

Budget 2017/18

Net Budget Requirement to be met by Council Tax

Statutory Resolution

Summary

This Appendix sets out details of the calculation of the Council Tax for Rotherham's parished and unparished areas for the financial year 2017/18 incorporating the maximum 3% Adult Social Care "Precept" announced by the Government and includes both the Police and Crime Commissioner's and the Fire and Rescue Authority's Precepts as well as parish councils' precepts.

The proposed Net Revenue Budget for 2017/18 of £204,826,000 includes the use of the additional flexibility to raise Council Tax by up to a further 3% in respect of a 'precept' for Adult Social Care in addition to a 1.99% increase in respect of the Council's other services.

In Rotherham's case the 3% ASC precept will raise £2.719m and will add £39.85 to a Band D Tax Bill for 2017/18 (a cumulative ASC precept of £65.40).

The major precepting Authorities (the South Yorkshire Police and Crime Commissioner and the Fire and Rescue Authority) have stated the following amounts respectively in Precepts issued to the Council, in accordance with Section 40 of the Act – South Yorkshire Police and Crime Commissioner a Band D Tax of £158.16 and South Yorkshire Fire and Rescue Authority a Band D Tax of £68.96.

The Town and Parish Council Precepts for 2017/18 detailed in Annex B of this Appendix total £2,565,194. The increase (+5.64%) in the Average Band D Council Tax for Town and Parish Councils results in an overall average Band D Council Tax figure of £1,432.07 (excluding Police & Fire).

28 of the 30 Parish and Town Councils within Rotherham's boundaries have set precepts for 2017/18 totalling £2,565,194 which will be added to the Net Revenue Budget and Council Tax Requirement in the Council Tax Calculations. Parish precepts are added to the Borough's Council Tax to give an average Council Tax in a parished area of Rotherham of £1,462.83 that is RMBC Band D Tax of £1,394.48 plus average parish precept of £68.35).

Annex A - Council Tax Calculations

The Council is recommended to resolve:

1. It be noted that at its meeting on 25th January 2017 (minute C111) the Council calculated the Council Tax Base 2017/18:

- a. For the whole Council area as 68,235.14 Band D Equivalent properties (Item T in the formula in Section 31B of the Local Government Finance Act 1992 as amended (the Act)).
- b. For dwellings in those parts of its area to which a Parish Precept relates as set out in the table below:

Parished Areas	Tax Base	Total Precept (£)
<u>Parish Council</u>	<u>A</u>	<u>B</u>
Anston	2,845.47	267,742
Aston-cum-Aughton	4,227.07	268,970
Bramley	2,242.80	120,258
Brampton Bierlow	1,241.31	65,391
Brinsworth	2,316.09	260,444
Catcliffe	625.61	64,444
Dalton	2,440.24	150,000
Dinnington St John's	2,273.12	209,646
Firbeck	137.77	7,850
Gildingwells	41.64	-
Harthill with Woodall	644.13	46,542
Hellaby	245.75	8,751
Hooton Levitt	51.25	-
Hooton Roberts	80.50	1,600
Laughton-en-le-Morthen	438.96	24,432
Letwell	65.49	1,823
Maltby	4,022.04	192,885
Orgreave	647.41	24,602

Ravenfield	1,017.00	40,000
Thorpe Salvin	198.00	8,795
Thrybergh	819.61	62,700
Thurcroft	2,038.75	161,224
Todwick	648.60	43,663
Treeton	854.21	54,862
Ulley	67.36	6,214
Wales	1,994.51	160,908
Wentworth	548.93	17,642
Whiston	1,461.53	77,650
Wickersley	2,698.70	153,178
Woodsetts	595.67	62,978
TOTAL	37,529.52	2,565,194

2. The calculation of the Council Tax Requirement for the Council's own purposes for 2017/18 (excluding Parish Precepts), as outlined in the Budget Report to Cabinet Meeting on February 13th, is **£95,152,347**.
3. That the following amounts be calculated for the year 2017/18 in accordance with sections 31 to 36 of the Act.
 - a. **£207,391,194** being the net 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 (£2,565,194) (Gross Council Expenditure less income and Specific Grants other than the Business Rates Retention Scheme, Settlement Funding Assessment Grants and other non-ringfenced grants).
 - b. **£106,673,653** being the aggregate of the amounts which the Council estimates will be payable for the year into its General Fund in respect of the Business Rates Retention Scheme, Settlement Funding Assessment grants and other non-ringfenced grants and use of reserves, set out in 31A (3) of the Act.
 - c. **£3,000,000** being the amount which the Council estimates will be payable in the year from its Collection Fund to its General Fund in accordance with section 97(3) of the Local Government Finance Act 1988 (Council Tax Balance).

- d. **£97,717,541** being the amount by which the aggregate at 3a above exceeds the aggregate of 3b and 3c above , calculated by the Council in accordance with section 31A(4) of the Act as its Council Tax requirement for the year (Item R in the formula in section 31B of the Act).
- e. **£1,432.0706** being the amount at 3d above (Item R divided by Item T 1a above) calculated by the Council in accordance with section 31B of the Act as the relevant basic amount of its Council Tax for the year (including Parish Precepts).
- f. **£2,565,194** being the aggregate amount of all special items (Parish Precepts) referred to in Section 34(1) of the Act as per section 1b above.
- g. **£1,394.4772** being the amount at 3e above less the result given by dividing the amount at 3f above by the figure at 1a above (item T in the formula in Section 31B (1) of the Act calculated by the Council in accordance with Section 34(2) of the Act, as the relevant basic amount of its Council Tax for the year for dwellings in those parts of its area to which no parish precept relates. (Band D Council Tax for Rotherham MBC services).
- h. The following amounts be calculated by the Council as the relevant basic amounts of Council Tax for the year for dwellings in those parts of its area to which one or more special items relate, being the amounts given by adding the amount at 3g above to the amount of the special items in appendix B section 1, in accordance with Section 34(3) of the Act:

Parished Areas	Band D (£)
Anston	1,488.57
Aston-cum-Aughton	1,458.11
Bramley	1,448.10
Brampton Bierlow	1,447.16
Brinsworth	1,506.93
Catcliffe	1,497.49
Dalton	1,455.95
Dinnington St. John's	1,486.71
Firbeck	1,451.46

Gildingwells	1,394.48
Harthill with Woodall	1,466.74
Hellaby	1,430.09
Hooton Levitt	1,394.48
Hooton Roberts	1,414.36
Laughton-en-le-Morthen	1,450.14
Letwell	1,422.32
Maltby	1,442.44
Orgreave	1,432.48
Ravenfield	1,433.81
Thorpe Salvin	1,438.90
Thrybergh	1,470.98
Thurcroft	1,473.56
Todwick	1,461.80
Treeton	1,458.71
Ulley	1,486.73
Wales	1,475.16
Wentworth	1,426.62
Whiston	1,447.61
Wickersley	1,451.24
Woodsetts	1,500.21

- 3** To note that both the South Yorkshire Police and Crime Commissioner and the Fire and Rescue Authority have issued Precepts to the Council in accordance with Section 40 of the Local Government Finance Act for each category of dwellings in the Council's area as indicated in the table below, and that the Council in accordance with Sections 30 to 36 of the Local Government Finance Act 1992, hereby sets the aggregate Council Tax Requirement for unparished areas (rounded to the nearest penny) shown in the table below and in Annex B (for those parts of its area to which one or more special items relate) as the amounts of Council Tax for 2017/18 for each part of its area and for each of the categories of dwellings.

Tax Band	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Rotherham Metropolitan Borough Council	886.04	1,033.73	1,181.40	1,329.08	1,624.42	1,919.78	2,215.12	2,658.15
2% Adult Social Care Precept (2016/17)	17.04	19.88	22.72	25.55	31.23	36.91	42.59	51.11
3% Adult Social Care Precept (2017/18)	26.57	30.99	35.42	39.85	48.71	57.56	66.42	79.70
Total for Rotherham Metropolitan Borough Council only	929.65	1,084.60	1,239.54	1,394.48	1,704.36	2,014.25	2,324.13	2,788.96
South Yorkshire Police & Crime Commissioner	105.44	123.01	140.59	158.16	193.31	228.45	263.60	316.32
South Yorkshire Fire & Rescue Authority	45.97	53.64	61.30	68.96	84.28	99.61	114.93	137.92
Aggregate Council Tax Requirement (unparished areas)	1,081.06	1,261.25	1,441.43	1,621.60	1,981.95	2,342.31	2,702.66	3,243.20

5. That, in accordance with the principles determined by the Secretary of State and set out in the Referendums Relating to Council Tax Increases (Principles) (England) Report 2016/17, it be determined that Rotherham Metropolitan Borough Council's relevant basic amount of Council Tax for the year 2017/18 (as defined by Section 52ZX of the 1992 Local Government Finance Act as amended by section 41 of the Local Audit and Accountability Act 2014) is not excessive.

Annex B – Council Tax Requirement for Parished Areas

1. Basic Amount of Council Tax by Band for Parished Areas

The amounts below being the amounts shown in Appendix A section 3(h) as the relevant basic amount of Council Tax for the year for dwellings in those parts of the Council's area to which Parish Precepts relate and the amount at Annex A 3g (the relevant basic amount of Council Tax including Adult Social Care "precept" for those parts the Council's areas to which no parish precepts relate), then multiplied 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, (rounded to the nearest penny) 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.

Tax Band	A	B	C	D	E	F	G	H
Parished Areas	£	£	£	£	£	£	£	£
Anston	992.38	1,157.78	1,323.18	1,488.57	1,819.36	2,150.16	2,480.95	2,977.14
Aston-cum-Aughton	972.07	1,134.09	1,296.10	1,458.11	1,782.13	2,106.16	2,430.18	2,916.22
Bramley	965.40	1,126.30	1,287.20	1,448.10	1,769.90	2,091.70	2,413.50	2,896.20
Brampton Bierlow	964.77	1,125.57	1,286.37	1,447.16	1,768.75	2,090.34	2,411.93	2,894.32
Brinsworth	1,004.62	1,172.06	1,339.50	1,506.93	1,841.80	2,176.68	2,511.55	3,013.86
Catcliffe	998.32	1,164.72	1,331.10	1,497.49	1,830.26	2,163.04	2,495.81	2,994.98
Dalton	970.63	1,132.41	1,294.18	1,455.95	1,779.49	2,103.04	2,426.58	2,911.90
Dinnington St John's	991.14	1,156.33	1,321.52	1,486.71	1,817.09	2,147.47	2,477.85	2,973.42
Firbeck	967.64	1,128.92	1,290.19	1,451.46	1,774.00	2,096.55	2,419.10	2,902.92
Gildingwells	929.65	1,084.60	1,239.54	1,394.48	1,704.36	2,014.25	2,324.13	2,788.96
Harthill with Woodall	977.82	1,140.80	1,303.77	1,466.74	1,792.68	2,118.63	2,444.56	2,933.48
Hellaby	953.39	1,112.30	1,271.19	1,430.09	1,747.88	2,065.69	2,383.48	2,860.18
Hooton Levitt	929.65	1,084.60	1,239.54	1,394.48	1,704.36	2,014.25	2,324.13	2,788.96

Hooton Roberts	942.90	1,100.06	1,257.21	1,414.36	1,728.66	2,042.97	2,357.26	2,828.72
Laughton-en-le-Morthen	966.76	1,127.89	1,289.02	1,450.14	1,772.39	2,094.65	2,416.90	2,900.28
Letwell	948.21	1,106.25	1,264.29	1,422.32	1,738.39	2,054.46	2,370.53	2,844.64
Maltby	961.62	1,121.90	1,282.17	1,442.44	1,762.98	2,083.53	2,404.06	2,884.88
Orgreave	954.98	1,114.16	1,273.32	1,432.48	1,750.80	2,069.14	2,387.46	2,864.96
Ravenfield	955.87	1,115.19	1,274.50	1,433.81	1,752.43	2,071.06	2,389.68	2,867.62
Thorpe Salvin	959.26	1,119.15	1,279.02	1,438.90	1,758.65	2,078.41	2,398.16	2,877.80
Thrybergh	980.65	1,144.10	1,307.54	1,470.98	1,797.86	2,124.75	2,451.63	2,941.96
Thurcroft	982.37	1,146.11	1,309.83	1,473.56	1,801.01	2,128.48	2,455.93	2,947.12
Todwick	974.53	1,136.96	1,299.38	1,461.80	1,786.64	2,111.49	2,436.33	2,923.60
Treeton	972.47	1,134.56	1,296.63	1,458.71	1,782.86	2,107.03	2,431.18	2,917.42
Ulley	991.15	1,156.35	1,321.54	1,486.73	1,817.11	2,147.50	2,477.88	2,973.46
Wales	983.44	1,147.35	1,311.26	1,475.16	1,802.97	2,130.79	2,458.60	2,950.32
Wentworth	951.08	1,109.60	1,268.11	1,426.62	1,743.64	2,060.67	2,377.70	2,853.24
Whiston	965.07	1,125.92	1,286.77	1,447.61	1,769.30	2,090.99	2,412.68	2,895.22
Wickersley	967.49	1,128.75	1,289.99	1,451.24	1,773.73	2,096.24	2,418.73	2,902.48
Woodsetts	1,000.14	1,166.83	1,333.52	1,500.21	1,833.59	2,166.97	2,500.35	3,000.42

2. South Yorkshire Precepts

The South Yorkshire Police and Crime Commissioner and Fire and Rescue Authority have stated the following amounts in precepts issued to the Council in accordance with Section 40 of the Local Government Finance Act for each of the categories of dwelling.

Tax Band	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
South Yorkshire Police & Crime Commissioner	105.44	123.01	140.59	158.16	193.31	228.45	263.60	316.32
South Yorkshire Fire & Rescue Authority	45.97	53.64	61.30	68.96	84.28	99.61	114.93	137.92

3. Aggregate Council Tax Requirements

The amounts shown in the table below are set by the Council in accordance Sections 30 to 36 of the Local Government Finance Act 1992, as the aggregate Council Tax Requirement for those parts of its area to which one or more special items relate as the amounts of Council Tax for 2017/18 for each of the categories of dwellings.

Tax Band	A	B	C	D	E	F	G	H
Aggregate Council Tax Parished Areas	£	£	£	£	£	£	£	£
Anston	1,143.79	1,334.43	1,525.07	1,715.69	2,096.95	2,478.22	2,859.48	3,431.38
Aston-cum-Aughton	1,123.48	1,310.74	1,497.99	1,685.23	2,059.72	2,434.22	2,808.71	3,370.46
Bramley	1,116.81	1,302.95	1,489.09	1,675.22	2,047.49	2,419.76	2,792.03	3,350.44
Brampton Bierlow	1,116.18	1,302.22	1,488.26	1,674.28	2,046.34	2,418.40	2,790.46	3,348.56
Brinsworth	1,156.03	1,348.71	1,541.39	1,734.05	2,119.39	2,504.74	2,890.08	3,468.10
Catcliffe	1,149.73	1,341.37	1,532.99	1,724.61	2,107.85	2,491.10	2,874.34	3,449.22
Dalton	1,122.04	1,309.06	1,496.07	1,683.07	2,057.08	2,431.10	2,805.11	3,366.14
Dinnington St John's	1,142.55	1,332.98	1,523.41	1,713.83	2,094.68	2,475.53	2,856.38	3,427.66
Firbeck	1,119.05	1,305.57	1,492.08	1,678.58	2,051.59	2,424.61	2,797.63	3,357.16
Gildingwells	1,081.06	1,261.25	1,441.43	1,621.60	1,981.95	2,342.31	2,702.66	3,243.20
Harthill with Woodall	1,129.24	1,317.45	1,505.66	1,693.86	2,070.27	2,446.69	2,823.09	3,387.72
Hellaby	1,104.80	1,288.95	1,473.08	1,657.21	2,025.47	2,393.75	2,762.01	3,314.42
Hooton Levitt	1,081.06	1,261.25	1,441.43	1,621.60	1,981.95	2,342.31	2,702.66	3,243.20
Hooton Roberts	1,094.32	1,276.71	1,459.10	1,641.48	2,006.25	2,371.03	2,735.79	3,282.96
Laughton-en-le-Morthen	1,118.17	1,304.54	1,490.91	1,677.26	2,049.98	2,422.71	2,795.43	3,354.52
Letwell	1,099.62	1,282.90	1,466.18	1,649.44	2,015.98	2,382.52	2,749.06	3,298.88
Maltby	1,113.03	1,298.55	1,484.06	1,669.56	2,040.57	2,411.59	2,782.59	3,339.12
Orgreave	1,106.40	1,290.81	1,475.21	1,659.60	2,028.39	2,397.20	2,765.99	3,319.20
Ravenfield	1,107.28	1,291.84	1,476.39	1,660.93	2,030.02	2,399.12	2,768.21	3,321.86
Thorpe Salvin	1,110.67	1,295.80	1,480.91	1,666.02	2,036.24	2,406.47	2,776.69	3,332.04
Thrybergh	1,132.06	1,320.75	1,509.43	1,698.10	2,075.45	2,452.81	2,830.16	3,396.20
Thurcroft	1,133.78	1,322.76	1,511.72	1,700.68	2,078.60	2,456.54	2,834.46	3,401.36

Todwick	1,125.94	1,313.61	1,501.27	1,688.92	2,064.23	2,439.55	2,814.86	3,377.84
Treeton	1,123.88	1,311.21	1,498.52	1,685.83	2,060.45	2,435.09	2,809.71	3,371.66
Ulley	1,142.56	1,333.00	1,523.43	1,713.85	2,094.70	2,475.56	2,856.41	3,427.70
Wales	1,134.85	1,324.00	1,513.15	1,702.28	2,080.56	2,458.85	2,837.13	3,404.56
Wentworth	1,102.49	1,286.25	1,470.00	1,653.74	2,021.23	2,388.73	2,756.23	3,307.48
Whiston	1,116.48	1,302.57	1,488.66	1,674.73	2,046.89	2,419.05	2,791.21	3,349.46
Wickersley	1,118.90	1,305.40	1,491.88	1,678.36	2,051.32	2,424.30	2,797.26	3,356.72
Woodsetts	1,151.55	1,343.48	1,535.41	1,727.33	2,111.18	2,495.03	2,878.88	3,454.66