

Budget 2018/19

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 2018/19 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 2018/19 of £216,875,840 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 2.99% increase in respect of the Council's other services

In Rotherham's case the 3% ASC Precept will raise £2,896,324 and will add £41.83 to a Band D Tax Bill for 2018/19 (a cumulative ASC precept of £107.23).

Of the major precepting Authorities, (the South Yorkshire Police and Crime Commissioner and the Fire and Rescue Authority), the Fire and Rescue Authority has confirmed its Precept and stated the following amounts in Precept issued to the Council, in accordance with Section 40 of the Act for the South Yorkshire Fire and Rescue Authority a Band D Tax of £71.01. – The South Yorkshire Police and Crime Commissioner is yet to determine his Precept formally but has issued a provisional Band D Tax of £170.16 which is expected to be confirmed at their meeting on February 26th.

The Town and Parish Council Precepts for 2018/19 detailed in Annex B of this Appendix total £2,748,498 The increase (+5.6%) in the Average Band D Council Tax for Town and Parish Councils results in an overall average Band D Council Tax figure of £1,517.70 (excluding Police & Fire).

28 of the 30 Parish and Town Councils within Rotherham's boundaries have set precepts for 2018/19 totalling £2,748,498, 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 £1,550.21 that is RMBC Band D Tax of £1,478.01 plus average parish Precept of £72.20).

Annex A - Council Tax Calculations

The Council is recommended to resolve:

1. It be noted that at its meeting on 24th January 2018 (minute C132) the Council calculated the Council Tax Base 2018/19:

- a. For the whole Council area as 69,240.35 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	2,875.76	276,000
Aston-cum-Aughton	4,268.38	282,439
Bramley	2,248.78	130,000
Brampton Bierlow	1,244.29	74,000
Brinsworth	2,333.27	299,510
Catcliffe	652.86	68,582
Dalton	2,464.61	161,307
Dinnington St John's	2,313.53	224,531
Firbeck	137.43	8,250
Gildingwells	42.04	0
Harthill with Woodall	644.53	51,155
Hellaby	249.40	8,881
Hooton Levitt	53.25	0
Hooton Roberts	79.17	1,600
Laughton-en-le-Morthen	453.82	27,260
Letwell	65.88	2,000
Maltby	4,104.31	212,174
Orgreave	689.71	26,733

Ravenfield	1,030.98	42,170
Thorpe Salvin	199.33	9,067
Thrybergh	836.33	63,976
Thurcroft	2,110.78	173,590
Todwick	655.99	44,400
Treeton	857.56	56,000
Ulley	65.33	6,027
Wales	2,032.35	173,528
Wentworth	554.14	20,000
Whiston	1,478.63	83,000
Wickersley	2,734.76	155,220
Woodsetts	593.10	67,098
TOTAL	38,070.30	2,748,498

2. The calculation of the Council Tax Requirement for the Council's own purposes for 2018/19 (excluding Parish Precepts), as outlined in the Budget Report to Cabinet Meeting on February 19th 2018, is **£102,337,886**
3. That the following amounts be calculated for the year 2018/19 in accordance with sections 31 to 36 of the Act.
 - a. **£219,624,338** 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 (£2,748,498) (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. **£111,537,954** 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. **£105,086,384** 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. **£1,517.7044** 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. **£2,748,498** 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. **£1,478.0094** 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	1,573.98
Aston-cum-Aughton	1,544.18
Bramley	1,535.82
Brampton Bierlow	1,537.48
Brinsworth	1,606.37
Catcliffe	1,583.06
Dalton	1,543.46
Dinnington St. John's	1,575.06

Firbeck	1,538.04
Gildingwells	1,478.01
Harthill with Woodall	1,557.38
Hellaby	1,513.62
Hooton Levitt	1,478.01
Hooton Roberts	1,498.22
Laughton-en-le-Morthen	1,538.08
Letwell	1,508.37
Maltby	1,529.71
Orgreave	1,516.77
Ravenfield	1,518.91
Thorpe Salvin	1,523.50
Thrybergh	1,554.51
Thurcroft	1,560.25
Todwick	1,545.69
Treeton	1,543.31
Ulley	1,570.26
Wales	1,563.39
Wentworth	1,514.10
Whiston	1,534.14
Wickersley	1,534.77
Woodsetts	1,591.14

- 4 To note that both the South Yorkshire and the Fire and Rescue Authority has issued and the South Yorkshire Police and Crime Commissioner has indicated that he intends to issue (the precept is currently provisional and will be confirmed at the Council meeting) the following 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 2018/19 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	913.84	1,066.16	1,218.47	1,370.78	1,675.39	1,980.01	2,284.62	2,741.55
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
3% Adult Social Care Precept (2018/19)	27.89	32.53	37.18	41.83	51.13	60.42	69.72	83.66
Total ASC Precept	71.50	83.40	95.32	107.23	131.07	154.89	178.73	214.47
Total for Rotherham Metropolitan Borough Council only	985.34	1,149.56	1,313.79	1,478.01	1,806.46	2,134.90	2,463.35	2,956.02
South Yorkshire Police & Crime Commissioner*	113.44	132.35	151.25	170.16	207.97	245.79	283.60	340.32
South Yorkshire Fire & Rescue Authority	47.34	55.23	63.12	71.01	86.79	102.57	118.35	142.02
Aggregate Council Tax Requirement (unparished areas)	1,146.12	1,337.14	1,528.16	1,719.18	2,101.22	2,483.26	2,865.30	3,438.36

* Precept to be confirmed

- 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 2018/19, it be determined that Rotherham Metropolitan Borough Council's relevant basic amount of Council Tax for the year 2018/19 (as defined by Section 52ZB 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	1,049.32	1,224.20	1,399.10	1,573.98	1,923.76	2,273.52	2,623.30	3,147.96
Aston-cum-Aughton	1,029.45	1,201.03	1,372.61	1,544.18	1,887.33	2,230.48	2,573.63	3,088.36
Bramley	1,023.88	1,194.52	1,365.18	1,535.82	1,877.12	2,218.40	2,559.70	3,071.64
Brampton Bierlow	1,024.99	1,195.81	1,366.65	1,537.48	1,879.15	2,220.80	2,562.47	3,074.96
Brinsworth	1,070.91	1,249.40	1,427.89	1,606.37	1,963.34	2,320.31	2,677.28	3,212.74
Catcliffe	1,055.37	1,231.27	1,407.17	1,583.06	1,934.85	2,286.64	2,638.43	3,166.12
Dalton	1,028.97	1,200.47	1,371.97	1,543.46	1,886.45	2,229.44	2,572.43	3,086.92
Dinnington St John's	1,050.04	1,225.04	1,400.06	1,575.06	1,925.08	2,275.08	2,625.10	3,150.12
Firbeck	1,025.36	1,196.25	1,367.15	1,538.04	1,879.83	2,221.61	2,563.40	3,076.08
Gildingwells	985.34	1,149.56	1,313.79	1,478.01	1,806.46	2,134.90	2,463.35	2,956.02
Harthill with Woodall	1,038.25	1,211.29	1,384.34	1,557.38	1,903.47	2,249.55	2,595.63	3,114.76

Hellaby	1,009.08	1,177.26	1,345.44	1,513.62	1,849.98	2,186.34	2,522.70	3,027.24
Hooton Levitt	985.34	1,149.56	1,313.79	1,478.01	1,806.46	2,134.90	2,463.35	2,956.02
Hooton Roberts	998.81	1,165.28	1,331.75	1,498.22	1,831.16	2,164.09	2,497.03	2,996.44
Laughton-en-le-Morthen	1,025.39	1,196.28	1,367.19	1,538.08	1,879.88	2,221.67	2,563.47	3,076.16
Letwell	1,005.58	1,173.17	1,340.78	1,508.37	1,843.57	2,178.75	2,513.95	3,016.74
Maltby	1,019.81	1,189.77	1,359.75	1,529.71	1,869.65	2,209.58	2,549.52	3,059.42
Orgreave	1,011.18	1,179.71	1,348.24	1,516.77	1,853.83	2,190.89	2,527.95	3,033.54
Ravenfield	1,012.61	1,181.37	1,350.15	1,518.91	1,856.45	2,193.98	2,531.52	3,037.82
Thorpe Salvin	1,015.67	1,184.94	1,354.23	1,523.50	1,862.06	2,200.61	2,539.17	3,047.00
Thrybergh	1,036.34	1,209.06	1,381.79	1,554.51	1,899.96	2,245.40	2,590.85	3,109.02
Thurcroft	1,040.17	1,213.52	1,386.89	1,560.25	1,906.98	2,253.69	2,600.42	3,120.50
Todwick	1,030.46	1,202.20	1,373.95	1,545.69	1,889.18	2,232.66	2,576.15	3,091.38
Treeton	1,028.87	1,200.35	1,371.83	1,543.31	1,886.27	2,229.22	2,572.18	3,086.62
Ulley	1,046.84	1,221.31	1,395.79	1,570.26	1,919.21	2,268.15	2,617.10	3,140.52
Wales	1,042.26	1,215.97	1,389.68	1,563.39	1,910.81	2,258.23	2,605.65	3,126.78
Wentworth	1,009.40	1,177.63	1,345.87	1,514.10	1,850.57	2,187.03	2,523.50	3,028.20
Whiston	1,022.76	1,193.22	1,363.68	1,534.14	1,875.06	2,215.98	2,556.90	3,068.28
Wickersley	1,023.18	1,193.71	1,364.24	1,534.77	1,875.83	2,216.89	2,557.95	3,069.54
Woodsetts	1,060.76	1,237.55	1,414.35	1,591.14	1,944.73	2,298.31	2,651.90	3,182.28

2. South Yorkshire Precepts

The South Yorkshire Fire and Rescue Authority has issued and the South Yorkshire Police and Crime Commissioner has indicated that he intends to issue (the Precept is currently provisional and will be confirmed at the Council meeting) the following Precepts to the Council in accordance with Section 40 of the Local Government Finance Act for each category of dwellings

Tax Band	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
South Yorkshire Police & Crime Commissioner *	113.44	132.35	151.25	170.16	207.97	245.79	283.60	340.32
South Yorkshire Fire & Rescue Authority	47.34	55.23	63.12	71.01	86.79	102.57	118.35	142.02

*Precept to be confirmed

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 2018/19 for each of the categories of dwellings.

Tax Band	A	B	C	D	E	F	G	H
Aggregate Council Tax Parished Areas	£	£	£	£	£	£	£	£
Anston	1,210.10	1,411.78	1,613.47	1,815.15	2,218.52	2,621.88	3,025.25	3,630.30
Aston-cum-Aughton	1,190.23	1,388.61	1,586.98	1,785.35	2,182.09	2,578.84	2,975.58	3,570.70
Bramley	1,184.66	1,382.10	1,579.55	1,776.99	2,171.88	2,566.76	2,961.65	3,553.98
Brampton Bierlow	1,185.77	1,383.39	1,581.02	1,778.65	2,173.91	2,569.16	2,964.42	3,557.30
Brinsworth	1,231.69	1,436.98	1,642.26	1,847.54	2,258.10	2,668.67	3,079.23	3,695.08
Catcliffe	1,216.15	1,418.85	1,621.54	1,824.23	2,229.61	2,635.00	3,040.38	3,648.46
Dalton	1,189.75	1,388.05	1,586.34	1,784.63	2,181.21	2,577.80	2,974.38	3,569.26
Dinnington St John's	1,210.82	1,412.62	1,614.43	1,816.23	2,219.84	2,623.44	3,027.05	3,632.46

Firbeck	1,186.14	1,383.83	1,581.52	1,779.21	2,174.59	2,569.97	2,965.35	3,558.42
Gildingwells	1,146.12	1,337.14	1,528.16	1,719.18	2,101.22	2,483.26	2,865.30	3,438.36
Harthill with Woodall	1,199.03	1,398.87	1,598.71	1,798.55	2,198.23	2,597.91	2,997.58	3,597.10
Hellaby	1,169.86	1,364.84	1,559.81	1,754.79	2,144.74	2,534.70	2,924.65	3,509.58
Hooton Levitt	1,146.12	1,337.14	1,528.16	1,719.18	2,101.22	2,483.26	2,865.30	3,438.36
Hooton Roberts	1,159.59	1,352.86	1,546.12	1,739.39	2,125.92	2,512.45	2,898.98	3,478.78
Laughton-en-le-Morthen	1,186.17	1,383.86	1,581.56	1,779.25	2,174.64	2,570.03	2,965.42	3,558.50
Letwell	1,166.36	1,360.75	1,555.15	1,749.54	2,138.33	2,527.11	2,915.90	3,499.08
Maltby	1,180.59	1,377.35	1,574.12	1,770.88	2,164.41	2,557.94	2,951.47	3,541.76
Orgreave	1,171.96	1,367.29	1,562.61	1,757.94	2,148.59	2,539.25	2,929.90	3,515.88
Ravenfield	1,173.39	1,368.95	1,564.52	1,760.08	2,151.21	2,542.34	2,933.47	3,520.16
Thorpe Salvin	1,176.45	1,372.52	1,568.60	1,764.67	2,156.82	2,548.97	2,941.12	3,529.34
Thrybergh	1,197.12	1,396.64	1,596.16	1,795.68	2,194.72	2,593.76	2,992.80	3,591.36
Thurcroft	1,200.95	1,401.10	1,601.26	1,801.42	2,201.74	2,602.05	3,002.37	3,602.84
Todwick	1,191.24	1,389.78	1,588.32	1,786.86	2,183.94	2,581.02	2,978.10	3,573.72
Treeton	1,189.65	1,387.93	1,586.20	1,784.48	2,181.03	2,577.58	2,974.13	3,568.96
Ulley	1,207.62	1,408.89	1,610.16	1,811.43	2,213.97	2,616.51	3,019.05	3,622.86

Wales	1,203.04	1,403.55	1,604.05	1,804.56	2,205.57	2,606.59	3,007.60	3,609.12
Wentworth	1,170.18	1,365.21	1,560.24	1,755.27	2,145.33	2,535.39	2,925.45	3,510.54
Whiston	1,183.54	1,380.80	1,578.05	1,775.31	2,169.82	2,564.34	2,958.85	3,550.62
Wickersley	1,183.96	1,381.29	1,578.61	1,775.94	2,170.59	2,565.25	2,959.90	3,551.88
Woodsetts	1,221.54	1,425.13	1,628.72	1,832.31	2,239.49	2,646.67	3,053.85	3,664.62