

Budget 2019/20

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 2019/20 including both 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 2019/20 of £221,146,402 includes a 2.99% increase for Council Tax.

The proposed 2.99% increase will raise £3,105,672 and will add £44.19 to a Band D Council Tax Bill for 2019/20.

For the major precepting Authorities, the Fire and Rescue Authority has confirmed its Precept and stated a Band D Council Tax of £73.13 (an increase of 2.99%) – The South Yorkshire Police and Crime Commissioner is yet to determine his Precept formally but has issued a provisional Band D Council Tax of £194.16 (a £24 increase which is 14.1%). The Precept is expected to be confirmed at the PCC meeting on 26th February 2019.

For those areas of the Borough which have a Town or Parish Council, The Town and Parish Council Precepts for 2019/20 detailed in Annex B of this Appendix total £2,977,037, which results in an average Town and Parish Council Band D Council Tax of £77.19 (an average increase of 6.91%).

Annex A - Council Tax Calculations

The Council is recommended to resolve:

1. It be noted that at its meeting on 21st January 2019 (minute 90) the Council calculated the Council Tax Base 2019/20:

- a. For the whole Council area as 70,279.97 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	2,909.88	344,886
Aston-cum-Aughton	4,308.69	295,145
Bramley	2,253.44	133,000
Brampton Bierlow	1,256.54	76,950
Brinsworth	2,356.75	335,451
Catcliffe	474.21	55,302
Dalton	2,475.92	161,307
Dinnington St John's	2,353.66	238,461
Firbeck	140.60	8,250
Gildingwells	42.48	
Harthill with Woodall	651.00	56,788
Hellaby	258.58	9,588
Hooton Levitt	53.23	
Hooton Roberts	79.71	1,600
Laughton-en-le-Morthen	452.94	29,802
Letwell	69.01	2,200
Maltby	4,152.20	233,391
Orgreave	198.69	7,940

Parished Areas	Tax Base	Total Precept (£)
<u>Parish Council</u>	<u>A</u>	<u>B</u>
Ravenfield	1,033.62	45,122
Thorpe Salvin	204.39	9,586
Thrybergh	860.88	68,270
Thurcroft	2,131.69	178,850
Todwick	661.78	45,650
Treeton	867.26	56,000
Ulley	67.82	6,413
Wales	2,073.64	189,074
Waverley	784.22	36,025
Wentworth	557.53	20,000
Whiston	1,476.94	90,000
Wickersley	2,766.75	164,888
Woodsetts	591.78	77,098
TOTAL	38,565.83	2,977,037

2. The calculation of the Council Tax Requirement for the Council's own purposes for 2019/20 (excluding Parish Precepts), as outlined in the Budget Report to Cabinet Meeting on 18th February 2019, is **£106,980,346**
3. That the following amounts be calculated for the year 2019/20 in accordance with sections 31 to 36 of the Act.
 - a. **£224,123,439** 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 (£2,977,037) (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. **£111,166,056** 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. **£109,957,383** 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. **£1,564.5622** 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. **£2,977,037** 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. **£1,522.2025** 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:

i.

Parished Areas	Band D (£)
Anston	1,640.72
Aston-cum-Aughton	1,590.70
Bramley	1,581.22
Brampton Bierlow	1,583.44
Brinsworth	1,664.54

Parished Areas	Band D (£)
Catcliffe	1,638.82
Dalton	1,587.35
Dinnington St. John's	1,623.51
Firbeck	1,580.88
Gildingwells	1,522.20
Harthill with Woodall	1,609.43
Hellaby	1,559.28
Hooton Levitt	1,522.20
Hooton Roberts	1,542.27
Laughton-en-le-Morthen	1,588.00
Letwell	1,554.08
Maltby	1,578.41
Orgreave	1,562.16
Ravenfield	1,565.85
Thorpe Salvin	1,569.10
Thrybergh	1,601.50
Thurcroft	1,606.10
Todwick	1,591.18
Treeton	1,586.77
Ulley	1,616.76
Wales	1,613.38
Waverley	1,568.14
Wentworth	1,558.07
Whiston	1,583.14
Wickersley	1,581.80
Woodsetts	1,652.48

- 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 but will be confirmed before 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 2019/20 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	943.30	1,100.53	1,257.75	1,414.97	1,729.40	2,043.84	2,358.27	2,829.93
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	1014.80	1183.93	1353.07	1522.20	1860.47	2198.73	2537.00	3044.40
South Yorkshire Police & Crime Commissioner*	129.44	151.01	172.59	194.16	237.31	280.45	323.60	388.32
South Yorkshire Fire & Rescue Authority	48.75	56.88	65.00	73.13	89.38	105.63	121.88	146.26
Aggregate Council Tax Requirement (unparished areas)	1,192.99	1,391.82	1,590.66	1,789.49	2,187.16	2,584.81	2,982.48	3,578.98

* Precept to be confirmed

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 2019/20, it be determined that Rotherham Metropolitan Borough Council's relevant basic amount of Council Tax for the year 2019/20 (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 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	1,093.81	1,276.11	1,458.42	1,640.72	2,005.33	2,369.93	2,734.53	3,281.44
Aston-cum-Aughton	1,060.47	1,237.21	1,413.96	1,590.70	1,944.19	2,297.67	2,651.17	3,181.40
Bramley	1,054.15	1,229.83	1,405.53	1,581.22	1,932.61	2,283.98	2,635.37	3,162.44
Brampton Bierlow	1,055.63	1,231.56	1,407.51	1,583.44	1,935.32	2,287.19	2,639.07	3,166.88
Brinsworth	1,109.69	1,294.64	1,479.59	1,664.54	2,034.44	2,404.33	2,774.23	3,329.08
Catcliffe	1,092.55	1,274.63	1,456.73	1,638.82	2,003.01	2,367.18	2,731.37	3,277.64
Dalton	1,058.23	1,234.60	1,410.98	1,587.35	1,940.10	2,292.84	2,645.58	3,174.70
Dinnington St John's	1,082.34	1,262.73	1,443.12	1,623.51	1,984.29	2,345.07	2,705.85	3,247.02
Firbeck	1,053.92	1,229.57	1,405.23	1,580.88	1,932.19	2,283.49	2,634.80	3,161.76
Gildingwells	1,014.80	1,183.93	1,353.07	1,522.20	1,860.47	2,198.73	2,537.00	3,044.40

Tax Band	A	B	C	D	E	F	G	H
Parished Areas	£	£	£	£	£	£	£	£
Harthill with Woodall	1,072.95	1,251.78	1,430.61	1,609.43	1,967.08	2,324.73	2,682.38	3,218.86
Hellaby	1,039.52	1,212.77	1,386.03	1,559.28	1,905.79	2,252.29	2,598.80	3,118.56
Hooton Levitt	1,014.80	1,183.93	1,353.07	1,522.20	1,860.47	2,198.73	2,537.00	3,044.40
Hooton Roberts	1,028.18	1,199.54	1,370.91	1,542.27	1,885.00	2,227.72	2,570.45	3,084.54
Laughton-en-le-Morthen	1,058.67	1,235.11	1,411.56	1,588.00	1,940.89	2,293.77	2,646.67	3,176.00
Letwell	1,036.05	1,208.73	1,381.41	1,554.08	1,899.43	2,244.78	2,590.13	3,108.16
Maltby	1,052.27	1,227.65	1,403.03	1,578.41	1,929.17	2,279.92	2,630.68	3,156.82
Orgreave	1,041.44	1,215.01	1,388.59	1,562.16	1,909.31	2,256.45	2,603.60	3,124.32
Ravenfield	1,043.90	1,217.88	1,391.87	1,565.85	1,913.82	2,261.78	2,609.75	3,131.70
Thorpe Salvin	1,046.07	1,220.41	1,394.76	1,569.10	1,917.79	2,266.47	2,615.17	3,138.20
Thrybergh	1,067.67	1,245.61	1,423.56	1,601.50	1,957.39	2,313.27	2,669.17	3,203.00
Thurcroft	1,070.73	1,249.19	1,427.65	1,606.10	1,963.01	2,319.92	2,676.83	3,212.20
Todwick	1,060.79	1,237.58	1,414.39	1,591.18	1,944.78	2,298.37	2,651.97	3,182.36
Treeton	1,057.85	1,234.15	1,410.47	1,586.77	1,939.39	2,292.00	2,644.62	3,173.54
Ulley	1,077.84	1,257.48	1,437.12	1,616.76	1,976.04	2,335.32	2,694.60	3,233.52
Wales	1,075.59	1,254.85	1,434.12	1,613.38	1,971.91	2,330.43	2,688.97	3,226.76

Tax Band	A	B	C	D	E	F	G	H
Parished Areas	£	£	£	£	£	£	£	£
Waverley	1,045.43	1,219.66	1,393.91	1,568.14	1,916.62	2,265.09	2,613.57	3,136.28
Wentworth	1,038.71	1,211.83	1,384.95	1,558.07	1,904.31	2,250.54	2,596.78	3,116.14
Whiston	1,055.43	1,231.33	1,407.24	1,583.14	1,934.95	2,286.75	2,638.57	3,166.28
Wickersley	1,054.53	1,230.29	1,406.05	1,581.80	1,933.31	2,284.82	2,636.33	3,163.60
Woodsetts	1,101.65	1,285.26	1,468.87	1,652.48	2,019.70	2,386.91	2,754.13	3,304.96

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 but will be confirmed before 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 *	129.44	151.01	172.59	194.16	237.31	280.45	323.60	388.32
South Yorkshire Fire & Rescue Authority	48.75	56.88	65.00	73.13	89.38	105.63	121.88	146.26

*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 2019/20 for each of the categories of dwellings.

Tax Band	A	B	C	D	E	F	G	H
Aggregate Council Tax Parished Areas	£	£	£	£	£	£	£	£
Anston	1,272.00	1,484.00	1,696.01	1,908.01	2,332.02	2,756.01	3,180.01	3,816.02
Aston-cum-Aughton	1,238.66	1,445.10	1,651.55	1,857.99	2,270.88	2,683.75	3,096.65	3,715.98
Bramley	1,232.34	1,437.72	1,643.12	1,848.51	2,259.30	2,670.06	3,080.85	3,697.02
Brampton Bierlow	1,233.82	1,439.45	1,645.10	1,850.73	2,262.01	2,673.27	3,084.55	3,701.46
Brinsworth	1,287.88	1,502.53	1,717.18	1,931.83	2,361.13	2,790.41	3,219.71	3,863.66
Catcliffe	1,270.74	1,482.52	1,694.32	1,906.11	2,329.70	2,753.26	3,176.85	3,812.22
Dalton	1,236.42	1,442.49	1,648.57	1,854.64	2,266.79	2,678.92	3,091.06	3,709.28
Dinnington St John's	1,260.53	1,470.62	1,680.71	1,890.80	2,310.98	2,731.15	3,151.33	3,781.60
Firbeck	1,232.11	1,437.46	1,642.82	1,848.17	2,258.88	2,669.57	3,080.28	3,696.34
Gildingwells	1,192.99	1,391.82	1,590.66	1,789.49	2,187.16	2,584.81	2,982.48	3,578.98
Harthill with Woodall	1,251.14	1,459.67	1,668.20	1,876.72	2,293.77	2,710.81	3,127.86	3,753.44
Hellaby	1,217.71	1,420.66	1,623.62	1,826.57	2,232.48	2,638.37	3,044.28	3,653.14
Hooton Levitt	1,192.99	1,391.82	1,590.66	1,789.49	2,187.16	2,584.81	2,982.48	3,578.98
Hooton Roberts	1,206.37	1,407.43	1,608.50	1,809.56	2,211.69	2,613.80	3,015.93	3,619.12
Laughton-en-le-Morthen	1,236.86	1,443.00	1,649.15	1,855.29	2,267.58	2,679.85	3,092.15	3,710.58
Letwell	1,214.24	1,416.62	1,619.00	1,821.37	2,226.12	2,630.86	3,035.61	3,642.74
Maltby	1,230.46	1,435.54	1,640.62	1,845.70	2,255.86	2,666.00	3,076.16	3,691.40
Orgreave	1,219.63	1,422.90	1,626.18	1,829.45	2,236.00	2,642.53	3,049.08	3,658.90

Tax Band	A	B	C	D	E	F	G	H
Aggregate Council Tax Parished Areas	£	£	£	£	£	£	£	£
Ravenfield	1,222.09	1,425.77	1,629.46	1,833.14	2,240.51	2,647.86	3,055.23	3,666.28
Thorpe Salvin	1,224.26	1,428.30	1,632.35	1,836.39	2,244.48	2,652.55	3,060.65	3,672.78
Thrybergh	1,245.86	1,453.50	1,661.15	1,868.79	2,284.08	2,699.35	3,114.65	3,737.58
Thurcroft	1,248.92	1,457.08	1,665.24	1,873.39	2,289.70	2,706.00	3,122.31	3,746.78
Todwick	1,238.98	1,445.47	1,651.98	1,858.47	2,271.47	2,684.45	3,097.45	3,716.94
Treeton	1,236.04	1,442.04	1,648.06	1,854.06	2,266.08	2,678.08	3,090.10	3,708.12
Ulley	1,256.03	1,465.37	1,674.71	1,884.05	2,302.73	2,721.40	3,140.08	3,768.10
Wales	1,253.78	1,462.74	1,671.71	1,880.67	2,298.60	2,716.51	3,134.45	3,761.34
Waverley	1,223.62	1,427.55	1,631.50	1,835.43	2,243.31	2,651.17	3,059.05	3,670.86
Wentworth	1,216.90	1,419.72	1,622.54	1,825.36	2,231.00	2,636.62	3,042.26	3,650.72
Whiston	1,233.62	1,439.22	1,644.83	1,850.43	2,261.64	2,672.83	3,084.05	3,700.86
Wickersley	1,232.72	1,438.18	1,643.64	1,849.09	2,260.00	2,670.90	3,081.81	3,698.18
Woodsetts	1,279.84	1,493.15	1,706.46	1,919.77	2,346.39	2,772.99	3,199.61	3,839.54

