

Agenda Item No: 9

Report To: FULL COUNCIL

Date: 21th February 2013

Report Title: Council Tax 2013/14 Resolutions

Report Author: Paul Naylor, Deputy Chief Executive (and S151 Officer)
Ben Lockwood, Finance Manager



Summary:

This report presents the Cabinet's 2013-2014 General Fund Budget and Council Tax recommendations for resolution by the Full Council. It also presents the full statutory resolutions, including the requirements of the Precepting Authorities and Parish Councils, for the area covered by the Borough Council as the billing authority.

Members attention is drawn to the highlighted note at the beginning of the attached report. This explains that the draft resolutions in this report are dependent on formal confirmation by the Parish Councils. In the unlikely event that any decision varies from the assumed position notified to the Council, it would be necessary to table revised recommendations at the Full Council Meeting.

Excluding Parish Precepts, the Council's net revenue spending, is (1.84)% less than the budget for 2012/13. The Borough Council's element of the Council Tax at band D is to be increase to £145.45 (£140.67 2012/13).

On the basis of information available from the Precepting Authorities the **overall** level of Council Tax, excluding Parish Precepts, is anticipated to be £1,402.65.

Key Decision: Not applicable

Affected Wards: ALL

Recommendations: The Council is asked to:-

(1) Agree the Budget for 2013/14 as recommended by the Cabinet.

(2) Agree the formal Council Tax resolutions annexed to this Report.

Policy Overview: The Budget is a matter for the Full Council to approve. Apart from the statutory requirement and status of the budget, the proposals for 2013/14 take forward the third year of the

Council's Business Plan.

Financial Implications:

The budget supports the Business Plan and is the result of considerable input from Members and Services over several months. It is broadly in line with our medium term financial forecasts. The recommended budget requirement (excluding parish precepts) is £13.798 million. The recommended Council Tax at Band D is £145.45, an increase of £4.78 from 2013/14.

Risk Assessment

The report to the Cabinet contained advice about the robustness of the budget estimates and the adequacy of the Councils reserves, as required by the Local Government Act 2003. The report concluded that while there are risks, the Council's Members and Officers understand these, but the Council has well-developed budgetary control and monitoring procedures to address these should pressures arise. The Overview and Scrutiny Committee following its review concluded that the draft budget was 'achievable, sufficient and realistic'.

Other Material Implications:

None

Background Papers:

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**IMPORTANT
NOTICE**

The resolutions in this report, which must include the requirements of all Precepting authorities, are based on the recommendations made to these Authorities.

However at the time of writing 2 Parish Councils had to confirm their precept demands

Purpose of the Report

1. To present the Cabinet Committee's 2013/14 General Fund Budget and Council Tax recommendation for resolution by the Full Council. It presents the full statutory resolutions, including the requirements of the Precepting Authorities (as known at the time of writing) and the Parish Councils, for the areas covered by the Borough Council as the Billing Authority.

Issue to be Decided

2. The Full Council is required to consider and approve the recommended 2013/14 Budget and the Council Tax requirement. The Full Council must also agree the statutory resolutions, which include the Precepting Authorities' requirements.

Ashford Borough Council's General Fund Budget and Council Tax Requirement and Consultation

3. The decisions of the Cabinet at its meeting on 14th February are set out in its Minutes reported on this Agenda. A summary of the recommended budget is included as **Appendix A**. Members will also have received the full 2013/2014 Budget Book by the time of the meeting.
4. The report to the Cabinet Meeting included advice required by the Local Government Act 2003, on the robustness of the estimates and the adequacy of the Councils reserves.
5. It should be noted that the period for budget consultation closes on 14th February. A summary of consultation responses was reported to the Cabinet on the 14th February. Any further responses to the consultation will be reported to the Full Council Meeting.

Council Tax Requirement

6. The demand on the Council Tax Collection Fund for 2013/14 that flows from the recommendation of the Cabinet, and the decisions of the Precepting Bodies totals £58,775,122 analysed as follows: -

Authority	Precept/Demand		2013/2014 Band D Council Tax	Change over 2012/2013	
	£	%		£	£
Ashford Borough Council	5,989,631	10.19%	145.45	4.78	3.40%
Kent County Council	43,147,580	73.41%	1047.78	-	0.00%
Police and Crime Commissioner for Kent	5,825,735	9.91%	141.47	2.79	2.01%
Kent and Medway Fire Authority	2,798,181	4.76%	67.95	-	0.00%
Parish Councils	1,013,995	1.73%	38.74	9.39	31.99%

7. Excluding Parish Precepts the overall Council Tax at Band D for 2013/14 is £1,402.65, and increase of £7.57 2012/13.
8. Attached to this report are the formal resolutions for approval by the Council as the Billing Authority. Also attached at **Appendix A and B** are details on the calculation of this Council's Budget requirement and Council Tax at Band D.

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COUNCIL TAX RESOLUTIONS

The Council is recommended to resolve as follows:

1. It be noted that on **06 December 2012** the Cabinet calculated
 - (a) the Council Tax Base 2013/14 for the whole Council area as **41,180.00** [Item T in the formula in Section 31B(3) of the Local Government Finance Act 1992, as amended (the "Act")] and,
 - (b) for dwellings in those parts of its area to which a Parish precept relates as in the attached **Annex A**
2. Calculate that the Council Tax requirement for the Council's own purposes for 2013/14 (excluding Parish precepts) is **£5,989,630 (Appendices A and B)**
3. That the following amounts be calculated for the year 2012/13 in accordance with Sections 31 to 36 of the Act:
 - (a) £ 84,761,714 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by Parish Councils.
 - (b) (77,758,089) being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
 - (c) 7,003,625 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 31A(4) of the Act).
 - (d) 170.07 being the amount at 3(c) above (Item R), all divided by Item T (2 above), calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).(**Annex C**)
 - (e) 1,013,995 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act (as per the attached **Annex B**).
 - (f) 145.45 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T (2 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.(**Annex D & E**)

Annex A

Part of the Council's area (i.e. tax base for parished areas – Band D equivalent properties).

PARISH	LOCAL TAX BASE	PARISH	LOCAL TAX BASE
Aldington & Bonnington	536.50	Little Chart	115.90
Appledore	309.70	Mersham and Sevington	607.80
Bethersden	654.10	Molash	103.00
Biddenden	1,052.95	Newenden	98.00
Bilsington	144.20	Orlestone	508.10
Boughton Aluph and Eastwell	1,030.65	Pluckley	445.40
Brabourne	572.80	Rolvenden	643.25
Brook	144.90	Ruckinge	320.40
Challock	406.90	Shadoxhurst	479.50
Charing	1,149.85	Smarden	596.50
Chilham	694.20	Smeeth	348.40
Crundale (PM)	90.80	Stanhope	688.00
Egerton	492.40	Stone	197.60
Godmersham	176.60	Tenterden (TC)	3,381.05
Great Chart with Singleton	2,308.10	Warehorne	171.70
Hastingleigh	110.10	Westwell	303.10
High Halden	656.70	Wittersham	501.90
Hothfield	260.95	Woodchurch	805.30
Kenardington	99.30	Wye with Hinxhill	974.45
Kingsnorth	3,993.80		

Annex B

PARISH	Parish Precept	PARISH	Parish Precept
Aldington & Bonnington	17,500	Little Chart	5,500
Appledore	20,500	Mersham and Sevington	11,660
Bethersden	18,490	Molash	3,850
Biddenden	43,400	Newenden	4,730
Bilsington	3,000	Orlestone	12,310
Boughton Aluph and Eastwell	15,422	Pluckley	24,000
Brabourne	13,930	Rolvenden	19,455
Brook	4,780	Ruckinge	9,000
Challock	14,400	Shadoxhurst	11,440
Charing	64,926.00	Smarden	23,370*
Chilham	23,807	Smeeth	8,440
Crundale (PM)	200	Stanhope	9,750
Egerton	14,510	Stone	4,000
Godmersham	3,980	Tenterden (TC)	304,650
Great Chart with Singleton	68,180	Warehorne	2,800
Hastingleigh	2,830	Westwell	14,604
High Halden	16,607	Wittersham	18,800
Hothfield	9,500	Woodchurch	20,000
Kenardington	3,900	Wye with Hinxhill	53,924*
Kingsnorth	91,850		

***Note – at time of writing still awaiting final confirmation of precept demand**

BILLING AUTHORITY PART OF COUNCIL TAX 2013/2014

PARISH	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
Aldington & Bonnington	118.71	138.50	158.28	178.07	217.64	257.21	296.78	356.14
Appledore	141.09	164.61	188.12	211.64	258.67	305.70	352.73	423.28
Bethersden	115.81	135.12	154.42	173.72	212.32	250.93	289.53	347.44
Biddenden	124.45	145.19	165.93	186.67	228.15	269.63	311.12	373.34
Bilsington	110.83	129.31	147.78	166.25	203.19	240.14	277.08	332.50
Boughton Aluph and Eastwell	106.94	124.76	142.59	160.41	196.06	231.70	267.35	320.82
Brabourne	113.18	132.04	150.91	169.77	207.50	245.22	282.95	339.54
Brook	118.96	138.79	158.61	178.44	218.09	257.75	297.40	356.88
Challock	120.56	140.65	160.75	180.84	221.03	261.21	301.40	361.68
Charing	134.61	157.04	179.48	201.91	246.78	291.65	336.52	403.82
Chilham	119.83	139.80	159.77	179.74	219.68	259.62	299.57	359.48
Crundale (PM)	98.43	114.84	131.24	147.65	180.46	213.27	246.08	295.30
Egerton	116.61	136.05	155.48	174.92	213.79	252.66	291.53	349.84
Godmersham	111.99	130.66	149.32	167.99	205.32	242.65	279.98	335.98
Great Chart with Singleton	116.66	136.10	155.55	174.99	213.88	252.76	291.65	349.98
Hastingleigh	114.10	133.12	152.13	171.15	209.18	247.22	285.25	342.30
High Halden	113.83	132.80	151.77	170.74	208.68	246.62	284.57	341.48
Hothfield	121.24	141.45	161.65	181.86	222.27	262.69	303.10	363.72
Kenardington	123.15	143.67	164.20	184.72	225.77	266.82	307.87	369.44
Kingsnorth	112.30	131.02	149.73	168.45	205.88	243.32	280.75	336.90
Little Chart	128.60	150.03	171.47	192.90	235.77	278.63	321.50	385.80
Mersham and Sevington	109.75	128.05	146.34	164.63	201.21	237.80	274.38	329.26
Molash	121.89	142.20	162.52	182.83	223.46	264.09	304.72	365.66
Newenden	129.15	150.67	172.20	193.72	236.77	279.82	322.87	387.44
Orlestone	113.12	131.97	150.83	169.68	207.39	245.09	282.80	339.36
Pluckley	132.89	155.03	177.18	199.33	243.63	287.92	332.22	398.66

Rolvenden	117.13	136.65	156.17	175.69	214.73	253.77	292.82	351.38
Ruckinge	115.69	134.98	154.26	173.54	212.10	250.67	289.23	347.08
Shadoxhurst	112.87	131.69	150.50	169.31	206.93	244.56	282.18	338.62
Smarden	123.09	143.60	164.12	184.63	225.66	266.69	307.72	369.26
Smeeth	113.12	131.97	150.83	169.68	207.39	245.09	282.80	339.36
Stanhope	106.41	124.15	141.88	159.62	195.09	230.56	266.03	319.24
Stone	110.46	128.87	147.28	165.69	202.51	239.33	276.15	331.38
Tenterden (TC)	157.04	183.21	209.39	235.56	287.91	340.25	392.60	471.12
Warehorne	107.84	125.81	143.79	161.76	197.71	233.65	269.60	323.52
Westwell	129.09	150.60	172.12	193.63	236.66	279.69	322.72	387.26
Wittersham	121.94	142.26	162.59	182.91	223.56	264.20	304.85	365.82
Woodchurch	113.53	132.45	151.37	170.29	208.13	245.97	283.82	340.58
Wye with Hinxhill	133.86	156.17	178.48	200.79	245.41	290.03	334.65	401.58
Unparished Area	96.97	113.13	129.29	145.45	177.77	210.09	242.42	290.90

TOTAL COUNCIL TAX 2013/2014

PARISH	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
Aldington & Bonnington	956.84	1,116.32	1,275.79	1,435.27	1,754.22	2,073.17	2,392.11	2,870.54
Appledore	979.22	1,142.43	1,305.63	1,468.84	1,795.25	2,121.66	2,448.06	2,937.68
Bethersden	953.94	1,112.94	1,271.93	1,430.92	1,748.90	2,066.89	2,384.86	2,861.84
Biddenden	962.58	1,123.01	1,283.44	1,443.87	1,764.73	2,085.59	2,406.45	2,887.74
Bilsington	948.96	1,107.13	1,265.29	1,423.45	1,739.77	2,056.10	2,372.41	2,846.90
Boughton Aluph and Eastwell	945.07	1,102.58	1,260.10	1,417.61	1,732.64	2,047.66	2,362.68	2,835.22
Brabourne	951.31	1,109.86	1,268.42	1,426.97	1,744.08	2,061.18	2,378.28	2,853.94
Brook	957.09	1,116.61	1,276.12	1,435.64	1,754.67	2,073.71	2,392.73	2,871.28
Challock	958.69	1,118.47	1,278.26	1,438.04	1,757.61	2,077.17	2,396.73	2,876.08
Charing	972.74	1,134.86	1,296.99	1,459.11	1,783.36	2,107.61	2,431.85	2,918.22
Chilham	957.96	1,117.62	1,277.28	1,436.94	1,756.26	2,075.58	2,394.90	2,873.88
Crundale (PM)	936.56	1,092.66	1,248.75	1,404.85	1,717.04	2,029.23	2,341.41	2,809.70
Egerton	954.74	1,113.87	1,272.99	1,432.12	1,750.37	2,068.62	2,386.86	2,864.24
Godmersham	950.12	1,108.48	1,266.83	1,425.19	1,741.90	2,058.61	2,375.31	2,850.38
Great Chart with Singleton	954.79	1,113.92	1,273.06	1,432.19	1,750.46	2,068.72	2,386.98	2,864.38
Hastingleigh	952.23	1,110.94	1,269.64	1,428.35	1,745.76	2,063.18	2,380.58	2,856.70
High Halden	951.96	1,110.62	1,269.28	1,427.94	1,745.26	2,062.58	2,379.90	2,855.88
Hothfield	959.37	1,119.27	1,279.16	1,439.06	1,758.85	2,078.65	2,398.43	2,878.12
Kenardington	961.28	1,121.49	1,281.71	1,441.92	1,762.35	2,082.78	2,403.20	2,883.84
Kingsnorth	950.43	1,108.84	1,267.24	1,425.65	1,742.46	2,059.28	2,376.08	2,851.30
Little Chart	966.73	1,127.85	1,288.98	1,450.10	1,772.35	2,094.59	2,416.83	2,900.20
Mersham and Sevington	947.88	1,105.87	1,263.85	1,421.83	1,737.79	2,053.76	2,369.71	2,843.66
Molash	960.02	1,120.02	1,280.03	1,440.03	1,760.04	2,080.05	2,400.05	2,880.06
Newenden	967.28	1,128.49	1,289.71	1,450.92	1,773.35	2,095.78	2,418.20	2,901.84
Orlestone	951.25	1,109.79	1,268.34	1,426.88	1,743.97	2,061.05	2,378.13	2,853.76

Pluckley	971.02	1,132.85	1,294.69	1,456.53	1,780.21	2,103.88	2,427.55	2,913.06
Rolvenden	955.26	1,114.47	1,273.68	1,432.89	1,751.31	2,069.73	2,388.15	2,865.78
Ruckinge	953.82	1,112.80	1,271.77	1,430.74	1,748.68	2,066.63	2,384.56	2,861.48
Shadoxhurst	951.00	1,109.51	1,268.01	1,426.51	1,743.51	2,060.52	2,377.51	2,853.02
Smarden	961.22	1,121.42	1,281.63	1,441.83	1,762.24	2,082.65	2,403.05	2,883.66
Smeeth	951.25	1,109.79	1,268.34	1,426.88	1,743.97	2,061.05	2,378.13	2,853.76
Stanhope	944.54	1,101.97	1,259.39	1,416.82	1,731.67	2,046.52	2,361.36	2,833.64
Stone	948.59	1,106.69	1,264.79	1,422.89	1,739.09	2,055.29	2,371.48	2,845.78
Tenterden (TC)	995.17	1,161.03	1,326.90	1,492.76	1,824.49	2,156.21	2,487.93	2,985.52
Warehorne	945.97	1,103.63	1,261.30	1,418.96	1,734.29	2,049.61	2,364.93	2,837.92
Westwell	967.22	1,128.42	1,289.63	1,450.83	1,773.24	2,095.65	2,418.05	2,901.66
Wittersham	960.07	1,120.08	1,280.10	1,440.11	1,760.14	2,080.16	2,400.18	2,880.22
Woodchurch	951.66	1,110.27	1,268.88	1,427.49	1,744.71	2,061.93	2,379.15	2,854.98
Wye with Hinxhill	971.99	1,133.99	1,295.99	1,457.99	1,781.99	2,105.99	2,429.98	2,915.98
Unparished Area	935.10	1,090.95	1,246.80	1,402.65	1,714.35	2,026.05	2,337.75	2,805.30

Council Tax Schedule 2013/14

Precepting Authority	VALUATION BANDS							
	A	B	C	D	E	F	G	H
Ashford Borough Council	96.97	113.13	129.29	145.45	177.77	210.09	242.42	290.90
Kent County Council	698.52	814.94	931.36	1,047.78	1,280.62	1,513.46	1,746.30	2,095.56
Police and Crime Commissioner for Kent	94.31	110.03	125.75	141.47	172.91	204.35	235.78	282.94
Kent and Medway Towns Fire Authority	45.30	52.85	60.40	67.95	83.05	98.15	113.25	135.90

APPENDIX A

CALCULATION OF THE BUDGET REQUIREMENT AND COUNCIL TAX AT BAND D		
	£	£
Gross Expenditure - General Fund	56,683,000	
Gross Expenditure - HRA	27,064,719	
Parish Precepts	<u>1,013,995</u>	84,761,714
Less Gross Income		(69,958,319)
NET EXPENDITURE		<u>14,803,395</u>
Add Deficit Distribution from Collection Fund	-	
New Homes Bonus	(1,313,000)	
Less Formula Grant Allocation which includes Council Tax freeze grant 2011/12 (for 5 years)	<u>(6,486,770)</u>	
		<u>(7,799,770)</u>
BUDGET REQUIREMENT		7,003,625
Less Parish Precepts		(1,013,995)
Council Tax Requirement		<u>5,989,630</u>
Council Tax Base		41,180.00
Band 'D' Council Tax		145.45
Average including Parishes		170.07

APPENDIX B

REVENUE BUDGET

SUMMARY

ACTUALS 2011/12 £	ESTIMATE 2012/13 £	PROJECTED OUTTURN 2012/13 £	DETAIL	ESTIMATE 2013/14 £
1,018,295	1,762,850	1,903,090	Corporate Core	1,639,060
1,208,470	1,209,430	1,287,990	Legal and Democratic Services	1,250,300
1,236,267	744,800	1,372,570	Planning	1,462,340
1,841,363	2,088,610	2,096,110	Financial Services	2,189,360
428,848	249,620	280,500	ICT	234,150
1,436,091	338,040	458,680	Customers Homes and Property	376,430
6,278,082	6,323,750	6,145,990	Environmental Services	5,492,910
(725,974)	2,223,370	2,614,970	Cultural Services	2,848,970
12,721,442	14,940,470	16,159,900	SERVICE EXPENDITURE	15,493,520
572,577	(1,697,290)	(2,098,840)	Capital Charges	(1,905,520)
(684,309)	(474,500)	(472,500)	Net Interest	(319,450)
72,220	66,520	66,520	Concurrent Functions Grant	60,520
235,840	265,370	241,000	Drainage Board Levies	235,210
-	-	-	Business Rates Yield	118,150
-	-	-	Contingency	
-	-	-	Budget Contingency	100,000
342,870	35,660	(159,850)	Contribution to/(from) balances	15,070
13,260,640	13,136,230	13,736,230	ABC BUDGET REQUIREMENT	13,797,500
816,056	844,243	844,243	Total Parish Precepts	1,013,995
14,076,696	13,980,473	14,580,473	TOTAL BUDGET REQUIREMENT	14,811,495
			INCOME	
(6,860,790)	(5,941,780)	(5,941,780)	Government Grant	(3,778,800)
			Retained Business Rates	(2,707,970)
(21,100)	(713,000)	(1,313,000)	New Homes Bonus	(1,313,000)
-	-	-	Parish Support (net of Preceptors contribution)	(8,100)
(816,056)	(844,243)	(844,243)	Parish Precepts	(1,013,995)
6,378,750	6,481,450	6,481,450	Council Tax	5,989,630