



Hinckley & Bosworth
Borough Council

A Borough to be proud of

FORWARD TIMETABLE OF CONSULTATION AND DECISION MAKING

COUNCIL 23 FEBRUARY 2017

WARDS AFFECTED: ALL WARDS

CALCULATION OF COUNCIL TAX FOR 2017/18

Report of Head of Finance

1 PURPOSE OF REPORT

1.1 To obtain approval of Council Tax for 2017/18.

2 RECOMMENDATIONS

2.1 That the following be approved in accordance with the Local Government Finance Act (1992) for 2017/18:

- A Council budget requirement excluding Special Expenses and Parish Councils of £10,247,348.
- A Council budget requirement including Special Expenses of £10,903,051.
- A total net budget requirement including Special Expenses and Parish Councils of £12,763,807.
- 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 £3,180,842.
- A forecast transfer of £147,841 deficit to the Collection Fund from the General Fund.
- A Band D Council Tax for Borough wide services, excluding Special Expenses and Parish Council precepts, of £104.54.
- A Band D Council Tax for Borough wide services and an average of Special Expenses Services of £122.09.
- An average Band D Council Tax relating to Borough wide services and an average of Special Expenses and Parish Council services of £171.89.
- The total Council Tax, including amounts for the County Council, Police and Crime Commissioner, and Combined Fire Authority and for each area and valuation band as detailed in Appendix A.

3 BACKGROUND TO REPORT

Background

- 3.1 The General Fund revenue budget for 2017/18 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 2017/18 presented alongside this report.
- 3.2 The Council Tax Base for 2017/18 is 37,362.0 and was approved, in accordance with the delegation scheme by the Head of Finance (S151 Officer) on 16th December 2016.
- 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 2017/18

- 3.5 The approved budgets for this Council result in an average increase in Council Tax excluding the Special Expenses area of Hinckley of 4.28% and including the Special Expenses area of Hinckley of 4.27%.
- 3.6 The proposed levels of increases for each of the precepting bodies are as follows:
- Leicestershire County Council - 3.99%
 - The Office of the Police and Crime Commissioner for Leicestershire – 1.99%
 - Leicester, Leicestershire and Rutland Combined Fire Authority – 1.98%
- 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	781.59	911.85	1,042.12	1,172.38	1,432.91	1,693.44	1,953.97	2,344.76
The Office of the Police and Crime Commissioner for Leicestershire	124.82	145.62	166.43	187.23	228.84	270.44	312.05	374.46
Leicester, Leicestershire and Rutland Combined Fire Authority	41.89	48.88	55.86	62.84	76.80	90.77	104.73	125.68

- 3.8 The 2017/18 Council Tax relating to the Hinckley Special Expense Area items of expenditure for Band D is £62.01, an increase over 2016/17 of 3.57%.

3.9 The average 2017/18 Council Tax relating to Parish Council items of expenditure, including Special Expenses, for Band D is £67.35, an increase of 4.08% over 2016/17.

3.10 The average total amount of Council Tax due at Band D will be £1,594.34 for 2017/18, an increase of 3.69% over 2016/17. 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:

	2017/18 Council Tax	2016/17 Council Tax	Increase
Leicestershire County Council	£1,172.38	£1,127.40	3.99%
Leicester, Leicestershire and Rutland Combined Fire Authority	£62.84	£61.62	1.98%
The Office of the Police and Crime Commissioner for Leicestershire	£187.23	£183.58	1.99%
Hinckley & Bosworth Borough Council Including Special Expenses	£122.09	£117.09	4.27%
Parish Councils	£49.80	£47.87	4.03%
Total Council Tax	£1,594.34	£1,537.56	3.69%

5 FINANCIAL IMPLICATIONS (AW)

Contained within the body of the report.

6 LEGAL IMPLICATIONS (AR)

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

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

8 CONSULTATION

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

9 RISK IMPLICATIONS

It is the Council's policy to proactively identify and manage significant risks which may prevent delivery of business objectives.

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.

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 & RURAL IMPLICATIONS

Precepts for parishes will fund expenditure on their services. Rural communities also benefit from services provided by other precepting authorities.

11 CORPORATE IMPLICATIONS

By submitting this report, the report author has taken the following into account:

- Community Safety Implications
- Environmental Implications
- ICT Implications
- Asset Management implications
- Human Resources Implications

Background Papers: DCLG notifications
Notification of precepts

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Executive Member Cllr M Hall

APPENDIX A

COUNCIL TAX 2017/18

VALUATION BAND PROPORTION OF BAND D	A 6/9 £p	B 7/9 £p	C 8/9 £p	D 9/9 £p	E 11/9 £p	F 13/9 £p	G 15/9 £p	H 18/9 £p
Parish								
HINCKLEY	1,059.33	1,235.89	1,412.45	1,589.00	1,942.10	2,295.21	2,648.32	3,177.99
BAGWORTH	1,087.24	1,268.45	1,449.66	1,630.86	1,993.27	2,355.68	2,718.09	3,261.72
BARLESTONE	1,077.57	1,257.17	1,436.77	1,616.36	1,975.54	2,334.73	2,693.92	3,232.71
BARWELL	1,075.01	1,254.19	1,433.36	1,612.52	1,970.86	2,329.20	2,687.53	3,225.05
BURBAGE	1,062.76	1,239.90	1,417.03	1,594.15	1,948.41	2,302.66	2,656.92	3,188.30
CADEBY	1,043.94	1,217.93	1,391.92	1,565.91	1,913.89	2,261.87	2,609.84	3,131.82
CARLTON	1,048.89	1,223.71	1,398.53	1,573.34	1,922.97	2,272.60	2,622.23	3,146.68
DESFORD	1,069.49	1,247.74	1,425.99	1,604.24	1,960.73	2,317.23	2,673.73	3,208.47
EARL SHILTON	1,064.65	1,242.10	1,419.54	1,596.98	1,951.86	2,306.75	2,661.63	3,193.96
GROBY	1,062.76	1,239.89	1,417.02	1,594.14	1,948.39	2,302.65	2,656.90	3,188.28
HIGHAM	1,047.92	1,222.58	1,397.24	1,571.89	1,921.20	2,270.51	2,619.81	3,143.78
MARKET BOSWORTH	1,082.79	1,263.26	1,443.73	1,624.19	1,985.12	2,346.05	2,706.98	3,248.38
MARKFIELD	1,065.56	1,243.16	1,420.75	1,598.34	1,953.53	2,308.71	2,663.90	3,196.68
NAILSTONE	1,051.27	1,226.49	1,401.71	1,576.92	1,927.34	2,277.76	2,628.19	3,153.83
NEWBOLD VERDON	1,059.44	1,236.01	1,412.59	1,589.16	1,942.30	2,295.45	2,648.59	3,178.32
OSBASTON	1,045.54	1,219.80	1,394.06	1,568.31	1,916.83	2,265.34	2,613.85	3,136.62
PECKLETON	1,057.02	1,233.20	1,409.37	1,585.54	1,937.88	2,290.22	2,642.56	3,171.08
RATBY	1,059.95	1,236.61	1,413.28	1,589.93	1,943.25	2,296.56	2,649.88	3,179.86
SHACKERSTONE	1,053.24	1,228.78	1,404.33	1,579.86	1,930.94	2,282.02	2,633.10	3,159.73
SHEEPY	1,050.90	1,226.06	1,401.21	1,576.36	1,926.66	2,276.96	2,627.26	3,152.72
STANTON-U-BARDON	1,046.36	1,220.76	1,395.15	1,569.54	1,918.33	2,267.11	2,615.90	3,139.08
STOKE GOLDING	1,051.79	1,227.09	1,402.40	1,577.69	1,928.29	2,278.88	2,629.48	3,155.38
SUTTON CHENEY	1,045.44	1,219.69	1,393.93	1,568.17	1,916.65	2,265.13	2,613.61	3,136.34
TWYCROSS	1,048.17	1,222.87	1,397.57	1,572.26	1,921.65	2,271.05	2,620.44	3,144.53
WITHERLEY	1,045.04	1,219.22	1,393.40	1,567.57	1,915.92	2,264.27	2,612.61	3,135.14