

Budget 2023/24

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 2023/24 including the Police and Crime Commissioner's and the Fire and Rescue Authority's Precepts as well as Parish Councils' Precepts.

The Council's proposed Net Revenue Budget for 2023/24 of £302,184,154 includes a 4% increase for Council Tax, comprising a 2% increase in the basic rate of Council Tax and a 2% Adult Social Care Precept (ASC Precept).

The 4% increase will raise £4.9m and will add £67.49 to a Band D Council Tax Bill for 2023/24.

In accordance with Section 40 of the Local Government Finance Act 1992, the South Yorkshire Fire and Rescue Authority has indicated its precept for 2023/24 with a Band D Council Tax at £82.58 (an increase of £5 or 6.4%) and the South Yorkshire Police and Crime Commissioner has indicated his precept for 2023/24 with a Band D Council Tax of £238.04 (a £15 increase which is 6.7%).

For those areas of the Borough which have a Town or Parish Council, the Town and Parish Council Precepts for 2023/24 detailed in Annex A total £3,660,911.61, which results in an average Town and Parish Council Band D Council Tax of £91.41 (an average increase of 7.5%).

The Council is recommended to resolve as follows:

Annex A - Council Tax Calculations

1. a. That it be noted that on 4th January 2023, the Strategic Director – Finance & Customer Services (S151 Officer), under delegated powers, determined that the Council Tax Base for the financial year 2023/24 is 72,148.99 Band D Equivalent Properties. Being the amount calculated by the Council in accordance with Section 31B of the Local Government Finance Act 1992 (as amended) (the Act).

- b. And for dwellings in those parts of its area to which a Parish Precept applies, the Tax Bases are as set out in the table below:

Parished Area	Tax Base	Total Precept £
Anston	2,926.07	392,800.00
Aston-Cum-Aughton	4,425.04	366,953.00
Bramley	2,229.08	157,000.00
Brampton Bierlow	1,235.04	86,577.00
Brinsworth	2,320.24	482,762.70
Catcliffe	596.98	73,837.00
Dalton	2,702.69	209,486.00
Dinnington	2,503.82	270,962.00
Firbeck	159.13	10,000.00
Gildingwells	41.76	0
Harthill-with-Woodall	694.00	66,000.00
Hellaby	252.49	11,199.00
Hooton Levitt	54.93	0
Hooton Roberts	80.67	1,600.00
Laughton-En-Le Morthen	461.40	40,750.00
Letwell	66.37	2,640.00
Maltby	4,174.22	268,515.00
Orgreave	202.88	8,996.40
Ravenfield	1,032.94	48,755.00
Thorpe Salvin	210.22	12,683.91
Thrybergh	920.13	80,139.00
Thurcroft	2,099.25	176,114.00
Todwick	655.97	55,264.00
Treeton	965.07	56,000.00

Ulley	68.76	8,576.60
Wales	2,047.15	267,671.00
Waverley	1,387.51	88,065.00
Wentworth	558.88	23,000.00
Whiston	1,474.83	102,975.00
Wickersley	2,913.68	218,730.00
Woodsetts	588.70	72,860.00
TOTAL	40,049.90	3,660,911.61

2. That it be noted that the calculation of the Council Tax Requirement for the Council's own purposes for 2023/24 (excluding Parish Precepts), as outlined in the Budget and Council Tax 2023/24 Report is £126,601,968.
3. That the following amounts be calculated for the year 2023/24 in accordance with sections 31 to 36 of the Act.
 - a. **£312,145,065.61** 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 (£3,660,911.61).

(Gross Council Expenditure less income and Specific Grants other than the Business Rates Retention Scheme, Settlement Funding Assessment Grants and other non-ringfenced grants and use of reserves).
 - b. **£179,382,186** 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. **£2,500,000** 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. £130,262,879.61** 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.
- e. £1,805.4706** being the amount at 3d above divided by Item 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. £3,660,911.61** 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. £1,754.7296** being the amount at 3e above less the result given by dividing the amount at 3f above by the figure at 1a above 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. Parish Areas** The following amounts 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 (rounded to the nearest penny):

Parished Area	Band D
Anston	1,888.97
Aston-Cum-Aughton	1,837.66
Bramley	1,825.16
Brampton Bierlow	1,824.83
Brinsworth	1,962.80
Catcliffe	1,878.41
Dalton	1,832.24
Dinnington	1,862.95
Firbeck	1,817.57
Gildingwells	1,754.73
Harthill-with-Woodall	1,849.83
Hellaby	1,799.08
Hooton Levitt	1,754.73
Hooton Roberts	1,774.56

Laughton-En-Le Morthen	1,843.05
Letwell	1,794.51
Maltby	1,819.06
Orgreave	1,799.07
Ravenfield	1,801.93
Thorpe Salvin	1,815.07
Thrybergh	1,841.83
Thurcroft	1,838.62
Todwick	1,838.98
Treeton	1,812.76
Ulley	1,879.46
Wales	1,885.48
Waverley	1,818.20
Wentworth	1,795.88
Whiston	1,824.55
Wickersley	1,829.80
Woodsetts	1,878.49

- 4 That it be noted that for 2023/24 the South Yorkshire Fire and Rescue Authority and the South Yorkshire Police and Crime Commissioner have indicated the following Precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the Council's area, as indicated in the table below.

Tax Band	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
South Yorkshire Police & Crime Commissioner*	158.69	185.14	211.59	238.04	290.93	343.83	396.73	476.08
South Yorkshire Fire & Rescue Authority*	55.05	64.23	73.40	82.58	100.93	119.28	137.63	165.16

*Precept to be confirmed following the SYPCC meeting on 27th February 2023.

*Precept to be confirmed following the SYFRA meeting on 20th February 2023.

5. 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 2023/24 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	1,012.78	1,181.60	1,350.38	1,519.20	1,856.79	2,194.40	2,531.98	3,038.39
RMBC Adult Social Care Precept	157.04	183.19	209.38	235.53	287.88	340.21	392.57	471.07
Total for Rotherham MBC Only	1,169.82	1,364.79	1,559.76	1,754.73	2,144.67	2,534.61	2,924.55	3,509.46
South Yorkshire Police & Crime Commissioner*	158.69	185.14	211.59	238.04	290.93	343.83	396.73	476.08
South Yorkshire Fire & Rescue Authority	55.05	64.23	73.40	82.58	100.93	119.28	137.63	165.16
Aggregate Council Tax Requirement (unparished areas)	1,383.56	1,614.16	1,844.75	2,075.35	2,536.53	2,997.72	3,458.91	4,150.70

6. 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 2023/24, it be determined that Rotherham Metropolitan Borough Council's relevant basic amount of Council Tax for the year 2023/24 (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

That the amounts below, being the amounts shown in Annex A section 3h 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.

Council Tax in Parished Areas (excluding Police and Fire Precept)

Tax Band	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Rotherham Council areas (except those below which have a parish)	1,169.82	1,364.79	1,559.76	1,754.73	2,144.67	2,534.61	2,924.55	3,509.46
Anston	1,259.31	1,469.20	1,679.08	1,888.97	2,308.74	2,728.51	3,148.28	3,777.94
Aston-Cum-Aughton	1,225.11	1,429.29	1,633.48	1,837.66	2,246.03	2,654.40	3,062.77	3,675.32
Bramley	1,216.77	1,419.57	1,622.36	1,825.16	2,230.75	2,636.34	3,041.93	3,650.32
Brampton Bierlow	1,216.55	1,419.31	1,622.07	1,824.83	2,230.35	2,635.87	3,041.38	3,649.66
Brinsworth	1,308.53	1,526.62	1,744.71	1,962.80	2,398.98	2,835.16	3,271.33	3,925.60
Catcliffe	1,252.27	1,460.99	1,669.70	1,878.41	2,295.83	2,713.26	3,130.68	3,756.82
Dalton	1,221.49	1,425.08	1,628.66	1,832.24	2,239.40	2,646.57	3,053.73	3,664.48
Dinnington	1,241.97	1,448.96	1,655.96	1,862.95	2,276.94	2,690.93	3,104.92	3,725.90
Firbeck	1,211.71	1,413.67	1,615.62	1,817.57	2,221.47	2,625.38	3,029.28	3,635.14
Gildingwells	1,169.82	1,364.79	1,559.76	1,754.73	2,144.67	2,534.61	2,924.55	3,509.46
Harthill-with-Woodall	1,233.22	1,438.76	1,644.29	1,849.83	2,260.90	2,671.98	3,083.05	3,699.66
Hellaby	1,199.39	1,399.28	1,599.18	1,799.08	2,198.88	2,598.67	2,998.47	3,598.16
Hooton Levitt	1,169.82	1,364.79	1,559.76	1,754.73	2,144.67	2,534.61	2,924.55	3,509.46
Hooton Roberts	1,183.04	1,380.21	1,577.39	1,774.56	2,168.91	2,563.25	2,957.60	3,549.12
Laughton-En-Le Morthen	1,228.70	1,433.48	1,638.27	1,843.05	2,252.62	2,662.18	3,071.75	3,686.10
Letwell	1,196.34	1,395.73	1,595.12	1,794.51	2,193.29	2,592.07	2,990.85	3,589.02
Maltby	1,212.71	1,414.82	1,616.94	1,819.06	2,223.30	2,627.53	3,031.77	3,638.12
Orgreave	1,199.38	1,399.28	1,599.17	1,799.07	2,198.86	2,598.66	2,998.45	3,598.14
Ravenfield	1,201.29	1,401.50	1,601.72	1,801.93	2,202.36	2,602.79	3,003.22	3,603.86
Thorpe Salvin	1,210.05	1,411.72	1,613.40	1,815.07	2,218.42	2,621.77	3,025.12	3,630.14

Thrybergh	1,227.89	1,432.53	1,637.18	1,841.83	2,251.13	2,660.42	3,069.72	3,683.66
Thurcroft	1,225.75	1,430.04	1,634.33	1,838.62	2,247.20	2,655.78	3,064.37	3,677.24
Todwick	1,225.99	1,430.32	1,634.65	1,838.98	2,247.64	2,656.30	3,064.97	3,677.96
Treeton	1,208.51	1,409.92	1,611.34	1,812.76	2,215.60	2,618.43	3,021.27	3,625.52
Ulley	1,252.97	1,461.80	1,670.63	1,879.46	2,297.12	2,714.78	3,132.43	3,758.92
Wales	1,256.99	1,466.48	1,675.98	1,885.48	2,304.48	2,723.47	3,142.47	3,770.96
Waverley	1,212.13	1,414.16	1,616.18	1,818.20	2,222.24	2,626.29	3,030.33	3,636.40
Wentworth	1,197.25	1,396.80	1,596.34	1,795.88	2,194.96	2,594.05	2,993.13	3,591.76
Whiston	1,216.37	1,419.09	1,621.82	1,824.55	2,230.01	2,635.46	3,040.92	3,649.10
Wickersley	1,219.87	1,423.18	1,626.49	1,829.80	2,236.42	2,643.04	3,049.67	3,659.60
Woodsetts	1,252.33	1,461.05	1,669.77	1,878.49	2,295.93	2,713.37	3,130.82	3,756.98

2. Aggregate Council Tax Requirements

That 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 2023/24 for each of the categories of dwellings.

Aggregate Council Tax in Parished Areas (including Police and Fire Precept)

Tax Band	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Rotherham Council areas (except those below which have a parish)	1,383.56	1,614.16	1,844.75	2,075.35	2,536.53	2,997.72	3,458.91	4,150.70
Anston	1,473.05	1,718.57	1,964.07	2,209.59	2,700.60	3,191.62	3,682.64	4,419.18
Aston-Cum-Aughton	1,438.85	1,678.66	1,918.47	2,158.28	2,637.89	3,117.51	3,597.13	4,316.56
Bramley	1,430.51	1,668.94	1,907.35	2,145.78	2,622.61	3,099.45	3,576.29	4,291.56
Brampton Bierlow	1,430.29	1,668.68	1,907.06	2,145.45	2,622.21	3,098.98	3,575.74	4,290.90
Brinsworth	1,522.27	1,775.99	2,029.70	2,283.42	2,790.84	3,298.27	3,805.69	4,566.84

Appendix 6
Statutory Resolution

Catcliffe	1,466.01	1,710.36	1,954.69	2,199.03	2,687.69	3,176.37	3,665.04	4,398.06
Dalton	1,435.23	1,674.45	1,913.65	2,152.86	2,631.26	3,109.68	3,588.09	4,305.72
Dinnington	1,455.71	1,698.33	1,940.95	2,183.57	2,668.80	3,154.04	3,639.28	4,367.14
Firbeck	1,425.45	1,663.04	1,900.61	2,138.19	2,613.33	3,088.49	3,563.64	4,276.38
Gildingwells	1,383.56	1,614.16	1,844.75	2,075.35	2,536.53	2,997.72	3,458.91	4,150.70
Harthill- with- Woodall	1,446.96	1,688.13	1,929.28	2,170.45	2,652.76	3,135.09	3,617.41	4,340.90
Hellaby	1,413.13	1,648.65	1,884.17	2,119.70	2,590.74	3,061.78	3,532.83	4,239.40
Hooton Levitt	1,383.56	1,614.16	1,844.75	2,075.35	2,536.53	2,997.72	3,458.91	4,150.70
Hooton Roberts	1,396.78	1,629.58	1,862.38	2,095.18	2,560.77	3,026.36	3,491.96	4,190.36
Laughton- En-Le Morthen	1,442.44	1,682.85	1,923.26	2,163.67	2,644.48	3,125.29	3,606.11	4,327.34
Letwell	1,410.08	1,645.10	1,880.11	2,115.13	2,585.15	3,055.18	3,525.21	4,230.26
Maltby	1,426.45	1,664.19	1,901.93	2,139.68	2,615.16	3,090.64	3,566.13	4,279.36
Orgreave	1,413.12	1,648.65	1,884.16	2,119.69	2,590.72	3,061.77	3,532.81	4,239.38
Ravenfield	1,415.03	1,650.87	1,886.71	2,122.55	2,594.22	3,065.90	3,537.58	4,245.10
Thorpe Salvin	1,423.79	1,661.09	1,898.39	2,135.69	2,610.28	3,084.88	3,559.48	4,271.38
Thrybergh	1,441.63	1,681.90	1,922.17	2,162.45	2,642.99	3,123.53	3,604.08	4,324.90
Thurcroft	1,439.49	1,679.41	1,919.32	2,159.24	2,639.06	3,118.89	3,598.73	4,318.48
Todwick	1,439.73	1,679.69	1,919.64	2,159.60	2,639.50	3,119.41	3,599.33	4,319.20
Treeton	1,422.25	1,659.29	1,896.33	2,133.38	2,607.46	3,081.54	3,555.63	4,266.76
Ulley	1,466.71	1,711.17	1,955.62	2,200.08	2,688.98	3,177.89	3,666.79	4,400.16
Wales	1,470.73	1,715.85	1,960.97	2,206.10	2,696.34	3,186.58	3,676.83	4,412.20
Waverley	1,425.87	1,663.53	1,901.17	2,138.82	2,614.10	3,089.40	3,564.69	4,277.64
Wentworth	1,410.99	1,646.17	1,881.33	2,116.50	2,586.82	3,057.16	3,527.49	4,233.00
Whiston	1,430.11	1,668.46	1,906.81	2,145.17	2,621.87	3,098.57	3,575.28	4,290.34
Wickersley	1,433.61	1,672.55	1,911.48	2,150.42	2,628.28	3,106.15	3,584.03	4,300.84
Woodsetts	1,466.07	1,710.42	1,954.76	2,199.11	2,687.79	3,176.48	3,665.18	4,398.22