

**Agenda Item No:****Report To:** Full Council**Date of Meeting:** 2 March 2023**Report Title:** Budget and Council Tax Resolutions 2023/24**Report Author &** Lee Foreman - Service Lead Finance**Job Title:** Will Mackay - Accountant**Portfolio Holder** Cllr. Shorter**Portfolio Holder for:** Finance & IT**Summary:**

This report presents the Cabinet's 2023/24 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 £18,642,710 for 2023/24. The Borough Council's element of the Council Tax at Band D is to be increased by £3.75 (2.11%) to £181.25.

On the basis of information available from the Precepting Authorities the overall level of Council Tax, excluding Parish Precepts, is £2,045.93 an increase overall of £96.69 (or 4.96%).

**Key Decision:** YES**Significantly Affected Wards:** All**Recommendations:** The Council is recommended to:-

- I. **Agree the budget for 2023/24 as recommended by the Cabinet**
- II. **Agree the formal Council Tax resolution annexed to this report**

<b>Policy Overview:</b>	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 2023/24 work towards delivering the Council's priorities in the Corporate Plan.
<b>Financial Implications:</b>	The budget supports the Corporate Plan and is the result of considerable input from Members and services over several months. It is below the level set within the medium term financial plan which forecast £5, the maximum permitted without referendum at the time of setting the MTFP. The recommended budget requirement (excluding parish precepts) is £18,642,710. The recommended Council Tax at Band D is £181.25, an increase of £3.75 from 2022/23.
<b>Legal Implications:</b> <i>Text agreed by Principal Solicitor (Property and Projects) on 24.02.23</i>	The council tax needs to be set in accordance with the Local Government Finance Act 1992.
<b>Equalities Impact Assessment</b>	Please see the Final Budget Report
<b>Other Material Implications:</b>	
<b>Exempt from Publication:</b>	<b>No</b>
<b>Background Papers:</b>	
<b>Contact:</b>	Lee.Foreman@ashford.gov.uk – Tel: (01233) 330509 Will.Mackay@ashford.gov.uk – Tel: (01233) 330226

## **Report Title: Budget and Council Tax Resolution 2023/24**

### **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 2023/24 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 2023/24 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 23 February 2023, 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 10 February 2023. The Council received five replies, which were tabled, with responses at Cabinet on the 23 February 2023.

### **Council Tax Requirement**

7. The demand on the Council Tax Collection Fund for 2023/24 that flows from the recommendation of the Cabinet, and the decisions of the Precepting Bodies totals £102,677,395, analysed as follows: -

Authority	Precept/Demand		2023/2024 Band D	Change over 2023/2024	
	£	%	£	£	%
Ashford Borough Council	8,864,210	8.63%	181.25	3.75	2.11%
Kent County Council	75,033,052	73.08%	1,534.23	72.99	5.00%
Police and Crime Commissioner for Kent	11,891,494	11.58%	243.15	15.00	6.57%
Kent and Medway Fire Authority	4,269,494	4.16%	87.30	4.95	6.01%
Parish Councils	2,619,145	2.55%	53.55	9.40	21.29%

8. Excluding Parish Precepts the overall Council Tax at Band D for 2023/24 is £2,045.93, an increase of £96.69 on 2022/23.
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

Lee Foreman – [Lee.Foreman@Ashford.gov.uk](mailto:Lee.Foreman@Ashford.gov.uk)

Will Mackay – [Will.Mackay@Ashford.gov.uk](mailto:Will.Mackay@Ashford.gov.uk)

## Council Tax Resolution

### The Council is recommended to resolve as follows:

1. It be noted that on **27 October 2022** the Cabinet calculated:
  - a. The Council Tax Base for 2023/24 for the whole Council area as 48,906 (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 2023/24 (excluding Parish precepts) is **£8,864,210 (Appendices A and B)**.
3. That the following amounts be calculated for the year 2023/24 in accordance with Sections 31 to 36 of the Act:

£

- 106,847,705 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.
- 95,364,350 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
- 11,483,355 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).
- 234.80 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)
- 2,619,145 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).
- 181.25 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 2023/24	Parish	Precept 2023/24
		Charged to taxpayers
		£
641	Aldington & Bonnington	55,675.00
383	Appledore	26,000.00
762	Bethersden	40,000.00
1,310	Biddenden	62,887.55
158	Bilsington	7,535.00
1,084	Boughton Aluph and Eastwell	36,074.00
625	Brabourne	34,000.00
156	Brook	12,500.00
534	Challock	24,000.00
1,374	Charing	181,085.00
784	Chilham	52,670.00
94	Crundale (PM)	500.00
536	Egerton	43,056.00
180	Godmersham	7,035.00
2,761	Great Chart with Singleton	326,412.00
116	Hastingleigh	4,500.00
751	High Halden	33,054.00
273	Hothfield	15,500.00
109	Kenardington	6,500.00
3,775	Kennington	106,870.00
4,651	Kingsnorth	263,990.76
135	Little Chart	6,222.00
523	Mersham	23,350.00
116	Molash	4,250.00
109	Newenden	10,000.00
637	Orlestone	20,272.00
504	Pluckley	49,023.00
714	Rolvenden	33,786.00
342	Ruckinge	11,000.00
863	Sevington	13,560.54
579	Shadoxhurst	21,910.20
723	Smarden	47,082.20
379	Smeeth	23,738.00
1,268	South Willesborough & Newtown	72,240.00
784	Stanhope	17,800.00
213	Stone	5,750.00
3,891	Tenterden (TC)	653,580.00
166	Warehome	5,250.00
513	Westwell	28,550.00
560	Wittersham	35,000.00
873	Woodchurch	45,207.00
1,082	Wye with Hinxhill	151,730.00
<b>36,031</b>		<b>2,619,145.25</b>

\* Note: Band D Equivalent Tax base for the unparished area is 12,875

## 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	178.74	208.53	238.32	268.11	327.69	387.27	446.85	536.22
Appledore	166.09	193.77	221.46	249.14	304.51	359.87	415.23	498.28
Bethersden	155.82	181.80	207.77	233.74	285.68	337.63	389.56	467.48
Biddenden	152.84	178.31	203.79	229.26	280.21	331.16	382.10	458.52
Bilsington	152.62	178.06	203.50	228.94	279.82	330.70	381.56	457.88
Boughton Aluph and Eastwell	143.02	166.85	190.69	214.53	262.21	309.88	357.55	429.06
Brabourne	157.10	183.28	209.47	235.65	288.02	340.39	392.75	471.30
Brook	174.25	203.29	232.34	261.38	319.47	377.55	435.63	522.76
Challock	150.79	175.92	201.06	226.19	276.46	326.72	376.98	452.38
Charing	208.69	243.47	278.26	313.04	382.61	452.17	521.73	626.08
Chilham	165.62	193.22	220.83	248.43	303.64	358.85	414.05	496.86
Crundale (PM)	124.38	145.11	165.84	186.57	228.03	269.49	310.95	373.14
Egerton	174.38	203.45	232.51	261.58	319.71	377.84	435.96	523.16
Godmersham	146.88	171.37	195.85	220.33	269.29	318.26	367.21	440.66
Great Chart with Singleton	199.64	232.92	266.19	299.47	366.02	432.57	499.11	598.94
Hastingleigh	146.69	171.14	195.59	220.04	268.94	317.84	366.73	440.08
High Halden	150.17	175.20	200.23	225.26	275.32	325.38	375.43	450.52
Hothfield	158.68	185.13	211.58	238.03	290.93	343.83	396.71	476.06
Kenardington	160.58	187.35	214.11	240.88	294.41	347.94	401.46	481.76
Kennington	139.70	162.99	186.27	209.56	256.13	302.70	349.26	419.12
Kingsnorth	158.67	185.12	211.56	238.01	290.90	343.80	396.68	476.02
Little Chart	151.56	176.82	202.08	227.34	277.86	328.38	378.90	454.68
Mersham	150.60	175.70	200.80	225.90	276.10	326.30	376.50	451.80
Molash	145.26	169.47	193.68	217.89	266.31	314.73	363.15	435.78
Newenden	181.99	212.32	242.66	272.99	333.66	394.32	454.98	545.98
Orestone	142.04	165.72	189.39	213.07	260.42	307.77	355.11	426.14
Pluckley	185.68	216.62	247.57	278.52	340.42	402.31	464.20	557.04
Rolvenden	152.38	177.77	203.17	228.57	279.37	330.16	380.95	457.14
Ruckinge	142.27	165.98	189.70	213.41	260.84	308.26	355.68	426.82
Sevington	131.30	153.19	175.07	196.96	240.73	284.50	328.26	393.92
Shadoxhurst	146.06	170.40	194.75	219.09	267.78	316.47	365.15	438.18
Smarden	164.24	191.62	218.99	246.37	301.12	355.87	410.61	492.74
Smeeth	162.58	189.68	216.78	243.88	298.08	352.28	406.46	487.76
South Willesborough & Newtown	158.81	185.28	211.75	238.22	291.16	344.10	397.03	476.44
Stanhope	135.96	158.63	181.29	203.95	249.27	294.60	339.91	407.90
Stone	138.83	161.97	185.11	208.25	254.53	300.81	347.08	416.50
Tenterden (TC)	232.81	271.61	310.42	349.22	426.83	504.43	582.03	698.44
Warehome	141.92	165.57	189.23	212.88	260.19	307.50	354.80	425.76
Westwell	157.93	184.25	210.58	236.90	289.55	342.19	394.83	473.80
Wittersham	162.50	189.58	216.67	243.75	297.92	352.09	406.25	487.50
Woodchurch	155.35	181.24	207.14	233.03	284.82	336.60	388.38	466.06
Wye with Hinxhill	214.32	250.04	285.76	321.48	392.92	464.36	535.80	642.96
Unparished Area	120.83	140.97	161.11	181.25	221.53	261.81	302.08	362.50

## Council Tax Charge per Band

PARISH	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
Aldington & Bonnington	1,421.86	1,658.84	1,895.81	2,132.79	2,606.74	3,080.70	3,554.65	4,265.58
Appledore	1,409.21	1,644.08	1,878.95	2,113.82	2,583.56	3,053.30	3,523.03	4,227.64
Bethersden	1,398.94	1,632.11	1,865.26	2,098.42	2,564.73	3,031.06	3,497.36	4,196.84
Biddenden	1,395.96	1,628.62	1,861.28	2,093.94	2,559.26	3,024.59	3,489.90	4,187.88
Bilsington	1,395.74	1,628.37	1,860.99	2,093.62	2,558.87	3,024.13	3,489.36	4,187.24
Boughton Aluph and Eastwell	1,386.14	1,617.16	1,848.18	2,079.21	2,541.26	3,003.31	3,465.35	4,158.42
Brabourne	1,400.22	1,633.59	1,866.96	2,100.33	2,567.07	3,033.82	3,500.55	4,200.66
Brook	1,417.37	1,653.60	1,889.83	2,126.06	2,598.52	3,070.98	3,543.43	4,252.12
Challock	1,393.91	1,626.23	1,858.55	2,090.87	2,555.51	3,020.15	3,484.78	4,181.74
Charing	1,451.81	1,693.78	1,935.75	2,177.72	2,661.66	3,145.60	3,629.53	4,355.44
Chilham	1,408.74	1,643.53	1,878.32	2,113.11	2,582.69	3,052.28	3,521.85	4,226.22
Crundale (PM)	1,367.50	1,595.42	1,823.33	2,051.25	2,507.08	2,962.92	3,418.75	4,102.50
Egerton	1,417.50	1,653.76	1,890.00	2,126.26	2,598.76	3,071.27	3,543.76	4,252.52
Godmersham	1,390.00	1,621.68	1,853.34	2,085.01	2,548.34	3,011.69	3,475.01	4,170.02
Great Chart with Singleton	1,442.76	1,683.23	1,923.68	2,164.15	2,645.07	3,126.00	3,606.91	4,328.30
Hastingleigh	1,389.81	1,621.45	1,853.08	2,084.72	2,547.99	3,011.27	3,474.53	4,169.44
High Halden	1,393.29	1,625.51	1,857.72	2,089.94	2,554.37	3,018.81	3,483.23	4,179.88
Hothfield	1,401.80	1,635.44	1,869.07	2,102.71	2,569.98	3,037.26	3,504.51	4,205.42
Kenardington	1,403.70	1,637.66	1,871.60	2,105.56	2,573.46	3,041.37	3,509.26	4,211.12
Kennington	1,382.82	1,613.30	1,843.76	2,074.24	2,535.18	2,996.13	3,457.06	4,148.48
Kingsnorth	1,401.79	1,635.43	1,869.05	2,102.69	2,569.95	3,037.23	3,504.48	4,205.38
Little Chart	1,394.68	1,627.13	1,859.57	2,092.02	2,556.91	3,021.81	3,486.70	4,184.04
Mersham	1,393.72	1,626.01	1,858.29	2,090.58	2,555.15	3,019.73	3,484.30	4,181.16
Molash	1,388.38	1,619.78	1,851.17	2,082.57	2,545.36	3,008.16	3,470.95	4,165.14
Newenden	1,425.11	1,662.63	1,900.15	2,137.67	2,612.71	3,087.75	3,562.78	4,275.34
Orlestone	1,385.16	1,616.03	1,846.88	2,077.75	2,539.47	3,001.20	3,462.91	4,155.50
Pluckley	1,428.80	1,666.93	1,905.06	2,143.20	2,619.47	3,095.74	3,572.00	4,286.40
Rolvenden	1,395.50	1,628.08	1,860.66	2,093.25	2,558.42	3,023.59	3,488.75	4,186.50
Ruckinge	1,385.39	1,616.29	1,847.19	2,078.09	2,539.89	3,001.69	3,463.48	4,156.18
Sevington	1,374.42	1,603.50	1,832.56	2,061.64	2,519.78	2,977.93	3,436.06	4,123.28
Shadoxhurst	1,389.18	1,620.71	1,852.24	2,083.77	2,546.83	3,009.90	3,472.95	4,167.54
Smarden	1,407.36	1,641.93	1,876.48	2,111.05	2,580.17	3,049.30	3,518.41	4,222.10
Smeeth	1,405.70	1,639.99	1,874.27	2,108.56	2,577.13	3,045.71	3,514.26	4,217.12
South Willesborough & Newtown	1,401.93	1,635.59	1,869.24	2,102.90	2,570.21	3,037.53	3,504.83	4,205.80
Stanhope	1,379.08	1,608.94	1,838.78	2,068.63	2,528.32	2,988.03	3,447.71	4,137.26
Stone	1,381.95	1,612.28	1,842.60	2,072.93	2,533.58	2,994.24	3,454.88	4,145.86
Tenterden (TC)	1,475.93	1,721.92	1,967.91	2,213.90	2,705.88	3,197.86	3,689.83	4,427.80
Warehome	1,385.04	1,615.88	1,846.72	2,077.56	2,539.24	3,000.93	3,462.60	4,155.12
Westwell	1,401.05	1,634.56	1,868.07	2,101.58	2,568.60	3,035.62	3,502.63	4,203.16
Wittersham	1,405.62	1,639.89	1,874.16	2,108.43	2,576.97	3,045.52	3,514.05	4,216.86
Woodchurch	1,398.47	1,631.55	1,864.63	2,097.71	2,563.87	3,030.03	3,496.18	4,195.42
Wye with Hinxhill	1,457.44	1,700.35	1,943.25	2,186.16	2,671.97	3,157.79	3,643.60	4,372.32
Unparished Area	1,363.95	1,591.28	1,818.60	2,045.93	2,500.58	2,955.24	3,409.88	4,091.86



<b>CALCULATION OF THE BUDGET REQUIREMENT AND COUNCIL TAX AT BAND D</b>		
	£	£
Gross Expenditure - General Fund	70,788,040	
Gross Expenditure - HRA	33,440,520	
Parish Precepts	<u>2,619,145</u>	106,847,705
Less Gross Income	(85,585,850)	(85,585,850)
<b>NET EXPENDITURE</b>		<u>21,261,855</u>
Government Grant	(614,500)	
New Homes Bonus	(1,662,000)	
Retained Business Rates	<u>(7,502,000)</u>	(9,778,500)
<b>BUDGET REQUIREMENT</b>		<u>11,483,355</u>
Less Parish Precepts		(2,619,145)
<b>Council Tax Requirement</b>		<u><u>8,864,210</u></u>
Council Tax Base		48,906
Band 'D' Council Tax		181.25
Average including Parishes		234.80

REVENUE BUDGET				
SERVICE SUMMARY				
Actuals 2021/22 £	Budget 2022/23 £	Projected Outturn 2022/23 £	Service	Budget 2023/24 £
2,401,462	2,330,930	2,185,675	Finance and IT	3,097,440
459,471	630,340	611,330	HR, Customer Services, Comms and Digital	660,810
1,230,828	1,258,790	1,658,174	Housing	1,531,120
1,100,645	761,160	940,876	Safety Wellbeing and Port	1,379,940
6,519,565	5,266,170	5,792,898	Environment, Property and Recreation	6,757,090
2,782,453	2,356,110	2,682,144	Planning and Development	2,636,170
568,344	935,400	1,388,660	Corporate Management Costs	833,600
656,187	629,790	675,321	Head of Economic Development	776,190
1,387,271	1,442,240	1,421,519	Head of Performance and Policy	1,677,140
413,879	410,510	326,940	Solicitor to The Council and Monitoring Officer	413,560
<b>17,520,104</b>	<b>16,021,440</b>	<b>17,683,537</b>	<b>Service Expenditure</b>	<b>19,763,060</b>
(2,620,776)	(2,153,740)	(1,653,740)	Capital Charges & Net Interest	(734,500)
139,740	0	0	Revenue Funding of Capital Expenditure	0
275,964	282,000	282,000	Levies	325,000
601,292	1,944,200	1,856,320	Contribution to/(from) Balances	(710,850)
<b>15,916,324</b>	<b>16,093,900</b>	<b>18,168,117</b>	<b>ABC Budget Requirement</b>	<b>18,642,710</b>
			<b>Income</b>	
(2,592,133)	(485,000)	(485,000)	Government Grant	(614,500)
(3,699,900)	(4,685,000)	(4,685,000)	Retained Business Rates	(7,502,000)
(1,908,222)	(1,886,050)	(1,886,050)	New Homes Bonus	(1,662,000)
(7,755,310)	(9,037,850)	(9,037,850)	Council Tax	(8,864,210)
<b>(39,242)</b>	<b>0</b>	<b>2,074,217</b>		<b>0</b>