



BROMSGROVE DISTRICT COUNCIL

MEETING OF THE CABINET

WEDNESDAY 24TH FEBRUARY 2016, AT 4.00 P.M.

PARKSIDE COMMITTEE - PARKSIDE

SUPPLEMENTARY DOCUMENTATION

The attached papers were specified as "to follow" on the Agenda previously distributed relating to the above mentioned meeting.

5. Medium Term Financial Plan 2016/17 - 2018/19 - Council Tax Resolutions (Pages 1 - 12)

K. DICKS
Chief Executive

Parkside
Market Street
BROMSGROVE
Worcestershire
B61 8DA

22nd February 2016

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BROMSGROVE DISTRICT COUNCIL Council Tax Setting 2016/17

REPORT OF THE EXECUTIVE DIRECTOR FINANCE & RESOURCES

1.0 PURPOSE

To seek approval of the appropriate formal resolutions to determine the levels of Council Tax for Bromsgrove District Council for 2016/17. The levels of tax take account of the requirements of Bromsgrove District Council, Worcestershire County Council, the Police & Crime Commissioner for West Mercia, Hereford and Worcester Fire & Rescue Authority and the various Parish Councils.

2.0 BACKGROUND

The Localism Act 2011 made significant changes to the Local Government Finance Act 1992 and requires the billing authority to calculate a Council Tax requirement for the year, not its budget requirement as previously.

3.0 PRECEPTS AND LEVIES

Details have been received from the various precepting bodies to enable the Council to set the Council Tax for 2016/17. The amounts of the precepts are set out below:

| | £ |
|--|----------------------|
| Worcestershire County Council | 39,735,332.00 |
| Police & Crime Commissioner for West Mercia | 6,712,900.00 |
| Hereford & Worcester Fire & Rescue Authority | 2,761,550.31 |
| Bromsgrove District Council | 7,266,392.90 |
| Parish precepts | 804,677.00 |
| Total | 57,280,852.21 |

The Parish Council Precepts for 2016/17 are detailed in the attached **Schedule 3**.

4.0 INFORMATION

Based on the recommendation from Cabinet, it is now necessary to formally set Council Tax levels throughout the area for the spending requirements of Bromsgrove District Council, Worcestershire County Council, the Police & Crime Commissioner for West Mercia, Hereford and Worcester Fire & Rescue Authority and the various Parish Councils. If the Council approves the recommendations set out below the average band D Council Tax in 2016/17 will be £1,617.88, made up as follows:

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| Authority | 2015/16 | 2016/17 | Increase |
|---|-----------------|-----------------|-------------|
| | £ | £ | % |
| Bromsgrove District Council | 200.24 | 205.24 | 2.50 |
| Worcestershire County Council | 1079.77 | 1,122.31 | 3.94 |
| Police & Crime Commissioner for West Mercia | 185.90 | 189.60 | 1.99 |
| Hereford & Worcester Fire & Rescue | 76.50 | 78.00 | 1.96 |
| Parish Councils (Average) | 21.24 | 22.73 | 7.01 |
| Total Council Tax | 1,563.65 | 1,617.88 | 3.47 |

The % increases all relate to the change from current year levels.

The necessary formal resolutions are set out below.

The Council is recommended to resolve as follows:

1. that it be noted at its meeting on 6th January 2016 the Cabinet calculated the Council Tax Base 2016/17
 - (a) for the whole Council area as 35,404.87 [Item T in the formula in Section 31B of the Local Government Act 1992, as amended (the “Act”)]; and
 - (b) for dwellings in those parts of its area to which a Parish precept relates the amounts as shown in Column 4 of the attached **Schedule 1**.

2. Calculate the Council Tax requirement for the Council’s own purposes for 2015/16 (excluding Parish precepts) is **£7,266,392**.

3. That the following amounts be calculated for the year 2016/17 in accordance with sections 31 to 36 of the Act:
 - (a) £49,374,094 being the 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) (*i.e. Gross expenditure*)
 - (b) £41,303,024 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act. (*i.e. Gross income*)

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- (c) £8,071,069 being the amount by which the aggregate of 3 (a) above exceeds the aggregate at 3 (b) 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).
 - (d) £227.96 being the amount at 3 (c) above (Item R), all divided by Item T (1(a) above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
 - (e) £804,677 being the aggregate amount of all special items (Parish precepts) referred to in Section 34 (1) of the Act (as per the attached **Schedule 3**).
 - (f) £205.24 being the amount at 3 (d) above less the result given by dividing the amount at 3 (e) above by Item T (1 (a) above), calculated by the Council, in accordance with Section 34 (2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no Parish precept relates.
 - (g) the amounts shown in Column 3 of **Schedule 1**. These are the basic amounts of the council tax for the year for dwellings in those parts of the Council's area shown in Column 1 of the schedule respectively to which special items relate, calculated by the Council in accordance with Section 34(3) of the Act. (District and Parish combined at Band D).
 - (h) The amounts shown in Column 5 of **Schedule 1** being the amount given by multiplying the amounts at 4(g) above 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, 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;
4. It be noted that for the year 2016/17 Worcestershire County Council, Police & Crime Commissioner for West Mercia and Hereford and Worcester Fire and Rescue Authority have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwelling in the Council's area as indicated below:

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| | Valuation Bands | | | | | | | |
|--|-----------------|--------|--------|-----------------|----------|----------|----------|----------|
| | A | B | C | D | E | F | G | H |
| | £ | £ | £ | £ | £ | £ | £ | £ |
| Worcestershire County Council | 748.21 | 872.91 | 997.61 | 1,122.31 | 1,371.72 | 1,621.12 | 1,870.52 | 2,244.63 |
| Police & Crime Commissioner for West Mercia | 126.40 | 147.47 | 168.54 | 189.60 | 231.74 | 273.87 | 316.01 | 379.21 |
| Hereford and Worcester Fire and Rescue Authority | 52.00 | 60.67 | 69.33 | 78.00 | 95.33 | 112.67 | 130.00 | 156.00 |

5. Having calculated the aggregate in each case of the amounts at 4(h) and 5 above, that Bromsgrove District Council in accordance with Sections 30 and 36 of the Local Government Finance Act 1992 hereby sets the amounts shown in **Schedule 2** as the amounts of Council Tax for 2016/17 for each part of its area and for each of the categories of dwellings.

6. That the Executive Director Finance & Resources be authorised to make payments under Section 90(2) of the Local Government Finance Act 1988 from the Collection Fund by ten equal instalments between April 2015 to March 2016 as detailed below:

| | Precept | Surplus on Collection Fund | Total to pay |
|---|---------------|----------------------------|---------------|
| | £ | £ | £ |
| Worcestershire County Council | 39,735,332.00 | 813,066.00 | 40,548,398.00 |
| Police & Crime Commissioner for West Mercia | 6,712,900.00 | 139,986.00 | 6,852,886.00 |
| Hereford & Worcester Fire | 2,761,550.31 | 57,602.00 | 2,819,152.31 |

7. That the Executive Director Finance & Resources be authorised to make transfers under Section 97 of the Local Government Finance Act 1988 from the Collection Fund to the General Fund the sum of £ 8,237,842 being the Council's own demand on the Collection Fund (£7,266,392), Parish Precepts (£804,677) and the distribution of the Surplus on the Collection Fund (£166,773).

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8. That the Executive Director Finance & Resources be authorised to make payments from the General Fund to the Parish Councils the sums listed on **Schedule 3** by two equal instalments on 1 April 2016 and 1 October 2016 in respect of the precept levied on the Council.
9. That the above resolutions 3 to 5 be signed by the Chief Executive for use in legal proceedings in the Magistrates Court for the recovery of unpaid Council Taxes.
10. Notices of the making of the said Council Taxes signed by the Chief Executive are given by advertisement in the local press under Section 38(2) of the Local Government Finance Act 1992.

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**BROMSGROVE DISTRICT COUNCIL TAX
INCLUDING PARISH PRECEPTS 2016/17**

SCHEDULE 1

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 – by valuation band | | | | | | | | |
|-----------------------------------|----------------------|---|------------------|------------------------------|--------|--------|--------|--------|--------|--------|--------|---|
| | | | | Band A | Band B | Band C | Band D | Band E | Band F | Band G | Band H | |
| Part of the Council's Area | Parish Band D | Basic Amount of Council Tax Band D (District + Parish) | Taxbase | | | | | | | | | |
| | £ | £ | | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Alvechurch | 48.36 | 253.60 | 2,256.97 | 169.06 | 197.25 | 225.42 | 253.60 | 309.96 | 366.31 | 422.67 | 507.20 | |
| Barnt Green | 62.58 | 267.82 | 921.29 | 178.54 | 208.30 | 238.05 | 267.82 | 327.33 | 386.84 | 446.35 | 535.62 | |
| Belbroughton | 50.21 | 255.45 | 1,194.87 | 170.30 | 198.69 | 227.07 | 255.45 | 312.22 | 368.98 | 425.75 | 510.90 | |
| Bentley Pauncefoot | 28.87 | 234.11 | 184.23 | 156.06 | 182.08 | 208.09 | 234.11 | 286.13 | 338.15 | 390.17 | 468.19 | |
| Beoley | 24.78 | 230.02 | 447.95 | 153.34 | 178.90 | 204.46 | 230.02 | 281.14 | 332.24 | 383.36 | 460.03 | |
| Bournheath | 48.86 | 254.10 | 218.60 | 169.39 | 197.63 | 225.86 | 254.10 | 310.56 | 367.02 | 423.49 | 508.18 | |
| Catshill & Marlbrook | 16.21 | 221.45 | 2,314.39 | 147.63 | 172.24 | 196.84 | 221.45 | 270.66 | 319.86 | 369.07 | 442.89 | |
| Clent | 65.68 | 270.92 | 685.13 | 180.61 | 210.72 | 240.81 | 270.92 | 331.13 | 391.32 | 451.53 | 541.83 | |
| Cofton Hackett | 33.83 | 239.07 | 938.27 | 159.37 | 185.94 | 212.50 | 239.07 | 292.20 | 345.31 | 398.44 | 478.12 | |
| Dodford with Grafton | 28.70 | 233.94 | 392.05 | 155.96 | 181.95 | 207.94 | 233.94 | 285.93 | 337.91 | 389.90 | 467.88 | |
| Finstall | 27.95 | 233.19 | 292.30 | 155.45 | 181.37 | 207.27 | 233.19 | 285.01 | 336.82 | 388.64 | 466.36 | |
| Frankley | 38.08 | 243.32 | 49.79 | 162.21 | 189.25 | 216.28 | 243.32 | 297.39 | 351.45 | 405.53 | 486.62 | |
| Hagley | 53.04 | 258.28 | 2,639.28 | 172.18 | 200.89 | 229.58 | 258.28 | 315.68 | 373.07 | 430.47 | 516.55 | |
| Hunnington | 43.32 | 248.56 | 230.83 | 165.70 | 193.32 | 220.94 | 248.56 | 303.80 | 359.03 | 414.26 | 497.10 | |
| Lickey & Blackwell | 21.11 | 226.35 | 2,084.14 | 150.89 | 176.05 | 201.20 | 226.35 | 276.65 | 326.94 | 377.25 | 452.70 | |
| Romsley | 74.01 | 279.25 | 655.22 | 186.16 | 217.20 | 248.22 | 279.25 | 341.31 | 403.36 | 465.42 | 558.50 | |
| Stoke | 31.53 | 236.77 | 1,683.87 | 157.84 | 184.16 | 210.46 | 236.77 | 289.39 | 342.00 | 394.61 | 473.54 | |
| Tutnall & Cobley | 20.07 | 225.31 | 362.79 | 150.20 | 175.24 | 200.27 | 225.31 | 275.38 | 325.44 | 375.50 | 450.60 | |
| Wythall | 24.50 | 229.74 | 4,584.77 | 153.15 | 178.69 | 204.21 | 229.74 | 280.80 | 331.84 | 382.89 | 459.47 | |
| Urban | N/A | N/A | 13,268.13 | 136.82 | 159.63 | 182.43 | 205.24 | 250.85 | 296.45 | 342.06 | 410.47 | |
| Taxbase Total | | | 35,404.87 | | | | | | | | | |

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**COUNCIL TAX SCHEDULE FOR THE BROMSGROVE DISTRICT AREA INCLUDING
BROMSGROVE D C, WORCESTERSHIRE C C, POLICE & CRIME COMMISSIONER FOR
WEST MERCIA, HEREFORD & WORCESTER FIRE & RESCUE AUTHORITY, PARISH**

SCHEDULE 2

| | Taxbase | Precept £ | Council Tax per Valuation Band | | | | | | | |
|---|------------------|----------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| | | | Band A £ | Band B £ | Band C £ | Band D £ | Band E £ | Band F £ | Band G £ | Band H £ |
| Worcestershire County Council | 35,404.87 | 39,735,332 | 748.21 | 872.91 | 997.61 | 1,122.31 | 1,371.72 | 1,621.12 | 1,870.52 | 2,244.63 |
| Police & Crime Commissioner for West Mercia | 35,404.87 | 6,712,900.00 | 126.40 | 147.47 | 168.54 | 189.60 | 231.74 | 273.87 | 316.01 | 379.21 |
| Hereford & Worcester Fire & Rescue Authority | 35,404.87 | 2,761,550.31 | 52.00 | 60.67 | 69.33 | 78.00 | 95.33 | 112.67 | 130.00 | 156.00 |
| Bromsgrove District Council | 35,404.87 | 7,266,393 | 136.82 | 159.63 | 182.43 | 205.24 | 250.85 | 296.45 | 342.06 | 410.47 |
| Total Unparished | | | 1,063.44 | 1,240.67 | 1,417.91 | 1,595.15 | 1,949.63 | 2,304.11 | 2,658.59 | 3,190.31 |
| | | Precept £ | Total Bill Band A £ (6/9) | Total Bill Band B £ (7/9) | Total Bill Band C £ (8/9) | Total Bill Band D £ (9/9) | Total Bill Band E £ (11/9) | Total Bill Band F £ (13/9) | Total Bill Band G £ (15/9) | Total Bill Band H £ (18/9) |
| Parish | | | | | | | | | | |
| Alvechurch | 2,256.97 | 109,157 | 1,095.67 | 1,278.30 | 1,460.90 | 1,643.51 | 2,008.75 | 2,373.97 | 2,739.20 | 3,287.03 |
| Bart Green | 921.29 | 57,650 | 1,105.15 | 1,289.35 | 1,473.53 | 1,657.73 | 2,026.12 | 2,394.50 | 2,762.88 | 3,315.47 |
| Belbroughton | 1,194.87 | 60,000 | 1,096.91 | 1,279.74 | 1,462.55 | 1,645.36 | 2,011.01 | 2,376.64 | 2,742.27 | 3,290.73 |
| Bentley Pauncefoot | 184.23 | 5,318 | 1,082.67 | 1,263.13 | 1,443.57 | 1,624.02 | 1,984.92 | 2,345.81 | 2,706.70 | 3,248.05 |
| Beoley | 447.95 | 11,100 | 1,079.95 | 1,259.95 | 1,439.94 | 1,619.93 | 1,979.93 | 2,339.90 | 2,699.89 | 3,239.87 |
| Bournheath | 218.60 | 10,680 | 1,096.00 | 1,278.68 | 1,461.34 | 1,644.01 | 2,009.35 | 2,374.68 | 2,740.02 | 3,288.03 |
| Catshill & Marlbrook | 2,314.39 | 37,513 | 1,074.24 | 1,253.29 | 1,432.32 | 1,611.36 | 1,969.45 | 2,327.52 | 2,685.60 | 3,222.73 |
| Clent | 685.13 | 45,000 | 1,107.22 | 1,291.77 | 1,476.29 | 1,660.83 | 2,029.92 | 2,398.98 | 2,768.06 | 3,321.67 |
| Cofton Hackett | 938.27 | 31,740 | 1,085.98 | 1,266.99 | 1,447.98 | 1,628.98 | 1,990.99 | 2,352.97 | 2,714.97 | 3,257.97 |
| Dodford with Grafton | 392.05 | 11,253 | 1,082.57 | 1,263.00 | 1,443.42 | 1,623.85 | 1,984.72 | 2,345.57 | 2,706.43 | 3,247.71 |
| Finstall | 292.30 | 8,169 | 1,082.06 | 1,262.42 | 1,442.75 | 1,623.10 | 1,983.80 | 2,344.48 | 2,705.17 | 3,246.21 |
| Frankley | 49.79 | 1,896 | 1,088.82 | 1,270.30 | 1,451.76 | 1,633.23 | 1,996.18 | 2,359.11 | 2,722.06 | 3,266.47 |
| Hagley | 2,639.28 | 140,000 | 1,098.79 | 1,281.94 | 1,465.06 | 1,648.19 | 2,014.47 | 2,380.73 | 2,747.00 | 3,296.39 |
| Hunnington | 230.83 | 10,000 | 1,092.31 | 1,274.37 | 1,456.42 | 1,638.47 | 2,002.59 | 2,366.69 | 2,730.79 | 3,276.95 |
| Lickey & Blackwell | 2,084.14 | 44,000 | 1,077.50 | 1,257.10 | 1,436.68 | 1,616.26 | 1,975.44 | 2,334.60 | 2,693.78 | 3,232.53 |
| Romsley | 655.22 | 48,495 | 1,112.77 | 1,298.25 | 1,483.70 | 1,669.16 | 2,040.10 | 2,411.02 | 2,781.95 | 3,338.33 |
| Stoke | 1,683.87 | 53,097 | 1,084.45 | 1,265.21 | 1,445.94 | 1,626.68 | 1,988.18 | 2,349.66 | 2,711.14 | 3,253.37 |
| Tutnall & Cobley | 362.79 | 7,280 | 1,076.81 | 1,256.29 | 1,435.75 | 1,615.22 | 1,974.17 | 2,333.10 | 2,692.03 | 3,230.45 |
| Wythall | 4,584.77 | 112,329 | 1,079.76 | 1,259.74 | 1,439.69 | 1,619.65 | 1,979.59 | 2,339.50 | 2,699.42 | 3,239.31 |
| Urban | 13,268.13 | | 1,063.43 | 1,240.68 | 1,417.91 | 1,595.15 | 1,949.64 | 2,304.11 | 2,658.59 | 3,190.31 |
| Total | 35,404.87 | 804,677 | | | | | | | | |

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| | 2015/16 Precept | 2015/16 Taxbase | 2014/15 Levy per Band D Equivalent | 2016/17 Precept | Percentage Change in Precept Amount | 2016/17 Taxbase | 2016/17 Levy per Band D Equivalent |
|----------------------|--------------------|------------------|---|--------------------|--|--------------------|---|
| | £ | | | £ | % | | £ |
| Alvechurch | 104,957 | 2,248.75 | 47.60 | 109,157 | 4.00 | 2,256.97 | 48.36 |
| Barnt Green | 57,200 | 914.07 | 62.11 | 57,650 | 0.79 | 921.29 | 62.58 |
| Belbroughton | 65,000 | 1,172.63 | 56.86 | 60,000 | -7.69 | 1,194.87 | 50.21 |
| Bentley Pauncefoot | 6,386 | 185.81 | 29.61 | 5,318 | -16.72 | 184.23 | 28.87 |
| Beoley | 11,100 | 447.22 | 25.61 | 11,100 | 0.00 | 447.95 | 24.78 |
| Bournheath | 10,333 | 211.43 | 51.15 | 10,680 | 3.36 | 218.60 | 48.86 |
| Catshill & Marlbrook | 27,319 | 2,257.84 | 11.91 | 37,513 | 37.31 | 2,314.39 | 16.21 |
| Clent | 78,500 | 1,178.38 | 66.47 | 45,000 | -42.68 | 685.13 | 65.68 |
| Cofton Hackett | 26,450 | 838.84 | 31.21 | 31,740 | 20.00 | 938.27 | 33.83 |
| Dodford with Grafton | 10,230 | 387.98 | 25.04 | 11,253 | 10.00 | 392.05 | 28.70 |
| Finstall | 8,045 | 291.49 | 27.10 | 8,169 | 1.54 | 292.30 | 27.95 |
| Frankley | 1,850 | 48.22 | 37.95 | 1,896 | 2.49 | 49.79 | 38.08 |
| Hagley | 92,750 | 2,071.46 | 42.23 | 140,000 | 50.94 | 2,639.28 | 53.04 |
| Hunnington | 9,250 | 227.21 | 42.54 | 10,000 | 8.11 | 230.83 | 43.32 |
| Lickey & Blackwell | 43,156 | 2,093.28 | 20.78 | 44,000 | 1.96 | 2,084.14 | 21.11 |
| Romsley | 27,500 | 652.52 | 42.60 | 48,495 | 76.35 | 655.22 | 74.01 |
| Stoke | 51,550 | 1,667.92 | 31.40 | 53,097 | 3.00 | 1,683.87 | 31.53 |
| Tutnall & Cobley | 7,280 | 364.90 | 20.31 | 7,280 | 0.00 | 362.79 | 20.07 |
| Wythall | 102,534 | 4,557.08 | 22.50 | 112,329 | 9.55 | 4,584.77 | 24.50 |
| Total | 741,390 | 21,817.04 | | 804,677 | 8.54 | 22,136.74 | |

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