



To the Members of the Borough Council

Dear Sir/Madam

You are hereby summoned to attend a Meeting of the Ashford Borough Council, to be held in the Council Chamber - Ashford Borough Council on **Thursday, 29th February, 2024 at 7.00 pm.**

Yours faithfully

T W Mortimer
Solicitor to the Council and Monitoring Officer

Agenda

Page Nos..

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| 11. | To consider the recommendations of the Cabinet regarding the item 'Budget 2024/25' (which includes the adoption of the budget) and the report 'Council Tax 2024/25 Resolutions' and to determine the Borough Council's precept on the Collection Fund. | 3 - 12 |
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23 February 2024

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ASHFORD
BOROUGH COUNCIL

Agenda Item No:

Report To: Full Council

Date of Meeting: 29 February 2024

Report Title: Budget and Council Tax Resolutions 2024/25

Report Author & Job Title:
Will Mackay – Accountant
Jo Stocks - Principal Accountant
Lee Foreman - Service Lead Finance

Portfolio Holder Cllr. Noel Ovenden
Portfolio Holder for: Prosperity and Resource

Summary: This report presents the Cabinet's 2024/25 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.

Excluding Parish Precepts, the Council's net revenue spending, is £21,760,420 for 2024/25. The Borough Council's element of the Council Tax at Band D is to be increased by £5.46 (2.99%) to £187.96.

On the basis of information available from the Precepting Authorities the overall level of Council Tax, excluding Parish Precepts, is £2,144.84 an increase overall of £97.66 (or 4.77%).

Key Decision: YES

Significantly Affected Wards: All

Recommendations: The Council is recommended to:-

- I. **Agree the budget for 2024/25 as recommended by the Cabinet**
- II. **Agree the formal Council Tax resolution annexed to this report**

Policy Overview:	The budget is a matter for the Full Council to approve. As part of the statutory requirement and status of the budget, the proposals for 2024/25 work towards delivering the Council's priorities in the Corporate Plan.
Financial Implications:	The budget supports the Corporate Plan and is the result of considerable input from Members and services over several months. It is the level set within the medium term financial plan which forecast £5.46, the maximum permitted without referendum. The recommended budget requirement (excluding parish precepts) is £21,760,420. The recommended Council Tax at Band D is £187.96, an increase of £5.46 from 2023/24.
Legal Implications <i>Text agreed by the Principal Solicitor (Strategic Development) and Deputy Monitoring Officer on 14.02.2024</i>	The Council must set its Budget and Council Tax in line with the procedures set out in the Local Government Finance Act 1992. In summary, the Full Council must, by a recorded vote held before 11 March 2024, approve a balanced budget for 2024/25, having regard to the advice of its Chief Finance (Section 151) Officer.
Equalities Impact Assessment	Please see the Final Budget Report
Other Material Implications:	
Exempt from Publication:	No
Background Papers:	
Contact:	Will.Mackay@ashford.gov.uk – Tel: (01233) 330226 Jo.Stocks@ashford.gov.uk – Tel: (01233) 330548 Lee.Foreman@ashford.gov.uk – Tel: (01233) 330509

Report Title: Budget and Council Tax Resolution 2024/25

Important notice

1. The resolution in this report, which must include the requirements of all precepting authorities, are based on the Precepts agreed by the precepting authorities.

Proposal/Current Position

2. To present the Cabinet Committee's 2024/25 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.

Issues to be decided

3. The Full Council is required to consider and approve the recommended 2024/25 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

4. The decisions of the Cabinet, at its meeting on 22 February 2024, are included in the relevant minute on this agenda, with the budget summary included at **Appendix C**.
5. 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 Council's reserves.
6. It should be noted that the period for budget consultation closed on 9 February 2024. The Council received two replies, which were tabled, with responses at Cabinet on the 22 February 2024.

Council Tax Requirement

7. The demand on the Council Tax Collection Fund for 2024/25 that flows from the recommendation of the Cabinet, and the decisions of the Precepting Bodies totals £109,738,952, analysed as follows: -

Authority	Precept/Demand		2024/2025 Band D Council Tax	Increase from previous year	
	£	%		£	%
Ashford Borough Council	9,366,422.72	8.54%	187.96	5.46	2.99%
Kent County Council	68,659,027.92	62.57%	1,377.81	45.99	3.45%
KCC Adult Social Care	11,611,354.32	10.58%	233.01	30.60	15.12%
Police and Crime Commissioner for Kent	12,764,466.80	11.63%	256.15	13.00	5.35%
Kent and Medway Fire Authority	4,480,395.12	4.08%	89.91	2.61	2.99%
Parish Councils	2,857,274.68	2.60%	57.34	13.19	29.88%

8. Excluding Parish Precepts the overall Council Tax at Band D for 2024/25 is £2,144.84, an increase of £97.66 on 2023/24.
9. Attached to this report at **Appendix A** is the formal resolutions for approval by the Council as the Billing Authority. Also attached at **Appendix B and C** are details on the calculation of this Council's Budget requirement and Council Tax at Band D.

Contact and Email

Will Mackay – Will.Mackay@Ashford.gov.uk

Jo Stocks – Jo.Stocks@Ashford.gov.uk

Lee Foreman – Lee.Foreman@Ashford.gov.uk

Council Tax Resolution

The Council is recommended to resolve as follows:

1. It be noted that on **26 October 2023** the Cabinet calculated:
 - a. The Council Tax Base for 2024/25 for the whole Council area as 49,832 (Item T in the formula in Section 31B(3) of the Local Government 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. Calculation that the Council Tax requirement for the Council’s own purposes for 2024/25 (excluding Parish precepts) is **£9,366,420 (Appendices A and B)**.
3. That the following amounts be calculated for the year 2024/25 in accordance with Sections 31 to 36 of the Act:

£

- 108,645,885 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.
- 96,422,190 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
- 12,223,695 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).
- 245.30 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)
- 2,857,275 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).
- 187.96 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)

Tax Base for Parish Precepts (Which are part of the Council's area) – Band D equivalent properties) *

Local tax base 2024/25	Parish	Precept 2024/25
		Charged to taxpayers
		£
640	Aldington & Bonnington	65,073.00
383	Appledore	28,500.00
775	Bethersden	45,000.00
1,305	Biddenden	72,949.56
160	Bilsington	8,011.00
1,092	Boughton Aluph and Eastwell	45,428.00
631	Brabourne	34,327.00
151	Brook	13,500.00
546	Challock	24,000.00
1,393	Charing	203,721.00
794	Chilham	52,670.00
95	Crundale (PM)	600.00
543	Egerton	48,950.00
182	Godmersham	14,000.00
2,920	Great Chart with Singleton	380,411.00
112	Hastingleigh	6,000.00
806	High Halden	33,054.00
277	Hothfield	15,500.00
116	Kenardington	6,750.00
3,882	Kennington	110,000.00
4,762	Kingsnorth	270,291.12
137	Little Chart	6,222.00
546	Mersham	25,106.00
122	Molash	4,470.00
107	Newenden	10,000.00
664	Orlestone	32,272.00
537	Pluckley	51,475.00
723	Rolvenden	34,212.00
357	Ruckinge	11,710.00
923	Sevington	14,330.00
584	Shadoxhurst	23,450.00
734	Smarden	57,000.00
382	Smeeth	23,738.00
1,280	South Willesborough & Newtown	86,803.00
796	Stanhope	18,700.00
214	Stone	6,250.00
3,939	Tenterden (TC)	693,780.00
206	Warehorne	7,400.00
509	Westwell	29,950.00
561	Wittersham	35,700.00
871	Woodchurch	45,006.00
1,083	Wye with Hinxhill	160,965.00
36,840		2,857,274.68

* Note: Band D Equivalent Tax base for the unparished area is 12,992

Billing Authority share of Council Tax including Parish Precept

PARISH	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
Aldington & Bonnington	193.10	225.27	257.46	289.64	354.01	418.37	482.74	579.28
Appledore	174.92	204.06	233.22	262.37	320.68	378.98	437.29	524.74
Bethersden	164.02	191.35	218.69	246.02	300.69	355.36	410.04	492.04
Biddenden	162.58	189.67	216.77	243.86	298.05	352.24	406.44	487.72
Bilsington	158.69	185.13	211.59	238.03	290.93	343.82	396.72	476.06
Boughton Aluph and Eastwell	153.04	178.55	204.06	229.56	280.57	331.59	382.60	459.12
Brabourne	161.58	188.50	215.44	242.36	296.22	350.08	403.94	484.72
Brook	184.91	215.72	246.55	277.36	339.00	400.63	462.27	554.72
Challock	154.62	180.38	206.16	231.92	283.46	335.00	386.54	463.84
Charing	222.81	259.94	297.08	334.21	408.48	482.75	557.02	668.42
Chilham	169.54	197.79	226.05	254.30	310.81	367.32	423.84	508.60
Crundale (PM)	129.52	151.11	172.70	194.28	237.45	280.63	323.80	388.56
Egerton	185.41	216.31	247.21	278.11	339.91	401.72	463.52	556.22
Godmersham	176.59	206.02	235.45	264.88	323.74	382.61	441.47	529.76
Great Chart with Singleton	212.16	247.52	282.88	318.24	388.96	459.68	530.40	636.48
Hastingleigh	161.02	187.86	214.70	241.53	295.20	348.88	402.55	483.06
High Halden	152.65	178.09	203.53	228.97	279.85	330.74	381.62	457.94
Hothfield	162.62	189.71	216.82	243.92	298.13	352.33	406.54	487.84
Kenardington	164.10	191.45	218.80	246.15	300.85	355.55	410.25	492.30
Kennington	144.20	168.23	192.27	216.30	264.37	312.44	360.50	432.60
Kingsnorth	163.15	190.34	217.53	244.72	299.10	353.49	407.87	489.44
Little Chart	155.59	181.52	207.45	233.38	285.24	337.11	388.97	466.76
Mersham	155.96	181.95	207.95	233.94	285.93	337.92	389.90	467.88
Molash	149.74	174.69	199.65	224.60	274.51	324.42	374.34	449.20
Newenden	187.62	218.88	250.16	281.42	343.96	406.50	469.04	562.84
Orlestone	157.71	183.99	210.28	236.56	289.13	341.70	394.27	473.12
Pluckley	189.22	220.75	252.29	283.82	346.89	409.96	473.04	567.64
Rolvenden	156.86	182.99	209.14	235.28	287.57	339.85	392.14	470.56
Ruckinge	147.18	171.70	196.24	220.76	269.82	318.88	367.94	441.52
Sevington	135.66	158.27	180.88	203.49	248.71	293.93	339.15	406.98
Shadoxhurst	152.08	177.42	202.77	228.11	278.80	329.49	380.19	456.22
Smarden	177.08	206.59	236.11	265.62	324.65	383.68	442.70	531.24
Smeeth	166.74	194.52	222.32	250.10	305.68	361.26	416.84	500.20
South Willesborough & Newtown	170.52	198.93	227.36	255.77	312.61	369.45	426.29	511.54
Stanhope	140.97	164.46	187.96	211.45	258.44	305.43	352.42	422.90
Stone	144.78	168.91	193.04	217.17	265.43	313.69	361.95	434.34
Tenterden (TC)	242.73	283.18	323.64	364.09	445.00	525.91	606.82	728.18
Warehome	149.26	174.13	199.01	223.88	273.63	323.38	373.14	447.76
Westwell	164.54	191.95	219.38	246.80	301.65	356.49	411.34	493.60
Wittersham	167.74	195.69	223.65	251.60	307.51	363.42	419.34	503.20
Woodchurch	159.76	186.38	213.01	239.63	292.88	346.13	399.39	479.26
Wye with Hinxhill	224.40	261.79	299.20	336.59	411.39	486.19	560.99	673.18
Unparished Area	125.31	146.19	167.08	187.96	229.73	271.50	313.27	375.92

Council Tax Charge per Band

PARISH	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
Aldington & Bonnington	1,497.69	1,747.29	1,996.91	2,246.52	2,745.75	3,244.97	3,744.21	4,493.04
Appledore	1,479.51	1,726.08	1,972.67	2,219.25	2,712.42	3,205.58	3,698.76	4,438.50
Bethersden	1,468.61	1,713.37	1,958.14	2,202.90	2,692.43	3,181.96	3,671.51	4,405.80
Biddenden	1,467.17	1,711.69	1,956.22	2,200.74	2,689.79	3,178.84	3,667.91	4,401.48
Bilsington	1,463.28	1,707.15	1,951.04	2,194.91	2,682.67	3,170.42	3,658.19	4,389.82
Boughton Aluph and Eastwell	1,457.63	1,700.57	1,943.51	2,186.44	2,672.31	3,158.19	3,644.07	4,372.88
Brabourne	1,466.17	1,710.52	1,954.89	2,199.24	2,687.96	3,176.68	3,665.41	4,398.48
Brook	1,489.50	1,737.74	1,986.00	2,234.24	2,730.74	3,227.23	3,723.74	4,468.48
Challock	1,459.21	1,702.40	1,945.61	2,188.80	2,675.20	3,161.60	3,648.01	4,377.60
Charing	1,527.40	1,781.96	2,036.53	2,291.09	2,800.22	3,309.35	3,818.49	4,582.18
Chilham	1,474.13	1,719.81	1,965.50	2,211.18	2,702.55	3,193.92	3,685.31	4,422.36
Crundale (PM)	1,434.11	1,673.13	1,912.15	2,151.16	2,629.19	3,107.23	3,585.27	4,302.32
Egerton	1,490.00	1,738.33	1,986.66	2,234.99	2,731.65	3,228.32	3,724.99	4,469.98
Godmersham	1,481.18	1,728.04	1,974.90	2,221.76	2,715.48	3,209.21	3,702.94	4,443.52
Great Chart with Singleton	1,516.75	1,769.54	2,022.33	2,275.12	2,780.70	3,286.28	3,791.87	4,550.24
Hastingleigh	1,465.61	1,709.88	1,954.15	2,198.41	2,686.94	3,175.48	3,664.02	4,396.82
High Halden	1,457.24	1,700.11	1,942.98	2,185.85	2,671.59	3,157.34	3,643.09	4,371.70
Hothfield	1,467.21	1,711.73	1,956.27	2,200.80	2,689.87	3,178.93	3,668.01	4,401.60
Kenardington	1,468.69	1,713.47	1,958.25	2,203.03	2,692.59	3,182.15	3,671.72	4,406.06
Kennington	1,448.79	1,690.25	1,931.72	2,173.18	2,656.11	3,139.04	3,621.97	4,346.36
Kingsnorth	1,467.74	1,712.36	1,956.98	2,201.60	2,690.84	3,180.09	3,669.34	4,403.20
Little Chart	1,460.18	1,703.54	1,946.90	2,190.26	2,676.98	3,163.71	3,650.44	4,380.52
Mersham	1,460.55	1,703.97	1,947.40	2,190.82	2,677.67	3,164.52	3,651.37	4,381.64
Molash	1,454.33	1,696.71	1,939.10	2,181.48	2,666.25	3,151.02	3,635.81	4,362.96
Newenden	1,492.21	1,740.90	1,989.61	2,238.30	2,735.70	3,233.10	3,730.51	4,476.60
Orlestone	1,462.30	1,706.01	1,949.73	2,193.44	2,680.87	3,168.30	3,655.74	4,386.88
Pluckley	1,493.81	1,742.77	1,991.74	2,240.70	2,738.63	3,236.56	3,734.51	4,481.40
Rolvenden	1,461.45	1,705.01	1,948.59	2,192.16	2,679.31	3,166.45	3,653.61	4,384.32
Ruckinge	1,451.77	1,693.72	1,935.69	2,177.64	2,661.56	3,145.48	3,629.41	4,355.28
Sevington	1,440.25	1,680.29	1,920.33	2,160.37	2,640.45	3,120.53	3,600.62	4,320.74
Shadoxhurst	1,456.67	1,699.44	1,942.22	2,184.99	2,670.54	3,156.09	3,641.66	4,369.98
Smarden	1,481.67	1,728.61	1,975.56	2,222.50	2,716.39	3,210.28	3,704.17	4,445.00
Smeeth	1,471.33	1,716.54	1,961.77	2,206.98	2,697.42	3,187.86	3,678.31	4,413.96
South Willesborough & Newtown	1,475.11	1,720.95	1,966.81	2,212.65	2,704.35	3,196.05	3,687.76	4,425.30
Stanhope	1,445.56	1,686.48	1,927.41	2,168.33	2,650.18	3,132.03	3,613.89	4,336.66
Stone	1,449.37	1,690.93	1,932.49	2,174.05	2,657.17	3,140.29	3,623.42	4,348.10
Tenterden (TC)	1,547.32	1,805.20	2,063.09	2,320.97	2,836.74	3,352.51	3,868.29	4,641.94
Warehome	1,453.85	1,696.15	1,938.46	2,180.76	2,665.37	3,149.98	3,634.61	4,361.52
Westwell	1,469.13	1,713.97	1,958.83	2,203.68	2,693.39	3,183.09	3,672.81	4,407.36
Wittersham	1,472.33	1,717.71	1,963.10	2,208.48	2,699.25	3,190.02	3,680.81	4,416.96
Woodchurch	1,464.35	1,708.40	1,952.46	2,196.51	2,684.62	3,172.73	3,660.86	4,393.02
Wye with Hinxhill	1,528.99	1,783.81	2,038.65	2,293.47	2,803.13	3,312.79	3,822.46	4,586.94
Unparished Area	1,429.90	1,668.21	1,906.53	2,144.84	2,621.47	3,098.10	3,574.74	4,289.68

CALCULATION OF THE BUDGET REQUIREMENT AND COUNCIL TAX AT BAND D		
	£	£
Gross Expenditure - General Fund	69,413,410	
Gross Expenditure - HRA	36,375,200	
Parish Precepts	<u>2,857,275</u>	
		108,645,885
Less Gross Income	(84,028,190)	
		(84,028,190)
NET EXPENDITURE		24,617,695
Government Grant	(1,358,000)	
New Homes Bonus	(1,447,000)	
Retained Business Rates	<u>(9,589,000)</u>	
		(12,394,000)
BUDGET REQUIREMENT		12,223,694.68
Less Parish Precepts		(2,857,274.68)
Council Tax Requirement		<u>9,366,420</u>
Council Tax Base		49,832
Band 'D' Council Tax		187.96
Average including Parishes		245.30

REVENUE BUDGET				
SERVICE SUMMARY				
Actuals 2022/23 £	Budget 2023/24 £	Projected Outturn 2023/24 £	Service	Budget 2024/25 £
1,549,881	3,097,440	2,745,490	Finance and IT	2,640,180
388,604	660,810	590,280	HR, Customer Services, Comms and Digitalisation	615,470
2,150,946	1,530,990	2,102,700	Housing	2,885,430
550,187	800,180	715,040	Wellbeing and Port	729,550
6,896,914	7,336,850	8,269,090	Environment, Property and Recreation	7,577,930
2,525,126	2,636,170	2,714,072	Planning and Development	2,723,730
1,492,266	833,600	882,830	Corporate Management Costs	631,340
660,382	776,190	742,090	Head of Economic Development	796,380
1,335,502	1,677,140	1,658,540	Head of Performance and Policy	1,523,970
243,246	413,560	422,570	Solicitor to The Council and Monitoring Officer	491,120
45,067	130	130	Head of Development	30
17,838,121	19,763,060	20,842,832	Service Expenditure	20,615,130
(2,998,304)	(734,500)	(269,580)	Capital Charges & Net Interest	638,040
144,777	0	0	Revenue Funding of Capital Expenditure	0
298,121	325,000	325,000	Levies	342,880
2,025,162	(649,720)	(1,571,255)	Contribution to/(from) Balances	164,370
17,307,877	18,703,840	19,326,997	ABC Budget Requirement	21,760,420
(384,178)	(614,500)	(614,500)	Income	
(5,375,346)	(7,502,000)	(7,502,000)	Government Grant	(1,358,000)
(1,885,977)	(1,662,000)	(1,662,000)	Retained Business Rates	(9,589,000)
(9,177,792)	(8,925,340)	(8,925,340)	New Homes Bonus	(1,447,000)
			Council Tax	(9,366,420)
484,584	0	623,157		0