

**Subject: COUNCIL TAX SETTING 2020/21**

**Report to: Council 20 February 2020**

**Report by: Finance Director**

### **SUBJECT MATTER**

This report presents for approval the budget for 2020/21 and to make statutory calculations in accordance with the Local Government Finance Act 1992 to set the Council Tax for 2020/21. 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 4 February 2020 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 2020/21 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 2020/21;
3. The demand on the Collection Fund for 2020/21 be:
  - a. £4,835,911 for the Borough Council purposes;
  - b. £479,131 for Parish Precepts.

## **1. Introduction and Background**

- 1.1 This report presents for approval the 2020/21 revenue budget along with undertaking the statutory calculations for the determination of the Council Tax for 2020/21. This report should be considered alongside the budget report that was presented to the Policy and Resources Committee on 4 February 2020.
- 1.2 The budget for 2020/21 was recommended to Council by the Policy and Resources Committee on 4 February 2020. A final version of the general fund budget summary has been attached at Appendix A.
- 1.3 The Committee report included the provisional finance settlement for 2020/21 which has been confirmed as part of the announcement of the final settlement published on 6 February 2020, although this is still to be approved by the House of Commons after the recess.

## **2. 2020/21 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 2020/21.
- 3.2 The framework within which the budget for 2020/21 has been constructed takes into account the following factors:
- Previous financial out-turn position as reported to Members (3.3);
  - In-year budget monitoring and associated reports that have been made to date in the current financial year (3.4 - 3.6);
  - The Medium-Term Financial Strategy as reported to Members in November 2019 (3.7);
  - The 2020/21 Local Government Finance Settlement (3.8);
  - Consideration of risks facing the Authority in the short to medium term (3.9).
- 3.3 **Previous years financial position** - The outturn position informs the update to the financial projections for the coming year by reflecting significant movements against the current position and those which will have an on-going impact to the Council.
- 3.4 **In Year Budget Monitoring and Financial Control** – It is best practice to ensure a system of regular financial monitoring exists, including reports being presented to officers and members during the year to ensure transparency of decision making and financial control. The budget monitoring process is carried out during the year between finance and service areas and is fundamental to ensuring strong financial control and governance to inform decision making and to support the longer term delivery of local services. Monitoring also ensures relevant and timely 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 and Housing and Neighbourhood Committees. The reports have highlighted some significant in-year variances within services, including under achievement of car parking income targets which is a demand led service for which the Council has limited direct control over. The in-year variances have informed the 2020/21 budget to ensure that an accurate position is reflected in the budget and future projections informed by current spending plans and commitments.
- 3.6 Budgets are prepared using the best information that is available to the Council from its own sources i.e. budget holders, Heads of Service 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.

- 3.7 **Medium Term Financial Strategy (MTFS)** - The financial planning process for the Council has developed over a number of years. The setting of the budget for the coming year is part of the overall financial planning process which includes financial monitoring and the Medium Term Financial Strategy. The updated MTFS was presented to Members in November 2019 and reflected the expected roll over of the 2019/20 funding settlement. The process of coordinating the MTFS and budget includes the thorough review and challenge of current expenditure and income and seeks to ensure these are 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.
- 3.8 **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 confirmed the level of Revenue Support Grant that will be received until 2019/20. Due to the delay in the national review of local authority funding via the fair funding review and review of business rates the current funding arrangements have been carried forward for a further year and a one year finance settlement issued for 2020/21 upon which the 2020/21 budget has been based.
- 3.9 **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 2020/21 budget assumes gross income of in the region of £1.7 million from all car parking related fees and charges.
  - b) **Planning and Building Control Fees** – The 2020/21 base budget includes income totalling approximately £1.0m 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 £1.4 million is included in the 2020/21 base budget.
  - d) **Crematorium Income** – The 2020/21 budget assumes gross income from the crematorium of £1.3 million. This is an income source that has fluctuated significantly in previous years 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 £0.2m have been factored into the budget for 2020/21, in addition to £1.0m identified in prior years. A schedule of the new savings

proposals for approval as part of the 2020/21 budget process are detailed in Appendix C to the budget report to Policy and Resources Committee.

- 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 2020/21, 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 retained 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 2020/21. Other factors that will have an impact on the level of rates retained are current and backdated appeals.
- 3.10 Until further announcements and detailed exemplifications are issued regarding the future funding for local government beyond 2020/21 the accuracy of the future financial forecasts are limited, therefore the budget report presented only the one year position for 2020/21. Once announcements are made further work will need to be carried out to understand the overall impact to the Council and the service budgets. This work will start in the new financial year to inform the update to the MTFS by the Autumn.
  - 3.11 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. The impact of the borrowing on the revenue account is taken account of as part of the consideration of the business cases for the capital investment.
  - 3.12 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.
  - 3.13 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**

- 3.14 An assessment of the adequacy of the reserves, estimated to be available to the Council throughout 2020/21 is based on the possible commitments falling to be discharged against the following categories of reserves:
  - General Reserve
  - Earmarked Reserves.
- 3.15 Where there is budgeted expenditure to be funded from a reserve (earmarked or general) these will be allowed for within the reserves statement.
- 3.16 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 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).
- 3.17 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, 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.
- 3.19 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 Earmarked reserves are estimated to total £8 million by the end of the 2020/21 financial year and include two 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 £1.3 million and the Collection Fund at £1.2 million.
- 3.22 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 F to the budget report to Policy and Resources Committee).
- 3.23 The recommended level of the general reserve is £2.8million and the current balance forecast by 31 March 2020 after allowing for budgeted movements in 2020/21 is £3 million.

### **Summary**

- 3.24 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 (£2.8 million), all reserves will be subject to further annual review in 2020/21 as part of the budget monitoring and financial strategy process.
- 3.25 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 – 2020/21**

- 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 2020/21 financial year commencing 1 April 2020.
- 4.2 Norfolk County will meet on 17 February 2020 to set its Council Tax, and the recommendation is to increase the Council Tax by 3.98%.
- 4.3 The Norfolk Police and Crime Panel met on 4 February 2020 to agree the Norfolk Police and Crime Commissioner's proposals for the Council Tax of an increase of 3.95%. 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 3.10%, 3.98% for Norfolk County Council, and a confirmed 3.95% increase for the Norfolk Police and 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 2020/21 the principles outline that an increase above the amount for 2019/20 will be excessive, and a referendum must be held 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 2019/20. Local precepting authorities (parish and town councils) are not subject to Council Tax referendums in 2020/21.

#### **Recommendations in relation to the setting of the Council Tax 2020/21:**

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

- 4.5 That it **be noted** at its meeting on 19 December 2019, Council calculated the following Council Tax bases for the year 2020/21 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 2020/21 for the whole Council area as 29,048** [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 2020/21 Report the amounts in **Appendix B** (Parish Tax Base 2020/21) 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 2020/21 in accordance with Sections 31A to 36 of the Local Government Finance Act 1992 and the relevant regulations and directions as follows:

- (a) **£55,817,610** 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) **£50,502,568** Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act.
- (c) **£5,315,042** 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) **£182.97** 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) **£479,131** Being the aggregate amount of all special items (Parish precepts) referred to in Section 34 (1) of the Act.
- (f) **£166.48** 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 2020/21 the main precepting authorities 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:

<b>Band</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>
Norfolk County Council £	944.34	1,101.73	1,259.12	1,416.51	1,731.29	2,046.07	2,360.85	2,833.02
Office of the Police and Crime Commissioner £	175.38	204.61	233.84	263.07	321.53	379.99	438.45	526.14
Total Preceptors £	1,119.72	1,306.34	1,492.96	1,679.58	2,052.82	2,426.06	2,799.30	3,359.16

- 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 2020/21 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 2019/20, and therefore within the £5 or 3.0% increase limit at which a referendum would be required.
- 4.10 The Council has determined that its relevant basic amount of Council Tax for 2020/21 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 2020/21 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 2020/21 will be as follows:

<b>Total Band D Council Tax</b>	<b>2019/20</b>	<b>2020/21</b>	<b>Increase</b>	<b>Increase %</b>
Great Yarmouth Borough Council	£ 161.48	£ 166.48	£ 5.00	3.10%
Norfolk County Council	£1,362.24	£1,416.51	£ 54.27	3.98%
Office of the Police and Crime Commissioner for Norfolk	£ 253.08	£ 263.07	£ 9.99	3.95%
Sub Total	£1,776.80	£1,846.06	£ 69.26	3.90%
Parish (Average)	£ 15.05	£ 16.49	£ 1.44	9.57%
Total Including (Average) Parish	<b>£1,791.85</b>	<b>£1,862.55</b>	<b>£ 70.70</b>	<b>3.95%</b>

<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:	
Crime & Disorder:	None directly
Every Child Matters:	None directly



<u>General Fund Summary</u>	2018/19 Outturn	Original 2019/20 Budget	Current 2019/20 Budget	2019/20 updated Forecast	2020/21 Budget
	£	£	£	£	£
<b>Services:</b>					
Executive and Resources	4,298,594	4,194,866	4,484,052	4,348,527	4,185,069
Inward Investment	2,539,899	2,186,050	2,582,442	2,598,242	2,566,498
Housing	674,975	682,156	651,706	746,065	784,607
Planning and Growth	472,152	559,679	547,178	452,728	473,767
Customer Services	69,068	(890,180)	(928,797)	(715,305)	(815,896)
Property and Asset Management	1,195,634	506,770	452,699	481,236	144,575
Communications and Marketing	1,155,072	1,158,031	1,288,271	1,215,002	1,223,180
Environmental Services	4,166,898	4,192,855	3,977,840	4,005,750	4,337,382
Savings/Costs to be allocated to service	0	0	0	0	0
<b>Net Cost of Service</b>	<b>14,572,293</b>	<b>12,590,227</b>	<b>13,055,391</b>	<b>13,132,245</b>	<b>12,899,182</b>
<b>Non Service Exp/(Income) :</b>					
Recharges to HRA	(2,102,077)	(1,769,638)	(1,769,638)	(1,769,638)	(1,727,451)
Parish Precepts	377,953	429,323	429,323	429,323	479,131
Parish CTSS Grant	33,720	30,080	30,080	30,080	25,000
Capital Charges	(2,812,992)	(1,931,389)	(1,931,389)	(1,931,389)	(1,979,258)
Revenue Financing for Capital	148,162	0	19,000	19,000	0
Interest Receivable	(269,733)	(401,013)	(401,013)	(401,013)	(296,541)
Interest Payable	710,177	859,299	859,299	859,299	1,278,393
Minimum Revenue Provision	1,169,961	1,196,495	1,196,495	1,196,495	1,514,000
IAS19 Pension Adjustment	8,305	1,690,232	1,715,275	1,715,275	2,014,894
Accounting Adjustments	63,841	0	0	0	0
Vacancy Management	31,002	(271,840)	(4,867)	(4,867)	(279,922)
Apprenticeship Levy	0	35,500	35,500	35,500	35,500
Contingency	0	0	0	0	0
<b>Sub total - Non Service Exp/Inc</b>	<b>(2,641,682)</b>	<b>(132,952)</b>	<b>178,065</b>	<b>178,065</b>	<b>1,063,746</b>
<b>Net Operating Expenditure</b>	<b>11,930,611</b>	<b>12,457,276</b>	<b>13,233,456</b>	<b>13,310,310</b>	<b>13,962,928</b>
<b>Contributions to/(from) Reserves:</b>					
Insurance Fund	45,975	0	45,195	45,195	0
Town Centre Initiative	(219,836)	0	(29,970)	(29,970)	0
DFG top-up capital loans & grant fund	(142,769)	0	0	0	49,730
Restricted use grant	(37,709)	(169,195)	(113,555)	(113,555)	(142,344)
Invest to Save	(116,897)	140,471	(106,818)	(106,818)	(103,946)
Specific budget	0	(27,230)	(27,230)	(27,230)	(25,153)
LEGI	0	(400,000)	(400,000)	(400,000)	(49,730)
Repairs and maintenance	53,407	0	(19,000)	(19,000)	0
Second Homes Council tax	0	(155,962)	(155,962)	(155,962)	0
Waste management	0	0	(25,000)	(25,000)	0
Collection Fund (Business Rates)	(1,104,638)	(180,000)	(180,000)	(180,000)	0
Community Housing	(45,000)	0	0	0	(30,000)
Enforcement	(1,568)	0	0	0	0
Coastal Protection	0	150,000	95,000	95,000	0
Strategic Planning Training	0	0	0	0	0
Special Projects Reserve	(68,681)	(139,774)	(124,692)	(124,692)	(176,203)
Benefits Reserve	(10,379)	0	0	0	0
Homelessness	426,366	0	0	0	103,611
Treasury Management	200,000	0	0	0	0
Asset Management	1,900,000	0	(63,445)	(63,445)	(435,700)
Empty Business Property Initiative Reserve	0	100,000	100,000	100,000	0
General Reserve	0	155,962	155,962	155,962	0
Other Reserves	422,635	0	(650,625)	(650,625)	(14,249)
<b>Sub Total Reserves</b>	<b>1,300,905</b>	<b>(525,728)</b>	<b>(1,500,140)</b>	<b>(1,500,140)</b>	<b>(823,984)</b>
<b>Amount to be met from Government Grant and Local Taxpayers</b>	<b>13,231,516</b>	<b>11,931,548</b>	<b>11,733,316</b>	<b>11,810,170</b>	<b>13,138,944</b>
Collection Fund - Parishes	(354,487)	(429,323)	(429,323)	(429,323)	(479,131)
Collection Fund - Borough	(4,372,171)	(4,611,869)	(4,611,869)	(4,611,869)	(4,835,911)
Retained Business Rates	(3,614,865)	(4,347,457)	(6,376,580)	(6,376,580)	(5,238,750)
Transitional Funding (estimate of assumptions for future funding)	0	0	0	0	0
Revenue Support Grant	(2,544,905)	(2,029,123)	0	0	(2,062,184)
New Homes Bonus	(627,700)	(426,641)	(426,641)	(426,641)	(372,510)
Other Grants	(77,295)	0	(34,968)	(44,193)	0
<b>Income from Grant and Taxpayers</b>	<b>(11,591,424)</b>	<b>(11,844,413)</b>	<b>(11,879,381)</b>	<b>(11,888,606)</b>	<b>(12,988,486)</b>
<b>(Surplus)/Deficit (before general reserve transfer)</b>	<b>1,640,092</b>	<b>87,135</b>	<b>(146,065)</b>	<b>(78,436)</b>	<b>150,458</b>

## Appendix B

### Parish Precepts and Band D Council Tax

Parishes	2019/20			2020/21			Parish Band D Movement	2020/21 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	24	£0	£0.00	0.00%	£166.48
Belton with Browston	1,122	£41,545	£37.03	1,128	£42,463	£37.64	1.65%	£204.12
Bradwell	3,637	£47,470	£13.05	3,667	£48,566	£13.24	1.46%	£179.72
Burgh Castle	457	£10,646	£23.30	457	£11,712	£25.63	10.00%	£192.11
Caister on Sea	2,810	£73,108	£26.02	2,860	£100,292	£35.07	34.78%	£201.55
Filby	337	£3,908	£11.59	342	£9,000	£26.32	127.09%	£192.80
Fleggburgh	396	£5,408	£13.66	407	£5,621	£13.81	1.10%	£180.29
Fritton with St Olaves	265	£7,080	£26.72	267	£7,394	£27.69	3.63%	£194.17
Hemsby	1,390	£53,595	£38.56	1,418	£53,595	£37.80	-1.97%	£204.28
Hopton	1,028	£30,131	£29.31	1,025	£30,131	£29.40	0.31%	£195.88
Martham	1,106	£44,492	£40.23	1,155	£47,069	£40.75	1.29%	£207.23
Mautby	146	£2,606	£17.85	146	£2,606	£17.85	0.00%	£184.33
Ormesby St Margaret w Scratby	1,622	£59,178	£36.48	1,649	£65,342	£39.63	8.63%	£206.11
Ormesby St Michael	112	£1,510	£13.48	114	£2,205	£19.34	43.47%	£185.82
Repps with Bastwick	148	£3,935	£26.59	151	£4,400	£29.14	9.59%	£195.62
Rollsby	341	£6,696	£19.64	344	£7,409	£21.54	9.67%	£188.02
Somerton	116	£1,707	£14.72	119	£2,086	£17.53	19.09%	£184.01
Stokesby	117	£4,095	£35.00	119	£5,323	£44.73	27.80%	£211.21
Thurne	52	£1,120	£21.54	51	£1,120	£21.96	1.95%	£188.44
West Caister	75	£0	£0.00	74	£0	£0.00	0.00%	£166.48
Winterton	575	£31,493	£54.77	581	£32,797	£56.45	3.07%	£222.93
Great Yarmouth & Gorleston	12,685	£0	£0.00	12,950	£0	£0	0.00%	£166.48
<b>TOTAL</b>	<b>28,560</b>	<b>£429,723</b>		<b>29,048</b>	<b>£479,131</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	£110.99	£129.48	£147.98	£166.48	£203.48	£240.47	£277.47	£332.96
Belton with Browston	£136.08	£158.76	£181.44	£204.12	£249.48	£294.84	£340.20	£408.24
Bradwell	£119.82	£139.78	£159.75	£179.72	£219.66	£259.59	£299.54	£359.44
Burgh Castle	£128.08	£149.41	£170.76	£192.11	£234.81	£277.49	£320.19	£384.22
Caister on Sea	£134.37	£156.76	£179.15	£201.55	£246.34	£291.13	£335.92	£403.10
Filby	£128.54	£149.95	£171.38	£192.80	£235.65	£278.49	£321.34	£385.60
Fleggburgh	£120.20	£140.22	£160.26	£180.29	£220.36	£260.42	£300.49	£360.58
Fritton with St Olaves	£129.45	£151.02	£172.59	£194.17	£237.32	£280.47	£323.62	£388.34
Hemsby	£136.19	£158.88	£181.58	£204.28	£249.68	£295.07	£340.47	£408.56
Hopton	£130.59	£152.35	£174.11	£195.88	£239.41	£282.94	£326.47	£391.76
Martham	£138.16	£161.17	£184.20	£207.23	£253.29	£299.33	£345.39	£414.46
Mautby	£122.89	£143.36	£163.85	£184.33	£225.30	£266.25	£307.22	£368.66
Ormesby St Margaret w Scratby	£137.41	£160.30	£183.21	£206.11	£251.92	£297.71	£343.52	£412.22
Ormesby St Michael	£123.88	£144.52	£165.17	£185.82	£227.12	£268.41	£309.70	£371.64
Repps with Bastwick	£130.42	£152.14	£173.88	£195.62	£239.10	£282.56	£326.04	£391.24
Rollesby	£125.35	£146.23	£167.13	£188.02	£229.81	£271.58	£313.37	£376.04
Somerton	£122.68	£143.11	£163.56	£184.01	£224.91	£265.79	£306.69	£368.02
Stokesby	£140.81	£164.27	£187.74	£211.21	£258.15	£305.08	£352.02	£422.42
Thurne	£125.63	£146.56	£167.50	£188.44	£230.32	£272.19	£314.07	£376.88
West Caister	£110.99	£129.48	£147.98	£166.48	£203.48	£240.47	£277.47	£332.96
Winterton	£148.62	£173.39	£198.16	£222.93	£272.47	£322.01	£371.55	£445.86
Great Yarmouth & Gorleston	£110.99	£129.48	£147.98	£166.48	£203.48	£240.47	£277.47	£332.96

**2021/21 COUNCIL TAX FOR BOROUGH & PARISH PURPOSES**

	<b>Precept</b>	<b>Council Tax Band D</b>
Great Yarmouth Borough Council		
Borough purposes	£4,835,911	£166.48
Parish purposes	£479,131	£16.49
<b>Total Borough &amp; Parish Precept</b>	<b>£5,315,042</b>	<b>£182.97</b>
Norfolk County Council	£37,567,778	£1,293.30
Adult Social Care (ASC)	£3,579,004	£123.21
<b>Total County Precept</b>	<b>£41,146,782</b>	<b>£1,416.51</b>
Office of the Police and Crime Commissioner for Norfolk	£7,641,657	£263.07
<b>Average council tax (Band D)</b>	<b>£54,103,482</b>	<b>£1,862.55</b>
Overall Taxbase	29,048	

<b>Council Tax Schedule 2020/21</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	£110.99	£129.48	£147.98	£166.48	£203.48	£240.47	£277.47	£332.96
Parish	£10.99	£12.83	£14.66	£16.49	£20.15	£23.82	£27.48	£32.98
Parish and Borough	£121.98	£142.31	£162.64	£182.97	£223.63	£264.29	£304.95	£365.94
Norfolk County Council	£862.20	£1,005.90	£1,149.60	£1,293.30	£1,580.70	£1,868.10	£2,155.50	£2,586.60
Adult Social Care (ASC)	£82.14	£95.83	£109.52	£123.21	£150.59	£177.97	£205.35	£246.42
Norfolk County Council	£944.34	£1,101.73	£1,259.12	£1,416.51	£1,731.29	£2,046.07	£2,360.85	£2,833.02
Office of the Police and Crime Commissioner for Norfolk	£175.38	£204.61	£233.84	£263.07	£321.53	£379.99	£438.45	£526.14
<b>Total</b>	<b>£1,241.70</b>	<b>£1,448.65</b>	<b>£1,655.60</b>	<b>£1,862.55</b>	<b>£2,276.45</b>	<b>£2,690.35</b>	<b>£3,104.25</b>	<b>£3,725.10</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	£1,230.71	£1,435.82	£1,640.94	£1,846.06	£2,256.30	£2,666.53	£3,076.77	£3,692.12
Belton with Browston	£1,255.80	£1,465.10	£1,674.40	£1,883.70	£2,302.30	£2,720.90	£3,139.50	£3,767.40
Bradwell	£1,239.54	£1,446.12	£1,652.71	£1,859.30	£2,272.48	£2,685.65	£3,098.84	£3,718.60
Burgh Castle	£1,247.80	£1,455.75	£1,663.72	£1,871.69	£2,287.63	£2,703.55	£3,119.49	£3,743.38
Caister on Sea	£1,254.09	£1,463.10	£1,672.11	£1,881.13	£2,299.16	£2,717.19	£3,135.22	£3,762.26
Filby	£1,248.26	£1,456.29	£1,664.34	£1,872.38	£2,288.47	£2,704.55	£3,120.64	£3,744.76
Fleggburgh	£1,239.92	£1,446.56	£1,653.22	£1,859.87	£2,273.18	£2,686.48	£3,099.79	£3,719.74
Fritton with St Olaves	£1,249.17	£1,457.36	£1,665.55	£1,873.75	£2,290.14	£2,706.53	£3,122.92	£3,747.50
Hemsby	£1,255.91	£1,465.22	£1,674.54	£1,883.86	£2,302.50	£2,721.13	£3,139.77	£3,767.72
Hopton	£1,250.31	£1,458.69	£1,667.07	£1,875.46	£2,292.23	£2,709.00	£3,125.77	£3,750.92
Martham	£1,257.88	£1,467.51	£1,677.16	£1,886.81	£2,306.11	£2,725.39	£3,144.69	£3,773.62
Mautby	£1,242.61	£1,449.70	£1,656.81	£1,863.91	£2,278.12	£2,692.31	£3,106.52	£3,727.82
Ormesby St Margaret w Scratby	£1,257.13	£1,466.64	£1,676.17	£1,885.69	£2,304.74	£2,723.77	£3,142.82	£3,771.38
Ormesby St Michael	£1,243.60	£1,450.86	£1,658.13	£1,865.40	£2,279.94	£2,694.47	£3,109.00	£3,730.80
Repps with Bastwick	£1,250.14	£1,458.48	£1,666.84	£1,875.20	£2,291.92	£2,708.62	£3,125.34	£3,750.40
Rollsby	£1,245.07	£1,452.57	£1,660.09	£1,867.60	£2,282.63	£2,697.64	£3,112.67	£3,735.20
Somerton	£1,242.40	£1,449.45	£1,656.52	£1,863.59	£2,277.73	£2,691.85	£3,105.99	£3,727.18
Stokesby	£1,260.53	£1,470.61	£1,680.70	£1,890.79	£2,310.97	£2,731.14	£3,151.32	£3,781.58
Thurne	£1,245.35	£1,452.90	£1,660.46	£1,868.02	£2,283.14	£2,698.25	£3,113.37	£3,736.04
West Caister	£1,230.71	£1,435.82	£1,640.94	£1,846.06	£2,256.30	£2,666.53	£3,076.77	£3,692.12
Winterton	£1,268.34	£1,479.73	£1,691.12	£1,902.51	£2,325.29	£2,748.07	£3,170.85	£3,805.02
Great Yarmouth & Gorleston	£1,230.71	£1,435.82	£1,640.94	£1,846.06	£2,256.30	£2,666.53	£3,076.77	£3,692.12