

**ADDITIONAL BUDGET INFORMATION**

**COUNCIL BUDGET MEETING**

**27<sup>TH</sup> FEBRUARY 2019**

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# Agenda Item 6



Councillors

## Legal & Democratic Services

Governance Services  
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Our Ref:  
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26 February 2019

Dear Councillor

### **COUNCIL – 27 February 2019**

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

Item 6(ii) Budget – Council Tax 2019/20 – updated to reflect precept figures West Yorkshire Fire & Rescue Authority, Horsforth Parish Council, Kippax Parish Council and Ledston Parish Council (pages 385 to 399 refer).

Item 6 – Budget Report – an overarching robustness report in respect of the budget amendments from the Chief Officer – Financial Services.

Please attach these papers to your agenda for the meeting.

Many thanks.

Yours sincerely

**Kevin Tomkinson**  
**Principal Governance Officer**





**Report of the Chief Officer – Financial Services**

**Report to Council**

**Date: 27<sup>th</sup> February 2019**

**Subject: Council Tax 2019/20**

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 2019/20 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 3.99% to £1,393.36, an increase of 2.99% to the Leeds element plus a 1% increase for the Adult Social Care precept.

**Recommendations**

3. Council is requested to adopt the resolutions set out in **Section 6**.

## **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 2019/20.

## **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 1<sup>st</sup> 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**

<b>Value at 1st April 1991</b>	
<b>Band A</b>	Not exceeding £40,000
<b>Band B</b>	Over £ 40,000 but not exceeding £ 52,000
<b>Band C</b>	Over £ 52,000 but not exceeding £ 68,000
<b>Band D</b>	Over £ 68,000 but not exceeding £ 88,000
<b>Band E</b>	Over £ 88,000 but not exceeding £120,000
<b>Band F</b>	Over £120,000 but not exceeding £160,000
<b>Band G</b>	Over £160,000 but not exceeding £320,000
<b>Band H</b>	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 2017/18 Provisional Local Government Finance Settlement, the Secretary of State announced additional flexibility, permitting local authorities to increase council tax between 2017/18 and 2019/20 specifically to fund adult social care services, with the maximum total increase in these three years not exceeding 6% but no more than 3% in any one year.
- 3.1.4 For 2019/20 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 4%, comprising of up to 3% for the Leeds element of the tax plus the Adult Social Care precept of 1%. The referendum limit for the Police and Crime Commissioner is £24 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 1% increase in council tax for the Adult Social Care precept. The Police and Crime Commissioner has approved an increase of £24.00 per Band D property and the Fire & Rescue Authority has approved a precept increase of 2.99%.

**Table 2: 2019/20 Council Tax by Band**

	<b>2018/19</b>	<b>2019/20</b>	<b>Increase</b>
	<b>£</b>	<b>£</b>	<b>%</b>
<b>Band A</b>	1043.70	1096.60	5.07%
<b>Band B</b>	1,217.66	1,279.37	5.07%
<b>Band C</b>	1,391.60	1,462.13	5.07%
<b>Band D</b>	1,565.56	1,644.90	5.07%
<b>Band E</b>	1,913.45	2,010.43	5.07%
<b>Band F</b>	2,261.36	2,375.97	5.07%
<b>Band G</b>	2,609.26	2,741.50	5.07%
<b>Band H</b>	3,131.11	3,289.80	5.07%

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 16<sup>th</sup> January 2019) 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** includes the total of parish precepts, which is not yet finalised. **No precept request has yet been received from Ledston Parish Council. As such we have anticipated a precept for this parish.** In accordance with the Billing Authorities (Anticipation of Precepts) (Amendment) Regulations 1995, Leeds, as the billing authority, may anticipate the precept to be issued. The precept amount shown for this parish does not exceed the anticipated precept amount allowed by the Regulations.



**Table 3: Council Tax Requirement 2019/20**

	2018/19		2019/20	
	TOTAL £	Per Band D Equivalent £ p	TOTAL £	Per Band D Equivalent £ p
Leeds City Council				
Gross Expenditure (inc. trans. to reserves)	2,021,618,231		2,055,895,423	
<i>Less:</i>				
Gross Income (inc. trans. from reserves)	1,510,734,231		1,539,218,423	
<b>Net Budget</b>	510,884,000	2,270.04	516,677,000	2,264.05
<i>Add:</i>				
Parish Precepts	1,922,982	8.54	1,992,385	8.73
	512,806,982	2,278.58	518,669,385	2,272.78
<i>Less:</i>				
Leeds RSG	0	0.00	0	0.00
Leeds Business Rates	359,378,600	1,596.85	273,547,642	1,198.67
	153,428,382	681.73	245,121,743	1,074.11
<i>Add:</i>				
Tariff to Central Government	136,934,781	608.45	73,113,461	320.38
Basic amount needed from Council Tax	290,363,163	1,290.18	318,235,204	1,394.49
<i>Adjust for:</i>				
Business Rates Collection Fund (Surplus)/Deficit	13,335,036	59.25	606,694	2.66
Council Tax Collection Fund (Surplus)/Deficit	-226,000	-1.00	1,127,906	4.94
<b>COUNCIL TAX REQUIREMENT (Including Parishes)</b>	303,472,199	1,348.43	319,969,804	1,402.09
<i>Less:</i>				
Parish Precepts	1,922,982	8.54	1,992,385	8.73
<b>COUNCIL TAX REQUIREMENT (Excluding Parishes)</b>	301,549,217	1,339.89	317,977,419	1,393.36
<i>Add:</i>				
Police Precept	36,672,587	162.95	42,663,531	186.95
Fire Precept	14,114,553	62.72	14,740,302	64.59
<b>TOTAL BAND D TAX (Non Parished Areas)</b>	<b>352,336,357</b>	<b>1,565.56</b>	<b>375,381,252</b>	<b>1,644.90</b>
Total including parishes	354,259,339	1,574.10	377,373,637	1,653.63

**Notes:**

- a) The council tax base for 2019/20 as agreed by Council on 16<sup>th</sup> January 2019 and expressed as the number of Band D equivalent properties is 228,209.1.
- b) The precepts for individual parish and town councils and their parish Band D council taxes are set out in **Appendix I. The total of parish precepts includes an anticipated precept for Ledston Parish Council.**
- c) "Per Band D equivalents" shown in the table may not add due to rounding.

### **3.3 Local Council Tax Support Scheme**

- 3.3.1 The Council Tax Support Scheme operates as a discount on the same basis as other discounts currently in place, with protected groups currently receiving a 100% discount. At its December 2016 meeting, Executive Board agreed to recommend to Full Council the replacement of the previous Council Tax Support scheme with a scheme aligned with Universal Credit. Full Council supported the adoption of the proposed scheme at its January 2017 meeting, with it taking effect from 1 April 2017. Customers now move on to this new scheme when they transfer to Universal Credit, at which time eligible customers will move off the scheme of automatic protections. Non-protected recipients of council tax benefit continue to be required to pay 25% of their council tax bills.
- 3.3.2 No changes are proposed to the current scheme, detailed in 3.3.1 above, in 2019/20.

## **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 14** of the 2019/20 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 2019/20 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 2019/20 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 2019/20 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 2019/20 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 11** of the 2019/20 Revenue Budget and Council Tax report.

#### **5. Conclusions**

- 5.1 This report explains 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 2019/20.

#### **6. Recommendations**

- 6.1 Council is asked to adopt the following resolutions.
- 6.2 That it be noted that at the meeting on 16<sup>th</sup> January 2019, Council agreed the following amounts for the year 2019/20, in accordance with regulations made under Sections 31B(3) and 34(4) of the Local Government Finance Act 1992:-
- a) 228,209.1 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 2019/20**

<b>PARISH OF</b>	<b>Taxbase Numbers 2018/19</b>	<b>Taxbase Numbers 2019/20</b>
Aberford and District	773.8	778.8
Allerton Bywater	1,429.3	1,479.7
Alwoodley	3,650.9	3,658.6
Arthington	284.7	291.0
Austhorpe	25.4	25.4
Bardsey cum Rigton	1,126.5	1,133.6
Barwick in Elmet and Scholes	1,985.4	1,996.8
Boston Spa	2,015.4	2,054.2
Bramham cum Oglethorpe	732.6	738.6
Bramhope and Carlton	1,815.3	1,827.1
Clifford	742.9	765.2
Collingham with Linton	1,704.1	1,722.2
Drighlington	1,865.4	1,868.3
East Keswick	585.3	586.6
Gildersome	1,832.7	1,863.0
Great and Little Preston	603.3	609.0
Harewood	1,833.2	1,836.2
Horsforth	7,239.2	7,203.3
Kippax	2,884.6	2,927.4
Ledsham	96.1	95.8
Ledston	159.2	159.9
Micklefield	510.2	515.5
Morley	10,642.8	10,795.5
Otley	4,979.0	5,003.3
Pool in Wharfedale	955.7	960.3
Rawdon	2,750.0	2,753.3
Scarcroft	811.5	819.8
Shadwell	970.9	971.4
Swillington	954.5	958.6
Thorner	754.1	758.3
Thorp Arch	375.5	374.7
Walton	116.9	114.8
Wetherby	4,707.4	4,881.4
Wothersome	8.2	9.0

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.

6.3 That the following amounts be now calculated by the Council for the year 2019/20 in accordance with Sections 31A to 36 of the Local Government Finance Act 1992:-

- a) **£2,132,735,869** 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) **£1,812,766,065** 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) **£319,969,804** being the amount by which the aggregate at 6.3(a) above exceeds the aggregate at 6.3(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its **council tax requirement** for the year.
- d) **£1,402.090468** being the amount at 6.3(c) above, divided by the amount at 6.2(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) **£1,992,385.00** being the aggregate amount of all special items referred to in Section 34(1) of the Act.
- f) **£1,393.36** being the amount at 6.3(d) above, less the result given by dividing the amount at 6.3(e) above by the amount at 6.2(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**.

**The total of parish precepts, included in the figures above, includes an anticipated precept for Ledston Parish Council.**

**g) Table 5: Band D Precept by Parish**

<b>Parish</b>	<b>Band D £ p</b>
Aberford and District	1,420.32
Allerton Bywater	1,419.87
Alwoodley	1,407.36
Arthington	1,401.95
Bardsey cum Rigton	1,423.35
Barwick in Elmet and Scholes	1,411.96
Boston Spa	1,418.27
Bramham cum Oglethorpe	1,427.37
Bramhope and Carlton	1,424.17
Clifford	1,427.34
Collingham with Linton	1,446.20
Drighlington	1,419.59
East Keswick	1,425.75
Gildersome	1,405.92
Great and Little Preston	1,430.31
Harewood	1,402.07
Horsforth	1,409.99
Kippax	1,426.44
Ledsham	1,447.30
<b>Ledston</b>	<b>1,413.97</b>
Micklefield	1,499.34
Morley	1,412.29
Otley	1,480.46
Pool in Wharfedale	1,438.32
Rawdon	1,408.68
Scarcroft	1,425.08
Shadwell	1,432.35
Swillington	1,425.18
Thornor	1,432.26
Thorp Arch	1,453.41
Walton	1,445.76
Wetherby	1,448.70

Anticipated Precept

being the amounts given by adding to the amount at 6.3(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 6.2(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 2019/20**

	<b>Band A</b> £ p	<b>Band B</b> £ p	<b>Band C</b> £ p	<b>Band D</b> £ p	<b>Band E</b> £ p	<b>Band F</b> £ p	<b>Band G</b> £ p	<b>Band H</b> £ p
LEEDS EXCEPT PARTS BELOW:	928.91	1,083.72	1,238.54	1,393.36	1,703.00	2,012.63	2,322.27	2,786.72
<b>Parish of:</b>								
Aberford and District	946.88	1,104.69	1,262.51	1,420.32	1,735.95	2,051.57	2,367.20	2,840.64
Allerton Bywater	946.58	1,104.34	1,262.11	1,419.87	1,735.40	2,050.92	2,366.45	2,839.74
Alwoodley	938.24	1,094.61	1,250.99	1,407.36	1,720.11	2,032.85	2,345.60	2,814.72
Arthington	934.63	1,090.41	1,246.18	1,401.95	1,713.49	2,025.04	2,336.58	2,803.90
Bardsey cum Rigton	948.90	1,107.05	1,265.20	1,423.35	1,739.65	2,055.95	2,372.25	2,846.70
Barwick in Elmet and Scholes	941.31	1,098.19	1,255.08	1,411.96	1,725.73	2,039.50	2,353.27	2,823.92
Boston Spa	945.51	1,103.10	1,260.68	1,418.27	1,733.44	2,048.61	2,363.78	2,836.54
Bramham cum Oglethorpe	951.58	1,110.18	1,268.77	1,427.37	1,744.56	2,061.76	2,378.95	2,854.74
Bramhope and Carlton	949.45	1,107.69	1,265.93	1,424.17	1,740.65	2,057.13	2,373.62	2,848.34
Clifford	951.56	1,110.15	1,268.75	1,427.34	1,744.53	2,061.71	2,378.90	2,854.68
Collingham with Linton	964.13	1,124.82	1,285.51	1,446.20	1,767.58	2,088.96	2,410.33	2,892.40
Drighlington	946.39	1,104.13	1,261.86	1,419.59	1,735.05	2,050.52	2,365.98	2,839.18
East Keswick	950.50	1,108.92	1,267.33	1,425.75	1,742.58	2,059.42	2,376.25	2,851.50
Gildersome	937.28	1,093.49	1,249.71	1,405.92	1,718.35	2,030.77	2,343.20	2,811.84
Great and Little Preston	953.54	1,112.46	1,271.39	1,430.31	1,748.16	2,066.00	2,383.85	2,860.62
Harewood	934.71	1,090.50	1,246.28	1,402.07	1,713.64	2,025.21	2,336.78	2,804.14
Horsforth	939.99	1,096.66	1,253.32	1,409.99	1,723.32	2,036.65	2,349.98	2,819.98
Kippax	950.96	1,109.45	1,267.95	1,426.44	1,743.43	2,060.41	2,377.40	2,852.88
Ledsham	964.87	1,125.68	1,286.49	1,447.30	1,768.92	2,090.54	2,412.17	2,894.60
Ledston	942.65	1,099.75	1,256.86	1,413.97	1,728.19	2,042.40	2,356.62	2,827.94
Micklefield	999.56	1,166.15	1,332.75	1,499.34	1,832.53	2,165.71	2,498.90	2,998.68
Morley	941.53	1,098.45	1,255.37	1,412.29	1,726.13	2,039.97	2,353.82	2,824.58
Otley	986.97	1,151.47	1,315.96	1,480.46	1,809.45	2,138.44	2,467.43	2,960.92
Pool in Wharfedale	958.88	1,118.69	1,278.51	1,438.32	1,757.95	2,077.57	2,397.20	2,876.64
Rawdon	939.12	1,095.64	1,252.16	1,408.68	1,721.72	2,034.76	2,347.80	2,817.36
Scarcroft	950.05	1,108.40	1,266.74	1,425.08	1,741.76	2,058.45	2,375.13	2,850.16
Shadwell	954.90	1,114.05	1,273.20	1,432.35	1,750.65	2,068.95	2,387.25	2,864.70
Swillington	950.12	1,108.47	1,266.83	1,425.18	1,741.89	2,058.59	2,375.30	2,850.36
Thornor	954.84	1,113.98	1,273.12	1,432.26	1,750.54	2,068.82	2,387.10	2,864.52
Thorp Arch	968.94	1,130.43	1,291.92	1,453.41	1,776.39	2,099.37	2,422.35	2,906.82
Walton	963.84	1,124.48	1,285.12	1,445.76	1,767.04	2,088.32	2,409.60	2,891.52
Wetherby	965.80	1,126.77	1,287.73	1,448.70	1,770.63	2,092.57	2,414.50	2,897.40

being the amounts given by multiplying the amounts at 6.3(f) and 6.3(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.

- 6.4 That it be noted for the year 2019/20 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 2019/20**

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	124.6329	145.4050	166.1772	186.9493	228.4936	270.0379	311.5822	373.8986
West Yorkshire Fire and Rescue Authority	43.060806	50.237606	57.414408	64.591209	78.944809	93.298411	107.652013	129.182417

6.5 That, having calculated the aggregate in each case of the amounts at 6.3(h) and 6.4 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of council tax for the year 2019/20 for each of the categories of dwellings shown below:

**Table 8: Leeds and Parish Precepts Including Police and Fire 2019/20**

	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:	1,096.60	1,279.37	1,462.13	1,644.90	2,010.43	2,375.97	2,741.50	3,289.80
<b>Parish of:</b>								
Aberford and District	1,114.57	1,300.34	1,486.10	1,671.86	2,043.38	2,414.91	2,786.43	3,343.72
Allerton Bywater	1,114.27	1,299.99	1,485.70	1,671.41	2,042.83	2,414.26	2,785.68	3,342.82
Alwoodley	1,105.93	1,290.26	1,474.58	1,658.90	2,027.54	2,396.19	2,764.83	3,317.80
Arthington	1,102.32	1,286.06	1,469.77	1,653.49	2,020.92	2,388.38	2,755.81	3,306.98
Bardsey cum Rigton	1,116.59	1,302.70	1,488.79	1,674.89	2,047.08	2,419.29	2,791.48	3,349.78
Barwick in Elmet and Scholes	1,109.00	1,293.84	1,478.67	1,663.50	2,033.16	2,402.84	2,772.50	3,327.00
Boston Spa	1,113.20	1,298.75	1,484.27	1,669.81	2,040.87	2,411.95	2,783.01	3,339.62
Bramham cum Oglethorpe	1,119.27	1,305.83	1,492.36	1,678.91	2,051.99	2,425.10	2,798.18	3,357.82
Bramhope and Carlton	1,117.14	1,303.34	1,489.52	1,675.71	2,048.08	2,420.47	2,792.85	3,351.42
Clifford	1,119.25	1,305.80	1,492.34	1,678.88	2,051.96	2,425.05	2,798.13	3,357.76
Collingham with Linton	1,131.82	1,320.47	1,509.10	1,697.74	2,075.01	2,452.30	2,829.56	3,395.48
Drighlington	1,114.08	1,299.78	1,485.45	1,671.13	2,042.48	2,413.86	2,785.21	3,342.26
East Keswick	1,118.19	1,304.57	1,490.92	1,677.29	2,050.01	2,422.76	2,795.48	3,354.58
Gildersome	1,104.97	1,289.15	1,473.30	1,657.46	2,025.78	2,394.11	2,762.43	3,314.92
Great and Little Preston	1,121.23	1,308.11	1,494.98	1,681.85	2,055.59	2,429.34	2,803.08	3,363.70
Harewood	1,102.40	1,286.15	1,469.87	1,653.61	2,021.07	2,388.55	2,756.01	3,307.22
Horsforth	1,107.68	1,292.31	1,476.91	1,661.53	2,030.75	2,399.99	2,769.21	3,323.06
Kippax	1,118.65	1,305.10	1,491.54	1,677.98	2,050.86	2,423.75	2,796.63	3,355.96
Ledsham	1,132.56	1,321.33	1,510.08	1,698.84	2,076.35	2,453.88	2,831.40	3,397.68
Ledston	1,110.34	1,295.40	1,480.45	1,665.51	2,035.62	2,405.74	2,775.85	3,331.02
Micklefield	1,167.25	1,361.80	1,556.34	1,750.88	2,139.96	2,529.05	2,918.13	3,501.76
Morley	1,109.22	1,294.10	1,478.96	1,663.83	2,033.56	2,403.31	2,773.05	3,327.66
Otley	1,154.66	1,347.12	1,539.55	1,732.00	2,116.88	2,501.78	2,886.66	3,464.00
Pool in Wharfedale	1,126.57	1,314.34	1,502.10	1,689.86	2,065.38	2,440.91	2,816.43	3,379.72
Rawdon	1,106.81	1,291.29	1,475.75	1,660.22	2,029.15	2,398.10	2,767.03	3,320.44
Scarcroft	1,117.74	1,304.05	1,490.33	1,676.62	2,049.19	2,421.79	2,794.36	3,353.24
Shadwell	1,122.59	1,309.70	1,496.79	1,683.89	2,058.08	2,432.29	2,806.48	3,367.78
Swillington	1,117.81	1,304.12	1,490.42	1,676.72	2,049.32	2,421.93	2,794.53	3,353.44
Thornor	1,122.53	1,309.63	1,496.71	1,683.80	2,057.97	2,432.16	2,806.33	3,367.60
Thorp Arch	1,136.63	1,326.08	1,515.51	1,704.95	2,083.82	2,462.71	2,841.58	3,409.90
Walton	1,131.53	1,320.13	1,508.71	1,697.30	2,074.47	2,451.66	2,828.83	3,394.60
Wetherby	1,133.49	1,322.42	1,511.32	1,700.24	2,078.06	2,455.91	2,833.73	3,400.48



- 6.6 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 2019/20, it be determined that Leeds City Council's relevant basic amount of council tax for the year 2019/20 is not excessive.
- 6.7 That the schedule of instalments for 2019/20 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.
- 7. Background documents**
- 7.1 There are no background documents associated with this report.

## PARISH PRECEPTS &amp; COUNCIL TAX BAND D CHARGES 2019/20

Parish	2018/19		2019/20	
	Parish Precept	Parish Band D Council Tax	Parish Precept	Parish Band D Council Tax
	£	£ p	£	£ p
Aberford and District	16,550.00	21.39	21,000.00	26.96
Allerton Bywater	37,000.00	25.89	39,220.00	26.51
Alwoodley	51,113.00	14.00	51,220.00	14.00
Arthington	2,250.00	7.90	2,500.00	8.59
Austhorpe	0.00	0.00	0.00	0.00
Bardsey cum Rigton	33,250.00	29.52	34,000.00	29.99
Barwick in Elmet and Scholes	37,148.00	18.71	37,148.00	18.60
Boston Spa	39,320.00	19.51	51,160.00	24.91
Bramham cum Oglethorpe	24,350.00	33.24	25,120.00	34.01
Bramhope and Carlton	55,921.00	30.81	56,300.00	30.81
Clifford	24,000.00	32.31	26,000.00	33.98
Collingham with Linton	91,000.00	53.40	91,000.00	52.84
Drighlington	49,000.00	26.27	49,000.00	26.23
East Keswick	18,500.00	31.61	19,000.00	32.39
Gildersome	22,504.00	12.28	23,404.00	12.56
Great and Little Preston	18,000.00	29.84	22,500.00	36.95
Harewood	16,000.00	8.73	16,000.00	8.71
Horsforth	114,710.00	15.85	119,800.00	16.63
Kippax	93,120.00	32.28	96,845.00	33.08
Ledsham	5,100.00	53.07	5,167.00	53.94
Ledston	3,296.00	20.70	3,296.00	20.61
Micklefield	54,070.00	105.98	54,632.00	105.98
Morley	204,379.00	19.20	204,379.00	18.93
Otley	423,850.00	85.13	435,788.00	87.10
Pool in Wharfedale	40,732.00	42.62	43,176.00	44.96
Rawdon	42,150.00	15.33	42,190.00	15.32
Scarcroft	26,000.00	32.04	26,000.00	31.72
Shadwell	36,771.00	37.87	37,874.00	38.99
Swillington	29,500.00	30.91	30,500.00	31.82
Thorner	29,500.00	39.12	29,500.00	38.90
Thorp Arch	22,500.00	59.92	22,500.00	60.05
Walton	5,950.00	50.90	6,016.00	52.40
Wetherby	255,448.00	54.27	270,150.00	55.34
Wothersome	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>1,922,982.00</b>		<b>1,992,385.00</b>	

## APPENDIX II

### LEEDS COLLECTION FUND

#### SCHEDULE OF INSTALMENTS OF PAYMENTS OR TRANSFERS 2019/20

15th April 2019	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th May 2019	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
17th June 2019	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th July 2019	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th August 2019	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
16th September 2019	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th October 2019	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th November 2019	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
16th December 2019	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th January 2020	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
17th February 2020	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
16th March 2020	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.

**Report of the Chief Officer – Financial Services**

**Report to Council**

**Date: 27th February 2019**

**Subject: Robustness of the Revenue budget 2019/20**

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 type="checkbox"/> Yes	<input checked="" 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

**1. Introduction**

- 1.1. This report provides Members of Council with comments on the robustness of the proposals contained in the various party amendments to the budget motion.
- 1.2. In particular it focuses upon scenarios whereby a number of amendments could be agreed by Council and the extent to which these amendments from different parties could be inter-related.

**2. Robustness of the budget**

- 2.1 The Local Government Act (Part II) 2003 places a requirement on the Council that when making decisions on the setting of the council's budget and the council tax, they must consider a report from the council's statutory finance officer (the Chief Officer - Financial Services) on the robustness of the budget and the adequacy of reserves within the proposals. The report of the Chief Officer – Financial Services at item 6(i) on the council summons includes at section 11 comments to this effect in respect of the proposed budget motion.
- 2.2. Given this requirement, in considering any proposed amendment to the budget motion, members must also consider the comments of the Chief Officer – Financial Services on the impact of any amendment upon the robustness of the budget and adequacy of reserves. Individual budget robustness reports for each party's budget amendments have been produced and these accompany the amendments which are

to be considered at Council on the 27<sup>th</sup> February 2019. It has also now been identified that a number of the proposed amendments from different parties are inter-related, which members of Council need to be aware of in considering the various budget amendments. As such the comments in this report supplement those contained in the main report and those included in budget robustness reports for each party's amendments.

### 3. Proposed amendments

3.1 There are a number of amendments which are proposing to reduce the same budget which, if all agreed, would be in excess of the available budgetary provision in the 2019/20 budget.

3.2 The proposed 2019/20 budget contains budget provision of £0.8m for a contingency. The following amendments all propose reducing the contingency budget:

- Amendments 2, 4, 5, 6, 8 and 10 in the name of Councillor Lamb assume the use of £0.78m from contingency for the purposes detailed in these respective amendments;
- Amendments 24, 27 and 31 in the name of Councillor Golton assume the use of £0.56m from contingency for the purposes detailed in these respective amendments;
- Amendment 42 in the name of Councillor Dobson assumes the use of £0.05m from contingency for the purposes set out in the amendment;
- Amendments 45, 46 and 47 in the name of Councillor Blackburn assume the use of £0.6m from contingency for the purposes set out in the amendment.

The cumulative value of these proposed reductions in the contingency budget for 2019/20 is £2m, which is in excess of the available provision.

3.3 Similarly, amendment 13 in the name of Councillor Lamb and amendment 41 in the name of Councillor Dobson assume saving in the managed approach budget of £0.286m and £0.256m respectively. Cumulatively these amendments represent a reduction of £0.542m in spend on the managed approach which is in excess of the available budget.

3.4 There are then a number of budget amendments which are proposing similar changes to the budget, either increasing expenditure or reducing income, but varying in how the proposed change is funded. These are detailed in the table below:

<b>Budget Amendments containing similar proposals</b>	
<b>Proposal</b>	<b>Amendment Numbers</b>
Cessation of charges for the disposal of inert waste	Amendment 1 in the name of Councillor Lamb Amendment 28 in the name of Councillor Golton Amendment 38 in the name of Councillor Dobson Amendment 45 in the name of Councillor Blackburn
Kerbside collection of food waste	Amendment 3 in the name of Councillor Lamb Amendment 29 in the name of Councillor Golton
Kerbside collection of glass waste	Amendment 4 in the name of Councillor Lamb Amendment 29 in the name of Councillor Golton

Cessation of car parking charges in Otley	Amendment 6 in the name of Councillor Lamb Amendment 30 in the name of Councillor Golton
Approach to the managed area	Amendment 13 in the name of Councillor Lamb Amendment 41 in the name of Councillor Dobson
Tackling period poverty	Amendment 16 in the name of Councillor Lamb Amendment 26 in the name of Councillor Golton
Funding environmental projects and initiatives	Amendment 17 in the name of Councillor Lamb Amendment 48 in the name of Councillor Blackburn
Cessation of bulky waste charges	Amendment 28 in the name of Councillor Golton Amendment 38 in the name of Councillor Dobson Amendment 45 in the name of Councillor Blackburn
Cessation of replacement bin charges	Amendment 38 in the name of Councillor Dobson Amendment 46 in the name of Councillor Blackburn

#### **4. Overall conclusion**

- 4.1 In conclusion, as identified above there are a number of proposed amendments to the budget motion which are inter-related, which members of Council need to be aware of in considering the 2019/20 budget.