

Councillors

Legal & Democratic Services

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Our Ref:
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20 February 2018

Dear Councillor

COUNCIL – 21 February 2018

Please find attached for your attention an updated document in respect of the Council meeting on Wednesday,

Item 7(i) Budget – Revenue - The original version circulated to Members did not include any Directorate summary pages i.e. the book only showed the service detail for each Directorate.

Item 7(ii) Budget – Council Tax 2018/19 – updated to reflect precept figures from the West Yorkshire Fire Authority, Rawdon Parish Council and Ledston Parish Council (pages 373 to 386 refer).

Please attach these papers to your agenda for the meeting.

Many thanks.

Yours sincerely



Kevin Tomkinson
Principal Governance Officer

Item 7 (i)

Adults and Health

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Adults and Health

Summary of budget by type of spending or income

	£000	Budget 2017/18	Budget 2018/19
Employees			
Direct Pay Costs		39,185	39,549
Agency And Temporary Staff		750	517
National Insurance Contributions		3,733	3,734
Superannuation Costs		5,231	5,581
Other Pension Costs		1,095	1,088
Other Employee Related Costs		64	74
Training And Development		468	418
		50,525	50,961
Premises			
Buildings Maintenance		90	62
Grounds Maintenance		29	25
Building Security		34	29
Cleaning And Workplace Refuse		119	120
Gas		203	189
Electricity		261	231
Other Utilities		200	201
Rents		122	143
NNDR		241	247
Accommodation Charges		10	7
Premises Related Insurance		26	33
		1,335	1,286
Supplies & Services			
Materials and Equipment		1,086	1,080
Stationery and Postage		101	81
Advertising		8	4
IT and telecommunications		495	548
Insurance		116	86
Professional Services and Subscriptions		99	160
Grants and Contributions		557	295
Catering Service		27	27
Waste Disposal and Landfill Tax		12	12
Allowances		18	28
Consultancy Services		60	80
Commissioned Services		0	10,468
Other Hired and Contracted Services		700	473
Licences		43	48
Publication and Promotion		117	55
PFI Unitary Charges		4,999	5,138
Miscellaneous		178	161
		8,616	18,743
Transport			
Vehicles And Plant Related Expenditure		37	28
Travel Allowances		947	949
Fuel		51	47
Private Hire		2	2
Transport Related Insurance		4	6
		1,042	1,032
Internal Charges			
Managed Recharges Frm Other Directorates		9,340	8,975
		9,340	8,975

Adults and Health

Summary of budget by type of spending or income

	£000	Budget 2017/18	Budget 2018/19
Agency Payments			
Services provided by other organisations		1,400	520
Services provided by Voluntary Sector		25,183	24,298
Carers Fees and Allowances		45	715
Services provided by Health Authorities		856	2,120
Public Health Commissioned Services		29,764	28,959
Contributions to Partnerships		90,994	90,445
Fees to Carers		577	578
Day Care		133	1,008
Home Care		24,517	24,871
Sheltered Accommodation		1,752	2,794
Residential and Nursing Placements		69,116	77,726
		244,336	254,035
Transfer Payments			
Direct Payments		14,844	12,554
		14,844	12,554
Capital			
RCCO (Revenue Contribution To Capital)		88	0
		88	0
Appropriations			
Transfers to/from Earmarked Reserves		1,049	(664)
		1,049	(664)
Managed Expenditure		331,176	346,921
Internal Income			
Income from other Directorates		(2,139)	(3,102)
Recharge Income from Capital		(332)	(265)
Charges to / from HRA		(693)	(693)
		(3,164)	(4,061)
Income - Grants			
Government Grants		(47,345)	(46,175)
DCLG Grants		(7,971)	(28,770)
		(55,316)	(74,945)
Income - Sales			
Sale of Goods and Services		(913)	(916)
		(913)	(916)
Income - Charges			
Fees and charges		(573)	(721)
Contributions		(62,746)	(58,073)
Other income		(600)	(608)
Rents		(161)	(165)
		(64,079)	(59,567)
Managed Income		(123,472)	(139,489)
Net Managed Budget		207,704	207,432
Accounting Adjustments			
IAS 19 Pensions Costs		1,489	3,850
Transfers to/from Statutory Reserves		(1,489)	(3,850)
Capital Charges		3,085	3,480
		3,085	3,480

Adults and Health

Summary of budget by type of spending or income

£000	Budget 2017/18	Budget 2018/19
Central Recharges		
Corporate & Democratic Core Income	(382)	(233)
	(382)	(233)
Other Internal Adjustments		
Internal Reallocations Charges	32,951	0
Internal Reallocations Income	(32,951)	0
	0	0
Managed Outside the Service	2,703	3,248
Net Cost of Service	210,407	210,680

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Children and Families

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Children and Families

Summary of budget by type of spending or income

£000	Budget 2017/18	Budget 2018/19
Employees		
Direct Pay Costs	63,809	64,757
Agency And Temporary Staff	753	730
National Insurance Contributions	6,257	6,375
Superannuation Costs	9,446	10,464
Other Pension Costs	7,231	7,398
Other Employee Related Costs	82	87
Training And Development	446	395
	88,024	90,207
Premises		
Buildings Maintenance	116	100
Grounds Maintenance	26	23
Building Security	56	51
Cleaning And Workplace Refuse	98	96
Gas	272	196
Electricity	370	362
Other Utilities	129	184
Rents	169	220
NNDR	715	785
Accommodation Charges	55	76
Premises Related Insurance	27	19
	2,034	2,112
Supplies & Services		
Materials and Equipment	1,148	1,253
Stationery and Postage	87	121
Advertising	71	105
IT and telecommunications	763	872
Insurance	255	243
Professional Services and Subscriptions	653	1,039
Grants and Contributions	12	14
Catering Service	800	1,000
Waste Disposal and Landfill Tax	0	0
Allowances	217	219
Consultancy Services	120	100
Security Services	105	105
Commissioned Services	100	100
Other Hired and Contracted Services	1,067	2,233
Licences	751	815
Publication and Promotion	42	35
PFI Unitary Charges	51,536	52,581
Miscellaneous	3	1
	57,731	60,834
Transport		
Vehicles And Plant Related Expenditure	109	98
Travel Allowances	1,603	1,774
Fuel	32	29
Private Hire	10,470	10,374
Transport Related Insurance	15	12
	12,229	12,287
Internal Charges		
Managed Recharges Fm Other Directorates	25,150	22,772

Children and Families

Summary of budget by type of spending or income

	£000	Budget 2017/18	Budget 2018/19
Internal Charges			
Distributed Grants		5,180	4,995
		30,330	27,766
Agency Payments			
Services provided by other organisations		23,475	27,714
Services provided by Voluntary Sector		7,433	7,543
General External Residential Placements		8,930	11,769
Independent Fostering Agencies		6,649	7,486
Carers Fees and Allowances		23,491	24,459
Public Health Commissioned Services		36	36
Supported Living		1,834	3,325
Former joint committee residual costs		2,898	2,947
Contributions to Partnerships		220	220
Day Care		30	45
Special Educational Needs Placements		4,726	4,062
		79,724	89,605
Transfer Payments			
Young People's Allowances		2,162	1,882
Direct Payments		1,225	1,200
		3,387	3,082
Appropriations			
Transfers to/from Earmarked Reserves		(172)	(1,522)
		(172)	(1,522)
Managed Expenditure		273,287	284,372
Internal Income			
Income from other Directorates		(24,934)	(25,570)
Recharge Income from Capital		(300)	(360)
Charges to / from HRA		(1,175)	(1,249)
Redistribution of grants income		(6,458)	(6,353)
		(32,867)	(33,532)
Income - Grants			
Government Grants		(66,212)	(69,461)
DCLG Grants		(34,039)	(34,039)
		(100,251)	(103,500)
Income - Sales			
Sale of Goods and Services		(313)	(310)
		(313)	(310)
Income - Charges			
Fees and charges		(17,776)	(18,350)
Contributions		(5,417)	(5,614)
Other income		(999)	(1,161)
Rents		(408)	(377)
		(24,599)	(25,502)
Income - Other			
Interest and Dividends		(2)	(2)
		(2)	(2)
Managed Income		(158,031)	(162,845)
Net Managed Budget		115,256	121,527

Children and Families

Summary of budget by type of spending or income

£000	Budget 2017/18	Budget 2018/19
Accounting Adjustments		
IAS 19 Pensions Costs	2,698	1,120
Transfers to/from Statutory Reserves	(2,698)	(1,120)
Capital Charges	14,522	14,932
	14,522	14,932
Central Recharges		
Corporate & Democratic Core Income	(482)	(224)
	(482)	(224)
Managed Outside the Service	14,040	14,708
Net Cost of Service	129,296	136,235

Schools/Education

Summary of budget by type of spending or income

£000	Budget 2017/18	Budget 2018/19
Internal Charges		
Managed Recharges Frm Other Directorates	902	1,036
Distributed Grants	58,143	57,770
	59,044	58,806
Transfer Payments		
School Budget Share	368,219	371,914
Young People's Allowances	2,818	2,775
	371,037	374,689
Capital		
Schools Contingency	1,110	1,064
	1,110	1,064
Appropriations		
Transfers to/from Earmarked Reserves	769	657
	769	657
Managed Expenditure	431,961	435,216
Income - Grants		
Government Grants	(431,861)	(435,126)
DCLG Grants	(90)	(90)
	(431,951)	(435,216)
Income - Charges		
Other income	(10)	0
	(10)	0
Managed Income	(431,961)	(435,216)
Net Managed Budget	0	0
Net Cost of Service	0	0

City Development

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City Development

Summary of budget by type of spending or income

	£000	Budget 2017/18	Budget 2018/19
Employees			
Direct Pay Costs		41,398	45,959
Agency And Temporary Staff		17	0
National Insurance Contributions		3,959	4,368
Superannuation Costs		6,124	6,936
Other Pension Costs		467	476
Other Employee Related Costs		199	219
Training And Development		294	306
		52,458	58,263
Premises			
Buildings Maintenance		1,077	1,100
Grounds Maintenance		126	126
Building Security		285	293
Cleaning And Workplace Refuse		651	680
Gas		693	706
Electricity		6,773	6,819
Other Utilities		526	848
Rents		4,389	4,028
NNDR		3,251	3,466
Highways Maintenance		7,079	7,079
Accommodation Charges		0	0
Premises Related Insurance		523	559
		25,373	25,705
Supplies & Services			
Materials and Equipment		6,742	6,670
Stationery and Postage		145	137
Advertising		180	197
IT and telecommunications		855	868
Insurance		1,503	1,292
Professional Services and Subscriptions		2,763	2,905
Grants and Contributions		2,304	2,230
Catering Service		10	10
Recycling and Reuse		14	24
Waste Disposal and Landfill Tax		71	61
Allowances		43	21
Consultancy Services		120	120
External Audit Fees		5	4
Security Services		312	332
Commissioned Services		60	60
Other Hired and Contracted Services		5,544	6,212
Licences		130	147
Publication and Promotion		432	400
PFI Unitary Charges		19,241	19,489
Miscellaneous		3	81
		40,477	41,260
Transport			
Vehicles And Plant Related Expenditure		3,589	4,180
Travel Allowances		319	312
Fuel		346	343
Private Hire		0	0
Transport Related Insurance		68	69

City Development

Summary of budget by type of spending or income

	£000	Budget 2017/18	Budget 2018/19
Transport		4,321	4,903
Internal Charges			
Managed Recharges Frm Other Directorates		8,443	7,617
		8,443	7,617
Agency Payments			
Services provided by other organisations		85	145
Services provided by Voluntary Sector		1	1
Contributions to Partnerships		130	192
		215	337
Transfer Payments			
Disrepair Provision		(116)	(116)
		(116)	(116)
Managed Expenditure		131,170	137,968
Internal Income			
Income from other Directorates		(17,606)	(18,256)
Recharge Income from Capital		(13,383)	(15,645)
Charges to / from HRA		(965)	(1,015)
Redistribution of grants income		(791)	(793)
		(32,745)	(35,709)
Income - Grants			
Government Grants		(11,839)	(11,772)
DCLG Grants		(4,639)	(4,439)
		(16,477)	(16,211)
Income - Sales			
Sale of Goods and Services		(5,551)	(6,867)
		(5,551)	(6,867)
Income - Charges			
Fees and charges		(22,886)	(25,415)
Contributions		(708)	(755)
Other income		(3,850)	(5,596)
Rents		(13,133)	(13,694)
		(40,576)	(45,461)
Managed Income		(95,349)	(104,247)
Net Managed Budget		35,821	33,721
Accounting Adjustments			
IAS 19 Pensions Costs		2,278	5,405
Transfers to/from Statutory Reserves		(2,250)	(5,405)
Capital Charges		41,273	45,967
		41,300	45,967
Central Recharges			
Corporate & Democratic Core Income		(757)	(564)
		(757)	(564)
Other Internal Adjustments			
Internal Reallocations Charges		3,080	3,080
Internal Reallocations Income		(3,080)	(3,080)
		0	0

City Development

Summary of budget by type of spending or income

	£000	Budget 2017/18	Budget 2018/19
Managed Outside the Service		40,543	45,403
Net Cost of Service		76,364	79,124

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Resources and Housing

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Resources and Housing

Summary of budget by type of spending or income

	£000	Budget 2017/18	Budget 2018/19
Employees			
Direct Pay Costs		113,522	119,283
Agency And Temporary Staff		1,972	471
National Insurance Contributions		10,695	10,441
Superannuation Costs		15,931	17,297
Other Pension Costs		2,556	2,518
Other Employee Related Costs		1,208	1,175
Training And Development		232	490
		146,115	151,676
Premises			
Buildings Maintenance		4,942	5,553
Grounds Maintenance		130	130
Building Security		429	431
Cleaning And Workplace Refuse		879	1,352
Gas		537	573
Electricity		1,353	1,220
Other Utilities		406	425
Rents		1,417	1,394
NNDR		3,301	3,638
Accommodation Charges		4	4
Premises Related Insurance		183	167
		13,580	14,888
Supplies & Services			
Materials and Equipment		16,989	18,566
Stationery and Postage		1,383	1,359
Advertising		35	49
IT and telecommunications		7,740	7,858
Insurance		77	108
Professional Services and Subscriptions		1,223	1,131
Grants and Contributions		239	239
Catering Service		0	0
Recycling and Reuse		1	0
Waste Disposal and Landfill Tax		6	6
Allowances		13	13
Consultancy Services		0	20
External Audit Fees		241	181
Security Services		2	327
Other Hired and Contracted Services		14,914	19,762
Licences		9	9
Publication and Promotion		33	23
Miscellaneous		28	24
		42,935	49,677
Transport			
Vehicles And Plant Related Expenditure		6,175	5,858
Travel Allowances		531	527
Fuel		5,302	5,295
Private Hire		7,796	7,817
Transport Related Insurance		225	212
		20,029	19,708
Internal Charges			
Managed Recharges Frm Other Directorates		2,586	3,198

Resources and Housing

Summary of budget by type of spending or income

	£000	Budget 2017/18	Budget 2018/19
Internal Charges			
Charges To/From HRA		936	739
		3,521	3,937
Agency Payments			
Services provided by other organisations		10,042	9,972
Services provided by Voluntary Sector		28	28
Contributions to Partnerships		19	19
		10,090	10,020
Transfer Payments			
Civic Allowances		57	57
		57	57
Appropriations			
Transfers to/from Earmarked Reserves		(40)	(40)
		(40)	(40)
Managed Expenditure		236,287	249,923
Internal Income			
Income from other Directorates		(128,221)	(136,698)
Recharge Income from Capital		(11,144)	(6,421)
Charges to / from HRA		(7,565)	(7,613)
Redistribution of grants income		(264)	(268)
		(147,193)	(151,000)
Income - Grants			
Government Grants		(1,114)	(1,114)
DCLG Grants		(1,242)	(2,999)
		(2,356)	(4,113)
Income - Sales			
Sale of Goods and Services		(2,798)	(2,663)
		(2,798)	(2,663)
Income - Charges			
Fees and charges		(5,215)	(5,020)
Contributions		(947)	(786)
Other income		(4,386)	(3,784)
Rents		(504)	(504)
Income Received From ALMOs/BITMO		(6)	(21)
		(11,057)	(10,115)
Income - Other			
Interest and Dividends		(2)	(2)
		(2)	(2)
Managed Income		(163,405)	(167,892)
Net Managed Budget		72,881	82,032
Accounting Adjustments			
IAS 19 Pensions Costs		4,557	11,919
Transfers to/from Statutory Reserves		(4,557)	(11,919)
Capital Charges		11,939	18,300
		11,939	18,300
Central Recharges			
Corporate & Democratic Core Income		(8,732)	(8,253)
		(8,732)	(8,253)

Resources and Housing

Summary of budget by type of spending or income

£000	Budget 2017/18	Budget 2018/19
Other Internal Adjustments		
Internal Reallocations Charges	1,272	1,272
Internal Reallocations Income	(1,272)	(1,272)
	0	0
Managed Outside the Service	3,207	10,047
Net Cost of Service	76,089	92,079

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Communities and Environment

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Communities and Environment

Summary of budget by type of spending or income

	£000	Budget 2017/18	Budget 2018/19
Employees			
Direct Pay Costs		62,613	66,984
Agency And Temporary Staff		350	282
National Insurance Contributions		6,039	6,394
Superannuation Costs		8,585	9,584
Other Pension Costs		1,195	1,155
Other Employee Related Costs		114	237
Training And Development		211	224
		79,108	84,860
Premises			
Buildings Maintenance		176	162
Grounds Maintenance		3,210	3,267
Building Security		105	312
Cleaning And Workplace Refuse		760	761
Gas		531	507
Electricity		776	766
Other Utilities		381	381
Rents		52	206
NNDR		2,150	2,248
Accommodation Charges		1,152	1,110
Premises Related Insurance		68	67
		9,361	9,787
Supplies & Services			
Materials and Equipment		5,393	5,960
Stationery and Postage		668	931
Advertising		98	43
IT and telecommunications		2,455	2,522
Insurance		410	361
Professional Services and Subscriptions		1,504	1,304
Grants and Contributions		4,674	5,848
Catering Service		3	3
Recycling and Reuse		2,485	2,678
Waste Disposal and Landfill Tax		3,232	2,774
Allowances		8	9
Consultancy Services		5	10
External Audit Fees		42	42
Security Services		116	99
Commissioned Services		0	(12)
Other Hired and Contracted Services		6,580	7,148
Licences		94	95
Publication and Promotion		291	290
PFI Unitary Charges		11,731	11,335
Miscellaneous		39	34
		39,830	41,475
Transport			
Vehicles And Plant Related Expenditure		5,950	5,842
Travel Allowances		352	338
Fuel		2,515	2,587
Private Hire		0	6
Transport Related Insurance		309	250
		9,126	9,022

Communities and Environment

Summary of budget by type of spending or income

£000	Budget 2017/18	Budget 2018/19
Internal Charges		
Managed Recharges Frm Other Directorates	8,190	8,396
Charges To/From HRA	48	48
Distributed Grants	1,501	978
	9,739	9,423
Agency Payments		
Services provided by other organisations	4,265	3,814
	4,265	3,814
Transfer Payments		
Compensation Payments	1	1
Housing Benefit Payments	277,026	243,811
	277,027	243,812
Appropriations		
Transfers to/from Earmarked Reserves	0	(350)
	0	(350)
Managed Expenditure	428,456	401,842
Internal Income		
Income from other Directorates	(8,607)	(8,855)
Recharge Income from Capital	(750)	(701)
Charges to / from HRA	(13,279)	(14,126)
Redistribution of grants income	(1,130)	(1,284)
	(23,765)	(24,966)
Income - Grants		
Government Grants	(287,376)	(253,423)
DCLG Grants	(1,193)	(1,363)
	(288,569)	(254,785)
Income - Sales		
Sale of Goods and Services	(3,867)	(5,203)
	(3,867)	(5,203)
Income - Charges		
Fees and charges	(28,202)	(28,988)
Contributions	(1,969)	(2,994)
Other income	(11,435)	(9,506)
Rents	(920)	(935)
Income Received From ALMOs/BITMO	0	(7)
	(42,526)	(42,429)
Managed Income	(358,728)	(327,384)
Net Managed Budget	69,729	74,458
Accounting Adjustments		
IAS 19 Pensions Costs	2,695	6,945
Transfers to/from Statutory Reserves	(2,723)	(6,945)
Capital Charges	7,922	7,527
	7,894	7,527
Central Recharges		
Corporate & Democratic Core Income	(1,191)	(980)
	(1,191)	(980)

Communities and Environment

Summary of budget by type of spending or income

£000	Budget 2017/18	Budget 2018/19
Other Internal Adjustments Internal Reallocations Charges Internal Reallocations Income	2,508 (2,508)	2,059 (2,059)
	0	0
Managed Outside the Service	6,703	6,546
Net Cost of Service	76,431	81,005

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Strategic and Central

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Strategic and Central Accounts

Summary of budget by type of spending or income

	£000	Budget 2017/18	Budget 2018/19
Employees			
Other Pension Costs		5,417	5,131
Training And Development		(250)	(90)
		5,167	5,041
Supplies & Services			
IT and telecommunications		44	40
Insurance		3,558	5,202
Professional Services and Subscriptions		100	575
Grants and Contributions		372	368
General Capitalisation		(7,482)	(8,482)
Corporate Initiatives & Savings Targets		(1,000)	(600)
Other Hired and Contracted Services		685	673
		(3,722)	(2,224)
Internal Charges			
Managed Recharges Frm Other Directorates		4,127	4,383
		4,127	4,383
Agency Payments			
Former joint committee residual costs		421	103
WY Joint Committees		1,384	1,396
WY Probation Service		6	6
WY Combined Authority (formerly WY PTE)		34,046	34,046
Flood Defence Levy		370	390
Coroners Service		1,295	1,366
		37,520	37,306
Transfer Payments			
Business Rates Levy		1,739	9,740
Land Drainage Levies		7	7
		1,747	9,747
Capital			
Capital Financing Charge		0	(725)
External Interest Charge		65,551	69,689
Statutory capital charge to HRA		(27,662)	(27,662)
Use of capital receipts to fund PFI		(18,754)	(18,030)
Minimum Revenue Provision		1,000	1,000
		20,135	24,272
Appropriations			
Transfer to/from General Fund Reserves		0	1,756
Transfers to/from Earmarked Reserves		(2,072)	750
Transfers to/from Capital Reserve		361	12
		(1,711)	2,518
Managed Expenditure		63,263	81,044
Internal Income			
Income from other Directorates		(24,618)	(31,895)
Charges to / from HRA		(14,069)	(12,743)
Corporate & Democratic Core Chge to HRA		(1,355)	(1,355)
		(40,042)	(45,993)
Income - Grants			
Government Grants		(1,722)	(372)
DCLG Grants		(22,334)	(36,605)
		(24,056)	(36,977)

Strategic and Central Accounts

Summary of budget by type of spending or income

£000	Budget 2017/18	Budget 2018/19
Income - Charges		
Fees and charges	(1,393)	(775)
Contributions	(925)	(764)
Other income	(5,216)	(4,271)
	(7,534)	(5,810)
Income - Other		
Interest and Dividends	(354)	(551)
	(354)	(551)
Managed Income	(71,986)	(89,330)
Net Managed Budget	(8,723)	(8,287)
Accounting Adjustments		
IAS 19 Pensions Costs	27,451	25,981
Transfers to/from Statutory Reserves	(27,451)	(25,981)
Capital Charges	(78,741)	(90,206)
	(78,741)	(90,206)
Central Recharges		
Corporate & Democratic Core Income	11,545	10,254
	11,545	10,254
Managed Outside the Service	(67,196)	(79,952)
Net Cost of Service	(75,919)	(88,239)



Report author: Doug Meeson

Tel: 88540

Report of the Chief Officer – Financial Services

Report to Council

Date: 21st February 2018

Subject: Council Tax 2018/19

Are specific electoral Wards affected? If relevant, name(s) of Ward(s):	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Are there implications for equality and diversity and cohesion and integration?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Is the decision eligible for Call-In?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Does the report contain confidential or exempt information? If relevant, Access to Information Procedure Rule number: Appendix number:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Summary of main issues

1. Section 30 of the Local Government Act 1992 imposes on the City Council a duty to set council taxes within its area. This report sets out the background to the calculations, the various steps in the process and the proposed council taxes for 2018/19 including the precepts issued by the Police and Crime Commissioner for West Yorkshire, the West Yorkshire Fire & Rescue Authority and the parish and town councils within the Leeds area.
2. It is proposed that Leeds City Council's element of the Band D council tax charge be increased by 4.99% to £1,339.89, an increase of 2.99% to the Leeds element plus a 2% increase for the Adult Social Care precept.

Recommendations

3. Council is requested to adopt the resolutions set out in Section 5.

1 Introduction

- 1.1 This report sets out how the council tax is calculated and makes recommendations regarding Leeds' council tax requirement, the calculation of Leeds' and parish elements of council tax and the setting of the overall level of council tax for Leeds for 2018/19.

2 Context

- 2.1 Section 30 of the Local Government Finance Act 1992 requires the City Council to set the council tax within its area. The amounts paid are based upon the capital values of each dwelling and are calculated by reference to their values at 1st April 1991 prices.
- 2.2 Properties are placed in one of eight valuation bands by the Listing Officer of the Valuation Office Agency as follows:

Table 1: Valuation Bands

Value at 1st April 1991	
Band A	Not exceeding £40,000
Band B	Over £ 40,000 but not exceeding £ 52,000
Band C	Over £ 52,000 but not exceeding £ 68,000
Band D	Over £ 68,000 but not exceeding £ 88,000
Band E	Over £ 88,000 but not exceeding £120,000
Band F	Over £120,000 but not exceeding £160,000
Band G	Over £160,000 but not exceeding £320,000
Band H	Exceeding £320,000

- 2.3 When the consultation paper relating to council tax was first issued by the Government in April 1991, it was estimated that the average property value in England was about £80,000. Such a property would be in Band D and as a result, many of the calculations are carried out by reference to Band D. For example, when the level of council tax is calculated, a Band D Tax is calculated initially and the taxes for the other bands are then calculated as proportions of that. Amounts of council tax are calculated in the first instance for households with two or more adults; single adult households receive a 25% discount.

3. Main issues

3.1 Council Taxes and the Collection Fund

- 3.1.1 The City Council's net budget is funded through a combination of business rates income, council tax income and government grant. Council tax income comes via the Leeds Collection Fund, a separate account from the City Council's General Fund, set up in accordance with Section 89 of the Local Government Finance Act 1988. The Collection Fund collects council tax income and pays out the demands

and precepts made upon it by the City Council, the Police and Crime Commissioner for West Yorkshire and the West Yorkshire Fire & Rescue Authority.

- 3.1.2 Leeds City Council is both a precepting and a billing authority. This means that the Council is responsible for maintaining the Collection Fund, setting the council tax, sending out council tax bills and collecting council tax. Leeds City Council, the Police and Crime Commissioner and the Fire & Rescue Authority each calculate their own element of council tax and Leeds as the billing authority then formally sets the overall tax by adding these elements together.
- 3.1.3 The 2015 Spending Review and Autumn Statement announced the introduction of a new power for local authorities with social care responsibilities to increase council tax by up to and including a further 2% per year until 2019-20, with a requirement that the extra money raised will be spent exclusively on adult social care. In the provisional 2017-18 Local Government Finance Settlement, local authorities were offered the flexibility to increase this element of council tax by an additional 1% in 2017-18 and 2018-19, but not to exceed 6% in total over the three year period to 2019-20.
- 3.1.4 For 2018/19 the Secretary of State for Communities and Local Government has again determined “principles” that will require local authorities that wish to increase their council taxes beyond set limits to hold local referendums. The limit this year for Leeds is up to 6%, comprising of up to 3% for the Leeds element of the tax (an increase of 1% on the limit of up to 2% in recent years) plus the Adult Social Care precept of 3%. The referendum limit for the Police and Crime Commissioner is £12 per Band D property and the limit for the Fire & Rescue Authority is up to 3%.
- 3.1.5 The proposed council taxes (including Police and Fire elements) for a two-adult household in Leeds are shown below. A 2.99% council tax increase is proposed to the Leeds element of the tax plus an additional 2% increase in council tax for the Adult Social Care precept. The Police and Crime Commissioner has approved an increase of £12.00 per Band D property and the Fire & Rescue Authority has approved an increase of 2.99%.

Table 2: 2018/19 Council Tax by Band

	2017/18	2018/19	Increase
	£	£	%
Band A	992.03	1043.70	5.21%
Band B	1,157.37	1,217.66	5.21%
Band C	1,322.71	1,391.60	5.21%
Band D	1,488.05	1,565.56	5.21%
Band E	1,818.72	1,913.45	5.21%
Band F	2,149.40	2,261.36	5.21%
Band G	2,480.07	2,609.26	5.21%
Band H	2,976.09	3,131.11	5.21%

- 3.1.6 Council will be assured that the council taxes proposed for the Leeds area, as set out in Table 2, will not exceed the referendum limits set by the Secretary of State.

3.2 Calculation and Setting of Council Tax

3.2.1 The process of calculating and setting council tax is as follows:

- i) Calculate the “council tax requirement” following the steps set out in Section 31A of the Local Government Finance Act 1992. This takes the Council's gross budget and gross income as a starting point and is shown in abbreviated form in Table 3.
- ii) Divide the council tax requirement by the tax base (as agreed by Council on 10th January 2018) to give a Band D Tax that includes amounts for parishes.
- iii) Calculate separately the Band D Taxes for non-parished areas (by removing parish precepts) and for each parish.
- iv) Calculate the taxes for each property band for non-parished areas and for parishes.

3.2.2 Table 3 includes the precepts and Band D amounts for the Police and Crime Commissioner and for the Fire & Rescue Authority.

3.2.3 Table 3 also includes the total of parish precepts.

Table 3: Council Tax Requirement 2018/19

	2017/18		2018/19	
	TOTAL £	Per Band D Equivalent £ p	TOTAL £	Per Band D Equivalent £ p
Leeds City Council				
Gross Expenditure (inc. trans. to reserves)	1,989,530,003		2,021,618,231	
<i>Less:</i>				
Gross Income (inc. trans. from reserves)	1,496,862,003		1,510,734,231	
Net Budget	492,668,000	2,219.85	510,884,000	2,270.04
<i>Add:</i>				
Parish Precepts	1,837,651	8.28	1,922,982	8.54
	494,505,651	2,228.13	512,806,982	2,278.58
<i>Less:</i>				
Leeds RSG	65,016,705	292.95	0	0.00
Leeds Business Rates	178,067,489	802.33	359,378,600	1,596.85
	251,421,457	1,132.85	153,428,382	681.73
<i>Add:</i>				
Tariff to Central Government	13,389,534	60.33	136,934,781	608.45
Basic amount needed from Council Tax	264,810,991	1,193.18	290,363,163	1,290.18
<i>Adjust for:</i>				
Business Rates Collection Fund (Surplus)/Deficit	21,763,376	98.06	13,335,036	59.25
Council Tax Collection Fund (Surplus)/Deficit	-1,500,000	-6.76	-226,000	-1.00
COUNCIL TAX REQUIREMENT (Including Parishes)	285,074,367	1,284.48	303,472,199	1,348.43
<i>Less:</i>				
Parish Precepts	1,837,651	8.28	1,922,982	8.54
COUNCIL TAX REQUIREMENT (Excluding Parishes)	283,236,716	1,276.20	301,549,217	1,339.89
<i>Add:</i>				
Police Precept	33,501,340	150.95	36,672,587	162.95
Fire Precept	13,514,939	60.90	14,114,553	62.72
TOTAL BAND D TAX (Non Parished Areas)	330,252,995	1,488.05	352,336,357	1,565.56
Total including parishes	332,090,646	1,496.33	354,259,339	1,574.10

Notes:

- a) The council tax base for 2018/19 as agreed by Council on 10th January 2018 and expressed as the number of Band D equivalent properties is 225,055.2.
- b) The precepts for individual parish and town councils and their parish Band D council taxes are set out in Appendix I.
- c) "Per Band D equivalents" shown in the table may not add due to rounding.

4. Corporate Considerations

4.1 Consultation and Engagement

4.1.1 The setting of council taxes is the final step in a budget setting process which has been underway for a number of months. Leeds City Council's initial budget proposals have been the subject of consultation with key stakeholders as set out in section 15 of the 2018/19 Revenue Budget and Council Tax report.

4.2 Equality and Diversity/Cohesion and Integration

4.2.1 The Council is fully committed to assessing and understanding the impact of its decisions on equality and diversity issues. In order to achieve this, the Council has an agreed process in place and has particularly promoted the importance of the process when taking forward key policy or budgetary changes.

4.2.2 A specific Equality Impact Assessment of the budget at a strategic level has been carried out and this is attached to the 2018/19 Revenue Budget and Council Tax report included in the pack of papers available at this meeting. Separate equality impact assessments will be undertaken in respect to specific actions included in the budget where appropriate.

4.3 Council policies and Best Council Plan

4.3.1 The council tax recommendations detailed in this report have been developed to ensure that appropriate financial resources are provided to support Council policies and the Best Council Plan, as set out in the 2018/19 Revenue Budget and Council Tax report referred to earlier.

4.4 Resources and value for money

4.4.1 This is a financial report and the financial implications are outlined in the main body of the report and set out in detail in the 2018/19 Revenue Budget and Council Tax report.

4.5 Legal Implications, Access to Information and Call In

4.5.1 In accordance with the Council's Budget and Policy Framework decisions as to the Council's budget and council tax are reserved to Council. Agreement of the recommendations contained in this report implies the Council's agreement to the actions necessary to deliver the budget described in the 2018/19 Revenue Budget and Council Tax report.

4.6 Risk Management

4.6.1 A full assessment of budget risks both at directorate level and corporately has been made and is explained in paragraph 12 of the 2018/19 Revenue Budget and Council Tax report.

5. Recommendations

5.1. Council is asked to adopt the following resolutions.

5.2 That it be noted that at the meeting on 10th January 2018, Council agreed the following amounts for the year 2018/19, in accordance with regulations made under Sections 31B(3) and 34(4) of the Local Government Finance Act 1992:-

a) 225,055.2 being the amount calculated by the Council, in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended) as its council tax base for the year.

b) **Table 4: Taxbase Numbers 2018/19**

PARISH OF	Taxbase Numbers 2018/19
Aberford and District	773.8
Allerton Bywater	1,429.3
Alwoodley	3,650.9
Arthington	284.7
Austhorpe	25.4
Bardsey cum Rigton	1,126.5
Barwick in Elmet and Scholes	1,985.4
Boston Spa	2,015.4
Bramham cum Oglethorpe	732.6
Bramhope and Carlton	1,815.3
Clifford	742.9
Collingham with Linton	1,704.1
Drighlington	1,865.4
East Keswick	585.3
Gildersome	1,832.7
Great and Little Preston	603.3
Harewood	1,833.2
Horsforth	7,239.2
Kippax	2,884.6
Ledsham	96.1
Ledston	159.2
Micklefield	510.2
Morley	10,642.8
Otley	4,979.0
Pool in Wharfedale	955.7
Rawdon	2,750.0
Scarcroft	811.5
Shadwell	970.9
Swillington	954.5
Thorner	754.1
Thorp Arch	375.5
Walton	116.9
Wetherby	4,707.4
Wothersome	8.2

being the amounts calculated by the Council in accordance with Regulation 6 of the Regulations, as the amounts of its Council Tax base for the year for dwellings in those parts of its area to which one or more special items relate.

5.3 That the following amounts be now calculated by the Council for the year 2018/19 in accordance with Sections 31A to 36 of the Local Government Finance Act 1992:-

- a) **£2,173,811,030** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2)(a) to (f) of the Act.
- b) **£1,870,338,831** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3)(a) to (d) of the Act.
- c) **£303,472,199** being the amount by which the aggregate at 5.3(a) above exceeds the aggregate at 5.3(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its **council tax requirement** for the year.
- d) **£1,348.434513** being the amount at 5.3(c) above, divided by the amount at 5.2(a) above, calculated by the Council, in accordance with Section 31B(1) of the Act, as **the basic amount of its council tax for the year**.
- e) **£1,922,982.00** being the aggregate amount of all special items referred to in Section 34(1) of the Act.
- f) **£1,339.89** being the amount at 5.3(d) above, less the result given by dividing the amount at 5.3(e) above by the amount at 5.2(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 special item relates**.

g) Table 5: Band D Precept by Parish

Parish	Band D £ p
Aberford and District	1,361.28
Allerton Bywater	1,365.78
Alwoodley	1,353.89
Arthington	1,347.79
Bardsey cum Rigton	1,369.41
Barwick in Elmet and Scholes	1,358.60
Boston Spa	1,359.40
Bramham cum Oglethorpe	1,373.13
Bramhope and Carlton	1,370.70
Clifford	1,372.20
Collingham with Linton	1,393.29
Drighlington	1,366.16
East Keswick	1,371.50
Gildersome	1,352.17
Great and Little Preston	1,369.73
Harewood	1,348.62
Horsforth	1,355.74
Kippax	1,372.17
Ledsham	1,392.96
Ledston	1,360.59
Micklefield	1,445.87
Morley	1,359.09
Otley	1,425.02
Pool in Wharfedale	1,382.51
Rawdon	1,355.22
Scarcroft	1,371.93
Shadwell	1,377.76
Swillington	1,370.80
Thorner	1,379.01
Thorp Arch	1,399.81
Walton	1,390.79
Wetherby	1,394.16

being the amounts given by adding to the amount at 5.3(f) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 5.2(b) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate.

h) Table 6: Leeds and Parish Precepts Excluding Police and Fire 2018/19

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£ p							
LEEDS EXCEPT PARTS BELOW:	893.26	1,042.14	1,191.01	1,339.89	1,637.64	1,935.40	2,233.15	2,679.78
Parish of:								
Aberford and District	907.52	1,058.77	1,210.03	1,361.28	1,663.79	1,966.29	2,268.80	2,722.56
Allerton Bywater	910.52	1,062.27	1,214.03	1,365.78	1,669.29	1,972.79	2,276.30	2,731.56
Alwoodley	902.59	1,053.03	1,203.46	1,353.89	1,654.75	1,955.62	2,256.48	2,707.78
Arthington	898.53	1,048.28	1,198.04	1,347.79	1,647.30	1,946.81	2,246.32	2,695.58
Bardsey cum Rigton	912.94	1,065.10	1,217.25	1,369.41	1,673.72	1,978.04	2,282.35	2,738.82
Barwick in Elmet and Scholes	905.73	1,056.69	1,207.64	1,358.60	1,660.51	1,962.42	2,264.33	2,717.20
Boston Spa	906.27	1,057.31	1,208.36	1,359.40	1,661.49	1,963.58	2,265.67	2,718.80
Bramham cum Oglethorpe	915.42	1,067.99	1,220.56	1,373.13	1,678.27	1,983.41	2,288.55	2,746.26
Bramhope and Carlton	913.80	1,066.10	1,218.40	1,370.70	1,675.30	1,979.90	2,284.50	2,741.40
Clifford	914.80	1,067.27	1,219.73	1,372.20	1,677.13	1,982.07	2,287.00	2,744.40
Collingham with Linton	928.86	1,083.67	1,238.48	1,393.29	1,702.91	2,012.53	2,322.15	2,786.58
Drighlington	910.77	1,062.57	1,214.36	1,366.16	1,669.75	1,973.34	2,276.93	2,732.32
East Keswick	914.33	1,066.72	1,219.11	1,371.50	1,676.28	1,981.06	2,285.83	2,743.00
Gildersome	901.45	1,051.69	1,201.93	1,352.17	1,652.65	1,953.13	2,253.62	2,704.34
Great and Little Preston	913.15	1,065.35	1,217.54	1,369.73	1,674.11	1,978.50	2,282.88	2,739.46
Harewood	899.08	1,048.93	1,198.77	1,348.62	1,648.31	1,948.01	2,247.70	2,697.24
Horsforth	903.83	1,054.46	1,205.10	1,355.74	1,657.02	1,958.29	2,259.57	2,711.48
Kippax	914.78	1,067.24	1,219.71	1,372.17	1,677.10	1,982.02	2,286.95	2,744.34
Ledsham	928.64	1,083.41	1,238.19	1,392.96	1,702.51	2,012.05	2,321.60	2,785.92
Ledston	907.06	1,058.24	1,209.41	1,360.59	1,662.94	1,965.30	2,267.65	2,721.18
Micklefield	963.91	1,124.57	1,285.22	1,445.87	1,767.17	2,088.48	2,409.78	2,891.74
Morley	906.06	1,057.07	1,208.08	1,359.09	1,661.11	1,963.13	2,265.15	2,718.18
Otley	950.01	1,108.35	1,266.68	1,425.02	1,741.69	2,058.36	2,375.03	2,850.04
Pool in Wharfedale	921.67	1,075.29	1,228.90	1,382.51	1,689.73	1,996.96	2,304.18	2,765.02
Rawdon	903.48	1,054.06	1,204.64	1,355.22	1,656.38	1,957.54	2,258.70	2,710.44
Scarcroft	914.62	1,067.06	1,219.49	1,371.93	1,676.80	1,981.68	2,286.55	2,743.86
Shadwell	918.51	1,071.59	1,224.68	1,377.76	1,683.93	1,990.10	2,296.27	2,755.52
Swillington	913.87	1,066.18	1,218.49	1,370.80	1,675.42	1,980.04	2,284.67	2,741.60
Thornor	919.34	1,072.56	1,225.79	1,379.01	1,685.46	1,991.90	2,298.35	2,758.02
Thorp Arch	933.21	1,088.74	1,244.28	1,399.81	1,710.88	2,021.95	2,333.02	2,799.62
Walton	927.19	1,081.73	1,236.26	1,390.79	1,699.85	2,008.92	2,317.98	2,781.58
Wetherby	929.44	1,084.35	1,239.25	1,394.16	1,703.97	2,013.79	2,323.60	2,788.32

being the amounts given by multiplying the amounts at 5.3(f) and 5.3(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.

- 5.4 That it be noted for the year 2018/19 that the Police and Crime Commissioner and the Fire & Rescue Authority have issued the following precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below.

Table 7: Police and Fire Precepts 2018/19

Precepting Authority	Band A £ p	Band B £ p	Band C £ p	Band D £ p	Band E £ p	Band F £ p	Band G £ p	Band H £ p
Police & Crime Commissioner West Yorkshire	108.6329	126.7383	144.8438	162.9493	199.1603	235.3712	271.5822	325.8986
West Yorkshire Fire and Rescue Authority	41.810639	48.779078	55.747519	62.715959	76.652838	90.589718	104.526597	125.431918

5.5 That, having calculated the aggregate in each case of the amounts at 5.3(h) and 5.4 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, and having received the Fire & Rescue Authority precept, hereby sets the following amounts as the amounts of council tax for the year 2018/19 for each of the categories of dwellings shown below:

Table 8: Leeds and Parish Precepts Including Police and Fire 2018/19

	Band A £ p	Band B £ p	Band C £ p	Band D £ p	Band E £ p	Band F £ p	Band G £ p	Band H £ p
LEEDS EXCEPT PARTS BELOW:	1,043.70	1,217.66	1,391.60	1,565.56	1,913.45	2,261.36	2,609.26	3,131.11
Parish of:								
Aberford and District	1,057.96	1,234.29	1,410.62	1,586.95	1,939.60	2,292.25	2,644.91	3,173.89
Allerton Bywater	1,060.96	1,237.79	1,414.62	1,591.45	1,945.10	2,298.75	2,652.41	3,182.89
Alwoodley	1,053.03	1,228.55	1,404.05	1,579.56	1,930.56	2,281.58	2,632.59	3,159.11
Arthington	1,048.97	1,223.80	1,398.63	1,573.46	1,923.11	2,272.77	2,622.43	3,146.91
Bardsey cum Rigton	1,063.38	1,240.62	1,417.84	1,595.08	1,949.53	2,304.00	2,658.46	3,190.15
Barwick in Elmet and Scholes	1,056.17	1,232.21	1,408.23	1,584.27	1,936.32	2,288.38	2,640.44	3,168.53
Boston Spa	1,056.71	1,232.83	1,408.95	1,585.07	1,937.30	2,289.54	2,641.78	3,170.13
Bramham cum Oglethorpe	1,065.86	1,243.51	1,421.15	1,598.80	1,954.08	2,309.37	2,664.66	3,197.59
Bramhope and Carlton	1,064.24	1,241.62	1,418.99	1,596.37	1,951.11	2,305.86	2,660.61	3,192.73
Clifford	1,065.24	1,242.79	1,420.32	1,597.87	1,952.94	2,308.03	2,663.11	3,195.73
Collingham with Linton	1,079.30	1,259.19	1,439.07	1,618.96	1,978.72	2,338.49	2,698.26	3,237.91
Drighlington	1,061.21	1,238.09	1,414.95	1,591.83	1,945.56	2,299.30	2,653.04	3,183.65
East Keswick	1,064.77	1,242.24	1,419.70	1,597.17	1,952.09	2,307.02	2,661.94	3,194.33
Gildersome	1,051.89	1,227.21	1,402.52	1,577.84	1,928.46	2,279.09	2,629.73	3,155.67
Great and Little Preston	1,063.59	1,240.87	1,418.13	1,595.40	1,949.92	2,304.46	2,658.99	3,190.79
Harewood	1,049.52	1,224.45	1,399.36	1,574.29	1,924.12	2,273.97	2,623.81	3,148.57
Horsforth	1,054.27	1,229.98	1,405.69	1,581.41	1,932.83	2,284.25	2,635.68	3,162.81
Kippax	1,065.22	1,242.76	1,420.30	1,597.84	1,952.91	2,307.98	2,663.06	3,195.67
Ledsham	1,079.08	1,258.93	1,438.78	1,618.63	1,978.32	2,338.01	2,697.71	3,237.25
Ledston	1,057.50	1,233.76	1,410.00	1,586.26	1,938.75	2,291.26	2,643.76	3,172.51
Micklefield	1,114.35	1,300.09	1,485.81	1,671.54	2,042.98	2,414.44	2,785.89	3,343.07
Morley	1,056.50	1,232.59	1,408.67	1,584.76	1,936.92	2,289.09	2,641.26	3,169.51
Otley	1,100.45	1,283.87	1,467.27	1,650.69	2,017.50	2,384.32	2,751.14	3,301.37
Pool in Wharfedale	1,072.11	1,250.81	1,429.49	1,608.18	1,965.54	2,322.92	2,680.29	3,216.35
Rawdon	1,053.92	1,229.58	1,405.23	1,580.89	1,932.19	2,283.50	2,634.81	3,161.77
Scarcroft	1,065.06	1,242.58	1,420.08	1,597.60	1,952.61	2,307.64	2,662.66	3,195.19
Shadwell	1,068.95	1,247.11	1,425.27	1,603.43	1,959.74	2,316.06	2,672.38	3,206.85
Swillington	1,064.31	1,241.70	1,419.08	1,596.47	1,951.23	2,306.00	2,660.78	3,192.93
Thornor	1,069.78	1,248.08	1,426.38	1,604.68	1,961.27	2,317.86	2,674.46	3,209.35
Thorp Arch	1,083.65	1,264.26	1,444.87	1,625.48	1,986.69	2,347.91	2,709.13	3,250.95
Walton	1,077.63	1,257.25	1,436.85	1,616.46	1,975.66	2,334.88	2,694.09	3,232.91
Wetherby	1,079.88	1,259.87	1,439.84	1,619.83	1,979.78	2,339.75	2,699.71	3,239.65

- 5.6 That, in accordance with section 52ZB of the Local Government Finance Act 1992, following the principles set out by the Secretary of State and in the Referendums Relating to Council Tax Increases (Principles) (England) Report 2018/19, it be determined that Leeds City Council's relevant basic amount of council tax for the year 2018/19 is not excessive.
- 5.7 That the schedule of instalments for 2018/19 for transfers to Leeds City Council and payments to the Police and Crime Commissioner and the Fire & Rescue Authority out of the Collection Fund be determined as set out in Appendix II of this report.

6. Background documents

- 6.1 There are no background documents associated with this report.

PARISH PRECEPTS & COUNCIL TAX BAND D CHARGES 2018/19

Parish	2017/18		2018/19	
	Parish Precept	Parish Band D Council Tax	Parish Precept	Parish Band D Council Tax
	£	£ p	£	£ p
Aberford and District	15,750.00	20.48	16,550.00	21.39
Allerton Bywater	37,000.00	26.76	37,000.00	25.89
Alwoodley	43,835.00	12.00	51,113.00	14.00
Arthington	2,250.00	7.89	2,250.00	7.90
Austhorpe	0.00	0.00	0.00	0.00
Bardsey cum Rigton	32,250.00	28.62	33,250.00	29.52
Barwick in Elmet and Scholes	37,148.00	18.73	37,148.00	18.71
Boston Spa	37,450.00	19.13	39,320.00	19.51
Bramham cum Oglethorpe	24,240.00	32.74	24,350.00	33.24
Bramhope and Carlton	55,922.00	30.79	55,921.00	30.81
Clifford	23,000.00	31.25	24,000.00	32.31
Collingham with Linton	76,000.00	44.54	91,000.00	53.40
Drighlington	49,000.00	26.47	49,000.00	26.27
East Keswick	18,000.00	30.64	18,500.00	31.61
Gildersome	22,063.00	12.20	22,504.00	12.28
Great and Little Preston	14,000.00	24.13	18,000.00	29.84
Harewood	8,000.00	4.37	16,000.00	8.73
Horsforth	109,950.00	15.53	114,710.00	15.85
Kippax	97,000.00	33.87	93,120.00	32.28
Ledsham	4,451.00	47.00	5,100.00	53.07
Ledston	3,296.00	20.97	3,296.00	20.70
Micklefield	47,385.00	94.88	54,070.00	105.98
Morley	200,372.00	19.16	204,379.00	19.20
Otley	407,627.00	82.70	423,850.00	85.13
Pool in Wharfedale	38,426.00	40.68	40,732.00	42.62
Rawdon	40,240.00	15.03	42,150.00	15.33
Scarcroft	26,000.00	31.93	26,000.00	32.04
Shadwell	35,700.00	36.70	36,771.00	37.87
Swillington	28,500.00	30.01	29,500.00	30.91
Thorner	29,500.00	39.43	29,500.00	39.12
Thorp Arch	17,020.00	45.37	22,500.00	59.92
Walton	5,812.00	50.15	5,950.00	50.90
Wetherby	250,464.00	53.91	255,448.00	54.27
Wothersome	0.00	0.00	0.00	0.00
TOTAL	1,837,651.00		1,922,982.00	

LEEDS COLLECTION FUND

SCHEDULE OF INSTALMENTS OF PAYMENTS OR TRANSFERS 2018/19

16th April 2018	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th May 2018	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th June 2018	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
16th July 2018	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th August 2018	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
17th September 2018	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th October 2018	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th November 2018	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
17th December 2018	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th January 2019	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th February 2019	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th March 2019	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority

The amount of each instalment will be the amount of the billing authority's undischarged liability, divided by the number of instalments remaining to be paid or transferred.