

REPORT TO:	COUNCIL	AGENDA ITEM: 13
DATE OF MEETING:	22 FEBRUARY 2022	CATEGORY:
REPORT FROM:	STRATEGIC DIRECTOR (CORPORATE RESOURCES)	OPEN
MEMBERS CONTACT POINT:	KEVIN STACKHOUSE kevin.stackhouse@southderbyshire.gov.uk	DOC: s/finance/committee/2022-23/Feb/Council Tax
SUBJECT:	BUDGET AND COUNCIL TAX SETTING 2023-24	REF:
WARD(S) AFFECTED:	ALL	TERMS OF REFERENCE:

1.0 Recommendations

- 1.1 That the Council's Budget for 2023/24, as detailed in *Appendices 1 to 3*, is approved.
- 1.2 That the Council's Medium-Term Financial Plan for the period 2023/24 to 2027/28, as detailed in **Appendix 4**, is approved.
- 1.3 That the Council Tax resolutions for 2023/24 as detailed in **Appendix 5**, including the accompanying **Schedules A to C**, are approved.

2.0 Purpose of the Report

- 2.1 To set out the statutory resolutions to enable the Council to calculate and set its Budget and level of Council Tax for 2023/24. This is in accordance with regulations under the Local Government Finance Act 1992, as amended by the Localism Act 2011.
- 2.2 The report is set out in the following sections / appendices:
 - **Section 3: Executive Summary** – summarising the proposed Council Tax level for South Derbyshire residents including charges set by other precepting authorities, together with an explanation of the technical resolutions.
 - **Appendix 1:** The detailed budget for 2023/24 for Environmental and Development Services, as recommended by the Finance and Management Committee on 9 February 2023.
 - **Appendix 2:** The detailed budget for 2023/24 for Housing and Community Services, as recommended by the Finance and Management Committee on 9 February 2023.

- **Appendix 3:** The detailed budget for 2023/24 for Financial and Corporate Services, as recommended by the Finance and Management Committee on 9 February 2023.
- **Appendix 4:** The Medium-Term Financial Plan 2023/24 to 2027/28 as recommended by the Finance and Management Committee on 9 February 2023. This is based on a Council Tax increase in 2023/24 of £1.73 (1%).
- **Appendix 5:** The formal Council Tax resolutions to meet statutory requirements.
- **Appendix 6:** The detailed Tax Base, Precept and Band D rates for Parish Councils, together with the level of Council Tax Reduction Scheme (CTRS) Grant allocated to Parish Councils.
- **Schedules A to C:** These detail the level of Council Tax by Preceptor and by band, aggregated for each part of the District.

3.0 **Executive Summary**

- 3.1 The Council is required to calculate a Council Tax Requirement (CTR) for the forthcoming financial year, 2023/24. Not only is this the basis for the local Council Tax rate, the CTR is used to test whether an increase in Council Tax from year to year is excessive in accordance with criteria laid down by the Secretary of State.

Precepts

- 3.2 The precept levels of other precepting bodies have been received and these are detailed below.

Parish Councils

- 3.3 Parish Council precepts for 2023/24 as notified to the Council under Section 41 of the Local Government Finance Act 1992 are detailed in **Appendix 2** and total £1,037,217.

Derbyshire County Council

- 3.4 Derbyshire County Council met on 15 February 2023 and set their precept at £55,665,161. This results in a Band D Council Tax of £1,477.98 for 2023/24 (£1,424.56 in 2022/23). *This includes a specific Precept to fund Adult Social Care.*

Police and Crime Commissioner for Derbyshire

3.5 The Derbyshire Police and Crime Commissioner confirmed their precept on 9 February 2023 at £10,404,956. This results in a Band D Council Tax of £266.60 (£251.60 in 2022/23).

Derbyshire Fire and Rescue Service

3.6 The Derbyshire Fire and Rescue Authority met on 9 February 2023 and set their precept at £3,232,992 This results in a Band D Council Tax of £85.84 (£80.84 in 2022/23).

Overall Council Tax Level 2022/23

3.7 The Council Tax for District (South Derbyshire) Services is based on budgeted spending levels for 2023/24, as recommended by the Finance and Management Committee on 9 February 2023 and detailed in **Appendices 1 to 3**. The Finance and Management Committee recommended an increase of £1.73 (1%) on a Band D property for 2023/24. This has been reflected in the schedules and resolutions. Consequently, the total Band D Council Tax for 2023/24 will be as follows:

Overall Band D Council Tax (per year)	2022/23 £:p	2023/24 £:p	Increase £:p	Increase %
South Derbyshire District Council	172.91	174.64	1.73	1.00%
Derbyshire County Council	1,424.56	1,477.98	53.42	3.75%
Police and Crime Commissioner for Derbyshire	251.60	266.60	15.00	5.96%
Derbyshire Fire and Rescue Service	80.84	85.84	5.00	6.19%
TOTAL	1,929.91	2,005.06	75.15	3.89%

3.8 An explanation of the resolutions in **Appendix 1** is provided below.

Resolution 1 - Council Tax Base

3.9 This is the District Council's Tax Base, which was approved by the Finance and Management Committee at its meeting held on the 12 January 2023. The Tax Base was set at **37,663** and is known as **Item T**.

Resolution 2 – The Council Tax Requirement (CTR)

3.10 This is the amount of revenue expenditure to be met from Council Tax. It is the Council's Band D rate (excluding Parishes) multiplied by its Council Tax Base, as follows:

$$£174.64 * 37,663 = \underline{\underline{£6,577,466}}$$

Resolution 3 (a)

3.11 This is the Council's estimated gross expenditure for 2023/24 including the Housing Revenue Account and Parish Precepts and totals £48,064,829.

Resolution 3 (b)

3.12 This is the Council's estimated income for 2023/24. It includes all fees and charges, together with housing rents, specific government grants, contributions from reserves and declared surpluses on the Collection Fund. The total is £40,450,146.

Resolution 3 (c)

3.13 This is the difference between 3 (a) and 3 (b), i.e. £7,614,683 and is known as **Item R**. It represents the CTR for the year of £6,577,466 (Resolution 2) together with Parish Precepts of £1,037,217.

Resolution 3 (d)

3.14 This is the basic amount of Council Tax for 2023/24, including Parish Precepts and is item R divided by item T. i.e.

$$£7,617,683 / 37,663 = \underline{\underline{£202.18}}$$

Resolution 3 (e)

3.15 This is the total amount of Parish Precepts as detailed in **Appendix 2**, i.e. £1,037,217.

Resolution 3 (f)

3.16 This is the basic amount of Council Tax for areas where no Parish Precept applies, i.e.

$$£202.18 - (£1,037,217 / 37,663) = \underline{\underline{£174.64}}$$

Resolutions 4 and 5

3.17 These confirm the precepts levied by Parish Councils together with those notified to the Council by the County, Police/Crime Commissioner and Fire authorities. The equivalent tax rates by property band are shown in Schedules A and B.

Resolution 6

3.18 This is the aggregate amount of Council Tax for South Derbyshire as detailed in **Schedule C**.

Resolution 7

- 3.19 Schedule 5 of the Localism Act 2011 makes provision for a referendum to be held if an authority increases its Council Tax by an amount exceeding principles determined by the Secretary of State.
- 3.20 The Secretary has determined that for 2023/24, a Council Tax will be *deemed excessive* (and subject to a local Referendum) for shire district councils if the authority's relevant basic amount of Council Tax (i.e. Band D) for 2023/24 is:
- (a) *3% greater than its relevant basic amount of Council Tax for 2022/23; and*
 - (b) *£5 greater than its relevant basic amount of Council Tax for 2022/23.*
- 3.21 As shown in the table in **paragraph 3.7**, the District's Band D rate will increase following the recommendation to Full Council on 22 February 2023, by £1.73 (1%). Therefore, under the principles set out by the Secretary of State, the Council's increase *is not* deemed excessive.

ENVIRONMENTAL & DEVELOPMENT SERVICES - BUDGET SETTING 2023/24

	Proposed Budget 2023/24 £	Approved Budget 22/23 £	Change £	Comments
Tourism Policy, Marketing & Development	79,874	78,263	1,611	Increase utilities £1.5k, Rent and stock
Promotion and Marketing of the Area	279,844	279,292	552	
Community Development	10,000	10,000	0	
ECONOMIC DEVELOPMENT	369,718	367,555	2,163	
Food Safety	78,300	72,945	5,356	Increased staff cots £5K
Pollution Reduction	409,544	411,242	-1,698	Reduced staff costs £1.5k
Pest Control	17,636	18,520	-884	Fee reduction £500
Public Health	0	0	0	
Public Conveniences	23,919	25,113	-1,194	Decrease dep'n £1k, Insurance £100
Community Safety (Safety Services)	202,554	202,866	-312	
Environmental Education	110,352	110,352	0	
Welfare Services	1,800	1,800	0	
ENVIRONMENTAL SERVICES	844,106	842,837	1,269	
Environmental Maintenance (Other Roads)	-70,557	-70,557	0	
Public Transport	29,719	29,302	417	Decrease contract cleaning £11k; Increase R&M £4.3k
Off-Street Parking	92,815	97,251	-4,436	Decrease Dep'n £8.3k, Increase utilities £1.4k, Professional Fees £2.5k
HIGHWAYS & PARKING	51,977	55,996	-4,019	
Local Land Charges	6,702	6,055	647	
Licensing	30,757	21,794	8,963	Decrease Computing £1.2k, Fee income £10,500;
LICENSING & LAND CHARGES	37,459	27,849	9,610	

Emergency Planning and Works	16,500	16,000	500	Increase TTP £500
Building Regulations	35,200	35,200	0	
Dealing with Development Control Applications	351,204	328,955	22,249	Increased staff costs £16.7k, Periodicals £2.5k, Computing £5.3k
Structure and Local Planning	320,722	321,713	-991	
Street Name & Numbering	-12,391	-3,959	-8,431	Increase fees income £8.5k
PLANNING	711,235	697,908	13,327	
Grounds Maintenance	751,254	769,776	-18,522	Decreased fee income £3.7k, dep'n £2k; increased recharge £22k
Street Cleansing (not chargeable to highways)	574,883	575,579	-695	
STREET SCENE	1,326,137	1,345,354	-19,217	
Household Waste Collection	1,714,115	1,698,814	15,301	Increased dep'n £57k, Recycling disbursements £35K Agency £6.2k, Subscriptions £9k; Cont. County Council (income) £83K, extra collections £10k
Trade Waste Collection	-107,076	-98,559	-8,517	Increase Waste Collection £24.7k, Fees (income) £33k
Recycling	478,929	482,761	-3,832	Increase waste management £8.5k, salary oncosts £31k, Contributions (income) 45.6k
Direct Services Central Admin	382,600	374,735	7,865	Increase salaries £8k
Transport Services	980,705	854,781	125,924	Increase Petrol/Diesel £116k, Oil £14k, MOT £3.2, RFL £3.2k, Subs £2.8k; decreased insurance £10.8 dep'n £5.8k
WASTE & TRANSPORT	3,449,273	3,312,533	136,741	
	6,789,905	6,650,033	139,873	

HOUSING & COMMUNITY SERVICES - BUDGET SETTING 2023/24

	Proposed Budget 2023/24	Approved Budget 22/23	Movement	Comments
General Grants, Bequests & Donations	314,260	314,123	138	
Community Centres	202,793	214,446	-11,652	Decreased depreciation £11.5k
Community Safety (Crime Reduction)	140,909	140,909	-0	
Defences Against Flooding	59,337	59,303	34	
Market Undertakings	1,389	2,138	-749	
Village Halls	0	0	0	
COMMUNITY DEVELOPMENT & SUPPORT	718,689	730,919	-12,229	
Arts Development & Support	15,040	15,040	0	
Events Management	125,736	124,297	1,439	Decrease Staff Costs £3.7k, insurance £1k; Increased events costs £6.2k
Midway Community Centre	42,228	34,256	7,972	Decreased tools £1k, Increased depreciation £3.5k, utilities £4.5k, R&M £1.2k
Stenson Fields Community Centre	8,203	6,988	1,215	
RECREATIONAL ACTIVITIES	191,207	180,581	10,626	
Melbourne Assembly Rooms	20,932	32,460	-11,528	Decrease depreciation
Get Active in the Forest	34,452	34,452	-0	
Sports Development & Community Recreation	185,936	185,935	0	
Indoor Sports & Recreation Facilities	578,478	497,336	81,142	Increase fees £9.9k (income), Deprecation £71k, TPP £5.2k, Insurance £4.8k, Utilities £9.9k
Outdoor Sports & Recreation Facilities (SSP)	-0	0	-0	
Play schemes	21,269	21,269	0	
LEISURE CENTRES & COMMUNITY FACILITIES	841,067	771,453	69,614	
Allotments	206	-799	1,005	Increase grounds £1k

				Decrease R&M £3k, Tools & Equipment £4k, Insurance £3.5k, Depreciation £11.5k Increase fees (income) £19.9k, Utilities £2.9k, Oil £9.2k, Contract Cleaning £6.9k, Laundry £4.3k, Bank Charges £3.2k
Rosliston Forestry Centre	293,467	310,654	-17,187	
Cemeteries	21,355	20,247	1,108	Increase fees £2.5k, grounds £3.5k
Closed Churchyards	7,548	7,608	-60	
Parks and Open Spaces	329,822	330,723	-901	
PARKS & OPEN SPACES	652,398	668,432	-16,035	
Housing Standards	101,088	99,790	1,298	Increase Subscriptions
Housing Strategy	103,305	102,327	977	
Administration of Renovation & Improvement Grants	61,991	61,466	525	
Bed / Breakfast Accomodation	6,500	6,500	0	
Pre-tenancy Services	241,761	239,321	2,440	Increase Staff Costs
Other Housing Support Costs (GF)	37,281	35,569	1,712	Increase Computing £2k
PRIVATE SECTOR HOUSING	551,926	544,974	6,952	
	2,955,287	2,896,359	58,928	

FINANCE & MANAGEMENT - BUDGET SETTING 2023/24

	Proposed Budget 2023/24 £	Approved Budget 22/23 £	Movement £	Comments
Business Change	125,681	111,582	14,099	Increase salaries £22k, HRA recharge £7.8k
Digital Services	186,693	180,623	6,070	Decrease printing £4.2k, Computing £1.5k, HRA Recharge £1.4k
Caretaking	156,319	156,303	16	Decrease salaries £1.5k, HRA recharges £1.4k; Increase mileage £3k
Senior Management	467,067	471,253	-4,186	Decrease Training £1.4k, Mileage £1.1k, TPP £1.4k; Increase HRA recharges £3k salaries £3.2k
Financial Services	392,922	422,423	-29,501	Decrease professional fees £70k, Reserve Funding £15k; Increase salaries £37k, Training £3.8k, HRA recharges £1.2k
Internal Audit	126,633	113,373	13,260	Increase Professional Fees £19.5k, HRA Recharges £6.2k
Merchant Banking Services	69,283	68,075	1,208	
ICT Support	775,687	778,097	-2,410	Decrease salaries £6.4k, Telephones £13.8k, Mobiles £8.7k, Insurance £6.4k; Increase training £4k, Internet Circuits £24.5k, Dep'n £9.6k, HRA recharges £5.7k
Legal Services	280,115	283,535	-3,420	Decrease salaries £1k, Books £2.3k; Increase professional fees £2.3k, HRA recharges £2.6k
Performance & Policy	39,554	39,817	-264	
Personnel/HR	414,639	396,375	18,264	Decrease salaries £10k, Insurance 2.2k; Increase medical £6.6k, Computing £36.6k, Licences £1k, HRA recharges £14.5k
Communications	82,206	84,496	-2,290	Increase HRA recharges £2.3k
Customer Services	587,517	536,993	50,525	Reduce Stationery £2.9k; Increase salaries £37.4k, Postages £29k, HRA recharges £13.6k
Health & Safety	59,769	60,252	-483	

Admin Offices & Depot	695,910	673,282	22,629	Decrease insurance £6.1k; Increase salaries £3.3k, Utilities £14.8k, Rates £1.8k, Refuse £1k, Dep'n £8.3k, HRA recharges £9.6k, Van Hire £817, Licences £255
Protective Clothing	30,809	29,809	1,000	Increase protective clothing
Procurement	12,349	12,349	0	
	4,503,15	4,418,63		
CENTRAL SUPPORT SERVICES	4	5	84,519	
Democratic Representation & Management	92,058	91,850	207	
Corporate Management	69,435	65,951	3,484	Increase subs £3.5k
Corporate Finance Management	40,261	37,969	2,293	Decrease insurance £1.5k; Increase professional fees £30k, HRA recharges £25.6k
Elected Members	354,920	361,625	-6,705	
CORPORATE & DEMOCRATIC COSTS	556,674	557,395	-721	
Registration of Electors	43,481	44,271	-790	
Conducting Elections	306,786	187,742	119,045	Decrease Tools R&M £3.4k; Increase district election costs £125k
ELECTIONS & REGISTRATION	350,267	232,013	118,255	
Funded Pension Schemes	148,017	280,298	-132,281	
Increase/Decrease in Provision for Bad or Doubtful Debts	175,000	175,000	0	
Planning Agreements	0	0	0	
Parish Councils	435,009	434,765	243	
Interest & Investment Income (GF)	-281,578	-136,229	-145,349	Decrease insurance 1.7k; Increase Interest £144k
External Interest Payable (GF)	2,700	500	2,200	Increase - Parish Council Loans Interest
PARISHES, INTEREST, S106 RECEIPTS & PROVISIONS	479,148	754,334	-275,186	
Estate Management	-240,342	-238,225	-2,117	Decrease training £1.5k, Insurance £6.9k; Increase salaries £1k, Utilities £7.6k, Business Rates £11.5k, Prof fees £3k, Fees £12.1k
ESTATE MANAGEMENT	-240,342	-238,225	-2,117	
Council Tax Collection	135,133	144,212	-9,080	Decrease salaries £9.7k, Insurance £215; Increase training £864
Non Domestic Rates Collection	-87,500	-87,500	0	
Revenues & Benefits Support & Management	381,042	357,680	23,362	Decrease salaries £4.7k; Increase computing £28.1k
Rent Allowances Paid	30,340	37,005	-6,665	
Net cost of Rent Rebates Paid	83,400	80,882	2,519	

Corporate Fraud	51,066	48,150	2,916	Increase prof fees £2.9k
Housing Benefits Administration	143,321	173,803	-30,482	Decrease salaries £15.3k, Benefits processing £40k, Grants (income) £18k; Increase Professional fees £6k
Concessionary Fares	0	-9,600	9,600	No confirmation of DCC contribution
REVENUES & BENEFITS	736,801	744,631	-7,830	
	6,385,70	6,468,78		
	2	4	-83,081	

APPENDIX 4

GENERAL FUND MEDIUM TERM FINANCIAL PLAN BUDGET & PROJECTION FEBRUARY 2023

	Proposed Budget £ 2022.23	Projection £ 2023.24	Projection £ 2024.25	Projection £ 2025.26	Projection £ 2026.27	Projection £ 2027.28
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BASE BUDGET

Environmental & Development	6,225,153	6,789,905	7,008,047	7,218,291	7,432,356	7,666,486
Housing & Community	2,801,603	2,955,287	2,986,459	3,039,009	3,095,825	3,157,535
Finance & Management	6,264,523	6,429,329	6,641,575	6,824,067	7,008,887	7,216,881
Net Service Expenditure	15,291,279	16,174,521	16,636,081	17,081,367	17,537,068	18,040,902

Accounting Adjustments

Reverse out Depreciation	-1,268,382	-1,364,523	-1,364,523	-1,364,523	-1,364,523	-1,364,523
Minimum Revenue Provision (MRP)	174,654	167,668	160,962	154,523	148,342	142,408
Voluntary Revenue Provision (VRP - Recycling Bins & Grove Active Zone)	20,556	20,556	1,639	0	0	0
	14,218,106	14,998,222	15,434,159	15,871,367	16,320,887	16,818,788

Add: Known Variations

Vehicle Maintenance Plan (Tyres and Spare Parts)	0	25,000	30,000	40,000	55,000	75,000
Operational Services - Allocated Growth Excluded From Base Budget	146,652	382,329	160,367	164,376	168,486	172,698
Growth Provision Drawdown	0	-172,294	0	0	0	0
Land Charges Service Review Provision	116,000	0	0	0	0	0
Public Sector Audit Appointments - Additional External Audit Fees	20,000	20,000	20,000	20,000	20,000	20,000
Drakelow Concurrent Functions	2,185	0				
Operating Licence Inspection Pit	60,000	0	0	0	0	0
Parish Concurrent Functions and Grants to Voluntary Bodies	0	10,885	11,103	11,325	11,551	11,782
Driver and Mechanic Incentive Payment	47,722	34,722	0	0	0	0
Route Optimisation Potential Project Delay	59,634	0	0	0	0	0
Local Plan Review	15,000	15,000	0	0	0	0
EDI Temporary Officer post	14,973	0	0	0	0	0

Potential pay award	774,143	457,181	468,610	480,326	492,334	504,642
Incremental Salary Increases	0	18,425	6,671	2,253	0	0
Investment Income	-275,000	-150,000	-125,000	-100,000	-100,000	-100,000
Potential Loss of Industrial Unit Income	0	0	0	210,000	210,000	210,000
Increase in Electricity Tariff September 2023 to September 2024	0	74,000	74,000	0	0	0
Pension Valuation 2023/24	0	109,430	109,430	109,430	109,430	109,430
Pension Earmarked Reserve Drawdown	-43,589	-6,783	0	0	0	0
Insurance Tender	-146,500	0	0	0	0	0
District Election May 2023	0	0	0	0	0	125,000
TOTAL ESTIMATED SPENDING	15,009,326	15,816,117	16,189,340	16,809,077	17,287,688	17,947,340

GENERAL FUND MEDIUM TERM FINANCIAL PLAN BUDGET & PROJECTION FEBRUARY 2023

	Proposed Budget £ 2022.23	Projection £ 2023.24	Projection £ 2024.25	Projection £ 2025.26	Projection £ 2026.27	Projection £ 2027.28
Provisions						
Contingent Sum - Growth	160,000	105,000	143,254	143,144	113,144	113,144
New Parishes - Concurrent Functions	0	2,500	5,000	10,000	15,000	15,001
Waste and Recycling	50,000	50,000	50,000	50,000	50,000	50,000
TOTAL PROJECTED SPENDING	15,219,326	15,973,617	16,387,594	17,012,221	17,465,832	18,125,485

FINANCING

Business Rates Retention	-3,795,025	-4,000,000	-4,000,000	-3,750,000	-3,750,000	-3,750,000
Services Grant Allocation	-173,984	-100,000	0	0	0	0
Lower Tier Services Grant Allocation	-291,393	0	-2,700,000	-2,700,000	-2,700,000	-2,700,000
New Homes Bonus	-3,018,486	-1,500,000	0	0	0	0
Funding Guarantee	0	-1,800,000	0	0	0	0
Council Tax Income	-6,346,143	-6,577,466	-6,875,455	-7,207,426	-7,549,729	-7,902,641
Core Spending Power	-13,625,031	-13,977,466	-13,575,455	-13,657,426	-13,999,729	-14,352,641

Add Estimated Collection Fund Surplus - Council Tax	-166,393	-55,000	-55,000	-55,000	-55,000	-55,000
TOTAL FINANCING	-13,791,424	-14,032,466	-13,630,455	-13,712,426	-14,054,729	-14,407,641
Revenue Surplus (-) / Deficit	1,427,903	1,941,150	2,757,139	3,299,795	3,411,103	3,717,844
Capital Contributions						
IT and Digital Strategy	160,000	160,000	160,000	166,500	173,000	166,500
Purchase of Town Centre Land	44,335	0	0	0	0	0
Community Partnership Scheme	219,053	0	0	0	0	0
Rosliston Forestry Centre - Play Project	50,000	0	0	0	0	0
Asset Replacement and Renewal Fund	357,000	356,000	355,000	355,000	355,000	355,000
TOTAL CAPITAL CONTRIBUTION	830,388	516,000	515,000	521,500	528,000	521,500
TOTAL GENERAL FUND DEFICIT	2,258,291	2,457,150	3,272,139	3,821,295	3,939,103	4,239,344
GENERAL FUND RESERVE BALANCE						
Balance b/fwd	-14,477,000	-12,218,709	-9,761,559	-6,489,420	-2,668,125	1,270,978
Revenue Surplus (-) / Deficit	1,427,903	1,941,150	2,757,139	3,299,795	3,411,103	3,717,844
Capital Contributions	830,388	516,000	515,000	521,500	528,000	521,500
Balance c/fwd	-12,218,709	-9,761,559	-6,489,420	-2,668,125	1,270,978	5,510,321

Appendix 5

The Council is recommended to resolve as follows:

1. It be noted that on 12 January 2023, the Full Council calculated the Council Tax Base 2023/24:
 - (a) For the whole area as 37,663 (Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended by the Localism Act 2011).
 - (b) For dwellings in those parts of its area to which a Parish Precept relates as 25,767.
2. Calculate that the Council Tax £6,577,466.
3. That the following amounts be calculated for the year 2023/24 in accordance with Sections 31 and 36 of the Localism Act 2011:
 - (a) £48,064,829

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.
 - (b) £40,450,146

Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act.
 - (c) £7,614,684

Being the amount by which the aggregate of 3(a) above exceeds the aggregate of 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) £202.18

Being the amount at 3(c) above (Item R) all divided by Item T (1a 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) £1,037,217

Being the aggregate amount of all Parish Precepts referred to in Section 34 (1) of the Act.
 - (f) £174.64

Being the amount at 3 (d) above less the result given by dividing the amount at 3 (e) above by Item T (1a 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.

4. To note that Parish Councils have issued precepts to the Council in accordance with Section 41 of Local Government Finance Act 1992 for each category of dwellings in the Council's area as indicated in **Schedule A**.
5. To note that the County Council, the Police and Crime Commissioner and the Fire and Rescue Service for Derbyshire, have issued Precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the Council's area as indicated in **Schedule B**.
6. That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in **Schedule C**, as the amounts of Council Tax for 2023/24 for each part of its area and for each of the categories of dwellings, this being the aggregate of Schedules A and B.
7. That in accordance with Section 52 (ZB) of the Local Government Finance Act 1992, the Council determines that the amount of council tax shown at 3 (f) of £174.64 **is not** excessive compared to 2022/23 and therefore there is no requirement for a local referendum.

ANALYSIS OF PARISH PRECEPTS, TAX BASE AND BAND D RATES

Parish	Precept 2022/23 £	Precept 2023/24 £	Tax Base 2022/23	Tax Base 2023/24	Band D 2022/23 £	Band D 2023/24 £	LCTR Grant 2022/23 £	LCTR Grant 2023/24 £
Aston-on-Trent	35,090	36,845	732	734	47.94	50.20	1,317	1,317
Barrow-on-Trent	11,907	12,853	243	241	49.00	53.33	452	452
Bretby	4,024	4,185	414	414	9.72	10.11	73	73
Burnaston	9,124	9,124	688	690	13.26	13.22	148	148
Castle Gresley	25,309	25,309	632	632	40.05	40.05	2,876	2,876
Church Broughton	13,000	13,250	255	250	50.98	53.00	151	151
Coton-in-the-Elms	7,427	7,453	287	288	25.88	25.88	989	989
Dalbury Lees	1,600	1,600	136	139	11.76	11.51	102	102
Drakelow	4,700	4,250	318	342	14.78	12.43	0	0
Egginton	12,019	12,259	255	255	47.13	48.07	199	199
Elvaston	42,588	45,995	1,197	1,264	35.58	36.39	210	210
Etwall	58,298	60,347	1,190	1,193	48.99	50.58	2,751	2,751
Findern	45,947	46,864	1,504	1,534	30.55	30.55	1,135	1,135
Foston & Scropton	8,568	18,100	252	248	34.00	72.98	433	433
Hartshorne	8,517	9,624	1,162	1,218	7.33	7.90	1,783	1,783
Hatton	59,917	61,715	917	1,001	65.34	61.65	2,100	2,100
Hilton	172,900	172,900	2,891	3,073	59.81	56.26	5,484	5,484
Linton	46,250	46,250	779	776	59.37	59.60	3,325	3,325
Melbourne	95,000	107,733	2,020	2,033	47.03	52.99	2,568	2,568
Netherseal	10,900	11,009	336	339	32.44	32.47	1,141	1,141
Newton Solney	12,000	12,000	386	390	31.09	30.77	171	171
Overseal	36,142	36,865	940	957	38.45	38.52	2,801	2,801
Repton	48,000	50,300	1,222	1,231	39.28	40.86	693	693
Rosliston	11,500	12,500	306	317	37.58	39.43	378	378
Shardlow & Great Wilne	21,336	21,335	427	427	49.97	49.96	1,399	1,399
Smisby	5,802	6,802	123	123	47.17	55.30	164	164
Stenson	28,000	32,000	1,499	1,502	18.68	21.30	736	736
Ticknall	13,500	13,500	302	303	44.70	44.55	822	822
Walton-on-Trent	7,985	7,378	307	315	26.01	23.42	607	607
Weston-on-Trent	16,000	16,800	658	686	24.32	24.49	535	535
Willington	50,865	53,365	1,031	1,050	49.34	50.82	4,392	4,392
Woodville	62,349	66,707	1,735	1,802	35.94	37.02	3,692	3,692
TOTAL PRECEPTS / AVERAGE BAND D	986,564	1,037,217	25,144	25,767	35.70	38.61	43,627	43,627

SCHEDULE A - DISTRICT COUNCIL TAX 2023/24

Valuation Band and Proportion to Band D

<u>Part of Council's area:</u>	A	B	C	D	E	F	G	H
<u>Parish of</u>	6/9	7/9	8/9	1.00	11/9	13/9	15/9	18/9
	£:p	£:p	£:p	£:p	£:p	£:p	£:p	£:p

Aston-on-Trent	149.89	174.88	199.86	224.84	274.80	324.77	374.73	449.68
Barrow-on-Trent	151.98	177.31	202.64	227.97	278.63	329.29	379.95	455.94
Bretby	123.17	143.69	164.22	184.75	225.81	266.86	307.92	369.50
Burnaston	125.24	146.11	166.99	187.86	229.61	271.35	313.10	375.72
Castle Gresley	143.13	166.98	190.84	214.69	262.40	310.11	357.82	429.38
Church Broughton	151.76	177.05	202.35	227.64	278.23	328.81	379.40	455.28
Coton-in-the-Elms	133.68	155.96	178.24	200.52	245.08	289.64	334.20	401.04
Dalbury Lees	124.10	144.78	165.47	186.15	227.52	268.88	310.25	372.30
Drakelow	124.71	145.50	166.28	187.07	228.64	270.21	311.78	374.14
Egginton	148.47	173.22	197.96	222.71	272.20	321.69	371.18	445.42
Elvaston	140.69	164.13	187.58	211.03	257.93	304.82	351.72	422.06
Etwall	150.15	175.17	200.20	225.22	275.27	325.32	375.37	450.44
Findern	136.79	159.59	182.39	205.19	250.79	296.39	341.98	410.38
Foston & Scropton	165.08	192.59	220.11	247.62	302.65	357.67	412.70	495.24
Hartshorne	121.69	141.98	162.26	182.54	223.10	263.67	304.23	365.08
Hatton	157.53	183.78	210.04	236.29	288.80	341.31	393.82	472.58
Hilton	153.93	179.59	205.24	230.90	282.21	333.52	384.83	461.80
Linton	156.16	182.19	208.21	234.24	286.29	338.35	390.40	468.48
Melbourne	151.75	177.05	202.34	227.63	278.21	328.80	379.38	455.26
Netherseal	138.07	161.09	184.10	207.11	253.13	299.16	345.18	414.22
Newton Solney	136.94	159.76	182.59	205.41	251.06	296.70	342.35	410.82
Overseal	142.11	165.79	189.48	213.16	260.53	307.90	355.27	426.32
Repton	143.67	167.61	191.56	215.50	263.39	311.28	359.17	431.00
Rosliston	142.71	166.50	190.28	214.07	261.64	309.21	356.78	428.14
Shardlow & Great Wilne	149.73	174.69	199.64	224.60	274.51	324.42	374.33	449.20

Smisby	153.29	178.84	204.39	229.94	281.04	332.14	383.23	459.88
Stenson	130.63	152.40	174.17	195.94	239.48	283.02	326.57	391.88
Ticknall	146.13	170.48	194.84	219.19	267.90	316.61	365.32	438.38
Walton-on-Trent	132.04	154.05	176.05	198.06	242.07	286.09	330.10	396.12
Weston-on-Trent	132.75	154.88	177.00	199.13	243.38	287.63	331.88	398.26
Willington	150.31	175.36	200.41	225.46	275.56	325.66	375.77	450.92
Woodville	141.11	164.62	188.14	211.66	258.70	305.73	352.77	423.32
All other parts of the Council's area	116.43	135.83	155.24	174.64	213.45	252.26	291.07	349.28

SCHEDULE B - MAJOR PRECEPTING AUTHORITIES COUNCIL TAX 2023/24

Valuation Band and Proportion to Band D

Precepting Authority	A 6/9 £:p	B 7/9 £:p	C 8/9 £:p	D 1.00 £:p	E 11/9 £:p	F 13/9 £:p	G 15/9 £:p	H 18/9 £:p
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Derbyshire County Council	985.32	1,149.54	1,313.76	1,477.98	1,806.42	2,134.86	2,463.30	2,955.96
Police and Crime Commissioner for Derbyshire	177.73	207.36	236.98	266.60	325.84	385.09	444.33	533.20
Derbyshire Fire and Rescue Service	57.23	66.76	76.30	85.84	104.92	123.99	143.07	171.68

SCHEDULE C - AGGREGATED COUNCIL TAX FOR SOUTH DERYSHIRE 2023/24

<u>Part of Council's area:</u> <u>Parish of</u>	<u>Valuation Band and Proportion to Band D</u>							
	A	B	C	D	E	F	G	H
	£:p	£:p	£:p	£:p	£:p	£:p	£:p	£:p
Aston - on - Trent	1,370.17	1,598.54	1,826.90	2,055.26	2,511.98	2,968.71	3,425.43	4,110.52
Barrow - on - Trent	1,372.26	1,600.97	1,829.68	2,058.39	2,515.81	2,973.23	3,430.65	4,116.78
Bretby	1,343.45	1,567.35	1,791.26	2,015.17	2,462.99	2,910.80	3,358.62	4,030.34
Burnaston	1,345.52	1,569.77	1,794.03	2,018.28	2,466.79	2,915.29	3,363.80	4,036.56
Castle Gresley	1,363.41	1,590.64	1,817.88	2,045.11	2,499.58	2,954.05	3,408.52	4,090.22
Church Broughton	1,372.04	1,600.71	1,829.39	2,058.06	2,515.41	2,972.75	3,430.10	4,116.12
Coton - in - the - Elms	1,353.96	1,579.62	1,805.28	2,030.94	2,482.26	2,933.58	3,384.90	4,061.88
Dalbury Lees	1,344.38	1,568.44	1,792.51	2,016.57	2,464.70	2,912.82	3,360.95	4,033.14
Drakelow	1,344.99	1,569.16	1,793.32	2,017.49	2,465.82	2,914.15	3,362.48	4,034.98
Egginton	1,368.75	1,596.88	1,825.00	2,053.13	2,509.38	2,965.63	3,421.88	4,106.26
Elvaston	1,360.97	1,587.79	1,814.62	2,041.45	2,495.11	2,948.76	3,402.42	4,082.90
Etwall	1,370.43	1,598.83	1,827.24	2,055.64	2,512.45	2,969.26	3,426.07	4,111.28
Findern	1,357.07	1,583.25	1,809.43	2,035.61	2,487.97	2,940.33	3,392.68	4,071.22
Foston and Scropton	1,385.36	1,616.25	1,847.15	2,078.04	2,539.83	3,001.61	3,463.40	4,156.08
Hartshorne	1,341.97	1,565.64	1,789.30	2,012.96	2,460.28	2,907.61	3,354.93	4,025.92
Hatton	1,377.81	1,607.44	1,837.08	2,066.71	2,525.98	2,985.25	3,444.52	4,133.42
Hilton	1,374.21	1,603.25	1,832.28	2,061.32	2,519.39	2,977.46	3,435.53	4,122.64
Linton	1,376.44	1,605.85	1,835.25	2,064.66	2,523.47	2,982.29	3,441.10	4,129.32
Melbourne	1,372.03	1,600.71	1,829.38	2,058.05	2,515.39	2,972.74	3,430.08	4,116.10
Netherseal	1,358.35	1,584.75	1,811.14	2,037.53	2,490.31	2,943.10	3,395.88	4,075.06
Newton Solney	1,357.22	1,583.42	1,809.63	2,035.83	2,488.24	2,940.64	3,393.05	4,071.66
Overseal	1,362.39	1,589.45	1,816.52	2,043.58	2,497.71	2,951.84	3,405.97	4,087.16

Repton	1,363.95	1,591.27	1,818.60	2,045.92	2,500.57	2,955.22	3,409.87	4,091.84
Rosliston	1,362.99	1,590.16	1,817.32	2,044.49	2,498.82	2,953.15	3,407.48	4,088.98
Shardlow and Great Wilne	1,370.01	1,598.35	1,826.68	2,055.02	2,511.69	2,968.36	3,425.03	4,110.04
Smisby	1,373.57	1,602.50	1,831.43	2,060.36	2,518.22	2,976.08	3,433.93	4,120.72
Stenson Fields	1,350.91	1,576.06	1,801.21	2,026.36	2,476.66	2,926.96	3,377.27	4,052.72
Ticknall	1,366.41	1,594.14	1,821.88	2,049.61	2,505.08	2,960.55	3,416.02	4,099.22
Walton - on - Trent	1,352.32	1,577.71	1,803.09	2,028.48	2,479.25	2,930.03	3,380.80	4,056.96
Weston - on - Trent	1,353.03	1,578.54	1,804.04	2,029.55	2,480.56	2,931.57	3,382.58	4,059.10
Willington	1,370.59	1,599.02	1,827.45	2,055.88	2,512.74	2,969.60	3,426.47	4,111.76
Woodville	1,361.39	1,588.28	1,815.18	2,042.08	2,495.88	2,949.67	3,403.47	4,084.16
All other parts of the Council's area	1,336.71	1,559.49	1,782.28	2,005.06	2,450.63	2,896.20	3,341.77	4,010.12