

HIGH PEAK BOROUGH COUNCIL

Report to Council

25th February 2016

| | |
|------------------------------|--|
| TITLE: | Setting of the Council Tax 2016/17 |
| EXECUTIVE COUNCILLOR: | Cllr Emily Thrane – Executive Councillor for Finance & Corporate Services |
| CONTACT OFFICER: | Andrew Stokes - Executive Director and Chief Finance Officer |
| WARDS: | All |

1. Reason for the Report

- 1.1 This report sets out the proposed Council Tax level for the financial year 2016/17 in line with current legislation.

2. Recommendations

- 2.1 That the following amounts be now calculated by the Council in accordance with Sections 31A and 31B of the Local Government Finance Act 1992 (as amended by the Localism Act 2011):
- (a) £50,287,322 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (2) of the Act. (***Gross Expenditure on General Fund Services, and Parish Precepts***)
 - (b) £44,475,480 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act. (***Gross Income including External Financing and the Use of Reserves***)
 - (c) £5,811,842 being the amount by which the aggregate at (a) above exceeds the aggregate at (b) above calculated by the Council, in accordance with Section 31A (4) of the Act as its Council Tax requirement for the year (***Amount to be Funded from Council Tax***)
 - (d) £195.98 being the amount at (c) above divided by the tax base, calculated by the Council, in accordance with Section 31 (B) of

the Act, as the basic amount of its Council Tax for the year.
(Average Local Council Tax)

- (e) Appendix B being Council Tax for the HPBC Borough divided by the tax base plus the Parish Precept and any amounts of special items relating to dwellings in those parts of the Council's area divided the local tax base. **(Band D Charges for each Parish)**
- (f) Appendix C being the amounts given by multiplying the amount at (e) above by the number which, in the proportion 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 as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands **(Charges for all Bands)**
- (g) Appendix D being the aggregate of the local charges in (f) above and the amounts levied by major precepting authorities. **(Total Council Tax charge for each Band in each Parish)**

3. Executive Summary

- 3.1 The average council tax to be charged to taxpayers in Band D can be summarised as follows:

| Element | 2015/16 Charge | 2016/17 Charge | Increase (Decrease) | |
|----------------------------------|-----------------|-----------------|---------------------|-------------|
| | £ | £ | £ | % |
| High Peak Borough Council | 174.42 | 177.73 | 3.31 | 1.90 |
| Parish and Town Councils* | 17.91 | 18.25 | 0.34 | 1.90 |
| Average Local Council Tax | 192.33 | 195.98 | 3.65 | 1.90 |
| Derbyshire County Council | 1,120.46 | 1,165.17 | 44.71 | 3.99 |
| Derbyshire Police Authority | 173.61 | 177.07 | 3.46 | 1.99 |
| Derbyshire Fire Authority | 69.80 | 71.18 | 1.38 | 1.98 |
| Total Council Tax | 1,556.20 | 1,609.40 | 53.20 | 3.42 |

* Parish and Town Council charges vary between parishes and are shown as average values in the above for illustration purposes.

4. How this report links with Corporate Priorities

- 4.1 Not applicable

5. Options

- 4.1 There are no options to consider as this report formally sets the Council Tax following resolutions of all of the relevant precepting authorities.

6. Implications

6.1 Community Safety

None.

6.2 Employees

None.

6.3 Equalities

None.

6.4 Financial

The subject of the report.

6.5 Legal

None.

6.6 Sustainability

None.

6.7 Internal and External Consultation:

None.

6.8 Risk Assessment:

Not applicable

ANDREW P STOKES

Executive Director (Transformation) & Chief Finance Officer

Background Papers

Localism Act 2011
Local Government Finance Act 1992
Local Authorities Finance Settlement 2015/16
Budget Working Papers

Location

Finance and Performance
Buxton Town Hall

Contact

Claire Hazeldene
Finance and Procurement
Manager
Tel: (01538) 395400 Ext. 4191

Stephen Robinson
Principal Finance Officer
(Financial Reporting)
Tel: (01538) 395400 Ext. 4194

7 Background and Introduction

- 7.1 As a borough council, High Peak Borough Council is responsible for the billing and collection of all council tax due from local taxpayers. This means that the Council has to collect council tax to cover not only its own services but also the precepts set by other authorities. The Council Tax levied is therefore made up of six elements:
- High Peak Borough Council element
 - Parish precepts
 - Derbyshire County Council precept
 - Police & Crime Commissioner for Derbyshire precept
 - Derbyshire Fire & Rescue Authority precept
- 7.2 The setting of the council tax follows a prescribed timetable. The process commences with the setting of the tax base in November, and ends with the formal setting of the Council Tax, which has to be completed by no later than 11th March.
- 7.3 The procedure has to adhere to the requirements of the Local Government Finance Act 1992 (as amended by the Localism Act 2011) and the level of council tax is directly related to the net expenditure of the Council after deducting income from central government grant and other sources of income. Council resolutions also have to adhere to the requirements of legislation and recommendations are therefore written in formal language.

8 Council Tax Base & Collection Fund Surplus

- 8.1 The council tax base for the year 2016/17 is 29,654. A breakdown of the calculation by parish can be seen in column 1 of Appendix A.
- 8.2 After taking into account previous re-distributions, the Collection Fund for Council Tax is predicted to have a surplus at 31st March 2016 of £462,850. The surplus is shared amongst the major precepting authorities i.e. Derbyshire County Council, Police & Crime Commissioner for Derbyshire, Derbyshire Fire & Rescue Authority and this Council. The redistribution is made in proportion to the level of each authority's precept for the year. This Council's share of the surplus is £57,200.

9 High Peak Borough Council Tax

- 9.1 On 18th February 2016, the Executive recommended a Borough council tax increase of 1.9%. This involved setting a General Fund Budget of £10,185,940.

9.2 The amount of council tax that the Borough Council is to levy is:

| | TOTAL |
|--|-------------------|
| | £ |
| Total Budget | 10,185,940 |
| Less Contribution from Balances / Reserves | (695,900) |
| Less Council Tax Collection Fund Surplus (HPBC Share) | (57,200) |
| Plus Business Rates Collection Fund Deficit (HPBC Share) | 586,770 |
| Net Expenditure to be financed | 10,019,610 |
| Less Business Rates Retention | (2,851,190) |
| Less External Financing | (1,897,900) |
| Total Requirement from Borough council tax | 5,270,520 |

9.3 The Band D Council Tax is therefore £177.73 (The total requirement from Borough Council Tax divided by the tax base of 29,654). This represents an increase of £3.31 (1.9%) on last year.

10 Parish Council Precepts

10.1 Each parish has notified the Council with its precept requirement for the year. The total required by parishes is £541,322.43, which produces an average Band D Council Tax of £18.25. The actual amount levied will vary from parish to parish. A detailed breakdown of the precept requirements and the band D charge for each parish can be seen in columns 2 and 3 of Appendix A.

11 Derbyshire County Council Precept

11.1 The precept demand issued by Derbyshire County Council is £34,551,976 which produces a Band D council tax of £1,165.17. This represents an increase of £44.71 (3.99%) when compared to the level of tax levied in 2015/16.

12 Police & Crime Commissioner for Derbyshire Precept

12.1 The precept demand issued by Police & Crime Commissioner for Derbyshire is £5,250,834, which produces a Band D council tax of £177.07. This represents an increase of £3.46 (1.99%) when compared to the level of tax levied in 2015/16.

13 Derbyshire Fire and Rescue Authority Precept

- 13.1 The precept demand issued by the Derbyshire Fire and Rescue Authority is £2,110,772, which produces a Band D council tax of £71.18. This represents an increase of £1.38 (1.98%) when compared with the level of precept for 2015/16.

Parish Councils 2016/17

| | Tax Base | Parish Precept | Band D Charge |
|-------------------------------|-----------------|-----------------------|----------------------|
| Bamford with Thornhill | 586 | 8,804.34 | 15.02 |
| Brough & Shatton | 75 | 0.00 | 0.00 |
| Buxton, Hadfield & Glossop | 15,606 | 0.00 | 0.00 |
| Castleton | 280 | 10,328.23 | 36.89 |
| Chapel-en-le-Frith | 2,996 | 106,208.00 | 35.45 |
| Charlesworth | 946 | 10,396.54 | 10.99 |
| Chinley, Buxworth & Brownside | 1,058 | 51,873.74 | 49.03 |
| Chisworth | 137 | 4,384.00 | 32.00 |
| Derwent & Hope Woodlands | 47 | 974.00 | 20.72 |
| Edale | 142 | 4,526.96 | 31.88 |
| Hartington Upper Quarter | 138 | 4,639.53 | 33.62 |
| Hayfield | 1,054 | 46,903.00 | 44.50 |
| Hope With Aston | 404 | 6,484.20 | 16.05 |
| King Sterndale | 50 | 0.00 | 0.00 |
| New Mills | 2,967 | 184,494.44 | 62.18 |
| Peak Forest | 141 | 6,500.00 | 46.10 |
| Tintwistle | 414 | 14,518.45 | 35.07 |
| Whaley Bridge | 2,267 | 76,287.00 | 33.65 |
| Wormhill and Green Fairfield | 346 | 4,000.00 | 11.56 |
| TOTAL | 29,654 | £541,322.43 | £18.25 |

APPENDIX B

Local Council Tax at Band D – 2016/17

(Total of the Borough charge plus the named Town or Parish Council)

| Parish | |
|-------------------------------|---------|
| Bamford with Thornhill | £192.75 |
| Brough & Shatton | £177.73 |
| Buxton, Hadfield & Glossop | £177.73 |
| Castleton | £214.62 |
| Chapel-en-le-Frith | £213.18 |
| Charlesworth | £188.72 |
| Chinley, Buxworth & Brownside | £226.76 |
| Chisworth | £209.73 |
| Derwent & Hope Woodlands | £198.45 |
| Edale | £209.61 |
| Hartington Upper Quarter | £211.35 |
| Hayfield | £222.23 |
| Hope With Aston | £193.78 |
| King Sterndale | £177.73 |
| New Mills | £239.91 |
| Peak Forest | £223.83 |
| Tintwistle | £212.80 |
| Whaley Bridge | £211.38 |
| Wormhill and Green Fairfield | £189.29 |

APPENDIX C**Local Council Tax All Bands – 2016/17***(Total of the Borough charge plus the named Town or Parish Council)*

| Parish | BAND A | BAND B | BAND C | BAND D | BAND E | BAND F | BAND G | BAND H |
|-------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|
| | 6 | 7 | 8 | 9 | 11 | 13 | 15 | 18 |
| | £ | £ | £ | £ | £ | £ | £ | £ |
| Bamford with Thornhill | 128.50 | 149.91 | 171.33 | 192.75 | 235.59 | 278.42 | 321.25 | 385.50 |
| Brough & Shatton | 118.49 | 138.23 | 157.98 | 177.73 | 217.23 | 256.72 | 296.22 | 355.46 |
| Buxton, Hadfield & Glossop | 118.49 | 138.23 | 157.98 | 177.73 | 217.23 | 256.72 | 296.22 | 355.46 |
| Castleton | 143.08 | 166.92 | 190.77 | 214.62 | 262.32 | 310.01 | 357.70 | 429.24 |
| Chapel-en-le-Frith | 142.12 | 165.80 | 189.49 | 213.18 | 260.56 | 307.93 | 355.30 | 426.36 |
| Charlesworth | 125.82 | 146.78 | 167.75 | 188.72 | 230.66 | 272.59 | 314.54 | 377.44 |
| Chinley, Buxworth & Brownside | 151.18 | 176.36 | 201.56 | 226.76 | 277.16 | 327.54 | 377.94 | 453.52 |
| Chisworth | 139.82 | 163.12 | 186.42 | 209.73 | 256.34 | 302.94 | 349.55 | 419.46 |
| Derwent & Hope Woodlands | 132.30 | 154.35 | 176.40 | 198.45 | 242.55 | 286.65 | 330.75 | 396.90 |
| Edale | 139.74 | 163.03 | 186.32 | 209.61 | 256.19 | 302.77 | 349.35 | 419.22 |
| Hartington Upper Quarter | 140.90 | 164.38 | 187.86 | 211.35 | 258.32 | 305.28 | 352.25 | 422.70 |
| Hayfield | 148.16 | 172.84 | 197.54 | 222.23 | 271.62 | 321.00 | 370.39 | 444.46 |
| Hope With Aston | 129.19 | 150.71 | 172.25 | 193.78 | 236.85 | 279.90 | 322.97 | 387.56 |
| King Sterndale | 118.49 | 138.23 | 157.98 | 177.73 | 217.23 | 256.72 | 296.22 | 355.46 |
| New Mills | 159.94 | 186.59 | 213.25 | 239.91 | 293.23 | 346.54 | 399.85 | 479.82 |
| Peak Forest | 149.22 | 174.09 | 198.96 | 223.83 | 273.57 | 323.31 | 373.05 | 447.66 |
| Tintwistle | 141.87 | 165.51 | 189.15 | 212.80 | 260.09 | 307.38 | 354.67 | 425.60 |
| Whaley Bridge | 140.92 | 164.40 | 187.89 | 211.38 | 258.36 | 305.33 | 352.30 | 422.76 |
| Wormhill and Green Fairfield | 126.20 | 147.22 | 168.26 | 189.29 | 231.36 | 273.42 | 315.49 | 378.58 |

APPENDIX D**Total Council Tax – 2016/17***(Total of the Borough, County, Police and Fire Service charges plus the named Town or Parish Council)*

| Parish | BAND A | BAND B | BAND C | BAND D | BAND E | BAND F | BAND G | BAND H |
|-------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 6 | 7 | 8 | 9 | 11 | 13 | 15 | 18 |
| | £ | £ | £ | £ | £ | £ | £ | £ |
| Bamford with Thornhill | 1,070.78 | 1,249.23 | 1,427.71 | 1,606.17 | 1,963.11 | 2,320.03 | 2,676.95 | 3,212.34 |
| Brough & Shatton | 1,060.77 | 1,237.55 | 1,414.36 | 1,591.15 | 1,944.75 | 2,298.33 | 2,651.92 | 3,182.30 |
| Buxton, Hadfield & Glossop | 1,060.77 | 1,237.55 | 1,414.36 | 1,591.15 | 1,944.75 | 2,298.33 | 2,651.92 | 3,182.30 |
| Castleton | 1,085.36 | 1,266.24 | 1,447.15 | 1,628.04 | 1,989.84 | 2,351.62 | 2,713.40 | 3,256.08 |
| Chapel-en-le-Frith | 1,084.40 | 1,265.12 | 1,445.87 | 1,626.60 | 1,988.08 | 2,349.54 | 2,711.00 | 3,253.20 |
| Charlesworth | 1,068.10 | 1,246.10 | 1,424.13 | 1,602.14 | 1,958.18 | 2,314.20 | 2,670.24 | 3,204.28 |
| Chinley, Buxworth & Brownside | 1,093.46 | 1,275.68 | 1,457.94 | 1,640.18 | 2,004.68 | 2,369.15 | 2,733.64 | 3,280.36 |
| Chisworth | 1,082.10 | 1,262.44 | 1,442.80 | 1,623.15 | 1,983.86 | 2,344.55 | 2,705.25 | 3,246.30 |
| Derwent & Hope Woodlands | 1,074.58 | 1,253.67 | 1,432.78 | 1,611.87 | 1,970.07 | 2,328.26 | 2,686.45 | 3,223.74 |
| Edale | 1,082.02 | 1,262.35 | 1,442.70 | 1,623.03 | 1,983.71 | 2,344.38 | 2,705.05 | 3,246.06 |
| Hartington Upper Quarter | 1,083.18 | 1,263.70 | 1,444.24 | 1,624.77 | 1,985.84 | 2,346.89 | 2,707.95 | 3,249.54 |
| Hayfield | 1,090.44 | 1,272.16 | 1,453.92 | 1,635.65 | 1,999.14 | 2,362.61 | 2,726.09 | 3,271.30 |
| Hope With Aston | 1,071.47 | 1,250.03 | 1,428.63 | 1,607.20 | 1,964.37 | 2,321.51 | 2,678.67 | 3,214.40 |
| King Sterndale | 1,060.77 | 1,237.55 | 1,414.36 | 1,591.15 | 1,944.75 | 2,298.33 | 2,651.92 | 3,182.30 |
| New Mills | 1,102.22 | 1,285.91 | 1,469.63 | 1,653.33 | 2,020.75 | 2,388.15 | 2,755.55 | 3,306.66 |
| Peak Forest | 1,091.50 | 1,273.41 | 1,455.34 | 1,637.25 | 2,001.09 | 2,364.92 | 2,728.75 | 3,274.50 |
| Tintwistle | 1,084.15 | 1,264.83 | 1,445.53 | 1,626.22 | 1,987.61 | 2,348.99 | 2,710.37 | 3,252.44 |
| Whaley Bridge | 1,083.20 | 1,263.72 | 1,444.27 | 1,624.80 | 1,985.88 | 2,346.94 | 2,708.00 | 3,249.60 |
| Wormhill and Green Fairfield | 1,068.48 | 1,246.54 | 1,424.64 | 1,602.71 | 1,958.88 | 2,315.03 | 2,671.19 | 3,205.42 |