

Report Title	SETTING THE AMOUNT OF COUNCIL TAX FOR 2018/19
Purpose of Report	To enable the Council to calculate and approve the Council Tax requirement 2018/19
Decisions	
<p>The Council is recommended to RESOLVE as follows:</p>	
<p>1. It be noted that the Council has calculated:</p> <p>(a) the Council Tax Base 2018/19 for the whole Council area as 43,539.30 [Item T in the formula in Section 31B(3) of the Local Government Finance Act 1992, as amended (the "Act")] and,</p> <p>(b) for dwellings in those parts of its area to which a Parish precept relates as in the attached Appendix A column 2.</p>	
<p>2. Calculate that the Council Tax requirement for the for the Council's own purposes for 2018/19 (excluding Parish precepts) is £8,773,169.</p>	
<p>3. That the following amounts be calculated for the year 2018/19 in accordance with Sections 30 to 36 of the Act:</p> <p>(a) £77,035,854 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 taking into account all precepts issued to it by Parish Councils.</p> <p>(b) £64,626,340 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.</p> <p>(c) £12,409,514 being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year. (Item R in the formula in Section 31B of the Act).</p> <p>(d) £285.02 being the amount at 3(c) above (Item R), all divided by Item T (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 (Basic Band 'D' including Parish precepts).</p> <p>(e) £3,636,345 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act (as per the attached Appendix A).</p>	

- (f) £201.50 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T (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.
(Basic Band 'D' excluding Parish/Town Councils)

4. That it be noted that for the year 2018/19 Gloucestershire County Council and The Police and Crime Commissioner for Gloucestershire 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:

Valuation Bands*	Gloucestershire County Council			Office of the Police and Crime Commissioner for Gloucestershire
	(£)			
	ASC	General	TOTAL	
DisrA**	37.82	646.74	684.56	125.83
A	45.39	776.08	821.47	150.99
B	52.95	905.44	958.39	176.16
C	60.52	1,034.78	1,095.30	201.32
D	68.08	1,164.13	1,232.21	226.49
E	83.21	1,422.82	1,506.03	276.82
F	98.34	1,681.52	1,779.86	327.15
G	113.47	1,940.21	2,053.68	377.48
H	136.16	2,328.26	2,464.42	452.98

* Banding proportions are shown in paragraph 25 of the report.

**Band DisrA provides for a discount for disabled people living in a band A property.

5. That, having calculated the aggregate in each case of the amounts at 3(d) and 4 above, the Council in accordance with Section 30 and 36 of the Local Government Finance Act 1992, hereby sets the amounts of Council Tax for the year 2018/19 for each of the categories of dwellings shown in Appendix C to this report.
6. The Council has determined that its relevant basic amount of Council Tax for 2018/19 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992. As the billing authority, the Council has not been notified by a major precepting authority that its relevant basic amount of Council Tax for 2018/19 is excessive and that the billing authority is not required to hold a referendum in accordance with Section 52ZK Local Government Finance Act 1992.

Consultation and Feedback

Each local and major preceptor will have been responsible for consultation on the budget in each of their respective areas. This report purely consolidates the various council tax rates agreed by each of the councils

Financial Implications and Risk Assessment	<p>The Council's precept for 2018/19 financial year is £8,773,169.</p> <p>It is essential that the composite Council Tax Rate is set in accordance with the Council Tax billing timetable. Delay would risk not being able to collect the tax in time to make precept payments. This would have serious cash flow implications.</p> <p>David Stanley – Accountancy Manager (Section 151 Officer) Tel: 01453 754100 Email: david.stanley@stroud.gov.uk</p>
Legal Implications	<p>The Council is under a legal duty to set, for each financial year, the council tax for the different bands of dwellings. The amount is calculated by taking the aggregate of (1) the amount which has been calculated for each category of dwelling by the Council necessary for its own purposes, including any precept from a minor precepting authority (i.e. parish councils) and (2) the amount which has been calculated for each category of dwelling by the major precepting authorities as necessary for their own purposes (i.e. the county council and the police authority). The voting for this item will be recorded.</p> <p>Mike Wallbank Solicitor Advocate and Deputy Monitoring Officer Tel: 01453 754362 Email: mike.wallbank@stroud.gov.uk</p>
Report Author	<p>David Stanley – Accountancy Manager (Section 151 Officer) Tel: 01453 754100 Email: david.stanley@stroud.gov.uk</p>
Committee Chair	<p>Councillor Doina Cornell, Leader of the Council Tel: 01453 543872 Email: cllr.doina.cornell@stroud.gov.uk</p>
Options	<p>None. All budget decisions have been approved by the various major and local preceptors. This report consolidates the council tax rates by each preceptor.</p>
Performance Management Follow Up	<p>None.</p>
Background Papers/ Appendices	<p>Precept Letters from each of the local and major preceptors. General Fund Revenue Budget and MTFP report to Council 25 January 2018</p>

Background

1. The Localism Act 2011 requires the billing authority to calculate a Council Tax requirement for the year. The advice framed above has been compiled on the basis of a model resolution drafted by the Chartered Institute of Public Finance and Accountancy (CIPFA), as amended by the Localism Act 2011.
2. The Council meeting on 25 January 2018 approved a council tax requirement for the District and set a precept of £8,773,169.

3. This report consolidates the Council Tax set by the District Council, Gloucestershire County Council, the Police and Crime Commissioner, and the Town and Parish Councils.

Business Rates and the MTFP

4. The final local government finance settlement was presented to Parliament on 06 February 2018. The government announced £150m of additional funding for Adult Social Care and a further £16m of Rural Services Delivery Grant.
5. The overall funding position for Stroud did not change materially between the provisional and final settlements. However, it is worth noting that owing to errors in Valuation Office data, the tariff and top-up figures shown in the provisional were incorrect. Councils were notified in early January 2018 that there were issues with the VOA data, with an adjustment of £55k required to Stroud's tariff for 2017/18 and subsequent years. Other things being equal, this means that Stroud is required to pay an additional amount of its local share of business rates to government.
6. The MTFP has been updated to reflect a number of changes since the budget was approved by Council at the meeting on 25 January 2018:
 - Revised Net Local Share of Retained Business Rates
 - Revised Section 31 Grant BRR
 - NNDR Collection Fund surplus
7. The NNDR1 form has been completed and submitted to the Government. This sets the level of business rates income for 2018/19 based on the latest data available in the business rates system and government policies on reliefs. It should be noted that this is an estimate of the rates collection forecast based on NNDR1 and the actual business rates collected may be more or less than this.
8. Following announcements in the March 2017 budget, significant changes have been made to Small Business Rate Relief thresholds, with the government also providing additional funding to support a local discretionary relief scheme to support businesses that have seen increases in their business rates bill following the 2017 revaluation. This has decreased the level of business rates income, but at the same time increased the level of Section 31 Grant payable by the government to compensate the Council for these reliefs. The amount estimated for 2018/19 is £3.914m compared to £3.414m reported to Council earlier in January, an increase of £0.500m. It is therefore prudent to allocate this additional share to the business rates equalisation reserve until a point that the monies can be released to fund specific schemes when there is more clarity on the actual business rates collected.
9. It is worth highlighting that the Council will be part of the 100% Business Rates Pilot for 2018/19. As set out in the budget report to Council, the awarding of Pilot status to Gloucestershire is estimated to increase the level of business rates income retained across the County by approximately £10m.
10. As with the previous business rates pool, there is some downside risk to the pilot from the aggregation of the safety net calculation, particularly from outstanding business rates appeals and the ongoing NHS Trust application for mandatory relief. The MTFP recognises a notional level of additional business rates income from the Pilot, but due to the uncertainty of both the amount and eventual distribution, an equal amount and opposite entry is included within the MTFP to transfer any Pilot surplus to the business rates equalisation reserve.

11. For the purposes of the MTFP, it is assumed that pilot status is only awarded for 2018/19, with the Council reverting back to the current 50% scheme from 2019/20. As such, a prudent approach has been taken in estimating the likely level of business rates income over the remainder of the MTFP period.

Table 1 – Funding from Business Rates

	2017/18 MTFP Estimate (£)	2018/19 MTFP Estimate (£)
Derivation of MTFP figures		
Non-Domestic rating income from Business Rates Retention scheme (NNDR1 Estimate)	10,691,737	13,849,521
Less: Tariff Payment to Government	(7,394,747)	(10,186,713)
Less: Estimated Levy Payment to Government *	(843,523)	(1,411,448)
Add: Renewable Energy schemes	102,338	102,657
Estimated Retained Business Rates	2,555,804	2,354,018
Section 31 Grant payable **	758,395	1,559,708
TOTAL Funding from Business Rates	3,314,199	3,913,725

12. With inflation added to this revised base figure in line with the Government's CPI target, the total reduction in the core deficit as a result is £2.972m. Appendix E provides a detailed calculation of the Business Rates income estimated for 2018/19.
13. The estimated Collection Fund surplus for 2017/18 is £0.038m. When taken together, the total change in the MTFP is £2.934m. The effect on the council's General Fund core deficit before reserves are utilised is a decrease of £0.487m (2018/19 to 2021/22) from £3.422m to £2.934m and is shown in Table 2 below and the updated MTFP in Appendix D.
14. No estimate has been made of any potential funding that would flow from any business rates pooling or pilot arrangements beyond 2018/19.

Table 2 – Summary MTFP (updated)

MTFP	2017/18 (£'000)	2018/19 (£'000)	2019/20 (£'000)	2020/21 (£'000)	2021/22 (£'000)
TOTAL Funding	15,072	15,589	14,036	13,738	14,146
Net Service Expenditure	17,213	16,503	16,442	16,442	16,442
Corporate Items	(2,127)	(1,120)	(2,259)	(2,075)	(1,967)
Inflation and Pension costs	0	115	699	1,207	1,721
Additional budget pressures	0	266	266	266	166
Savings Plan	(25)	(250)	(852)	(880)	(690)
General Fund Budget	15,061	15,515	14,296	14,960	15,672
Core Surplus / (Deficit) before reserves	10	74	(260)	(1,222)	(1,526)
Utilisation of Reserves	(10)	(74)	260	1,222	1,526
Core Surplus / (Deficit) after use of reserves	0	0	0	0	0

Precepts on the Collection Fund

15. Gloucestershire County Council set its budget on 14 February 2018 and has issued a precept on this Council for 2018/19 of **£53,649,617** which equates to a Band D rate of

£1,232.21. This is an increase of 4.49% on the 2017/18 Band D rate, consisting of a 2.00% Adult Social Care levy and 2.49% council tax increase.

16. The Police and Crime Commissioner for Gloucestershire set its budget on 5 February 2018 and has issued a precept on this Council for 2018/19 of **£9,861,216** which equates to a Band D rate of **£226.49**. This is an increase of 5.59% on the Band D rate for 2017/18.
17. Stroud District Council's precept on the Collection Fund for 2018/19 is **£8,773,169** which equates to a Band D rate of **£201.50** This is an increase of 2.99% from the 2017/18 Band D rate.
18. The parish and town councils have issued precepts for 2018/19 totalling **£3,636,345** including special expenses, which equates to an average Band D of **£83.52**. This represents an increase of 7.06% on the average 2017/18 Band D of £78.01

The Calculation

19. The basis of the calculations for setting the Council Tax for this Council is contained in Section 31B of the Local Government Finance Act 1992 as amended by the Localism Act 2011.

20. The formula is as follows:-

$$\frac{R}{T}$$

Where:

R is the amount calculated by the authority as its council tax requirement for the year;

T is the amount calculated by the authority as its Council tax base for the year.

21. The figures for this Council, taking into account the calculation of the tax base and collection fund surplus:-

a) R = Council Tax Requirement	(i) District	£ 8,773,169
	(ii) Parish/Town Precepts	<u>£ 3,636,345</u>
		£ 12,409,514
b) T = Taxbase		43,539.30

22. The Band D equivalent including parish precepts is therefore:-

$$\frac{£12,409,514}{43,539.30} = £285.02$$

The average parish Council Tax at Band D is £83.52 and so the District Council basic amount of Council Tax is £201.50. This represents an increase of £5.85 on the 2017/18 District Council Band D charge of £195.65.

Summary

23. The table below summarises the changes in the Band D precepts. It should be noted that the precept from the County Council includes a levy of 2.00% to fund adult social care expenditure.

Precepting Body	2017/18 Band D (£)	2018/19 Band D (£)	% increase
Gloucestershire County Council	1,179.26	1,232.21	4.49%
Gloucestershire Police & Crime Commissioner	214.49	226.49	5.59%
Stroud District Council	195.65	201.50	2.99%
Average parish / town council	78.01	83.52	7.06%
Total average tax at Band D	1,667.41	1,743.72	4.58%

24. The breakdown of the Gloucestershire County Council precept is shown in the below table.

	2018/19 Band D (£)	% increase
Gloucestershire County Council	1,164.13	2.49%
Gloucestershire County Council – Adult Social Care Levy	68.08	2.00%
Total Gloucestershire County Council	1,232.21	4.49%

25. For information, the table below shows how bands A to H vary in proportion to Band D.

Band	Proportion
Disr A	5/9
Band A	6/9
Band B	7/9
Band C	8/9
Band D	9/9
Band E	11/9
Band F	13/9
Band G	15/9
Band H	18/9

Calculation of Council Tax Rate – 2018/19

Area Name	Parish Precept (£)	Tax Base	Parish Band D (£)	District Band D (£)	Total Band D (£)
Alderley	0	46.15	0.00	201.50	201.50
Alkington	8,500	305.33	27.84	201.50	229.34
Arlingham	3,450	217.94	15.83	201.50	217.33
Berkeley	88,194	705.74	124.97	201.50	326.47
Bisley-with-Lypiatt	60,440	1,104.05	54.74	201.50	256.24
Brimscombe and Thrupp	39,800	679.20	58.60	201.50	260.10
Brookthorpe-with-Whaddon	13,750	148.85	92.38	201.50	293.88
Cainscross	209,632	1,999.69	104.83	201.50	306.33
Cam	226,040	2,919.84	77.42	201.50	278.92
Chalford	148,200	2,422.92	61.17	201.50	262.67
Coaley	13,200	331.77	39.79	201.50	241.29
Cranham	8,060	240.54	33.51	201.50	235.01
Dursley	435,816	2,260.15	192.83	201.50	394.33
Eastington	70,580	597.99	118.03	201.50	319.53
Elmore	2,472	88.11	28.06	201.50	229.56
Frampton-on-Severn	16,000	529.36	30.23	201.50	231.73
Fretherne-with-Saul	14,451	275.57	52.44	201.50	253.94
Frocester	1,100	72.02	15.27	201.50	216.77
Ham and Stone	8,770	352.70	24.87	201.50	226.37
Hamfallow	16,585	387.38	42.81	201.50	244.31
Hardwicke	47,815	1,780.19	26.86	201.50	228.36
Harescombe	5,100	101.87	50.06	201.50	251.56
Haresfield	5,648	156.61	36.06	201.50	237.56
Hillesley & Tresham	8,840	282.84	31.25	201.50	232.75
Hinton	33,312	415.25	80.22	201.50	281.72
Horsley	30,000	346.30	86.63	201.50	288.13
Kings Stanley	28,516	977.19	29.18	201.50	230.68
Kingswood	91,089	543.91	167.47	201.50	368.97
Leonard Stanley	30,000	568.50	52.77	201.50	254.27
Longney & Epney	3,950	137.78	28.67	201.50	230.17
Minchinhampton	83,190	2,505.78	33.20	201.50	234.70
Miserden	10,100	194.23	52.00	201.50	253.50
Moreton Valence	5,500	76.53	71.87	201.50	273.37
Nailsworth	300,781	2,125.02	141.54	201.50	343.04
North Nibley	18,040	386.51	46.67	201.50	248.17
Nymphsfield	7,642	159.34	47.96	201.50	249.46
Owlpen	0	27.12	0.00	201.50	201.50
Painswick	102,662	1,803.17	56.93	201.50	258.43
Pitchcombe	3,000	143.23	20.94	201.50	222.44
Randwick & Westrip	19,087	562.29	33.95	201.50	235.45
Rodborough	81,049	2,008.65	40.35	201.50	241.85
Slimbridge	20,640	461.32	44.74	201.50	246.24
Standish	7,975	122.70	65.00	201.50	266.50
Stinchcombe	3,450	212.28	16.25	201.50	217.75
Stonehouse	275,450	2,399.85	114.78	201.50	316.28
Stroud	621,918	4,301.69	144.58	201.50	346.08
Uley	16,426	522.65	31.43	201.50	232.93
Upton St Leonards	37,200	1,096.31	33.93	201.50	235.43
Whiteshill & Ruscombe	29,970	462.00	64.87	201.50	266.37
Whitminster	17,000	326.78	52.02	201.50	253.52
Woodchester	11,500	539.67	21.31	201.50	222.81
Wotton-under-Edge	294,075	2,106.44	139.61	201.50	341.11
Total parishes	3,635,965	43,539.30			
Special Expenses					
Ham & Stone Burial Area	380	96.56	3.94		
Total including special expense	3,636,345				

Parish Council Tax charges for all parts of the Stroud District by band – 2018/19

Part of the Council's area	Disr A* (£)	Band A (£)	Band B (£)	Band C (£)	Band D (£)	Band E (£)	Band F (£)	Band G (£)	Band H (£)
Alderley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Alkington	15.47	18.56	21.65	24.75	27.84	34.03	40.21	46.40	55.68
Arlingham	8.79	10.55	12.31	14.07	15.83	19.35	22.87	26.38	31.66
Berkeley	69.43	83.31	97.20	111.08	124.97	152.74	180.51	208.28	249.93
Bisley-with-Lypiatt	30.41	36.50	42.58	48.66	54.74	66.91	79.07	91.24	109.49
Brimscombe & Thrupp	32.55	39.07	45.58	52.09	58.60	71.62	84.64	97.66	117.20
Brookthorpe-with-Whaddon	51.32	61.59	71.85	82.11	92.38	112.91	133.43	153.96	184.76
Cainscross	58.24	69.89	81.54	93.18	104.83	128.13	151.42	174.72	209.66
Cam	43.01	51.61	60.21	68.81	77.42	94.62	111.82	129.03	154.83
Chalford	33.98	40.78	47.57	54.37	61.17	74.76	88.35	101.94	122.33
Coaley	22.10	26.52	30.94	35.37	39.79	48.63	57.47	66.31	79.57
Cranham	18.62	22.34	26.06	29.79	33.51	40.95	48.40	55.85	67.02
Dursley	107.13	128.55	149.98	171.40	192.83	235.68	278.53	321.38	385.65
Eastington	65.57	78.69	91.80	104.91	118.03	144.26	170.49	196.72	236.06
Elmore	15.59	18.70	21.82	24.94	28.06	34.29	40.53	46.76	56.11
Frampton-on-Severn	16.79	20.15	23.51	26.87	30.23	36.94	43.66	50.38	60.45
Fretherne-with-Saul	29.13	34.96	40.79	46.61	52.44	64.09	75.75	87.40	104.88
Frocester	8.49	10.18	11.88	13.58	15.27	18.67	22.06	25.46	30.55
Ham & Stone	13.81	16.58	19.34	22.10	24.87	30.39	35.92	41.44	49.73
Hamfallow	23.79	28.54	33.30	38.06	42.81	52.33	61.84	71.36	85.63
Hardwicke	14.92	17.91	20.89	23.88	26.86	32.83	38.80	44.77	53.72
Harescombe	27.81	33.38	38.94	44.50	50.06	61.19	72.32	83.44	100.13
Haresfield	20.04	24.04	28.05	32.06	36.06	44.08	52.09	60.11	72.13
Hillesley & Tresham	17.36	20.84	24.31	27.78	31.25	38.20	45.15	52.09	62.51
Hinton	44.57	53.48	62.39	71.31	80.22	98.05	115.88	133.70	160.44
Horsley	48.13	57.75	67.38	77.01	86.63	105.88	125.13	144.38	173.26
Kings Stanley	16.21	19.45	22.70	25.94	29.18	35.67	42.15	48.64	58.36
Kingswood	93.04	111.65	130.25	148.86	167.47	204.69	241.90	279.12	334.94
Leonard Stanley	29.32	35.18	41.04	46.91	52.77	64.50	76.22	87.95	105.54
Longney & Epney	15.93	19.11	22.30	25.48	28.67	35.04	41.41	47.78	57.34
Minchinhampton	18.44	22.13	25.82	29.51	33.20	40.58	47.95	55.33	66.40
Miserden	28.89	34.67	40.44	46.22	52.00	63.56	75.11	86.67	104.00
Moreton Valence	39.93	47.91	55.90	63.88	71.87	87.84	103.81	119.78	143.74
Nailsworth	78.63	94.36	110.09	125.82	141.54	173.00	204.45	235.90	283.08
North Nibley	25.93	31.12	36.30	41.49	46.67	57.05	67.42	77.79	93.35
Nymphsfield	26.65	31.97	37.30	42.63	47.96	58.62	69.28	79.94	95.92
Owlpen	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Painswick	31.63	37.96	44.28	50.61	56.93	69.59	82.24	94.89	113.87
Pitchcombe	11.64	13.96	16.29	18.62	20.94	25.60	30.25	34.91	41.89
Randwick & Westrip	18.86	22.63	26.40	30.17	33.95	41.49	49.03	56.58	67.89
Rodborough	22.42	26.90	31.38	35.87	40.35	49.32	58.28	67.25	80.70
Slimbridge	24.86	29.83	34.80	39.77	44.74	54.68	64.63	74.57	89.48
Standish	36.11	43.33	50.55	57.77	65.00	79.44	93.88	108.33	129.99
Stinchcombe	9.03	10.83	12.64	14.45	16.25	19.86	23.48	27.09	32.50
Stonehouse	63.77	76.52	89.27	102.02	114.78	140.28	165.79	191.30	229.56
Stroud	80.32	96.38	112.45	128.51	144.58	176.70	208.83	240.96	289.15
Uley	17.46	20.95	24.44	27.94	31.43	38.41	45.40	52.38	62.86
Upton St Leonards	18.85	22.62	26.39	30.16	33.93	41.47	49.01	56.55	67.86
Whiteshill & Ruscombe	36.04	43.25	50.46	57.66	64.87	79.29	93.70	108.12	129.74
Whitminster	28.90	34.68	40.46	46.24	52.02	63.58	75.14	86.70	104.04
Woodchester	11.84	14.21	16.57	18.94	21.31	26.04	30.78	35.52	42.62
Wotton-under-Edge	77.56	93.07	108.58	124.10	139.61	170.63	201.66	232.68	279.21
Special Expense Area									
Ham & Stone Burial Area	2.19	2.62	3.06	3.50	3.94	4.81	5.69	6.56	7.87
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00

*Band Disr A provides for a discount for disabled people living in a band A property

Parish & District Council Tax charges for all parts of the Stroud District by band – 2018/19

Part of the Council's area	Disr A* (£)	Band A (£)	Band B (£)	Band C (£)	Band D (£)	Band E (£)	Band F (£)	Band G (£)	Band H (£)
Alderley	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Alkington	127.41	152.89	178.37	203.86	229.34	280.31	331.27	382.23	458.68
Arlingham	120.73	144.88	169.03	193.18	217.33	265.63	313.93	362.21	434.66
Berkeley	181.37	217.64	253.92	290.19	326.47	399.02	471.57	544.11	652.93
Bisley-with-Lypiatt	142.35	170.83	199.30	227.77	256.24	313.19	370.13	427.07	512.49
Brimscombe & Thrupp	144.49	173.40	202.30	231.20	260.10	317.90	375.70	433.49	520.20
Brookthorpe-with-Whaddon	163.26	195.92	228.57	261.22	293.88	359.19	424.49	489.79	587.76
Cainscross	170.18	204.22	238.26	272.29	306.33	374.41	442.48	510.55	612.66
Cam	154.95	185.94	216.93	247.92	278.92	340.90	402.88	464.86	557.83
Chalford	145.92	175.11	204.29	233.48	262.67	321.04	379.41	437.77	525.33
Coaley	134.04	160.85	187.66	214.48	241.29	294.91	348.53	402.14	482.57
Cranham	130.56	156.67	182.78	208.90	235.01	287.23	339.46	391.68	470.02
Dursley	219.07	262.88	306.70	350.51	394.33	481.96	569.59	657.21	788.65
Eastington	177.51	213.02	248.52	284.02	319.53	390.54	461.55	532.55	639.06
Elmore	127.53	153.03	178.54	204.05	229.56	280.57	331.59	382.59	459.11
Frampton-on-Severn	128.73	154.48	180.23	205.98	231.73	283.22	334.72	386.21	463.45
Fretherne-with-Saul	141.07	169.29	197.51	225.72	253.94	310.37	366.81	423.23	507.88
Frocester	120.43	144.51	168.60	192.69	216.77	264.95	313.12	361.29	433.55
Ham & Stone	125.75	150.91	176.06	201.21	226.37	276.67	326.98	377.27	452.73
Ham & Stone Burial Area	127.94	153.53	179.12	204.71	230.31	281.48	332.67	383.83	460.60
Hamfallow	135.73	162.87	190.02	217.17	244.31	298.61	352.90	407.19	488.63
Hardwicke	126.86	152.24	177.61	202.99	228.36	279.11	329.86	380.60	456.72
Harescombe	139.75	167.71	195.66	223.61	251.56	307.47	363.38	419.27	503.13
Haresfield	131.98	158.37	184.77	211.17	237.56	290.36	343.15	395.94	475.13
Hillesley & Tresham	129.30	155.17	181.03	206.89	232.75	284.48	336.21	387.92	465.51
Hinton	156.51	187.81	219.11	250.42	281.72	344.33	406.94	469.53	563.44
Horsley	160.07	192.08	224.10	256.12	288.13	352.16	416.19	480.21	576.26
Kings Stanley	128.15	153.78	179.42	205.05	230.68	281.95	333.21	384.47	461.36
Kingswood	204.98	245.98	286.97	327.97	368.97	450.97	532.96	614.95	737.94
Leonard Stanley	141.26	169.51	197.76	226.02	254.27	310.78	367.28	423.78	508.54
Longney & Epney	127.87	153.44	179.02	204.59	230.17	281.32	332.47	383.61	460.34
Minchinhampton	130.38	156.46	182.54	208.62	234.70	286.86	339.01	391.16	469.40
Miserden	140.83	169.00	197.16	225.33	253.50	309.84	366.17	422.50	507.00
Moreton Valence	151.87	182.24	212.62	242.99	273.37	334.12	394.87	455.61	546.74
Nailsworth	190.57	228.69	266.81	304.93	343.04	419.28	495.51	571.73	686.08
North Nibley	137.87	165.45	193.02	220.60	248.17	303.33	358.48	413.62	496.35
Nymphsfield	138.59	166.30	194.02	221.74	249.46	304.90	360.34	415.77	498.92
Owlpen	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Painswick	143.57	172.29	201.00	229.72	258.43	315.87	373.30	430.72	516.87
Pitchcombe	123.58	148.29	173.01	197.73	222.44	271.88	321.31	370.74	444.89
Randwick & Westrip	130.80	156.96	183.12	209.28	235.45	287.77	340.09	392.41	470.89
Rodborough	134.36	161.23	188.10	214.98	241.85	295.60	349.34	403.08	483.70
Slimbridge	136.80	164.16	191.52	218.88	246.24	300.96	355.69	410.40	492.48
Standish	148.05	177.66	207.27	236.88	266.50	325.72	384.94	444.16	532.99
Stinchcombe	120.97	145.16	169.36	193.56	217.75	266.14	314.54	362.92	435.50
Stonehouse	175.71	210.85	245.99	281.13	316.28	386.56	456.85	527.13	632.56
Stroud	192.26	230.71	269.17	307.62	346.08	422.98	499.89	576.79	692.15
Uley	129.40	155.28	181.16	207.05	232.93	284.69	336.46	388.21	465.86
Upton St Leonards	130.79	156.95	183.11	209.27	235.43	287.75	340.07	392.38	470.86
Whiteshill & Ruscombe	147.98	177.58	207.18	236.77	266.37	325.57	384.76	443.95	532.74
Whitminster	140.84	169.01	197.18	225.35	253.52	309.86	366.20	422.53	507.04
Woodchester	123.78	148.54	173.29	198.05	222.81	272.32	321.84	371.35	445.62
Wotton-under-Edge	189.50	227.40	265.30	303.21	341.11	416.91	492.72	568.51	682.21
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00

*Band Disr A provides for a discount for disabled people living in a band A property

Council Tax Rates 2018/19

Part of the Council's area	Disr A (£)	Band A (£)	Band B (£)	Band C (£)	Band D (£)	Band E (£)	Band F (£)	Band G (£)	Band H (£)
Alderley									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Alderley Parish	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	922.33	1,106.79	1,291.27	1,475.73	1,660.20	2,029.13	2,398.07	2,766.99	3,320.40
Alkington									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Alkington Parish	15.47	18.56	21.65	24.75	27.84	34.03	40.21	46.40	55.68
Total	937.80	1,125.35	1,312.92	1,500.48	1,688.04	2,063.16	2,438.28	2,813.39	3,376.08
Arlingham									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Arlingham Parish	8.79	10.55	12.31	14.07	15.83	19.35	22.87	26.38	31.66
Total	931.12	1,117.34	1,303.58	1,489.80	1,676.03	2,048.48	2,420.94	2,793.37	3,352.06
Berkeley									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Berkeley Town	69.43	83.31	97.20	111.08	124.97	152.74	180.51	208.28	249.93
Total	991.76	1,190.10	1,388.47	1,586.81	1,785.17	2,181.87	2,578.58	2,975.27	3,570.33
Bisley-with-Lypiatt									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Bisley-with-Lypiatt Parish	30.41	36.50	42.58	48.66	54.74	66.91	79.07	91.24	109.49
Total	952.74	1,143.29	1,333.85	1,524.39	1,714.94	2,096.04	2,477.14	2,858.23	3,429.89
Brimscombe & Thrupp									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Thrupp Parish	32.55	39.07	45.58	52.09	58.60	71.62	84.64	97.66	117.20
Total	954.88	1,145.86	1,336.85	1,527.82	1,718.80	2,100.75	2,482.71	2,864.65	3,437.60
Brookthorpe-with-Whaddon									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Brookthorpe-with-Whaddon	51.32	61.59	71.85	82.11	92.38	112.91	133.43	153.96	184.76
Total	973.65	1,168.38	1,363.12	1,557.84	1,752.58	2,142.04	2,531.50	2,920.95	3,505.16
Cainscross									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Cainscross Parish	58.24	69.89	81.54	93.18	104.83	128.13	151.42	174.72	209.66
Total	980.57	1,176.68	1,372.81	1,568.91	1,765.03	2,157.26	2,549.49	2,941.71	3,530.06
Cam									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Cam Parish	43.01	51.61	60.21	68.81	77.42	94.62	111.82	129.03	154.83
Total	965.34	1,158.40	1,351.48	1,544.54	1,737.62	2,123.75	2,509.89	2,896.02	3,475.23

Appendix C

Part of the Council's area	Disr A (£)	Band A (£)	Band B (£)	Band C (£)	Band D (£)	Band E (£)	Band F (£)	Band G (£)	Band H (£)
Chalford									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Chalford Parish	33.98	40.78	47.57	54.37	61.17	74.76	88.35	101.94	122.33
Total	956.31	1,147.57	1,338.84	1,530.10	1,721.37	2,103.89	2,486.42	2,868.93	3,442.73
Coaley									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Coaley Parish	22.10	26.52	30.94	35.37	39.79	48.63	57.47	66.31	79.57
Total	944.43	1,133.31	1,322.21	1,511.10	1,699.99	2,077.76	2,455.54	2,833.30	3,399.97
Cranham									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Cranham Parish	18.62	22.34	26.06	29.79	33.51	40.95	48.40	55.85	67.02
Total	940.95	1,129.13	1,317.33	1,505.52	1,693.71	2,070.08	2,446.47	2,822.84	3,387.42
Dursley									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Dursley Town	107.13	128.55	149.98	171.40	192.83	235.68	278.53	321.38	385.65
Total	1,029.46	1,235.34	1,441.25	1,647.13	1,853.03	2,264.81	2,676.60	3,088.37	3,706.05
Eastington									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Eastington Parish	65.57	78.69	91.80	104.91	118.03	144.26	170.49	196.72	236.06
Total	987.90	1,185.48	1,383.07	1,580.64	1,778.23	2,173.39	2,568.56	2,963.71	3,556.46
Elmore									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Elmore Parish	15.59	18.70	21.82	24.94	28.06	34.29	40.53	46.76	56.11
Total	937.92	1,125.49	1,313.09	1,500.67	1,688.26	2,063.42	2,438.60	2,813.75	3,376.51
Frampton-on-Severn									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Frampton-on-Severn Parish	16.79	20.15	23.51	26.87	30.23	36.94	43.66	50.38	60.45
Total	939.12	1,126.94	1,314.78	1,502.60	1,690.43	2,066.07	2,441.73	2,817.37	3,380.85
Fretherne-with-Saul									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Fretherne-with-Saul	29.13	34.96	40.79	46.61	52.44	64.09	75.75	87.40	104.88
Total	951.46	1,141.75	1,332.06	1,522.34	1,712.64	2,093.22	2,473.82	2,854.39	3,425.28
Frocester									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Frocester Parish	8.49	10.18	11.88	13.58	15.27	18.67	22.06	25.46	30.55
Total	930.82	1,116.97	1,303.15	1,489.31	1,675.47	2,047.80	2,420.13	2,792.45	3,350.95

Appendix C

Part of the Council's area	Disr A (£)	Band A (£)	Band B (£)	Band C (£)	Band D (£)	Band E (£)	Band F (£)	Band G (£)	Band H (£)
Ham & Stone									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Ham & Stone Parish	13.81	16.58	19.34	22.10	24.87	30.39	35.92	41.44	49.73
Total	936.14	1,123.37	1,310.61	1,497.83	1,685.07	2,059.52	2,433.99	2,808.43	3,370.13
Ham & Stone Burial Area									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Ham & Stone Parish	13.81	16.58	19.34	22.10	24.87	30.39	35.92	41.44	49.73
Ham & Stone Parish Burial Area	2.19	2.62	3.06	3.50	3.94	4.81	5.69	6.56	7.87
Total	938.33	1,125.99	1,313.67	1,501.33	1,689.01	2,064.33	2,439.68	2,814.99	3,378.00
Hamfallow									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Hamfallow Parish	23.79	28.54	33.30	38.06	42.81	52.33	61.84	71.36	85.63
Total	946.12	1,135.33	1,324.57	1,513.79	1,703.01	2,081.46	2,459.91	2,838.35	3,406.03
Hardwicke									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Hardwicke Parish	14.92	17.91	20.89	23.88	26.86	32.83	38.80	44.77	53.72
Total	937.25	1,124.70	1,312.16	1,499.61	1,687.06	2,061.96	2,436.87	2,811.76	3,374.12
Harescombe									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Harescombe Parish	27.81	33.38	38.94	44.50	50.06	61.19	72.32	83.44	100.13
Total	950.14	1,140.17	1,330.21	1,520.23	1,710.26	2,090.32	2,470.39	2,850.43	3,420.53
Haresfield									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Haresfield Parish	20.04	24.04	28.05	32.06	36.06	44.08	52.09	60.11	72.13
Total	942.37	1,130.83	1,319.32	1,507.79	1,696.26	2,073.21	2,450.16	2,827.10	3,392.53
Hillesley & Tresham									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Hillesley & Tresham Parish	17.36	20.84	24.31	27.78	31.25	38.20	45.15	52.09	62.51
Total	939.69	1,127.63	1,315.58	1,503.51	1,691.45	2,067.33	2,443.22	2,819.08	3,382.91
Hinton									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Hinton Parish	44.57	53.48	62.39	71.31	80.22	98.05	115.88	133.70	160.44
Total	966.90	1,160.27	1,353.66	1,547.04	1,740.42	2,127.18	2,513.95	2,900.69	3,480.84
Horsley									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Horsley Parish	48.13	57.75	67.38	77.01	86.63	105.88	125.13	144.38	173.26
Total	970.46	1,164.54	1,358.65	1,552.74	1,746.83	2,135.01	2,523.20	2,911.37	3,493.66

Appendix C

Part of the Council's area	Disr A (£)	Band A (£)	Band B (£)	Band C (£)	Band D (£)	Band E (£)	Band F (£)	Band G (£)	Band H (£)
Kings Stanley									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Kings Stanley Parish	16.21	19.45	22.70	25.94	29.18	35.67	42.15	48.64	58.36
Total	938.54	1,126.24	1,313.97	1,501.67	1,689.38	2,064.80	2,440.22	2,815.63	3,378.76
Kingswood									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Kingswood Parish	93.04	111.65	130.25	148.86	167.47	204.69	241.90	279.12	334.94
Total	1,015.37	1,218.44	1,421.52	1,624.59	1,827.67	2,233.82	2,639.97	3,046.11	3,655.34
Leonard Stanley									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Leonard Stanley Parish	29.32	35.18	41.04	46.91	52.77	64.50	76.22	87.95	105.54
Total	951.65	1,141.97	1,332.31	1,522.64	1,712.97	2,093.63	2,474.29	2,854.94	3,425.94
Longney & Epney									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Longney Parish	15.93	19.11	22.30	25.48	28.67	35.04	41.41	47.78	57.34
Total	938.26	1,125.90	1,313.57	1,501.21	1,688.87	2,064.17	2,439.48	2,814.77	3,377.74
Minchinhampton									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Minchinhampton Parish	18.44	22.13	25.82	29.51	33.20	40.58	47.95	55.33	66.40
Total	940.77	1,128.92	1,317.09	1,505.24	1,693.40	2,069.71	2,446.02	2,822.32	3,386.80
Miserden									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Miserden Parish	28.89	34.67	40.44	46.22	52.00	63.56	75.11	86.67	104.00
Total	951.22	1,141.46	1,331.71	1,521.95	1,712.20	2,092.69	2,473.18	2,853.66	3,424.40
Moreton Valence									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Moreton Valence Parish	39.93	47.91	55.90	63.88	71.87	87.84	103.81	119.78	143.74
Total	962.26	1,154.70	1,347.17	1,539.61	1,732.07	2,116.97	2,501.88	2,886.77	3,464.14
Nailsworth									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Nailsworth Parish	78.63	94.36	110.09	125.82	141.54	173.00	204.45	235.90	283.08
Total	1,000.96	1,201.15	1,401.36	1,601.55	1,801.74	2,202.13	2,602.52	3,002.89	3,603.48
North Nibley									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
North Nibley Parish	25.93	31.12	36.30	41.49	46.67	57.05	67.42	77.79	93.35
Total	948.26	1,137.91	1,327.57	1,517.22	1,706.87	2,086.18	2,465.49	2,844.78	3,413.75

Appendix C

Part of the Council's area	Disr A (£)	Band A (£)	Band B (£)	Band C (£)	Band D (£)	Band E (£)	Band F (£)	Band G (£)	Band H (£)
Nympsfield									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Nympsfield Parish	26.65	31.97	37.30	42.63	47.96	58.62	69.28	79.94	95.92
Total	948.98	1,138.76	1,328.57	1,518.36	1,708.16	2,087.75	2,467.35	2,846.93	3,416.32
Owlpen									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Owlpen Parish	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	922.33	1,106.79	1,291.27	1,475.73	1,660.20	2,029.13	2,398.07	2,766.99	3,320.40
Painswick									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Painswick Parish	31.63	37.96	44.28	50.61	56.93	69.59	82.24	94.89	113.87
Total	953.96	1,144.75	1,335.55	1,526.34	1,717.13	2,098.72	2,480.31	2,861.88	3,434.27
Pitchcombe									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Pitchcombe Parish	11.64	13.96	16.29	18.62	20.94	25.60	30.25	34.91	41.89
Total	933.97	1,120.75	1,307.56	1,494.35	1,681.14	2,054.73	2,428.32	2,801.90	3,362.29
Randwick & Westrip									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Randwick and Westrip Parish	18.86	22.63	26.40	30.17	33.95	41.49	49.03	56.58	67.89
Total	941.19	1,129.42	1,317.67	1,505.90	1,694.15	2,070.62	2,447.10	2,823.57	3,388.29
Rodborough									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Rodborough Parish	22.42	26.90	31.38	35.87	40.35	49.32	58.28	67.25	80.70
Total	944.75	1,133.69	1,322.65	1,511.60	1,700.55	2,078.45	2,456.35	2,834.24	3,401.10
Slimbridge									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Slimbridge Parish	24.86	29.83	34.80	39.77	44.74	54.68	64.63	74.57	89.48
Total	947.19	1,136.62	1,326.07	1,515.50	1,704.94	2,083.81	2,462.70	2,841.56	3,409.88
Standish									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Standish Parish	36.11	43.33	50.55	57.77	65.00	79.44	93.88	108.33	129.99
Total	958.44	1,150.12	1,341.82	1,533.50	1,725.20	2,108.57	2,491.95	2,875.32	3,450.39
Stinchcombe									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Stinchcombe Parish	9.03	10.83	12.64	14.45	16.25	19.86	23.48	27.09	32.50
Total	931.36	1,117.62	1,303.91	1,490.18	1,676.45	2,048.99	2,421.55	2,794.08	3,352.90

Appendix C

Part of the Council's area	Disr A (£)	Band A (£)	Band B (£)	Band C (£)	Band D (£)	Band E (£)	Band F (£)	Band G (£)	Band H (£)
Stonehouse									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Stonehouse Town	63.77	76.52	89.27	102.02	114.78	140.28	165.79	191.30	229.56
Total	986.10	1,183.31	1,380.54	1,577.75	1,774.98	2,169.41	2,563.86	2,958.29	3,549.96
Stroud									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Stroud Town	80.32	96.38	112.45	128.51	144.58	176.70	208.83	240.96	289.15
Total	1,002.65	1,203.17	1,403.72	1,604.24	1,804.78	2,205.83	2,606.90	3,007.95	3,609.55
Uley									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Uley Parish	17.46	20.95	24.44	27.94	31.43	38.41	45.40	52.38	62.86
Total	939.79	1,127.74	1,315.71	1,503.67	1,691.63	2,067.54	2,443.47	2,819.37	3,383.26
Upton St. Leonards									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Upton St. Leonards Parish	18.85	22.62	26.39	30.16	33.93	41.47	49.01	56.55	67.86
Total	941.18	1,129.41	1,317.66	1,505.89	1,694.13	2,070.60	2,447.08	2,823.54	3,388.26
Whiteshill & Ruscombe									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Whiteshill & Ruscombe Parish	36.04	43.25	50.46	57.66	64.87	79.29	93.70	108.12	129.74
Total	958.37	1,150.04	1,341.73	1,533.39	1,725.07	2,108.42	2,491.77	2,875.11	3,450.14
Whitminster									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Whitminster Parish	28.90	34.68	40.46	46.24	52.02	63.58	75.14	86.70	104.04
Total	951.23	1,141.47	1,331.73	1,521.97	1,712.22	2,092.71	2,473.21	2,853.69	3,424.44
Woodchester									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Woodchester Parish	11.84	14.21	16.57	18.94	21.31	26.04	30.78	35.52	42.62
Total	934.17	1,121.00	1,307.84	1,494.67	1,681.51	2,055.17	2,428.85	2,802.51	3,363.02
Wotton-under-Edge									
Stroud District	111.94	134.33	156.72	179.11	201.50	246.28	291.06	335.83	403.00
Gloucestershire County	684.56	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
Gloucestershire Police	125.83	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Wotton-under-Edge Parish	77.56	93.07	108.58	124.10	139.61	170.63	201.66	232.68	279.21
Total	999.89	1,199.86	1,399.85	1,599.83	1,799.81	2,199.76	2,599.73	2,999.67	3,599.61

General Fund Medium Term Financial Plan (MTFP) – 2017/18 to 2021/22
(updated 14/02/2018)

	2017/18 (£'000)	2018/19 (£'000)	2019/20 (£'000)	2020/21 (£'000)	2021/22 (£'000)
GENERAL FUND MTFP					
Service Revenue Expenditure	17,213	16,503	16,442	16,442	16,442
Corporate Items					
Minimum Revenue Provision (MRP)	1,120	1,291	1,107	1,276	1,367
Capital Charges	(1,892)	(1,892)	(1,892)	(1,892)	(1,892)
IAS19 Retirement Benefits	(1,795)	(1,795)	(1,795)	(1,795)	(1,795)
Net transfer to / from (-) Reserves	0	1,000	100	100	100
General Fund Contingency	50	50	50	50	50
Waste Management Contingency	400	200	100	50	0
Musti-Service VRP Provision	0	0	0	0	0
Drainage Board Levies	128	137	144	151	159
Interest payable & similar charges	150	180	210	270	330
Interest & investment income	(261)	(264)	(256)	(259)	(259)
Feed-in-tariff Income	(27)	(27)	(27)	(27)	(27)
Subtotal	(2,127)	(1,120)	(2,259)	(2,075)	(1,967)
Adjusted Budget	15,086	15,384	14,183	14,366	14,475
MTFP Adjustments					
Non-Pay Inflation	0	0	150	250	350
Pay Inflation (Further 1% provision, 2% per annum)	0	115	345	550	760
Employers Pension Contributions	0	0	204	407	611
Subtotal	0	115	699	1,207	1,721
Adjusted MTFP position	15,086	15,499	14,882	15,574	16,196
Budget Proposals					
Software Contingency & Invest to Save		266	266	266	166
Subtotal	0	266	266	266	166
Savings Plan					
Savings Plan 2018/19	(25)	(250)	(852)	(880)	(690)
Subtotal	(25)	(250)	(852)	(880)	(690)
Proposed Net Revenue Budget	15,061	15,515	14,296	14,960	15,672

	2017/18 (£'000)	2018/19 (£'000)	2019/20 (£'000)	2020/21 (£'000)	2021/22 (£'000)
GENERAL FUND MTFP					
Proposed Net Revenue Budget	15,061	15,515	14,296	14,960	15,672
Funded By:					
Precept on Collection Fund	8,354	8,773	8,905	9,038	9,174
£5 Council Tax increase assumed 2019/20 onwards			221	449	683
Business Rates Retention Funding	2,556	2,354	2,454	2,504	2,554
Section 31 Grant	758	1,560	1,278	1,303	1,329
Business Rates Pilot		500			
Revenue Support Grant (negative = payment to Govt)	347	0	(549)	(549)	(549)
Transition Grant + Other Grants	123	20	20	20	20
New Homes Bonus	2,718	2,174	1,707	974	936
Subtotal Government Funding	6,502	6,608	4,910	4,251	4,290
Council Tax Collection Fund surplus/-deficit	177	169	0	0	0
NNDR Collection Fund surplus/-deficit	39	38	0	0	0
TOTAL Funding	15,072	15,589	14,036	13,738	14,146
Core Surplus / (Deficit) before reserves	10	74	(260)	(1,222)	(1,526)
Utilisation of Reserves	(10)	(74)	260	1,222	1,526
Surplus / (Deficit) after use of reserve	0	0	0	0	0

Retained Business Rates calculation

	2017/18 MTFP Estimate (£)	2018/19 MTFP Estimate (£)
Derivation of MTFP figures		
Non-Domestic rating income from Business Rates Retention scheme (NNDR1 Estimate)	10,691,737	13,849,521
Less: Tariff Payment to Government	(7,394,747)	(10,186,713)
Less: Estimated Levy Payment to Government *	(843,523)	(1,411,448)
Add: Renewable Energy schemes	102,338	102,657
Estimated Retained Business Rates	2,555,804	2,354,018
Section 31 Grant payable **	758,395	1,559,708
TOTAL Funding from Business Rates	3,314,199	3,913,725

	2017/18 MTFP Estimate (£)	2018/19 MTFP Estimate (£)
* Calculation of Levy Payment		
Non-Domestic rating income from Business Rates Retention scheme (NNDR1 Estimate)	10,691,737	13,849,521
Less: Tariff Payment to Government	(7,394,747)	(10,186,713)
Net BRR Income	3,296,990	3,662,808
Add: 50% of Local Share of cost Small Business Rates Relief	696,864	1,343,762
Add: Local Share of Localism Reliefs	0	192,435
Retained Income for Levy and Safety Net Calculation	3,993,853	5,199,005
Baseline Funding Level	2,306,806	2,376,110
Excess BRR Funding over baseline	1,687,047	2,822,895
Levy Payable to Government (50%)	(843,523)	(1,411,448)

	2017/18 MTFP Estimate (£)	2018/19 MTFP Estimate (£)
** Calculation of Section 31 Grant		
Cost of 2% cap on small business rates multiplier	162,143	319,737
SBRR: Cost to authorities of temporary doubling	707,332	1,343,762
SBRR: Cost to authorities of maintaining relief on "first" property	0	0
Cost to authorities of providing 100% rural rate relief	0	16,604
Cost to authorities of providing relief (Local Newspapers)	0	767
Cost to authorities of providing relief (Supporting Small Business)	0	13,324
Cost to authorities of providing relief (Discretionary scheme)	0	62,910
Cost to authorities of providing relief (Pub Relief RV<£100k)	0	36,049
TOTAL Estimate for Year	869,474	1,793,153
Less: Adjustment as per notes to NNDR1	(111,080)	(233,446)
TOTAL Section 31 Grant Payable	758,395	1,559,708