



Please ask for Emily Taylor
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The Chair and Members of Council

Dear Councillor,

AGENDA SUPPLEMENT

Please see attached the documents for the agenda item(s) listed below for the meeting of the COUNCIL to be held on WEDNESDAY, 28 FEBRUARY 2024, the agenda for which has already been published.

12. Budget and Medium Term Financial Plan 2024/25 (Pages 3 - 8)
13. Council Tax 2024/25 (Pages 9 - 14)

Yours sincerely,

A handwritten signature in black ink, appearing to read "Randy".

Head of Regulatory Law and Monitoring Officer

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GENERAL FUND REVENUE ESTIMATES SUMMARY

	2023/24	2024/25
	Budget	Budget
	£	£
Leader of the Council	39,720	42,573
Deputy Leader of the Council	1,273,035	1,291,583
Cabinet Member for Business Transformation	2,690,625	3,557,384
Cabinet Member for Economic Growth	(242,235)	(197,811)
Cabinet Member for Governance	2,971,610	3,284,563
Cabinet Member for Health and Wellbeing	9,629,294	10,035,034
Cabinet Member for Housing (GF)	1,028,280	1,210,378
Cabinet Member for Town Centre and Visitor Economy	1,069,890	1,864,204
Portfolios Total*	18,460,219	21,087,908
ICT Digital Innovation Savings Target	(1,022,997)	(1,216,071)
ICT Digital Innovation Savings Achieved	711,839	825,023
Balanced Budget - Savings Plans**	(1,300,003)	(4,459,773)
Staff vacancy / attendance allowance***	(250,000)	0
Total Service Expenditure	16,599,058	16,237,087
Interest & capital charges		
Reversal of Depreciation & capital adjustments	(3,707,403)	(4,041,403)
MRP charges	1,398,192	1,513,784
GF Interest Payable	827,424	1,116,718
GF Interest Receivable	(370,320)	(347,107)
Debt Management Expenses	22,792	22,792
Contrib to/(from) Service Improve't Reserve	(59,070)	0
Contrib to/(from) Earmarked Reserves	(1,678,791)	(805,071)
Contribution to Vehicle & Plant Fund	106,000	106,000
Services Grant/Funding Guarantee	(266,058)	(715,000)
New Homes Bonus	(397,549)	(24,000)
Bad debt provision	25,000	75,000
Pay award & other to be allocated	0	313,297
Other Income	(10,500)	0
Surplus/(deficit) - savings target	0	0
NET EXPENDITURE	12,488,775	13,452,097

Financed By:		
RSG	504,937	706,937
Business Rates Baseline	3,499,000	3,641,000
Settlement Funding	4,003,937	4,347,937
Retained Business Rates	2,576,392	3,110,260
Business Rates pooling	390,000	350,000
NNDR Fund Surplus/(Deficit)	(73,798)	(154,990)
Council Tax Fund Surplus/(Deficit)	(7,066)	(9,971)
Council Tax (£190.81 x 30,443.17)	5,599,310	5,808,861
TOTAL FINANCING	12,488,775	13,452,097

*For ease of reference the portfolio figures are based on the 2023/24 portfolio structure, the 2024/25 budgets will be transferred to the latest portfolio structure in the coming weeks

** Savings will be allocated to service budgets in due course

*** Staff vacancy allowance has been apportioned to services for 2024/25

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CALCULATION OF EXPENDITURE – SECTION 32 LGFA '92

	2024/25 £
Gross Expenditure – Chesterfield Borough Council	113,009,211
<u>Special Items</u>	
- Staveley Town Council Precept - (£497,565 in 23/24)	530,156
- Brimington Parish Council Precept - (£57,486 in 23/24)	<u>59,211</u>
Total Special Items	589,367
Gross Expenditure 31A (2)	113,598,578
Gross Income – Chesterfield Borough Council	(99,557,114)
Revenue Support Grant	(706,937)
Business Rates Baseline Need	(3,641,000)
Retained Non Domestic Rates Growth	(3,460,260)
Gross Income Including Use of Reserves 31A (3)	(107,365,311)
Collection Fund (Surplus)/Deficit : Council Tax	9,971
Non Domestic Rates	154,990
Council Tax Requirement 31A (4)	6,398,228
Tax base (30,222.43 in 2023/24)	30,443.17
Average Band 'D' Tax (incl. Parishes)	£210.17
Percentage Increase - (2023/24 £203.64, +3.57%)	+3.21%
C.B.C.'s Council Tax	£190.81
Percentage Increase - (2023/24 £185.27, +2.99%)	+2.99%

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COUNCIL TAXES

COUNCIL AREA	VALUATION BAND/PROPORTION OF BAND 'D' TAX							
	A	B	C	D	E	F	G	H
	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9
	£	£	£	£	£	£	£	£
CHESTERFIELD BOROUGH:	-	-	-	-	-	-	-	-
Staveley Town	205.73	240.03	274.31	308.61	377.19	445.77	514.34	617.22
Brimington Parish	142.84	166.65	190.44	214.26	261.87	309.49	357.10	428.52
All Other Areas	127.21	148.41	169.61	190.81	233.21	275.61	318.02	381.62
MAJOR PRECEPTING AUTHORITIES:								
Derbyshire CC	1,034.49	1,206.90	1,379.32	1,551.73	1,896.56	2,241.39	2,586.22	3,103.46
Derbyshire Fire & Rescue	58.94	68.76	78.59	88.41	108.06	127.70	147.35	176.82
Derbyshire Police	186.40	217.47	248.53	279.60	341.73	403.87	466.00	559.20

TOTAL COUNCIL TAX PAYABLE IN EACH AREA

COUNCIL AREA	VALUATION BAND/PROPORTION OF BAND 'D' TAX							
	A	B	C	D	E	F	G	H
	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9
	£	£	£	£	£	£	£	£
Staveley Town	1,485.56	1,733.16	1,980.75	2,228.35	2,723.54	3,218.73	3,713.91	4,456.70
Brimington Parish	1,422.67	1,659.78	1,896.88	2,134.00	2,608.22	3,082.45	3,556.67	4,268.00
All Other Areas	1,407.04	1,641.54	1,876.05	2,110.55	2,579.56	3,048.57	3,517.59	4,221.10

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For publication

Council Tax 2024/25

Meeting:	Council
Date:	28th February 2024
Cabinet portfolio:	Leader
Directorate:	Finance
For Publication	

1.0 Purpose of report

- 1.1 To set the Council's own Council Tax for 2024/25.
- 1.2 To set the aggregate amounts of Council Tax for 2024/25, including all of the precepting authorities, for each area/category of dwelling within the Borough in accordance with requirements of the Local Government Finance Act 1992.

2.0 Recommendations

- 2.1 That it be noted that the Employment and General Committee calculated the following tax base amounts for the year 2024/25 in accordance with regulation made under Section 31B of the Local Government Finance Act 1992 as:
 - (a) 30,443.17 being the tax base calculated for the whole Council area.
 - (b) For those areas to which a parish precept applies:

Staveley Town Council	4,500.49
Brimington Parish Council	2,525.03
- 2.2 That the Council approves the calculation of the Council Tax requirement for the Council's own purposes for 2024/25 (excluding parish precepts) as **£5,808,861.**
- 2.3 That the following amounts be calculated for the year 2024/25 in accordance with Sections 31 to 36 of the Act:
 - (a) **£113,598,578** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (2) of the Act (gross

expenditure) taking into account all precepts issued to it by Parish Councils;

- (b) **£107,365,311** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act (gross income including grants and the use of reserves);
- (c) **£9,971** being the deficit on the Council tax elements of the Collection Fund and **£154,990** being the deficit on the Business Rate elements;
- (d) **£6,398,228** being the amount by which the aggregate at 2.3(a) above exceeds the aggregate at 2.3(b) above plus 2.3(c), calculated by the Council, in accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year. Please note that this is the total of the Borough's requirement of **£5,808,861** plus the total parish precepts of **£589,367**.
- (e) **£210.17** being the amount at 2.3(d) above divided by 2.1(a) above, calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
- (f) **£589,367** being the aggregate amount of all special items (parish precepts) referred to in Section 34(1) of the Act.
- (g) **£190.81** (Band 'D' Council Tax) being the amount at 2.3(e) above less the result given by dividing the amount at 2.3(f) above by the amount at 2.1(a) above, calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no Parish precept relates. The tax does not exceed the principles set by the Secretary of State for determining excessive tax increases and triggering a referendum.

Parts of the Council's area:

- (h) The following being the amounts calculated by adding the amount at 2.3(g) to the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned in 2.3(f) divided in each case by the amount at 2.1(b), 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 items relate.

Parish	Band 'D' Special Item (Parish Precept)* £	Band 'D' Tax £
Staveley	117.80	308.61
Brimington	23.45	214.26

*Included within the Band 'D' Tax amount

- (i) The amounts given by multiplying the amounts at 2.3(g) and 2.3(h) 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 band

Part of the Council's area	Valuation Band							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Staveley Town Council	205.73	240.03	274.31	308.61	377.19	445.77	514.34	617.22
Brimington Parish Council	142.84	166.65	190.44	214.26	261.87	309.49	357.10	428.52
All other parts of the Borough	127.21	148.41	169.61	190.81	233.21	275.61	318.02	381.62

- 2.4 That it be noted that for the year 2024/25 the Derbyshire County Council, the Derbyshire Fire and Rescue Service and the Derbyshire Police & Crime Commissioner have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:

Precepting Authority	Valuation Band							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Derbyshire County Council	1,034.49	1,206.90	1,379.32	1,551.73	1,896.56	2,241.39	2,586.22	3,103.46
Derbyshire Fire & Rescue Service	58.94	68.76	78.59	88.41	108.06	127.70	147.35	176.82
Derbyshire Police & Crime Commissioner	186.40	217.47	248.53	279.60	341.73	403.87	466.00	559.20

*The Derbyshire County Council Tax increase of 4.99% includes 2.00% to support the delivery of adult social care duties and responsibilities in 2024/25,

equivalent to an additional £29.56 for dwellings in Council Tax Valuation Band 'D', which is included in the £1,551.73 in the table above.

- 2.5 That, having calculated the aggregate in each case of the amounts at 2.3(i) and 2.4 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 2024/25 for each of the categories of dwellings shown below:

Part of the Council's area	Valuation Band							
	A 6/9	B 7/9	C 8/9	D 9/9	E 11/9	F 13/9	G 15/9	H 18/9
	£	£	£	£	£	£	£	£
Staveley Town Council	1,485.56	1,733.16	1,980.75	2,228.35	2,723.54	3,218.73	3,713.91	4,456.70
Brimington Parish Council	1,422.67	1,659.78	1,896.88	2,134.00	2,608.22	3,082.45	3,556.67	4,268.00
All other parts of the Borough	1,407.04	1,641.54	1,876.05	2,110.55	2,579.56	3,048.57	3,517.59	4,221.10

3.0 Reasons for recommendations

- 3.1 There is a statutory requirement for the Council to set a balanced budget and a Council Tax for each financial year. The format of the Council Tax resolution is based on the model recommended by the Chartered Institute of Public Finance and Accountancy (CIPFA).

4.0 Report Details

4.1 Background

The Councils budget is set out in the 2024/25 Budget & Medium-Term Financial Plan, General Fund and Housing Capital Programmes and Treasury Management Strategy reports. The budget reports form the basis of the Council Tax recommendation in this report.

The Borough Council, as the Tax Collecting Authority, is required by the Local Government Finance Act, 1992 to set the Council Tax for its area by adding its own tax to those of the Major Precepting Authorities (in this case Derbyshire County Council, Derbyshire Fire & Rescue Service and Derbyshire Police and Crime Commissioner) and the local Precepting Authorities (in this case Staveley Town Council and Brimington Parish Council).

Under the Local Government Act 1992 the Council is required to determine whether it's relevant basic amount of council tax for a financial year is excessive. Where the increase exceeds the principles determined by the Secretary of State the authority is required to hold a council tax referendum. For 2024/25 an increase is deemed to be excessive for a shire district council if it is 3% or more above the 2023/24 level.

5.0 Alternative options

5.1 It is within the gift of the Council to put forward alternative council tax levels for the Chesterfield Borough element of the council tax calculation.

6.0 Implications for consideration – Financial and value for money

6.1 The Medium-Term Financial Plan in its entirety deals with financial and value for money implications.

7.0 Implications for consideration – Legal

7.1 The Borough Council, as the Tax Collecting Authority, is required by the Local Government Finance Act, 1992 to set the Council Tax for its area by adding its own tax to those of the Major Precepting Authorities (in this case Derbyshire County Council, Derbyshire Fire & Rescue Service and Derbyshire Police and Crime Commissioner) and the local Precepting Authorities (in this case Staveley Town Council and Brimington Parish Council).

7.2 Under the Local Government Act 1992 the Council is required to determine whether it's relevant basic amount of council tax for a financial year is excessive. Where the increase exceeds the principles determined by the Secretary of State the authority is required to hold a council tax referendum.

8.0 Implications for consideration – Human resources

8.1 There are no human resource implications to consider in this report.

9.0 Implications for consideration – Council Plan

9.1 In preparing the budget estimates for the coming financial year and updating the medium-term financial plan, detailed consideration has been given to the need for the Council's finances to be at levels appropriate to enable the Council to deliver in full on the priorities and objectives that it has set itself for the remaining term of the Council Plan. Consideration and approval of the council tax increase forms part of that process.

9.2 The preparation of sustainable and balanced budgets over the medium terms is a key activity in contributing to delivery of the Council Plan.

10.0 Implications for consideration – Climate Change

10.1 Climate Change has been a key consideration during the development of the Medium-Term Financial Plan. Climate Change Impact Assessments are undertaken for specific spending options and activities and form a key part of informed decision making.

11.0 Implications for consideration – Equality and diversity

11.1 Equality and diversity have been a key consideration during the development of the Medium-Term Financial Plan. Equality analysis is undertaken for specific spending options and activities and form a key part of informed decision making.

12.0 Implications for consideration – Risk management

12.1 Risks associated with the proposed council tax increase are considered in the medium-term financial plan to which this council tax increase relates.

Decision information

Key decision number	
Wards affected	

Document information

Report author	Contact number/email
Theresa Channell Karen Ludditt	Theresa.channell@chesterfield.gov.uk Karen.Ludditt@chesterfield.gov.uk
Background documents	
These are unpublished works which have been relied on to a material extent when the report was prepared.	
<i>This must be made available to the public for up to 4 years.</i>	
Appendices to the report	