



**Hinckley & Bosworth
Borough Council**

FORWARD TIMETABLE OF CONSULTATION AND DECISION MAKING

COUNCIL 22 FEBRUARY 2018

WARDS AFFECTED: ALL WARDS

CALCULATION OF COUNCIL TAX FOR 2018/19

Report of Head of Finance

1. PURPOSE OF REPORT

1.1 To obtain approval of Council Tax for 2018/19.

2. RECOMMENDATION

2.1 That the following be approved in accordance with the Local Government Finance Act (1992) for 2018/19:

- A Council budget requirement excluding Special Expenses and Parish Councils of £10,620,514.
- A Council budget requirement including Special Expenses of £11,316,549.
- A total net budget requirement including Special Expenses and Parish Councils of £13,318,506.
- A contribution from Revenue Support Grant (including the element indicated for Local Council Tax Support) and Non Domestic Rates (indicated by the NNDR Baseline) of £2,937,288.
- A forecast transfer of £71,551 Council Tax Surplus from the Collection Fund to the General Fund.
- A Band D Council Tax for Borough wide services, excluding Special Expenses and Parish Council precepts, of £108.83.
- A Band D Council Tax for Borough wide services and an average of Special Expenses Services of £127.09.
- An average Band D Council Tax relating to Borough wide services and an average of Special Expenses and Parish Council services of £179.61.
- The total Council Tax, including amounts for the Leicestershire County Council, The Office of the Police and Crime Commissioner for Leicestershire, and Leicester, Leicestershire and Rutland Combined Fire Authority and for each area and valuation band, is detailed in Appendix A.

3. BACKGROUND TO THE REPORT

- 3.1 The General Fund revenue budget for 2018/19 has been drawn up in accordance with the principles set out in the Budget Strategy (the Strategy) and in accordance with the Medium Term Financial Strategy. The key objectives of the Strategy are summarised in the General Fund revenue budget 2018/19 presented alongside this report.
- 3.2 The Council Tax Base for 2018/19 is 38,118.0 and was approved, in accordance with the delegation scheme by the Head of Finance (S151 Officer) on 14th December 2017.
- 3.3 In addition to the Borough wide element, the Borough Council, as billing authority, has to collect Council Tax on behalf of the County Council, the Office of the Police and Crime Commissioner, the Fire and Rescue Service, Parish Councils and the Special Expenses Area. These other bodies issue precepts to the Borough Council specifying the amounts to be collected. These amounts are then paid over during the year in accordance with statutory timescales.
- 3.4 The full Capital & Revenue Estimates the “Budget Book” detailing further details on all Council budgets is available for members in the Members’ room. Members are requested to raise any specific questions directly with the Head of Finance or the relevant service manager.

Council Tax 2018/19

- 3.5 The approved budgets for this Council result in an average increase in Council Tax excluding the Special Expenses area of Hinckley of 4.10% and including the Special Expenses area of Hinckley of 4.10%.
- 3.6 The proposed levels of increases for each of the precepting bodies are as follows:
- Leicestershire County Council - 5.99%
 - The Office of the Police and Crime Commissioner for Leicestershire – 6.41%
 - Leicester, Leicestershire and Rutland Combined Fire Authority – 2.98%
- 3.7 Based on these levels the resulting Council Tax amount for each valuation band is as follows:

Valuation Band	A £	B £	C £	D £	E £	F £	G £	H £
Leicestershire County Council *	828.40	966.47	1,104.53	1,242.60	1,518.74	1,794.87	2,071.00	2,485.20
The Office of the Police and Crime Commissioner for Leicestershire	132.82	154.96	177.09	199.23	243.50	287.78	332.05	398.46
Leicester, Leicestershire and Rutland Combined Fire Authority	43.14	50.33	57.52	64.71	79.09	93.47	107.85	129.42

* At the time of writing this report the precept for Leicestershire County Council is awaiting final approval by their appropriate committee. Therefore, if required, any amendments will be tabled at Council.

- 3.8 The average 2018/19 Council Tax relating to Parish Council items of expenditure, including Special Expenses, for Band D is £70.78, an increase of 5.09% over 2017/18.
- 3.9 The average total amount of Council Tax due at Band D will be £1,686.15 for 2018/19, an increase of 5.76% over 2017/18. The actual percentage increase for each taxpayer will vary depending on the area in which they live. In summary, the average band D Council Tax is made up as follows:

	2018/19 Council Tax	2017/18 Council Tax	Increase
Leicestershire County Council *	£1,242.60	£1,172.38	5.99%
Leicester, Leicestershire and Rutland Combined Fire Authority	£64.71	£62.84	2.98%
The Office of the Police and Crime Commissioner for Leicestershire	£199.23	£187.23	6.41%
Hinckley & Bosworth Borough Council Including Special Expenses	£127.09	£122.09	4.10%
Parish Councils	£52.52	£49.80	5.46%
Total Council Tax	£1,686.15	£1,594.34	5.76%

* At the time of writing this report the precept for Leicestershire County Council is awaiting final approval by their appropriate committee. Therefore, if required, any amendments will be tabled at Council.

4. EXEMPTIONS IN ACCORDANCE WITH THE ACCESS TO INFORMATION PROCEDURE RULES

- 4.1 This report will be taken in open session

5. FINANCIAL IMPLICATIONS (AW)

- 5.1 Contained within the body of the report.

6. LEGAL IMPLICATIONS (AR)

- 6.1 The Local Government Finance Act 1992 and the Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended) set out the requirement for the Council to confirm and formally approve its Council Tax Base and notify it to its precepting bodies.

Precept setting must be completed and submitted to the Council by the 31st March by precepting bodies. In the event this deadline is missed the Billing Authorities (Anticipation of Precepts) Regulations 1992 contain provisions for anticipating the precept, provided they have issued one in the last three years immediately previous.

7. CORPORATE PLAN IMPLICATIONS

- 7.1 Council Tax levels will have an indirect impact on all Corporate Plan targets.

8. CONSULTATION

- 8.1 All budget holders, Corporate Operations Board and the Strategic Leadership Board have been consulted throughout the budget setting process.

9. RISK IMPLICATIONS

- 9.1 It is the Council's policy to proactively identify and manage significant risks which may prevent delivery of business objectives.
- 9.2 It is not possible to eliminate or manage all risks all of the time and risks will remain which have not been identified. However, it is the officer's opinion based on the information available, that the significant risks associated with this decision / project have been identified, assessed and that controls are in place to manage them effectively.
- 9.3 The following significant risks associated with this report / decisions were identified from this assessment:

Management of significant (Net Red) Risks		
Risk Description	Mitigating actions	Owner
That the Council has insufficient resources to meet its aspirations and cannot set a balanced budget	<p>A budget strategy is produced to ensure that the objectives of the budget exercise are known throughout the organisation.</p> <p>The budget is scrutinised on an ongoing basis to ensure that assumptions are robust and reflective of financial performance.</p> <p>Sufficient levels of reserves and balances are maintained to ensure financial resilience</p>	A Wilson

10. KNOWING YOUR COMMUNITY – EQUALITY AND RURAL IMPLICATIONS

- 10.1 Precepts for parishes will fund expenditure on their services. Rural communities also benefit from services provided by other precepting authorities.
- 10.2 Various Council Tax concessions are available. These concessions are in accordance with rules set by MHCLG.

11. CORPORATE IMPLICATIONS

- 11.1 By submitting this report, the report author has taken the following into account:
- Community Safety implications
 - Environmental implications
 - ICT implications
 - Asset Management implications
 - Procurement implications
 - Human Resources implications
 - Planning implications
 - Data Protection implications
 - Voluntary Sector

Background papers: DCLG/ MHCLG notifications
Notification of precepts

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Executive Member: Cllr. M Hall

APPENDIX A

COUNCIL TAX 2018/19

VALUATION BAND	A	B	C	D	E	F	G	H
PROPORTION OF BAND D	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9
	£p	£p	£p	£p	£p	£p	£p	£p
Parish								
HINCKLEY	1,119.87	1,306.53	1,493.16	1,679.81	2,053.09	2,426.39	2,799.67	3,359.61
BAGWORTH	1,145.52	1,336.46	1,527.36	1,718.29	2,100.13	2,481.98	2,863.81	3,436.58
BARLESTONE	1,138.87	1,328.70	1,518.50	1,708.31	2,087.94	2,467.57	2,847.19	3,416.63
BARWELL	1,135.75	1,325.06	1,514.34	1,703.64	2,082.22	2,460.82	2,839.39	3,407.27
BURBAGE	1,122.58	1,309.69	1,496.77	1,683.88	2,058.07	2,432.27	2,806.46	3,367.75
CADEBY	1,103.82	1,287.81	1,471.76	1,655.74	2,023.68	2,391.63	2,759.56	3,311.47
CARLTON	1,106.79	1,291.27	1,475.72	1,660.19	2,029.12	2,398.06	2,766.98	3,320.38
DESFORD	1,129.45	1,317.71	1,505.94	1,694.18	2,070.67	2,447.16	2,823.63	3,388.36
EARL SHILTON	1,129.73	1,318.04	1,506.31	1,694.60	2,071.18	2,447.77	2,824.33	3,389.21
GROBY	1,128.81	1,316.96	1,505.08	1,693.22	2,069.49	2,445.77	2,822.02	3,386.43
HIGHAM	1,108.34	1,293.08	1,477.79	1,662.52	2,031.97	2,401.43	2,770.86	3,325.04
MARKET BOSWORTH	1,146.61	1,337.72	1,528.81	1,719.91	2,102.11	2,484.33	2,866.52	3,439.83
MARKFIELD	1,126.47	1,314.23	1,501.96	1,689.72	2,065.21	2,440.71	2,816.19	3,379.43
NAILSTONE	1,113.02	1,298.53	1,484.02	1,669.53	2,040.54	2,411.55	2,782.55	3,339.06
NEWBOLD VERDON	1,120.76	1,307.56	1,494.34	1,681.14	2,054.73	2,428.32	2,801.90	3,362.28
OSBASTON	1,108.23	1,292.94	1,477.63	1,662.34	2,031.75	2,401.17	2,770.57	3,324.69
PECKLETON	1,115.94	1,301.95	1,487.92	1,673.92	2,045.90	2,417.89	2,789.86	3,347.84
RATBY	1,119.11	1,305.64	1,492.14	1,678.67	2,051.70	2,424.75	2,797.77	3,357.33
SHACKERSTONE	1,111.71	1,297.01	1,482.28	1,667.57	2,038.14	2,408.72	2,779.29	3,335.15
SHEEPY	1,115.78	1,301.75	1,487.70	1,673.67	2,045.59	2,417.53	2,789.44	3,347.34
STANTON-U-BARDON	1,105.86	1,290.18	1,474.47	1,658.79	2,027.41	2,396.04	2,764.64	3,317.58
STOKE GOLDING	1,111.38	1,296.63	1,481.84	1,667.08	2,037.54	2,408.01	2,778.46	3,334.16
SUTTON CHENEY	1,108.57	1,293.34	1,478.09	1,662.86	2,032.38	2,401.91	2,771.42	3,325.71
TWYCROSS	1,112.71	1,298.17	1,483.61	1,669.07	2,039.97	2,410.88	2,781.77	3,338.13

