
REPORT TO:	COUNCIL	AGENDA ITEMS: 14-19
DATE OF MEETING:	26TH FEBRUARY 2009	CATEGORY:
REPORT FROM:	DIRECTOR OF CORPORATE SERVICES	OPEN
MEMBERS' CONTACT POINT:	KEVIN STACKHOUSE (595811)	DOC:
SUBJECT:	BUDGET REQUIREMENT and COUNCIL TAX LEVELS 2009/2010	REF:
WARD(S) AFFECTED:	ALL	TERMS OF REFERENCE:

1.0 Purpose of the Report

- 1.1 To set out the resolutions for the Council's Budget Requirement and level of Council Tax for the financial year 2009/2010. The format of the report follows that laid down under the Local Government Finance Act 1992 and its various regulations.
- 1.2 In addition, it sets out a report under Section 25 of the Local Government Act 2003 by the Section 151 (Chief Finance) Officer, which provides an overall opinion on the robustness of the estimates included in budgets and the adequacy of Council Reserves. It also reports the Indicators required under the Prudential Code for Capital Finance.
- 1.3 The Council's budgeted spending levels for 2009/2010, the associated level of basic Council Tax and the Prudential Indicators, are those recommended by the Finance & Management Committee from its meeting on 17 February 2009.

2.0 Executive Summary

- 2.1 An outline commentary of the various resolutions and the associated calculations are provided in detail below. The resolutions themselves, for approval, are set out in **Appendix A** together with the **3 Schedules** to the report. The Section 25 Report and Prudential Indicators are set out in **Section 4** (below).

IT SHOULD BE NOTED THAT THE COUNCIL TAX LEVEL FOR THE DERBYSHIRE FIRE AND RESCUE SERVICE IN RESOLUTION 7 IS PROVISIONAL. ANY SUBSEQUENT CHANGES TO SCHEDULES 2 AND 3 WILL BE REPORTED AT THE MEETING.

3.0 Detail

3.1 Resolutions 1 and 2

These figures represent the total net revenue expenditure of the Council. They are not the same as the Council's Budget Requirement as this takes account of the use of reserves and includes parish precepts.

3.2 Resolution 3

This is the District Council's Tax Base, which was approved by Finance and Management Committee at its meeting held on the 15 January 2009, and totaled **30,641.6**

3.3 Resolution 4(a)

The amount at resolution 4(a), i.e. the Council's estimated gross expenditure for 2009/2010, plus the parish precepts as notified to the District Council under the Local Government Act 1972. It is calculated as follows.

AUTHORITY/PARISH	£	£
South Derbyshire District Council		42,247,166
Parish Precepts		
Aston-on-Trent	25,000	
Barrow-on-Trent	10,000	
Bretby	2,415	
Burnaston	12,250	
Castle Gresley	18,915	
Church Broughton	3,500	
Coton-in-the-Elms	6,225	
Dalbury Lees	2,300	
Egginton	8,000	
Elvaston	7,000	
Etwall	40,000	
Findern	11,750	
Foston & Scropton	9,000	
Hartshorne	9,500	
Hatton	20,000	
Hilton	89,250	
Linton	29,484	
Melbourne	15,342	
Netherseal	9,200	
Newton Solney	4,300	
Overseal	28,000	
Repton	13,700	
Rosliston	5,950	

Shardlow & Great Wilne	14,000	
Smisby	3,414	
Sinfin Moor (Stenson Fields)	15,000	
Ticknall	11,500	
Walton-on-Trent	5,615	
Weston-on-Trent	12,500	
Willington	36,364	
Woodville	30,000	
Sub-Total – Parishes		509,474
TOTAL		42,756,640

3.4 Resolution 4(b)

This is the District Council's estimated gross income for 2009/2010 from fees, charges, rents and specific government grants, and has been calculated as **£30,526,531**

3.5 Resolution 4(c)

This is the Council's Budget Requirement and is the difference between gross expenditure at 4(a) and gross income at 4(b). It is calculated as:

<u>RESOLUTION 4 (C)</u>	£
Expenditure – Item 4 (a)	42,756,640
Income – Item 4 (b)	30,526,531
TOTAL	12,230,109

3.6 Resolution 4(d)

This sum represents the aggregate of the amount receivable for 2009/10 in respect of:

- Government Formula Grant
- The Council's share of the estimated surplus on the Collection Fund for 2008/2009 (as reported to Finance and Management Committee on 15 January 2009). It is calculated as follows.

<u>AGGREGATE OF AMOUNT RECEIVABLE</u>	£
Formula Grant	7,134,878
Surplus on Collection Fund	50,000
TOTAL	7,184,878

3.7 Resolution 4(e)

This figure represents the basic amount of Council Tax and is calculated by applying the formula given in Section 33(1) of the Local Government Finance Act 1992:

$$\frac{R - P}{T}$$

Where:

- R is the Council's Budget Requirement, i.e. as 4 (c) above.
- P is the Aggregate Amount Receivable, i.e. as 4(d) above.
- T is the Council Tax Base as in resolution 3(a) above.

Therefore:
$$\frac{£12,230,109 - 7,184,878}{30,641.6}$$

= £164.65

3.8 Resolution 4(f)

This is the total of all the precepts of local precepting authorities as listed in the note to resolution 4(a) i.e. **£509,474** (as detailed in 3.3 above).

3.9 Resolution 4(g)

Deducting from the amount of basic council tax at resolution 4(e) the sum of the parish precepts, and dividing by the District council tax base arrives at this figure.

$$\frac{£164.65 - £509,474}{30,641.6}$$

= £148.03

This represents the basic amount of council tax (at Band D level) for parts of the District's area where there are no parish precepts. The parish precepts, where applicable, are in addition to this.

3.10 Resolution 4(h)

This amount represents the additional basic level of Council Tax to meet the parish precepts as set out in resolution 4(f). It is calculated by dividing the parish precept by the council tax base for that part of the Council's area, and adding the result to the council tax amount calculated in resolution 4(g) above.

PARISH	Council Tax Base	Parish Precept £	Parish Addition Band D £: P	District's Basic Amount £: P	Total Basic Amount £: P
Aston-on-Trent	675.0	25,000	37.04	148.03	185.07
Barrow-on-Trent	233.7	10,000	42.79	148.03	190.82
Bretby	387.0	2,415	6.24	148.03	154.27
Burnaston	666.7	12,250	18.37	148.03	166.40
Castle Gresley	500.5	18,915	37.79	148.03	185.82
Church Broughton	232.7	3,500	15.04	148.03	163.07
Coton-in-the-Elms	282.4	6,225	22.04	148.03	170.07
Dalbury Lees	115.9	2,300	19.84	148.03	167.87
Egginton	257.7	8,000	31.04	148.03	179.07
Elvaston	701.1	7,000	9.98	148.03	158.01
Etwall	969.6	40,000	41.25	148.03	189.28
Findern	637.5	11,750	18.43	148.03	166.46
Foston & Scropton	237.4	9,000	37.91	148.03	185.94
Hartshorne	1,182.0	9,500	8.04	148.03	156.07
Hatton	882.8	20,000	22.66	148.03	170.69
Hilton	2,367.5	89,250	37.70	148.03	185.73
Linton	685.3	29,484	43.02	148.03	191.05
Melbourne	1,793.3	15,342	8.56	148.03	156.59
Netherseal	337.7	9,200	27.24	148.03	175.27
Newton Solney	278.2	4,300	15.46	148.03	163.49
Overseal	810.3	28,000	34.56	148.03	182.59
Repton	1,001.4	13,700	13.68	148.03	161.71
Rosliston	265.8	5,950	22.39	148.03	170.42
Shardlow and Great Wilne	392.5	14,000	35.67	148.03	183.70
Smisby	112.7	3,414	30.29	148.03	178.32
Sinfin Moor (Stenson Fields)	1,183.1	15,000	12.68	148.03	160.71
Ticknall	299.1	11,500	38.45	148.03	186.48
Walton-on-Trent	317.7	5,615	17.67	148.03	165.70
Weston-on-Trent	470.1	12,500	26.59	148.03	174.62
Willington	898.4	36,364	40.48	148.03	188.51
Woodville	1,541.7	30,000	19.46	148.03	167.49

3.11 Resolution 4(i)

These amounts are calculated by applying either to the basic amount of Council Tax at resolution 4(g) (no parish precept) or the basic amounts of Council Tax at resolution 4(h) (where there are parish precepts) the proportions listed in Section 5(1) of the Local Government Finance Act 1992 as they relate to the proportion allocated to Band D, as follows:

<u>Valuation Band</u>	<u>Proportion of Basic Council Tax</u>
A	$\frac{6}{9}$
B	$\frac{7}{9}$
C	$\frac{8}{9}$
D	$\frac{9}{9}$
E	$\frac{11}{9}$
F	$\frac{13}{9}$
G	$\frac{15}{9}$
H	$\frac{18}{9}$

3.12 Resolution 5

In issuing its precept for the financial year 2009/2010, Derbyshire County Council is required to inform the billing authority (i.e. this Council) of the total amount payable and also the amount of council tax for each valuation band.

3.13 Resolution 6

In issuing its precept for the financial year 2009/2010, Derbyshire Police Authority is required to inform the billing authority (i.e. this Council) of the total amount payable and also the amount of council tax for each valuation band.

3.14 Resolution 7

In issuing its precept for the financial year 2009/2010, Derbyshire Fire and Rescue Service is required to inform the billing authority (i.e. this Council) of the total amount payable and also the amount of council tax for each valuation band.

3.15 Resolution 8

This amount is calculated by adding together the amounts listed in resolution 4(i) and the amounts in resolutions 5, 6 and 7. This gives the total amount of council tax payable for each valuation band in each part of the Council's area. These amounts will, in some cases, be reduced by discounts and may also be further reduced or, in some cases, eliminated altogether by council tax benefits.

4.0 Section 25 Report and Prudential Indicators

Under Section 25 of the Local Government Act 2003, the Section 151 (Chief Finance) Officer is required to provide an overall opinion on the robustness of the estimates included in budgets and the adequacy of Council reserves. The Council is asked to note the statement below in approving the various Resolutions. This statement was considered and noted by the Finance and Management Committee on 17 February 2009 under its Terms of Reference.

- 4.1 The Council's Section 151 (Chief Finance) Officer is required to provide an overall opinion on the robustness of the estimates included in budgets and the adequacy of Council reserves.
- 4.2 This report and that considered on 15 January 2009, highlights the risks and uncertainties surrounding the Council's financial plans and proposed actions it intends to take over the medium term to maintain a sound financial position.
- 4.3 It is considered that estimates of expenditure are prudent in that they provide for inflation and other known variations, based on the most up-to-date forecasts and available information.
- 4.4 In addition, a realistic but prudent view has been taken regarding projected income levels from fees, charges and short-term investments. This includes the on-going effects of the current economic downturn, which have been assessed and taken into account based on best estimates.
- 4.5 The compilation of detailed budgets has been undertaken in conjunction with service managers. The Council has established budget -monitoring arrangements to help ensure that Council finances are monitored effectively. This includes a regular report to this Committee.
- 4.6 The Council's Financial Strategy directs the Council to plan its spending over a 5-year rolling period. This provides an indication of the sustainability of spending plans and allows sufficient time in which remedial action can be implemented to address any issues.
- 4.7 The following table shows the projected level of revenue reserves over this planning period, i.e. 2009 to 2014.

PROJECTED LEVEL OF RESERVES	MARCH 2009 £'000	MARCH 2010 £'000	MARCH 2011 £'000	MARCH 2012 £'000	MARCH 2013 £'000	MARCH 2014 £'000
General Fund Reserves	2,818	2,814	2,627	1,605	1,095	591
Housing Revenue Account	2,751	2,942	3,013	3,008	2,911	2,908
Other Earmarked Reserves	133	138	150	175	100	75

- 4.8 The Council, based on the recommendation of the Section 151 Officer, has approved to set a minimum level of General Reserves of £1m on the General Fund by 2014 and £1/2m on the Housing Revenue Account. This was after an assessment of the financial risks the Council faces and their potential impact upon the overall financial position.

General Fund

- 4.9 The above table shows that the level of reserves on the General Fund is projected to be below the minimum in the final year, 2014. However, it is noted that within this, a provision of £1.825m has been made to protect capital commitments pending the generation of capital receipts over the next 5-years.
- 4.10 Based on the Council's Asset Management Plan and allowing for an upturn in the general economic situation in the later years of the projection, it is considered likely that some resources will be generated. This will reduce the amount required from the General Fund and consequently improve the balance on reserves.
- 4.11 It should be noted however, that the Council is still carrying an underlying budget deficit, projected to be approximately £180,000 in 2013/14. Therefore, it is important that the Council continues to review its base spending and the efficiency of services, with a view to identifying cash releasing savings.

HRA

- 4.12 The overall HRA reserve is projected to remain above the minimum level of £1/2m over this planning period. However, as this reports highlights, the underlying budget deficit in later years does bring into question the longer-term viability of the HRA.
- 4.13 It is noted that the current uncertainty and volatility of the national funding system (including the potential effects of the Government's rent restructuring policy) does make planning more difficult.

Capital

- 4.14 The report also highlights the worsening position with limited resources to finance capital commitments. However, it is noted that general revenue reserves have been set-aside as a provision to meet these commitments should capital receipts not be generated.

Risk and Looking Beyond the Current Planning Period

- 4.15 The Council is subject to risk, where many factors such as programmed funding and the level of council house sales for instance, are outside the control of the Council. In addition, service improvements and new investment are likely to put further pressure on the current financial position.

4.16 Therefore, the Council can never be complacent regarding its finances. Reviewing existing spending levels, considering alternative options and constantly striving for greater efficiency are as important as ever.

4.17 Therefore, the recommendation regarding a continuing programme of efficiency reviews, to be continued across all services, in order to generate resources over the life of the current medium-term financial plan, should be fully endorsed.

Consultation and Provision of Information

4.18 The information and proposals contained in this report have been presented across the District alongside consultation on priorities contained in the Council's Corporate Plan. Specifically, this has been undertaken via:

- Local area forums
- A business rate consultation forum

4.19 In addition, the proposals have been subject to the Council's scrutiny process. A separate report by the Overview and Scrutiny Committee was included on the Agenda.

Prudential Indicators

4.20 Under the Prudential Code of Practice for Capital Finance (that is given statutory backing under the Local Government Act 2003) the Section 151 Officer is required to calculate certain Prudential Indicators. The Council is asked to note these Indicators as set out in the following table. These Indicators were considered and approved by the Finance and Management Committee on 17 February 2009 under its Terms of Reference.

£000s	2008/09 Revised Estimate	2009/10 Estimated	2010/11 Estimated	2011/12 Estimated
CAPITAL EXPENDITURE AND THE SOURCES OF FINANCE				
Capital Expenditure – General Fund				
<i>Supported spend</i>	3,427	1,633	684	472
<i>Unsupported spend</i>	0	0	0	0
Total spend	3,427	1,633	684	472
Financed by:				
Capital receipts	1,204	885	423	372
Capital grants	2,122	748	261	100
Capital reserves	101	0	0	0
Revenue	0	0	0	0
Total financing	3,427	1,633	684	472
Net financing need	0	0	0	0
Capital Expenditure – Housing Revenue Account				
<i>Supported spend</i>	2,978	2,462	2,320	2,440
<i>Unsupported spend</i>	0	0	0	0
Total spend	2,978	2,462	2,320	2,440
Financed by:				
Capital receipts	520	306	331	391
Capital grants	1,875	1,931	1,989	2,049
Capital reserves	533	225	0	0
Revenue	50	0	0	0
Total financing	2,978	2,462	2,320	2,440
Net financing need	0	0	0	0
Capital Expenditure – Total				
<i>Supported spend</i>	6,405	4,095	3,004	2,912
<i>Unsupported spend</i>	0	0	0	0
Total spend	6,405	4,045	3,004	2,912
Financed by:				
Capital receipts	1,724	1,191	754	763
Capital grants	3,997	2,679	2,250	2,149
Capital reserves	634	225	0	0
Revenue	50	0	0	0
Total financing	6,405	4,095	3,004	2,912
Net financing need	0	0	0	0

£000s	2008/09 Proposed Outturn	2009/10 Estimated	2010/11 Estimated	2011/12 Estimated
THE CAPITAL FINANCING REQUIREMENT				
The Capital Financing Requirement - General Fund				
Opening Balance	7,745	7,435	7,138	6,852
Net financing need	0	0	0	0
Less MRP & VRP	-310	-297	-286	-274
Less other financing movements	0	0	0	0
CFR Closing balance	7,435	7,138	6,852	6,578
Net movement in CFR	-310	-297	-286	-274
The Capital Financing Requirement - HRA				
Opening Balance	5,513	5,495	5,477	5,459
Net financing need	0	0	0	0
Voluntary RP	0	0	0	0
Less other financing movements	-18	-18	-18	-18
CFR Closing balance	5,495	5,477	5,459	5,441
Net movement in CFR	-18	-18	-18	-18
The Capital Financing Requirement - Total				
Opening Balance	13,258	12,930	12,615	12,311
Net financing need	0	0	0	0
MRP & VRP	-310	-297	-286	-274
Less other financing movements	-18	-18	-18	-18
CFR Closing balance	12,930	12,615	12,311	12,019
Net movement in CFR	-328	-315	-304	-292
*VRP - Voluntary revenue				
EXTERNAL DEBT & OTHER LONG TERM LIABILITIES				
Opening Balance 1 April	1,000	1,000	1,000	1,000
Maturing Debt	0	0	0	0
Borrowing - Maturing Debt	0	0	0	0
Borrowing - Change in CFR	0	0	0	0
Total Debt 31 March	1,000	1,000	1,000	1,000
Net movement in debt	0	0	0	0
Other long term liabilities	1,737	1,188	769	277
AUTHORISED LIMIT AND OPERATIONAL BOUNDARY				
Authorised Limit	24,550	25,287	26,046	26,827
Operational Boundary	12,950	12,650	12,350	12,050
INVESTMENTS				
Opening Balance 1 April	3,660	500	400	375
Cash flow movements	2,541	4,981	1,181	350
Movement in reserves /balances	-5,701	-5,081	-1,206	-375
Total Investments 31 March	500	400	375	350
Net movement in investments	-3,160	-100	-25	-25

**GENERAL FUND ESTIMATES OF INCOME & EXPENDITURE and COUNCIL
TAX LEVELS 2009/2010****TO RESOLVE**

1. That the revised general fund revenue estimates (net expenditure) for the financial year commencing 1 April 2008 is approved in the sum of £11,865,829 (as approved by Finance & Management Committee on 17 February 2009).
2. That the general fund revenue estimates (net expenditure) for the financial year commencing 1 April 2009 are approved in the sum of £11,874,982 (as approved by Finance & Management Committee on 17 February 2009).
3. That it be noted that at a meeting of the Finance and Management Committee held on 15 January 2009 the Council calculated the following amounts for the financial year commencing 1 April 2009 in accordance with Regulations made under Section 33 (5) of the Local Government Finance Act 1992.
 - (a) 30,641.6 being the amount calculated by the Council, in accordance with Regulation 3 of The Local Authorities (Calculation of Council Tax Base) Regulations 1992, as its council tax base for the year.
 - (b) Part of the Council's area - parish of

Ash	24.7
Aston-on-Trent	675.0
Barrow-on-Trent	233.7
Barton Blount	29.4
Bearwardcote	12.7
Bretby	387.0
Burnaston	666.7
Calke	10.1
Castle Gresley	500.5
Catton	20.6
Cauldwell	46.5
Church Broughton	232.7
Coton-in-the-Elms	282.4
Dalbury Lees	115.9
Drakelow	62.5
Egginton	257.7
Elvaston	701.1
Etwall	969.6

Findern	637.5
Foremark	33.2
Foston & Scropton	237.4
Hartshorne	1,182.0
Hatton	882.8
Hilton	2,367.5
Hoon	22.3
Ingleby	46.5
Linton	685.3
Lullington	62.6
Marston-on-Dove	14.9
Melbourne	1,793.3
Netherseal	337.7
Newton Solney	278.2
Osleston and Thurvaston	120.0
Overseal	810.3
Radbourne	50.5
Repton	1,001.4
Rosliston	265.8
Shardlow and Great Wilne	392.5
Smisby	112.7
Stanton-by-Bridge	113.3
Sinfin Moor (Stenson Fields)	1,183.1
Sutton-on-the-Hill	62.8
Swadlincote	8,996.1
Swarkestone	89.3
Ticknall	299.1
Trusley	41.0
Twyford and Stenson	66.0
Walton-on-Trent	317.7
Weston-on-Trent	470.1
Willington	898.4
Woodville	1,541.7

Being the amounts calculated by the Council in accordance with Regulation 6 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992 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.

4. That the following amounts now be calculated by the Council for the financial year commencing 1 April 2009 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992.

- (a) £42,756,640 being the aggregate of the amounts, which the Council estimates for the items, set out in Section 32(2)(a) to (e) of the Act.
- (b) £30,526,531 being the aggregate of the amounts, which the Council estimates for the items, set out in Section 32(3)(a) to (c) of the Act.
- (c) £12,230,109 being the amount by which the aggregate at 4(a) above exceeds the aggregate at 4(b) above, calculated by the Council, in accordance with Section 32(4) of the Act, as its Budget Requirement for the year.
- (d) £7,134,878 being the aggregate of the sums which the Council estimates will be payable for the year into its general fund in respect of redistributed non-domestic rates, revenue support grant or additional grant reduced by the amount of the sums which the Council estimates will be transferred in the year from its general fund to its collection fund in accordance with Section 97(4) of the Local Government Finance Act 1988 and increased by the amount of any sum which the Council estimates will be transferred from its collection fund to its general fund pursuant to the Local Authorities (Alteration of Requisite Calculations and Funds) (England) Regulations 1994.
- (e) £164.65 being the amount at 4(c) above less the amount at 4(d) above all divided by the amount at 3(a) above, calculated by the Council, in accordance with Section 33(1) of the Act, as the basic amount of its council tax for the year.
- (f) £509,474 being the aggregate amount of all special items referred to in Section 34(1) of the Act.
- (g) £148.03 being the amount at 4(e) above less the result given by dividing the amount at 4(f) above by the amount at 3(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.

(h) **Part of the Council's area - parish of:**

Aston-on-Trent	37.04
Barrow-on-Trent	42.79
Bretby	6.24
Burnaston	18.37
Castle Gresley	37.79
Church Broughton	15.04
Coton-in-the-Elms	22.04
Dalbury Lees	19.84
Egginton	31.04
Elvaston	9.98
Etwall	41.25
Findern	18.43
Foston & Scropton	37.91
Hartshorne	8.04
Hatton	22.66
Hilton	37.70
Linton	43.02
Melbourne	8.56
Netherseal	27.24
Newton Solney	15.46
Overseal	34.56
Repton	13.68
Rosliston	22.39
Shardlow and Great Wilne	35.67
Smisby	30.29
Sinfin Moor (Stenson Fields)	12.68
Ticknall	38.45
Walton-on-Trent	17.67
Weston-on-Trent	26.59
Willington	40.48
Woodville	19.46

Being the amounts given by adding to the amount at 4(g) above the amounts of the special item of items relating to dwellings in those parts of the Council's area mentioned above, divided in each case by the amount at 3(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.

- (i) Those amounts specified in **Schedule 1** to this resolution being the amounts given by multiplying the amounts at 4(g) and 4(h) 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. That it be noted that for the financial year commencing 1 April 2009 Derbyshire County Council have stated the amounts detailed in **Schedule 2** to this resolution in a precept issued to the Council in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown.
6. That it be noted that for the financial year commencing 1 April 2009 Derbyshire Police Authority have stated the amounts detailed in **Schedule 2** to this resolution in a precept issued to the Council in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwelling shown.
7. That it be noted that for the financial year commencing 1 April 2009 Derbyshire Fire and Rescue Authority have stated the amounts detailed in **Schedule 2** to this resolution in a precept issued to the Council in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwelling shown.

IT SHOULD BE NOTED THAT THE COUNCIL TAX LEVEL FOR THE DERBYSHIRE FIRE AND RESCUE SERVICE IN RESOLUTION 7 IS PROVISIONAL. ANY SUBSEQUENT CHANGES TO SCHEDULES 2 AND 3 WILL BE REPORTED AT THE MEETING.

8. That, having calculated the aggregate in each case of the amount at 4(i), 5, 6 and 7 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the amounts detailed in **Schedule 3** to this resolution as the amounts of council tax for the financial year commencing 1 April 2009 for each of the categories of dwellings shown.