

Agenda Item No: 11
Report To: Full Council
Date of Meeting: 3 March 2022
Report Title: Budget and Council Tax Resolutions 2022/23
Report Author & Job Title: Jo Stocks, Senior Accountant
Portfolio Holder Cllr. Shorter
Portfolio Holder for: Finance & IT



Summary: This report presents the Cabinet's 2022/23 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 £16,093,900 for 2022/23. The Borough Council's element of the Council Tax at Band D is to be increased by £5 (2.90%) to £177.50.

On the basis of information available from the Precepting Authorities the overall level of Council Tax, excluding Parish Precepts, is £1,949.24 an increase overall of £59.01 (or 3.122%).

Key Decision: YES

Significantly Affected Wards: All

Recommendations: **The Council is recommended to:-**

- I. Agree the budget for 2022/23 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 2022/23 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 broadly in line with the medium term financial

plan. The recommended budget requirement (excluding parish precepts) is £16,093,900. The recommended Council Tax at Band D is £177.50, an increase of £5 from 2021/22.

Legal Implications

The council tax needs to be set in accordance with the Local Government Finance Act 1992.

Equalities Impact Assessment

Please see the Final Budget Report

Other Material Implications:

Exempt from Publication:

No

Background Papers:

Contact:

Jo.stocks@ashford.gov.uk – Tel: (01233) 330548

Report Title: Budget and Council Tax Resolution 2022/23

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 2022/23 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 2022/23 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 24 February 2022, 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 18 February 2022. The Council received four replies, which were tabled, with responses at Cabinet on the 24 February 2022.

Council Tax Requirement

7. The demand on the Council Tax Collection Fund for 2022/23 that flows from the recommendation of the Cabinet, and the decisions of the Precepting Bodies totals £97,347,257, analysed as follows: -

Authority	Precept/Demand		2022/2023 Band D	Change over 2021/2022	
	£	%	£	£	%
Ashford Borough Council	8,637,850	8.87%	177.50	5.00	2.90%
Kent County Council	71,109,712	73.05%	1,461.24	42.48	2.99%
Police and Crime Commissioner for Kent	11,102,680	11.41%	228.15	10.00	4.58%
Kent and Medway Fire Authority	4,007,476	4.12%	82.35	1.53	1.89%
Parish Councils	2,489,539	2.56%	51.16	7.01	15.88%

8. Excluding Parish Precepts the overall Council Tax at Band D for 2022/23 is £1,949.24, an increase of £59.01 on 2021/22.
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

10. Jo Stocks – jo.stocks@ashford.gov.uk

Council Tax Resolution

The Council is recommended to resolve as follows:

1. It be noted that on **25 November 2021** the Cabinet calculated:
 - a. The Council Tax Base for 2022/23 for the whole Council area as 48,664 (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 2022/23 (excluding Parish precepts) is **£8,637,850 (Appendices A and B)**.
3. That the following amounts be calculated for the year 2022/23 in accordance with Sections 31 to 36 of the Act:

£

- 106,689,879 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.
- 95,562,490 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
- 11,127,389 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).
- 228.66 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)
- 2,489,539 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).
- 177.50 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 2022/23	Parish	Precept 2022/23
		Charged to taxpayers
		£
643	Aldington & Bonnington	43,467.00
364	Appledore	26,000.00
765	Bethersden	42,000.00
1,208	Biddenden	57,170.50
154	Bilsington	6,727.00
1,078	Boughton Aluph and Eastwell	26,280.00
620	Brabourne	40,000.00
153	Brook	11,500.00
548	Challock	23,000.00
1,404	Charing	163,140.00
773	Chilham	52,670.00
93	Crundale (PM)	500.00
532	Egerton	31,076.97
182	Godmersham	6,700.00
2,774	Great Chart with Singleton	299,738.00
117	Hastingleigh	4,500.00
834	High Halden	33,054.00
274	Hothfield	13,500.00
111	Kenardington	6,245.00
3,761	Kennington	106,500.00
4,623	Kingsnorth	262,401.48
137	Little Chart	6,222.00
651	Mersham	28,000.00
120	Molash	4,250.00
109	Newenden	5,301.00
625	Orlestone	20,272.00
499	Pluckley	47,595.00
718	Rolvenden	32,482.00
346	Ruckinge	10,500.00
564	Sevington	15,000.00
579	Shadoxhurst	20,670.00
704	Smarden	39,235.20
374	Smeeth	23,738.00
1,238	South Willesborough & Newton	70,530.00
793	Stanhope	17,800.00
214	Stone	5,500.00
3,865	Tenterden (TC)	649,229.00
165	Warehorne	5,000.00
514	Westwell	27,190.00
557	Wittersham	34,850.00
874	Woodchurch	25,420.00
1,092	Wye with Hinxhill	144,585.00
35,749		2,489,539.15

* Note: Band D Equivalent Tax base for the unparished area is 12,915

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	163.40	190.64	217.87	245.10	299.56	354.03	408.50	490.20
Appledore	165.95	193.62	221.27	248.93	304.24	359.57	414.88	497.86
Bethersden	154.93	180.76	206.58	232.40	284.04	335.69	387.33	464.80
Biddenden	149.88	174.87	199.85	224.83	274.79	324.76	374.71	449.66
Bilsington	147.45	172.03	196.61	221.18	270.33	319.48	368.63	442.36
Boughton Aluph and Eastwell	134.58	157.02	179.45	201.88	246.74	291.61	336.46	403.76
Brabourne	161.34	188.24	215.13	242.02	295.80	349.59	403.36	484.04
Brook	168.44	196.52	224.59	252.66	308.80	364.95	421.10	505.32
Challock	146.31	170.70	195.09	219.47	268.24	317.01	365.78	438.94
Charing	195.80	228.44	261.07	293.70	358.96	424.23	489.50	587.40
Chilham	163.76	191.06	218.35	245.64	300.22	354.81	409.40	491.28
Crundale (PM)	121.92	142.24	162.56	182.88	223.52	264.16	304.80	365.76
Egerton	157.28	183.50	209.71	235.92	288.34	340.77	393.20	471.84
Godmersham	142.87	166.69	190.50	214.31	261.93	309.56	357.18	428.62
Great Chart with Singleton	190.36	222.10	253.82	285.55	349.00	412.46	475.91	571.10
Hastingleigh	143.97	167.97	191.97	215.96	263.95	311.94	359.93	431.92
High Halden	144.75	168.88	193.01	217.13	265.38	313.63	361.88	434.26
Hothfield	151.18	176.38	201.58	226.77	277.16	327.56	377.95	453.54
Kenardington	155.84	181.82	207.79	233.76	285.70	337.65	389.60	467.52
Kennington	137.21	160.09	182.95	205.82	251.55	297.30	343.03	411.64
Kingsnorth	156.17	182.21	208.23	234.26	286.31	338.38	390.43	468.52
Little Chart	148.61	173.39	198.15	222.92	272.45	322.00	371.53	445.84
Mershham	147.00	171.51	196.01	220.51	269.51	318.52	367.51	441.02
Molash	141.94	165.61	189.26	212.92	260.23	307.55	354.86	425.84
Newenden	150.75	175.88	201.01	226.13	276.38	326.63	376.88	452.26
Orlestone	139.96	163.29	186.62	209.94	256.59	303.25	349.90	419.88
Pluckley	181.92	212.24	242.56	272.88	333.52	394.16	454.80	545.76
Rolvenden	148.49	173.25	197.99	222.74	272.23	321.74	371.23	445.48
Ruckinge	138.56	161.67	184.76	207.85	254.03	300.23	346.41	415.70
Sevington	136.06	158.75	181.42	204.10	249.45	294.81	340.16	408.20
Shadoxhurst	142.13	165.83	189.51	213.20	260.57	307.96	355.33	426.40
Smarden	155.48	181.41	207.32	233.23	285.05	336.89	388.71	466.46
Smeeth	160.64	187.43	214.20	240.97	294.51	348.07	401.61	481.94
South Willlesborough & Newton	156.31	182.37	208.42	234.47	286.57	338.68	390.78	468.94
Stanhope	133.30	155.52	177.74	199.95	244.38	288.82	333.25	399.90
Stone	135.46	158.05	180.62	203.20	248.35	293.51	338.66	406.40
Tenterden (TC)	230.32	268.71	307.10	345.48	422.25	499.03	575.80	690.96
Warehorne	138.53	161.63	184.71	207.80	253.97	300.16	346.33	415.60
Westwell	153.60	179.20	204.80	230.40	281.60	332.80	384.00	460.80
Wittersham	160.04	186.73	213.40	240.07	293.41	346.77	400.11	480.14
Woodchurch	137.72	160.68	183.63	206.58	252.48	298.39	344.30	413.16
Wye with Hinxhill	206.60	241.04	275.47	309.90	378.76	447.63	516.50	619.80
Unparished Area	118.33	138.06	157.78	177.50	216.94	256.39	295.83	355.00

Council Tax Charge per Band

PARISH	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
Aldington & Bonnington	1,344.56	1,568.66	1,792.75	2,016.84	2,465.02	2,913.21	3,361.40	4,033.68
Appledore	1,347.11	1,571.64	1,796.15	2,020.67	2,469.70	2,918.75	3,367.78	4,041.34
Bethersden	1,336.09	1,558.78	1,781.46	2,004.14	2,449.50	2,894.87	3,340.23	4,008.28
Biddenden	1,331.04	1,552.89	1,774.73	1,996.57	2,440.25	2,883.94	3,327.61	3,993.14
Bilsington	1,328.61	1,550.05	1,771.49	1,992.92	2,435.79	2,878.66	3,321.53	3,985.84
Boughton Aluph and Eastwell	1,315.74	1,535.04	1,754.33	1,973.62	2,412.20	2,850.79	3,289.36	3,947.24
Brabourne	1,342.50	1,566.26	1,790.01	2,013.76	2,461.26	2,908.77	3,356.26	4,027.52
Brook	1,349.60	1,574.54	1,799.47	2,024.40	2,474.26	2,924.13	3,374.00	4,048.80
Challock	1,327.47	1,548.72	1,769.97	1,991.21	2,433.70	2,876.19	3,318.68	3,982.42
Charing	1,376.96	1,606.46	1,835.95	2,065.44	2,524.42	2,983.41	3,442.40	4,130.88
Chilham	1,344.92	1,569.08	1,793.23	2,017.38	2,465.68	2,913.99	3,362.30	4,034.76
Crundale (PM)	1,303.08	1,520.26	1,737.44	1,954.62	2,388.98	2,823.34	3,257.70	3,909.24
Egerton	1,338.44	1,561.52	1,784.59	2,007.66	2,453.80	2,899.95	3,346.10	4,015.32
Godmersham	1,324.03	1,544.71	1,765.38	1,986.05	2,427.39	2,868.74	3,310.08	3,972.10
Great Chart with Singleton	1,371.52	1,600.12	1,828.70	2,057.29	2,514.46	2,971.64	3,428.81	4,114.58
Hastingleigh	1,325.13	1,545.99	1,766.85	1,987.70	2,429.41	2,871.12	3,312.83	3,975.40
High Halden	1,325.91	1,546.90	1,767.89	1,988.87	2,430.84	2,872.81	3,314.78	3,977.74
Hothfield	1,332.34	1,554.40	1,776.46	1,998.51	2,442.62	2,886.74	3,330.85	3,997.02
Kenardington	1,337.00	1,559.84	1,782.67	2,005.50	2,451.16	2,896.83	3,342.50	4,011.00
Kennington	1,318.37	1,538.11	1,757.83	1,977.56	2,417.01	2,856.48	3,295.93	3,955.12
Kingsnorth	1,337.33	1,560.23	1,783.11	2,006.00	2,451.77	2,897.56	3,343.33	4,012.00
Little Chart	1,329.77	1,551.41	1,773.03	1,994.66	2,437.91	2,881.18	3,324.43	3,989.32
Mersham	1,328.16	1,549.53	1,770.89	1,992.25	2,434.97	2,877.70	3,320.41	3,984.50
Molash	1,323.10	1,543.63	1,764.14	1,984.66	2,425.69	2,866.73	3,307.76	3,969.32
Newenden	1,331.91	1,553.90	1,775.89	1,997.87	2,441.84	2,885.81	3,329.78	3,995.74
Orlestone	1,321.12	1,541.31	1,761.50	1,981.68	2,422.05	2,862.43	3,302.80	3,963.36
Pluckley	1,363.08	1,590.26	1,817.44	2,044.62	2,498.98	2,953.34	3,407.70	4,089.24
Rolvenden	1,329.65	1,551.27	1,772.87	1,994.48	2,437.69	2,880.92	3,324.13	3,988.96
Ruckinge	1,319.72	1,539.69	1,759.64	1,979.59	2,419.49	2,859.41	3,299.31	3,959.18
Sevington	1,317.22	1,536.77	1,756.30	1,975.84	2,414.91	2,853.99	3,293.06	3,951.68
Shadoxhurst	1,323.29	1,543.85	1,764.39	1,984.94	2,426.03	2,867.14	3,308.23	3,969.88
Smarden	1,336.64	1,559.43	1,782.20	2,004.97	2,450.51	2,896.07	3,341.61	4,009.94
Smeeth	1,341.80	1,565.45	1,789.08	2,012.71	2,459.97	2,907.25	3,354.51	4,025.42
South Willesborough	1,337.47	1,560.39	1,783.30	2,006.21	2,452.03	2,897.86	3,343.68	4,012.42
Stanhope	1,314.46	1,533.54	1,752.62	1,971.69	2,409.84	2,848.00	3,286.15	3,943.38
Stone	1,316.62	1,536.07	1,755.50	1,974.94	2,413.81	2,852.69	3,291.56	3,949.88
Tenterden (TC)	1,411.48	1,646.73	1,881.98	2,117.22	2,587.71	3,058.21	3,528.70	4,234.44
Warehorne	1,319.69	1,539.65	1,759.59	1,979.54	2,419.43	2,859.34	3,299.23	3,959.08
Westwell	1,334.76	1,557.22	1,779.68	2,002.14	2,447.06	2,891.98	3,336.90	4,004.28
Wittersham	1,341.20	1,564.75	1,788.28	2,011.81	2,458.87	2,905.95	3,353.01	4,023.62
Woodchurch	1,318.88	1,538.70	1,758.51	1,978.32	2,417.94	2,857.57	3,297.20	3,956.64
Wye with Hinxhill	1,387.76	1,619.06	1,850.35	2,081.64	2,544.22	3,006.81	3,469.40	4,163.28
Unparished Area	1,299.49	1,516.08	1,732.66	1,949.24	2,382.40	2,815.57	3,248.73	3,898.48

CALCULATION OF THE BUDGET REQUIREMENT AND COUNCIL TAX AT BAND D		
	£	£
Gross Expenditure - General Fund	73,847,370	
Gross Expenditure - HRA	30,352,970	
Parish Precepts	<u>2,489,539</u>	106,689,879
Less Gross Income	(88,106,440)	(88,106,440)
NET EXPENDITURE		<u>18,583,439</u>
Government Grant	(485,000)	
New Homes Bonus	(1,886,050)	
Council Tax Surplus 2020/21	(400,000)	
Retained Business Rates	<u>(4,685,000)</u>	(7,456,050)
BUDGET REQUIREMENT		<u>11,127,389</u>
Less Parish Precepts		(2,489,539)
Council Tax Requirement		<u><u>8,637,850</u></u>
Council Tax Base		48,664
Band 'D' Council Tax		177.50
Average including Parishes		228.66

REVENUE BUDGET				
SERVICE SUMMARY				
Actuals 2020/21 £	Budget 2021/22 £	Projected Outturn 2021/22 £	Service	Budget 2022/23 £
1,292,207	1,173,200	1,191,700	Corporate Policy, Economic Development & Communications	1,163,420
1,180,023	1,233,590	1,316,050	Legal & Democratic Services	1,349,600
2,501,050	2,168,090	2,469,100	Planning	2,356,110
2,754,547	3,269,790	3,153,840	Finance & IT	3,239,630
74,602	155,350	147,810	HR & Customer Services	176,810
1,376,827	914,200	1,009,280	Housing General Fund Services	1,289,150
2,005,036	711,520	909,290	Community Safety and Wellbeing	761,170
5,176,317	4,738,700	4,839,306	Environmental & Land Management	5,182,840
(1,728,850)	(1,269,350)	(1,424,211)	Corporate Property & Projects	(2,034,450)
4,562,713	3,208,300	3,604,050	Culture	2,534,250
(50,256)	0	0	Ashford Port Health	0
19,144,216	16,303,390	17,216,215	Service Expenditure	16,018,530
(4,246,502)	(2,187,810)	(2,703,060)	Capital Charges & Net Interest	(2,153,740)
949,854	0	0	Revenue Funding of Capital Expenditure	0
270,466	276,000	276,000	Levies	282,000
18,109,351	348,860	(153,060)	Contribution to/from Balances	1,947,110
34,227,385	14,740,440	14,636,095	ABC Budget Requirement	16,093,900
			Income	
(18,046,940)	(4,093,390)	(4,093,390)	Retained Business Rates	(4,685,000)
(5,282,885)	(946,480)	(1,263,480)	Government grant	(485,000)
(3,053,420)	(1,908,220)	(1,908,220)	New Homes Bonus	(1,886,050)
(8,012,237)	(7,792,350)	(7,792,350)	Council Tax	(8,637,850)
0	0	0	Council tax 2020/21 Surplus	(400,000)
(168,097)	0	(421,345)		0