38	£1,226.68	£1,499.28	£1,771.87	£2,044.47	£2,453.36
Adult Social Care (ASC)	£64.03	£74.71	£85.38	£96.05	£117.39	£138.74	£160.08	£192.10
Norfolk County Council	£881.82	£1,028.79	£1,175.76	£1,322.73	£1,616.67	£1,910.61	£2,204.55	£2,645.46
Office of the Police and Crime Commissioner for Norfolk	£152.76	£178.22	£203.68	£229.14	£280.06	£330.98	£381.90	£458.28
<b>Total</b>	<b>£1,147.88</b>	<b>£1,339.20</b>	<b>£1,530.50</b>	<b>£1,721.82</b>	<b>£2,104.44</b>	<b>£2,487.08</b>	<b>£2,869.70</b>	<b>£3,443.64</b>

<b>Parishes</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
Ashby with Oby	£1,138.90	£1,328.72	£1,518.53	£1,708.35	£2,087.98	£2,467.62	£2,847.25	£3,416.70
Belton with Browston	£1,162.83	£1,356.64	£1,550.44	£1,744.25	£2,131.86	£2,519.48	£2,907.08	£3,488.50
Bradwell	£1,147.75	£1,339.04	£1,530.33	£1,721.62	£2,104.20	£2,486.79	£2,869.37	£3,443.24
Burgh Castle	£1,149.29	£1,340.85	£1,532.39	£1,723.94	£2,107.03	£2,490.14	£2,873.23	£3,447.88
Caister on Sea	£1,157.09	£1,349.95	£1,542.79	£1,735.64	£2,121.33	£2,507.04	£2,892.73	£3,471.28
Filby	£1,146.06	£1,337.07	£1,528.08	£1,719.09	£2,101.11	£2,483.13	£2,865.15	£3,438.18
Fleggburgh	£1,147.61	£1,338.88	£1,530.14	£1,721.41	£2,103.94	£2,486.48	£2,869.02	£3,442.82
Fritton with St Olaves	£1,155.64	£1,348.25	£1,540.85	£1,733.46	£2,118.67	£2,503.89	£2,889.10	£3,466.92
Hemsby	£1,147.23	£1,338.44	£1,529.64	£1,720.85	£2,103.26	£2,485.68	£2,868.08	£3,441.70
Hopton	£1,158.09	£1,351.11	£1,544.12	£1,737.14	£2,123.17	£2,509.21	£2,895.23	£3,474.28
Martham	£1,165.72	£1,360.01	£1,554.29	£1,748.58	£2,137.15	£2,525.73	£2,914.30	£3,497.16
Mautby	£1,150.72	£1,342.51	£1,534.29	£1,726.08	£2,109.65	£2,493.23	£2,876.80	£3,452.16
Ormesby St Margaret w Scratby	£1,160.97	£1,354.47	£1,547.96	£1,741.46	£2,128.45	£2,515.45	£2,902.43	£3,482.92
Ormesby St Michael	£1,146.61	£1,337.72	£1,528.81	£1,719.92	£2,102.12	£2,484.33	£2,866.53	£3,439.84
Repps with Bastwick	£1,154.91	£1,347.39	£1,539.87	£1,732.36	£2,117.33	£2,502.30	£2,887.27	£3,464.72
Rollesby	£1,151.75	£1,343.71	£1,535.66	£1,727.62	£2,111.53	£2,495.45	£2,879.37	£3,455.24
Somerton	£1,148.71	£1,340.17	£1,531.61	£1,723.07	£2,105.97	£2,488.88	£2,871.78	£3,446.14
Stokesby	£1,169.63	£1,364.58	£1,559.51	£1,754.45	£2,144.32	£2,534.21	£2,924.08	£3,508.90
Thurne	£1,153.54	£1,345.80	£1,538.05	£1,730.31	£2,114.82	£2,499.34	£2,883.85	£3,460.62
West Caister	£1,138.90	£1,328.72	£1,518.53	£1,708.35	£2,087.98	£2,467.62	£2,847.25	£3,416.70
Winterton	£1,169.23	£1,364.11	£1,558.97	£1,753.85	£2,143.59	£2,533.34	£2,923.08	£3,507.70
Great Yarmouth & Gorleston	£1,138.90	£1,328.72	£1,518.53	£1,708.35	£2,087.98	£2,467.62	£2,847.25	£3,416.70