

# POLICY AND RESOURCES COMMITTEE MEETING

Date: Wednesday 5 December 2018  
Time: 6.30 pm  
Venue: Town Hall, High Street, Maidstone

Membership: Councillors Mrs Blackmore, Boughton, M Burton, Clark, Cox (Chairman), Field, Garland, Mrs Gooch, Harvey, McKay, McLoughlin, D Mortimer, Newton, Perry (Vice-Chairman) and Springett

*The Chairman will assume that all Members will read the reports before attending the meeting. Officers are asked to assume the same when introducing reports.*

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## AGENDA

Page No.

1. Apologies for Absence
2. Notification of Substitute Members
3. Urgent Items
4. Notification of Visiting Members
5. Disclosures by Members and Officers
6. Disclosures of Lobbying
7. To consider whether any items should be taken in private because of the possible disclosure of exempt information.
8. Presentation of Petitions (if any)
9. Questions and answer session for members of the public (if any)
10. Committee Work Programme 1 - 2
11. Reports of Outside Bodies
12. Council Tax Base and Collection Fund Adjustment 3 - 16
13. Key Performance Indicator Update Quarter 2, P&R 17 - 26

## **PART II**

**To move that the public be excluded for the items set out in Part II of the Agenda because of the likely disclosure of exempt information for the reasons specified having applied the Public Interest Test.**

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**Issued on Tuesday 27 November 2018**

**Continued Over/:**

*Alison Broom*

**Alison Broom, Chief Executive**

## **Head of Schedule 12A and Brief Description**

### **14. Enforcement Proceedings**

Para 1 – Information relating to any individual  
27 - 31  
Para 2 – Information that is likely to reveal the identity of an individual  
Para 5 – Legal Privilege/Legal Proceedings  
Para 6a – Information revealing the authority proposes to serve a notice on a person

## **PUBLIC SPEAKING AND ALTERNATIVE FORMATS**

If you require this information in an alternative format please contact us, call **01622 602899** or email [committee@maidstone.gov.uk](mailto:committee@maidstone.gov.uk).

In order to speak at this meeting, please contact Democratic Services using the contact details above, by 5 p.m. one clear working day before the meeting (Monday 3 December). If asking a question, you will need to provide the full text in writing. If making a statement, you will need to tell us which agenda item you wish to speak on. Please note that slots will be allocated on a first come, first served basis.

To find out more about the work of the Committee, please visit [www.maidstone.gov.uk](http://www.maidstone.gov.uk).

## 2018/19 WORK PROGRAMME

	Committee	Month	Lead	Report Author
Property Asset Review	P&R	Jan-19	Mark Green	
Medium Term Financial Strategy - Budget Proposals 2019/20	P&R	Jan-19	Mark Green	Ellie Dunnet
Reference from CHE - Housing Delivery Partnership	P&R	Jan-19	William Cornall	
100% Business Rates Retention Pilot - Update	P&R	Jan-19	Mark Green	Ellie Dunnet
Fees & Charges 2019/20	P&R	Jan-19	Mark Green	Ellie Dunnet
Medium Term Financial Strategy - Capital Programme 2019/20 - 2023/24	P&R	Jan-19	Mark Green	Ellie Dunnet
IT Strategy -2018-2023	P&R	Feb-19	Stephen McGinnes	Chris Woodward
Strategic Plan 2019/20 - 2023/24 - Final	P&R	Feb-19	Alison Broom	Angela Woodhouse
Q3 Budget Monitoring 2018/19	P&R	Feb-19	Ellie Dunnet	Paul Holland
Q3 Performance Report 2018/19	P&R	Feb-19	Angela Woodhouse	Anna Collier
KPIs for 2019-20	P&R	Mar-19	Angela Woodhouse	Angela Woodhouse
Commissioning and Procurement Strategy	P&R	Apr-19	Mark Green	Georgia Hawkes
Risk Management Update	P&R	Apr-19	Russell Heppleston	Russell Heppleston & Alison Blake
Business Rates Retention - Update	P&R	Apr-19	Mark Green	Ellie Dunnet

## 2018/19 WORK PROGRAMME

	Committee	Month	Lead	Report Author
Kent Medical Campus Innovation Centre	P&R	Apr-19	Dawn Hudd	Abi Lewis
Reference from CHE - CCTV Provision	P&R	TBC	William Cornall	John Littlemore
Debt Recovery Policy	P&R	TBC	Stephen McGinnes	Sheila Coburn
Mote Park Lake Dam	P&R	TBC	Mark Green	
Economic Development Strategy Review	P&R	TBC	John Foster	

## Policy & Resources Committee

5 December 2018

### Council Tax Base and Collection Fund Adjustment 2019/20

<b>Final Decision-Maker</b>	Policy & Resources Committee
<b>Lead Head of Service/Lead Director</b>	Mark Green, Director of Finance & Business Improvement
<b>Lead Officer and Report Author</b>	Ellie Dunnet, Head of Finance
<b>Classification</b>	Public
<b>Wards affected</b>	All

#### Executive Summary

This report advises Members of the information available on the tax base as at October 2018 for Council Tax purposes. It identifies potential changes to that tax base expected in the forthcoming year and recommends the tax base for 2019/20 for the Council and parish areas.

Also detailed within Appendix 3 to the report is the anticipated balance on the Council Tax account as at 31 March 2019 which will be distributed between (or recovered from) preceptors and this Council during the next financial year, in accordance with the statutory arrangements for Council Tax.

The distribution of balances to precepting authorities is an important part of their respective budget setting processes and a decision at this time enables timely advice to those authorities. It also enables timely consideration in relation to the Council's own budget strategy for the coming financial year.

#### This report makes the following recommendations to the Committee:

That

1. Pursuant to this report and in accordance with the Local Authority (Calculation of Council Tax Base) (England) Regulations 2012, the amount calculated by this Authority as its Council Tax Base for the year 2019/20 will be 62,033.4;
2. In accordance with the Local Authority (Calculation of Council Tax Base) (England) Regulations 2012, the amount calculated by this Authority as the Council Tax Base for each parish area for the year 2019/20 will be as identified in Appendix 2 to this report.
3. The 2018/19 Council Tax projection and proposed distribution detailed in Appendix 3 of this report is agreed.

#### Timetable

<b>Meeting</b>	<b>Date</b>
Policy & Resources Committee	5 December 2018

# Council Tax Base and Collection Fund Adjustment 2019/20

## 1. INTRODUCTION AND BACKGROUND

### Tax Base

- 1.1 Setting the tax base is an integral part of the Council tax collection process which is a basic financial function of this Authority. It is essential for the efficient funding of all Local Authorities in the area. The income received from Council Tax, within the overall context of the budget process, provides resources for the achievement of all the Council's priorities.
- 1.2 Regulations prescribe that a decision on the tax base for the forthcoming financial year must be made between 1st December and 31st January.
- 1.3 The basis of the calculation of the tax base is the valuation information received from the Valuation Office on 10 September 2018 and the latest information on exemptions and discounts available as at 1 October 2018.
- 1.4 This information has been collated for the whole of the Borough area and for individual Parish areas. Information for the whole area has been supplied to the Government for their use in the monitoring of:
  - The Local Council Tax Support Scheme;
  - This Council's needs baseline for business rates; and
  - Property changes that will be used to calculate the Council's New Homes Bonus award next year.
- 1.5 The tax base figure supplied to central government is given at Appendix 1. This shows a net tax base of 61,998.1 as at 11 October 2018. Starting from this figure an estimate of the tax base for 2019/20 can be made by considering movements that may occur in the factors that influence the tax base over the forthcoming year.
- 1.6 It is necessary that a realistic assessment is made of the potential changes to the tax base for 2019/20 as an under or over recovery of Council tax income will affect the Council's cash flow. If the tax base is overestimated, there will inevitably be a deficit on the collection fund which will need to be recovered through the Council tax in the following financial year. In addition, during the course of the year, the borrowing necessary to cover the under recovery of the tax would need to be paid for by this Council. If the tax base is underestimated there will be a surplus on the collection fund because the Council will have asked tax payers to contribute more than necessary in this financial year. The surplus would then be used to reduce the need for resources in the following year.
- 1.7 It is also necessary at this time to provide the Parish Councils, which set a precept, with the element of the tax base of the borough that equates to their area. Attached at Appendix 2 to this report is the detail of the calculation of the tax base for each parish.

## **Collection Fund Adjustment**

- 1.8 As a billing authority, this Council has a statutory obligation to maintain a Collection Fund for transactions relating to the collection of Council Tax and Business Rates from taxpayers and distribution to preceptors.
  - 1.9 For proper maintenance of the Collection Fund, it is necessary to assess, on an annual basis, the projected balance as at 31 March of each year. Any balance, either positive or negative, must be taken into account in the following financial year. Under the statutory arrangements for the Collection Fund, the balance remaining does not become a credit or charge on this Council but has to be distributed proportionately across the preceptors.
  - 1.10 The regulations provide that, in estimating a surplus or deficit on the Collection Fund at the end of the year, account is taken of any difference between the amount estimated for the previous year and the amount shown as the surplus/deficit for that year in the accounts. Surpluses and deficits will be calculated separately for Council tax and business rates.
  - 1.11 These balances (surplus or deficit) will be distributed between the billing authority, i.e. Maidstone Borough Council, and major preceptors during 2019/20. The amounts are apportioned on the basis of the billing authority's demand, and each major precepting authority's precept, based on their respective band D Council tax bases to which the estimate relates i.e. the amounts to be distributed during 2019/20 will be apportioned using the 2018/19 demand and precept amounts.
  - 1.12 The Collection Fund Adjustment arising from business rates will be estimated at a later stage due to the statutory timetable for calculating the predicted closing balance. This will be reported to the committee in February as part of the Medium Term Financial Strategy proposals.
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## **2. AVAILABLE OPTIONS**

### **Tax Base - Option 1**

- 2.1 An assessment of the information held by both the Revenues Service and the Planning Service suggests that between October 2019 and March 2020 a total of 1,039 properties will be added to the Council tax records. Distributing this sum evenly over the period and taking the average, to identify the effect on the tax base for 2018/19, the result suggests an increase of 733.2 band D equivalent properties. Adjusting this figure for the current levels of discount and other allowances suggests a net tax base increase of 659.9.
- 2.2 This figure is significantly lower than the 1,039 new properties identified because they will not all be band D properties, they will not all start to pay Council tax at the beginning of the year and some will receive the discounts and allowances that are part of the system.
- 2.3 Finally the revised total tax base must be adjusted to allow for non-collection for which the Council currently targets 1% of total debt.

2.4 The calculation is set out in the table below:

Tax Base as at Appendix I	61,998.1
New properties (Avg: by band D & time)	733.2
Adjustment for potential allowances	-73.3
Non-collection allowance (1% of above)	-624.6
<b>Proposed Tax Base</b>	<b>62,033.4</b>

*Table 1: Proposed tax base 2019/20*

2.5 Appendix 2 to this report provides details of the tax base for each parish based on an identical calculation.

### **Tax Base - Option 2**

2.6 It would be possible to vary some of the factors set out above. The exception is the figure from Appendix 1 as this is reconciled to the District Valuers' records and has been reported to central government. The other figures given above are based on current known data and they could rise or fall during the year.

2.7 The risk of making an inaccurate calculation are set out in paragraph 1.6 above and the data used in calculating Option 1 is accurate and evidenced. Any variation the committee may wish to make should be similarly evidence based.

### **Tax Base - Option 3**

2.8 The do nothing option is not available to the Council as it has a statutory obligation to set a tax base each year.

### **Collection Fund Adjustment - Option 1**

2.9 A projection for 31 March 2019 based on the current position is provided at Appendix 3. This appendix details the precepts and demands on the fund totalling £107,524,695.

2.10 Appendix 3 also details the current position regarding Council tax bills dispatched, incorporating exemptions and discounts. Total income is now anticipated to be £107,889,832; therefore a surplus of £365,137 is anticipated for 2018/19.

2.11 At 31 March 2018, there was a cumulative surplus on the collection fund in respect of Council tax of £3,600,584, with £1,406,635 of this being distributed to preceptors during 2018/19. This leaves a residual £2,193,949 to be added to the in-year surplus, bringing the cumulative surplus as at 31 March 2019 to £2,559,086.

2.12 In line with the Local Government Finance Act 1992 it is necessary to declare the distribution of any surplus or deficit on the collection fund and for this reason it is recommended that the surplus be distributed as set out shown in the table below. This apportions the surplus in line with the preceptors' share of the Council tax as detailed below:



<b>Preceptor</b>	<b>£</b>
Maidstone Borough Council	409,792
Kent County Council	1,794,554
Kent Police Authority	245,256
Kent and Medway Towns Fire Authority	109,484
<b>Total projected surplus as at 31 March 2019</b>	<b>2,559,086</b>

*Table 2: Distribution of projected Council Tax surplus as at 31 March 2019*

### **Collection Fund Adjustment - Option 2**

- 2.13 The committee could choose to vary the figures used in the estimate provided within the appendices. However, these are based on data from the revenues system, projections developed from past experience and known factors. They are considered to represent a reasonable basis for estimating the position on the collection fund at 31 March 2019.
- 2.14 Should the committee choose to vary the data and distribute a different surplus or deficit this could affect the balance on the collection fund and the Council's cash flows.

### **Collection Fund Adjustment - Option 3**

- 2.15 It is a statutory requirement that any adjustment be calculated annually and the committee cannot choose to ignore this decision.

## **3. PREFERRED OPTION AND REASONS FOR RECOMMENDATIONS**

### **Tax Base**

- 3.1 The recommended option is Option 1 (as detailed in paragraph 2.4 above) as this calculation is based on current known data and collection rates.

### **Collection Fund Adjustment**

- 3.2 It is recommended that the committee agrees the projections detailed within option 1 above and within Appendix 3, as they are based on data from the revenues system, projections developed from past experience and known factors. They are considered to represent a reasonable basis for estimating the position on the collection fund at 31 March 2019.

## **4. RISK**

- 4.1 The risks associated with this proposal, including the risks if the Council does not act as recommended, have been considered in line with the Council's Risk Management Framework. That consideration is shown in this report within section 2. We are satisfied that the risks associated are within the Council's risk appetite and will be managed as per the Policy.
- 4.2 The main risks relate to an over optimistic estimate of the tax base and/or balance on the Council Tax account at 31 March 2019. Although any deficit

arising on the Collection Fund would be recouped in subsequent years, the impact of this risk materialising could be flow problems during the year. As a direct consequence this would reduce interest income generated on the Council's cash balances or, in extreme cases, result in a need to borrow on a temporary basis.

- 4.3 Over pessimistic estimates would lead to increased balances on the Collection Fund. When fed into the overall budget process this can produce yearly variations which need to be managed as part of the Budget Strategy and place unnecessary burdens on tax payers in advance of need.
- 4.4 Monthly monitoring of collection rates and growth seen in the tax base over recent years help the Council to mitigate this risk.

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## **5. CONSULTATION RESULTS AND PREVIOUS COMMITTEE FEEDBACK**

- 5.1 No consultation is necessary on this specific issue but consultation has occurred with the public and with service committees on the wider issues relating to the Budget and Council tax for 2019/20.

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## **6. NEXT STEPS: COMMUNICATION AND IMPLEMENTATION OF THE DECISION**

- 6.1 The tax bases approved as part of this decision will be provided, as appropriate, to relevant preceptors.
- 6.2 The Council will use this tax base in setting its 2018/19 budget on 28 February 2019.
- 6.3 The Council is required to notify preceptors of the estimated Council Tax surplus/deficit as at 31 March 2019 by 15 January 2019.

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## **7. CROSS-CUTTING ISSUES AND IMPLICATIONS**

<b>Issue</b>	<b>Implications</b>	<b>Sign-off</b>
<b>Impact on Corporate Priorities</b>	<ul style="list-style-type: none"><li>We do not expect the recommendations will by themselves materially affect achievement of corporate priorities. However, they will support the Council's overall achievement of its aims as set out in sections 2 &amp; 3.</li></ul>	Head of Finance

<b>Risk Management</b>	<ul style="list-style-type: none"> <li>• Risk implications are set out in section 4 of the report.</li> </ul>	Head of Finance
<b>Financial</b>	<ul style="list-style-type: none"> <li>• The results of this decision affect the overall budget strategy process and therefore the pressure on the Council tax requirement in creating a balanced budget.</li> <li>• The setting of the tax base is an essential part of the budget process and is required by legislation.</li> <li>• Any increase in the tax base effectively means that the cost of services provided by this Authority and others in the area is being spread over more Council Tax payers and would effectively reduce the Council Tax burden on any individual tax payer.</li> <li>• This relationship however must be realistic in that any underachievement on the collection of Council Tax will result in cash flow problems for this Authority and a loss of investment income.</li> </ul>	Head of Finance
<b>Staffing</b>	<ul style="list-style-type: none"> <li>• No impact identified.</li> </ul>	Head of Finance
<b>Legal</b>	<ul style="list-style-type: none"> <li>• Accepting the recommendations regarding the tax base will fulfil the Council's duties under the Local</li> </ul>	Team Leader (Corporate Governance), MKLS

	<p>Authority (Calculation of Council Tax Base) (England) Regulations 2012. Failure to accept the recommendations without agreeing suitable alternatives may place the Council in breach this Act.</p> <ul style="list-style-type: none"> <li>Billing authorities are required by the Local Authorities (Funds) (England) Regulations 1992 to estimate any surplus/deficit on their collection fund for the year. Accepting the recommended projection in Appendix 3 will enable the Council to meet this requirement.</li> </ul>	
<b>Privacy and Data Protection</b>	<ul style="list-style-type: none"> <li>No impact identified.</li> </ul>	Head of Finance
<b>Equalities</b>	<ul style="list-style-type: none"> <li>The recommendations do not propose a change in service therefore will not require an equalities impact assessment</li> </ul>	[Policy & Information Manager]
<b>Public Health</b>	<ul style="list-style-type: none"> <li>No impact identified.</li> </ul>	Head of Finance
<b>Crime and Disorder</b>	<ul style="list-style-type: none"> <li>No impact identified.</li> </ul>	Head of Finance
<b>Procurement</b>	<ul style="list-style-type: none"> <li>No impact identified.</li> </ul>	Head of Finance

## 8. REPORT APPENDICES

The following documents are to be published with this report and form part of the report:

- Appendix 1: Calculation of Council Tax Base 2019/20 (CTB1 Return)
- Appendix 2: Calculation of Individual Parish Tax Bases 2019/20
- Appendix 3: Council Tax Projection to 31 March 2019

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## 9. BACKGROUND PAPERS

None

## CTB(October 2018)

## Calculation of Council Tax Base

Please e-mail to : [ctb.statistics@communities.gov.uk](mailto:ctb.statistics@communities.gov.uk)

Please enter your details after checking that you have selected the correct local authority name

Ver 1.1

Please select your local authority's name from this list

Check that this is your authority :

Maidstone

E-code :

E2237

Local authority contact name :

Stephen Smith

Local authority contact telephone number :

Local authority contact e-mail address :

[stephen.smith@maidstone.gov.uk](mailto:stephen.smith@maidstone.gov.uk)

## CTB(October 2018) form for Maidstone

Completed forms should be received by MHCLG by Friday 12 October 2018

**Dwellings shown on the Valuation List  
for the authority on  
Monday 10 September 2018**

## Part 1

	Band A entitled to disabled relief reduction COLUMN 1	Band A COLUMN 2	Band B COLUMN 3	Band C COLUMN 4	Band D COLUMN 5	Band E COLUMN 6	Band F COLUMN 7	Band G COLUMN 8	Band H COLUMN 9	TOTAL COLUMN 10
1. Total number of dwellings on the Valuation List		4,268	8,894	19,410	18,593	9,718	5,537	4,052	371	70,843.0
2. Number of dwellings on valuation list exempt on 1 October 2018 (Class B & D to W exemptions)		227	129	394	231	109	51	23	2	1,166.0
3. Number of demolished dwellings and dwellings outside area of authority on 1 October 2018 (please see notes)		1	0	0	1	0	0	1	0	3.0
4. Number of chargeable dwellings on 1 October 2018 (treating demolished dwellings etc as exempt) (lines 1-2-3)		4,040	8,765	19,016	18,361	9,609	5,486	4,028	369	69,674.0
5. Number of chargeable dwellings in line 4 subject to disabled reduction on 1 October 2018		1	15	51	87	71	36	35	17	313.0
6. Number of dwellings effectively subject to council tax for this band by virtue of disabled relief (line 5 after reduction)	1	15	51	87	71	36	35	17		313.0
7. Number of chargeable dwellings adjusted in accordance with lines 5 and 6 (lines 4-5+6 or in the case of column 1, line 6)	1	4,054	8,801	19,052	18,345	9,574	5,485	4,010	352	69,674.0
8. Number of dwellings in line 7 entitled to a single adult household 25% discount on 1 October 2018	1	2,410	4,054	6,460	4,791	1,942	819	525	37	21,039.0
9. Number of dwellings in line 7 entitled to a 25% discount on 1 October 2018 due to all but one resident being disregarded for council tax purposes	0	13	67	173	194	105	44	24	1	621.0
10. Number of dwellings in line 7 entitled to a 50% discount on 1 October 2018 due to all residents being disregarded for council tax purposes	0	0	2	9	15	4	9	22	10	71.0
11. Number of dwellings in line 7 classed as second homes on 1 October 2018 (b/fwd from Flex Empty tab)		23	18	27	34	18	19	23	7	169.0
12. Number of dwellings in line 7 classed as empty and receiving a zero% discount on 1 October 2018 (b/fwd from Flex Empty tab)		68	159	178	162	68	43	26	3	707.0
13. Number of dwellings in line 7 classed as empty and receiving a discount on 1 October 2018 and not shown in line 12 (b/fwd from Flex Empty tab)		0	0	0	0	0	0	0	0	0.0
14. Number of dwellings in line 7 classed as empty and being charged the Empty Homes Premium on 1 October 2018 (b/fwd from Flex Empty tab)		13	37	36	18	14	8	6	1	133.0
15. Total number of dwellings in line 7 classed as empty on 1 October 2018 (lines 12, 13 & 14).		81	196	214	180	82	51	32	4	840.0
16. Number of dwellings that are classed as empty on 1 October 2018 and have been for more than 6 months. NB These properties should have already been included in line 15 above.		44	118	120	103	42	33	21	4	485.0
16a. The number of dwellings included in line 16 above which are empty on 1 October 2018 because of the flooding that occurred between 1 December 2013 and 31 March 2014 and are only empty because of the flooding.		0	0	0	0	0	0	0	0	0.0
16b. The number of dwellings included in line 16 above which are empty on 1 October 2018 because of the flooding that occurred between 1 December 2015 and 31 March 2016 and are only empty because of the flooding.		0	0	0	0	0	0	0	0	0.0
17. Number of dwellings that are classed as empty on 1 October 2018 and have been for more than 6 months and fall to be treated under empty homes discount class D (formerly Class A exemptions). NB These properties should have already been included in line 15 above. Do NOT include any dwellings included in line 16a and 16b above.		0	0	0	0	0	0	0	0	0.0
18 Line 16 - line 16a - line 16b - line 17. This is the equivalent of line 18 on the CTB(October 2017) and will be used in the calculation of the New Homes Bonus.		44	118	120	103	42	33	21	4	485.0
19. Number of dwellings in line 7 where there is liability to pay 100% council tax before Family Annexe discount	0	1,618	4,641	12,373	13,327	7,508	4,605	3,433	303	47,808.0

## CTB(October 2018)

**Calculation of Council Tax Base**Please e-mail to : [ctb.statistics@communities.gov.uk](mailto:ctb.statistics@communities.gov.uk)

Please enter your details after checking that you have selected the correct local authority name

Ver 1.1

20. Number of dwellings in line 7 that are assumed to be subject to a discount or a premium before Family Annexe discount	1	2,436	4,160	6,679	5,018	2,066	880	577	49	21,866.0
21. Reduction in taxbase as a result of the Family Annexe discount (b/fwd from Family Annexe tab)	0.0	15.5	5.0	3.5	1.0	1.0	0.0	0.0	0.0	26.0
22. Number of dwellings equivalents after applying discounts and premiums to calculate taxbase	0.8	3,439.3	7,783.3	17,403.3	17,099.3	9,065.8	5,268.8	3,864.8	338.0	64,263.0
23. Ratio to band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
24. Total number of band D equivalents (to 1 decimal place) (line 22 x line 23)	0.4	2,292.8	6,053.6	15,469.6	17,099.3	11,080.4	7,610.4	6,441.3	676.0	66,723.8
25. Number of band D equivalents of contributions in lieu (in respect of Class O exempt dwellings) in 2018-19 (to 1 decimal place)										196.0
26. Tax base (to 1 decimal place) (line 24 col 10 + line 25)										66,919.8

## CTB(October 2018)

**Calculation of Council Tax Base**Please e-mail to : [ctb.statistics@communities.gov.uk](mailto:ctb.statistics@communities.gov.uk)

Please enter your details after checking that you have selected the correct local authority name

Ver 1.1

**Part 2**

27. Number of dwellings equivalents after applying discounts and premiums to calculate tax base (Line 22)	0.75	3,439.25	7,783.25	17,403.25	17,099.25	9,065.75	5,268.75	3,864.75	338.00	64,263.0
28.Reduction in taxbase as a result of local council tax support (b/fwd from CT Support tab)	0.74	900.48	1,503.61	2,011.81	922.17	246.57	70.04	22.11	0.81	5,678.3
29. Number of dwellings equivalents after applying discounts, premiums and local tax support to calculate taxbase	0.0	2,538.8	6,279.6	15,391.4	16,177.1	8,819.2	5,198.7	3,842.6	337.2	58,584.7
30. Ratio to band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
31. Total number of band D equivalents after allowance for council tax support (to 1 decimal place) (line 29 x line 30)	0.0	1,692.5	4,884.2	13,681.3	16,177.1	10,779.0	7,509.2	6,404.4	674.4	61,802.1
32. Number of band D equivalents of contributions in lieu (in respect of Class O exempt dwellings) in 2018-19 (to 1 decimal place)(line 25)										196.0
33. Tax base after allowance for council tax support (to 1 decimal place) (line 31 col 10 + line 32)										61,998.1

## Certificate of Chief Financial Officer

I certify that the information provided on this form is based on the dwellings shown in the Valuation List for my authority on 10 September 2018 and that it accurately reflects information available to me about exemptions, demolished dwellings, disabled relief, discounts and premiums applicable on 1 October 2018 and, where appropriate, has been completed in a manner consistent with the form for 2017.

Chief Financial Officer : .....

Date : .....



**Policy Resources Committee**  
**Tax Base Calculation for Precepting Parish Councils 2019/20**

Parish	Tax Base	Adjustment net changes	Non Collection	Net Tax Base 2019/20
Barming	733.6	18.3	-7.2	744.8
Bearsted	3,669.7	3.1	-36.7	3,636.2
Bicknor	44.5	0.0	-0.4	44.1
Boughton Malherbe	223.1	8.8	-2.1	229.8
Boughton Monchelsea	1,546.2	41.4	-15.0	1,572.6
Boxley	3,908.4	19.7	-38.9	3,889.2
Bredhurst	179.7	4.5	-1.8	182.4
Broomfield & Kingswood	746.8	3.5	-7.4	742.9
Chart Sutton	426.0	0.4	-4.3	422.2
Collier Street	367.2	9.2	-3.6	372.8
Coxheath	1,626.6	36.7	-15.9	1,647.4
Detling	400.7	0.0	-4.0	396.7
Downswood	854.7	0.4	-8.5	846.6
East Sutton	145.8	0.0	-1.5	144.3
Farleigh East	678.0	3.5	-6.7	674.8
Farleigh West	234.5	5.3	-2.3	237.5
Frinted	74.8	0.0	-0.7	74.1
Harrietsham	1,249.9	31.2	-12.2	1,268.9
Headcorn	1,609.3	45.1	-15.6	1,638.8
Hollingbourne	469.3	3.9	-4.7	468.6
Hucking	36.5	0.0	-0.4	36.1
Hunton	321.0	0.8	-3.2	318.6
Langley	510.0	6.9	-5.0	511.9
Leeds	340.3	4.5	-3.4	341.4
Lenham	1,443.4	25.9	-14.2	1,455.1
Linton	254.0	0.0	-2.5	251.5
Loose	1,127.3	11.9	-11.2	1,128.0
Marden	1,784.6	63.1	-17.2	1,830.5
Nettlestead	311.9	0.0	-3.1	308.8
Otham	316.8	0.0	-3.2	313.6
Otterden	92.8	0.0	-0.9	91.9
Staplehurst	2,405.8	42.7	-23.6	2,424.9
Stockbury	323.7	2.4	-3.2	322.9
Sutton Valence	701.0	16.6	-6.8	710.7
Teston	310.6	0.7	-3.1	308.2
Thurnham	579.2	5.3	-5.7	578.8
Tovil	1,429.5	25.4	-14.0	1,440.9
Ulcombe	392.1	6.7	-3.9	394.9
Wichling	58.6	0.0	-0.6	58.0
Wormshill	99.6	0.0	-1.0	98.6
Yalding	984.3	26.0	-9.6	1,000.7
	33,011.8	474.0	-334.9	33,151.0

**Appendix 3**

**Maidstone Borough Council**  
**Policy & Resources Committee**  
**5 December 2018**  
**Collection Fund 2018/19 - Council Tax Adjustment**

	£	%
<b>Demands on the fund (2018/19)</b>		
Maidstone Borough Council budget requirement	17,218,170	16.01%
Kent County Council (including adult social care charge)	75,401,446	70.12%
Kent Police	10,304,889	9.58%
Kent Fire & Rescue	4,600,190	4.28%
<b>Council Tax requirement</b>	<b>107,524,695</b>	<b>100.00%</b>

<b>Debit raised</b>	
Charges raised	128,926,085
Less:	
Council Tax Support	-8,667,234
Single Persons Discount	-8,723,175
Disabled Relief	-102,041
Empty Relief	-116,202
Other exemptions and disregards	-2,452,443
Other Local Discounts	-58,536
Plus:	
Second Home Premium	173,176
	108,979,629
Less allowance for bad and doubtful debts	-1,089,796
<b>Projected Council Tax Income for 2018/19</b>	<b>107,889,832</b>
<b>Projected surplus for the year</b>	<b>365,137</b>

<b>Utilisation of fund balance</b>	£
Actual Surplus at 31 March 2018	3,600,584
Less anticipated surplus distributed to preceptors:	
Maidstone Borough Council	-228,703
Kent County Council	-985,276
Kent Police	-131,349
Kent Fire & Rescue	-61,307
Total surplus distributed to preceptors during 2018/19	-1,406,635
Balance to carry forward	2,193,949
Projected surplus for 2018/19	365,137
<b>Cumulative surplus as at 31 March 2019</b>	<b>2,559,086</b>

<b>Distribution of surplus</b>		
Maidstone Borough Council	409,792	16.01%
Kent County Council	1,794,553	70.12%
Kent Police	245,256	9.58%
Kent Fire & Rescue	109,484	4.28%
<b>Total projected surplus as at 31 March 2019</b>	<b>2,559,086</b>	<b>100.00%</b>

## Policy & Resources Committee

21 November 2018

### Key Performance Indicator Update Quarter 2 2018/19

<b>Final Decision-Maker</b>	Policy & Resources Committee
<b>Lead Head of Service</b>	Angela Woodhouse, Head of Policy, Communications, and Governance
<b>Lead Officer and Report Author</b>	Anna Collier, Policy and Information Manager and Ashley Sabo, Performance and Business Information Officer
<b>Classification</b>	Public
<b>Wards affected</b>	All

#### Executive Summary

Policy & Resources Committee is asked to review the progress of Key Performance Indicators that relate to the delivery of the Strategic Plan 2015-2020. The Committee is also asked to consider the comments and actions against performance to ensure they are robust.

#### This report makes the following recommendations to Policy & Resources Committee:

1. That the summary of performance for Quarter 2 of 2018/19 for Key Performance Indicators (KPIs) be noted.

#### Timetable

<b>Meeting</b>	<b>Date</b>
Policy & Resources Committee	21 November 2018

## Key Performance Indicator Update Quarter 2 18/19

### 1. INTRODUCTION AND BACKGROUND

- 1.1 Having a comprehensive set of actions and performance indicators ensures that the Council delivers against the priorities and actions set in the Strategic Plan.
- 1.2 Performance indicators are judged in two ways. Firstly on whether performance has improved, sustained or declined, compared to the same period in the previous year. This is known as direction. Where there is no previous data, no assessment of direction can be made.
- 1.3 The second way is to look at whether an indicator has achieved the target set and is known as PI status. If an indicator has achieved or exceeded the annual target they are rated green. If the target has been missed but is within 10% of the target it will be rated amber, and if the target has been missed by more than 10% it will be rated red.
- 1.4 Some indicators will show an asterisk (\*) after the figure. These are provisional values that are awaiting confirmation. Data for some of the indicators were not available at the time of reporting. In these cases a date has been provided for when the information is expected.
- 1.5 Contextual indicators are not targeted but are given a direction. Indicators that are not due for reporting or where there is delay in data collection are not rated against targets or given a direction.

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### 2. Quarter 1 Performance Summary

- 2.1 There are 27 key performance indicators (KPIs) which were developed with Heads of Service and unit managers, and agreed by the four Service Committees for 2018/19. 16 are reported to the Committee for this quarter.
- 2.2 Overall, 85.7% (12) of targeted KPIs reported this quarter achieved their target compared to 83% (10) in quarter 1 and 75% (9) in the same quarter last year.
- 2.3 There are 3 contextual indicators (indicators without targets) represented in the chart below as N/A, these indicators were requested for inclusion as they are important to assessing how the council is performing by examining the outcomes. These indicators are; the percentage of littering reports attended to, the number of households living in temporary accommodation at the last night of the month and the number of households living in nightly paid temporary accommodation on the last night of the month.

RAG Rating	Green	Amber	Red	N/A	Total
KPIs	12	0	1	3	16
Direction	Up	No Change	Down	N/A	Total
Last Year	7	0	7	2	16
Last Quarter	4	0	10	2	16

### **3. Performance by Priority**

#### **Priority 1: Keeping Maidstone Borough an attractive place for all**

- 3.1 The percentage of reports of littering attended is calculated by taking the number of reports received from residents about littering divided by the number of these that required additional action (for example litter picking or a mechanical sweep). The objective for the team is to reduce the amount of responsive work required due to the schedules being sufficient to deliver a clean borough.
- 3.2 This quarter has seen improvements to the schedules implemented which has reduced the amount of responsive actions required. It is impossible to eliminate all responsive action as incidences of littering unfortunately can occur any time after a road has been cleaned. The target is to get below 50%.
- 3.3 The percentage of fly tips resulting in enforcement action was 83.3% against a target of 50%. In this quarter the new Waste Crime Officer joined the team along with the second on-street enforcement officer. This has resulted in a significant increase in enforcement activity and the issuing of FPNs and warnings. The team are also now carrying out regular joint operations with the Police and have taken action to seize vehicles from offenders. This performance is exceptionally high and over the course of the year may not be sustainable.
- 3.4 The percentage of fly-tips cleared or assessed within 2 working days was 90.27% against a target of 89% and the percentage of fly-tips cleared or assessed within 4 working days was 94.97% against a target of 94%. The targets have been achieved due to collaborative working between the Cleansing and Waste Crime Team. With these two teams working within the same depot a greater ability to deal with reports and sharing of information.
- 3.5 53.06% of household waste was sent for reuse, recycling, or composting during July. This is currently only based on July's figures as data has not yet been provided by Kent County Council. Garden waste is lower for July and this trend is likely to continue for August and September due to the exceptionally dry, hot weather.
- 3.6 The percentage of relevant land and highways that is assessed as having acceptable levels of litter was 99.7% against a target of 94%. The level of "acceptable" litter is defined by the DEFRA Code of Practice and means the road is predominately free of litter with no accumulations. The high performance has been due to increase litter picking of rural roads and a greater amount of resource targeting littering along high speed roads.
- 3.7 The percentage of relevant land and highways that is assessed as having acceptable levels of detritus was 97.4% against a target of 94%. Detritus is the breakdown of organic matter on the highway. This does not include leaves until they have broken down and are no longer recognisable as leaves. Detritus build up is more indicative of the effectiveness of the Council's sweeping schedules. The good performance was achieved due to

an increase of mechanical sweeping in residential areas during the school holiday period as there were less parked cars

**Priority 1: Keeping Maidstone borough an attractive place for all, & Priority 2: Securing a successful economy for Maidstone Borough**

- 3.8 Footfall on the High Street had a value of 3,026,971 against a target of 2,400,000. Quarter 2 footfall continues to follow the trend of previous years. There has been a drop of 140,646 from the same quarter last year however footfall has increased by 53,622 from the previous quarter.

**Priority 2: Securing a successful economy for Maidstone Borough**

- 3.9 Performance in major applications was 95.24% for quarter 2, which exceeded the target by 7.24%. The team have worked hard this quarter to ensure applications are progressed before the Community Infrastructure Levy deadline. This has placed added pressure on the team and the performance results are testament to this hard work.
- 3.10 Performance remains strong in the minor applications for quarter 2 at 94.44%. This shows the hard work that has been put in by the team and the success of the Planning Service Implementation Project (PSIP) in clearing backlog applications and ensuring the team are focused on determining applications in a timely manner and to agreed timeframes.
- 3.11 Performance for other applications was 95.13% for quarter 2. Performance remains strong in the others category and is exceeding the current target expectations of 90%. The team have worked very well to achieve these targets Backlog applications have been removed from the system and they are now focused on determining applications in a timely manner and to agreed targets.
- 3.12 The number of affordable homes delivered (gross) was 50 against a quarterly target of 45. There have been a total of 128 affordable homes delivered for the first two quarters of the year, exceeding the mid-year target by 38 homes. We remain on track to achieve the year-end target.
- 3.13 The number of households housed through housing register this quarter was 152 against a target of 150. The quarter is lower than the previous quarter's figure of 173 due to less properties coming through from Registered Providers and a smaller amount of new build units being completed during this quarter.
- 3.14 The number of households prevented from becoming homeless through the intervention of housing advice was 77 against a target of 150. As a result of the change in housing legislation from April 2018 the data collection for this KPI has changed. In previous years the Council reported to the Department for Communities and Local Government through the P1E return all successful homelessness prevention and relief action and activities undertaken, both by the Authority or funded by the Authority, that resulted in households being prevented from being homeless for a minimum of 6 months or relieved their homelessness this is a wider set of data than the new figure reported. The target was based on the old data collected

- 3.15 This quarter the Prevention Duty was ended to 48 households as a result of accommodation having been secured for a minimum of 6 months. A further 27 households were owed the Relief Duty and this was ended as a result of accommodation being available for a minimum of 6 months. Due to the new measure of reporting against this KPI the target is unlikely to be met but will act as a benchmark for target setting for the next financial year.
- 3.16 The number of households living in temporary accommodation on last night of the month was 135, which is an increase of 25 on the previous quarter. Of these, 75 were nightly paid, 52 were within our own stock, and 8 were by Registered Social Landlords. The ongoing implementation and awareness of the Homelessness Reduction Act in April 2018 continues to have a significant rise in the numbers accommodated within temporary accommodation.
- 3.17 The number of households living in nightly paid temporary accommodation (TA) on the last night of the month was 75, which is an increase of 21 on the previous quarter. This is the total number of nightly paid accommodation from private landlords, hotels and B&Bs. We have seen a continual rise since quarter 4 of 2017/18 as the numbers in TA continue to rise. These nights are predominantly in Maidstone, however some cover Medway, Swale, Gravesham and Ashford. The average nightly cost of temporary accommodation is as follows: 1 bed is £35, 2 beds is £45 and 3–4 beds starting from £55. However the use of hotels and B&B drives this cost up.
- 

#### **4. RISK**

- 4.1 This report is presented for information only, committees, managers and heads of service can use performance data to identify service performance and this data can contribute to risk management.
- 

#### **5. CONSULTATION RESULTS AND PREVIOUS COMMITTEE FEEDBACK**

- 5.1 The Key Performance Indicator Update is reported quarterly to the Service Committees: Communities Housing and Environment Committee, Strategic Planning, Sustainability and Transportation Committee, and Heritage Culture and Leisure Committee. Each Committee will receive a report on the relevant priority action areas. The report is also presented to Policy & Resources Committee, reporting only on the priority areas of: A Clean and Safe Environment, Regenerating the Town Centre, and a Home for Everyone.

#### **6. NEXT STEPS: COMMUNICATION AND IMPLEMENTATION OF THE DECISION**

- 6.1 The Council could choose not to monitor the Strategic Plan and/or make alternative performance management arrangements, such as frequency of reporting. This is not recommended as it could lead to action not being

taken against performance during the year, and the Council failing to deliver its priorities.

## 7. CROSS-CUTTING ISSUES AND IMPLICATIONS

Issue	Implications	Sign-off
<b>Impact on Corporate Priorities</b>	The key performance indicators and strategic actions are part of the Council's overarching Strategic Plan 2015-20 and play an important role in the achievement of corporate objectives. They also cover a wide range of services and priority areas, for example waste and recycling.	Head of Policy, Communications & Governance
<b>Risk Management</b>	The production of robust performance reports ensures that the view of the Council's approach to the management of risk and use of resources is not undermined and allows early action to be taken in order to mitigate the risk of not achieving targets and outcomes.	Head of Policy, Communications & Governance
<b>Financial</b>	Performance indicators and targets are closely linked to the allocation of resources and determining good value for money. The financial implications of any proposed changes are also identified and taken into account in the Council's Medium Term Financial Plan and associated annual budget setting process. Performance issues are highlighted as part of the budget monitoring reporting process.	Senior Finance Officer (Client)
<b>Staffing</b>	Having a clear set of targets enables staff outcomes/objectives to be set and effective action plans to be put in place	Head of Policy, Communications & Governance
<b>Legal</b>	There is no statutory duty to report regularly on the Council's performance. However, under Section 3 of the Local Government Act 1999 (as amended) a best value authority has a statutory duty to secure continuous improvement in the way in which its functions are exercised having regard to a combination of economy, efficiency and effectiveness. One of the purposes of the Key Performance Indicators is to facilitate the improvement of the economy, efficiency and effectiveness of Council Services. Regular reports on the Council's performance assist in demonstrating best value and compliance with the statutory duty.	Team Leader (Corporate Governance), MKLS
<b>Privacy and Data Protection</b>	The data will be held and processed in accordance with the data protection principles contained in the Data Protection	Team Leader (Corporate Governance),



	Act 2018 and in line with the Data Quality Policy, which sets out the requirement for ensuring data quality. There is a program for undertaking data quality audits of performance indicators.	MKLS
<b>Equalities</b>	The Performance Indicators reported on in this quarterly update measure the ongoing performance of the strategies in place. If there has been a change to the way in which a service delivers a strategy, i.e. a policy change, an Equalities Impact Assessment is undertaken to ensure that there is no detrimental impact on individuals with a protected characteristic.	Equalities & Corporate Policy Officer
<b>Crime and Disorder</b>	None Identified	Policy & Information Manager
<b>Procurement</b>	Performance Indicators and Strategic Milestones monitor any procurement needed to achieve the outcomes of the Strategic Plan.	Head of Policy, Communications & Governance, & Section 151 Officer

## 8. REPORT APPENDICES

The following documents are to be published with this report and form part of the report:

- Appendix : Key Performance Indicator Update Quarter 2 18/19





## 9. BACKGROUND PAPERS




None

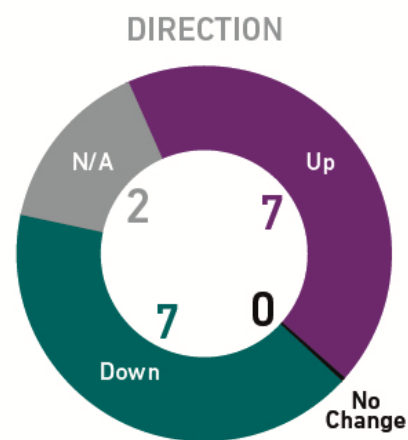
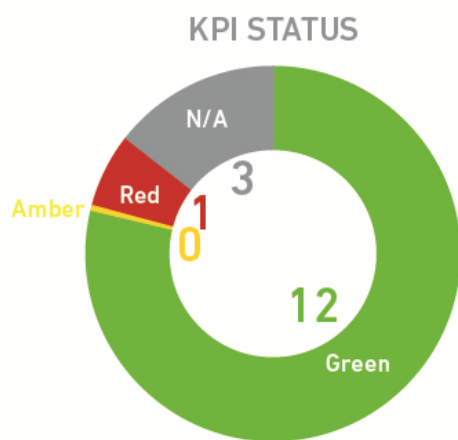
## Performance Summary

This is the quarter 2 performance update on Maidstone Borough Council's Strategic Plan 2015-20. It sets out how we are performing against Key Performance Indicators that directly contribute to the achievement of our priorities. Performance indicators are judged in two ways; firstly, whether an indicator has achieved the target set, known as PI status. Secondly, we assess whether performance has improved, been sustained or declined, compared to the same period in the previous year, known as direction.

### Key to performance ratings

RAG Rating	
	Target not achieved
	Target slightly missed (within 10%)
	Target met
	Data Only



















Direction	
	Performance has improved
	Performance has been sustained
	Performance has declined
N/A	No previous data to compare



RAG Rating	Green	Amber	Red	N/A	Total
KPIs	12	0	1	3	16
Direction	Up	No Change	Down	N/A	Total
Last Year	7	0	7	2	16
Last Quarter	4	0	10	2	16




## Priority 1: Keeping Maidstone Borough an attractive place for all

### Providing a clean and safe environment

Performance Indicator	Value	Target	Status	Last Year	Last Quarter
Percentage of reports of littering attended to	54.4%			N/A	
Percentage of fly tips resulting in enforcement action	83.3%	50%			
Percentage of fly-tips cleared or assessed within 2 working days	90.27%	89%			
Percentage of fly-tips cleared or assessed within 4 working days	94.97%	94%		N/A	
Percentage of household waste sent for reuse, recycling and composting (NI 192)	53.06%	52.5%			
The percentage of relevant land and highways that is assessed as having acceptable levels of litter	99.67%	94%			N/A
The percentage of relevant land and highways that is assessed as having acceptable levels of detritus	97.70%	94%			N/A



























## Priority 1: Keeping Maidstone Borough an attractive place for all, & Priority 2: Securing a successful economy for Maidstone Borough

### Regenerating the Town Centre

Performance Indicator	Value	Target	Status	Last Year	Last Quarter
Footfall on High Street	3,026,971	2,400,000			

## Priority 2: Securing a successful economy for Maidstone Borough

### A home for everyone

Performance Indicator	Value	Target	Status	Last Year	Last Quarter
Processing of planning applications: Major applications (NI 157a)	95.24%	88%			
Processing of planning applications: Minor applications (NI 157b)	94.44%	80%			
Processing of planning applications: Other applications (NI 157c)	95.13%	90%			
Number of affordable homes delivered (gross)	50	45			
Number of households prevented from becoming homeless through the intervention of housing advice	77	150			
Number of households living in temporary accommodation last night of the month	135				
Number of households living in nightly paid temporary accommodation on the last night of the month	75				
Number of households housed through housing register	152	150			

By virtue of paragraph(s) 1,2,5,6a of Part 1 of Schedule 12A  
of the Local Government Act 1972.

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