
SETTING THE COUNCIL TAX 2014/15

1 SUMMARY

- 1.1 This report seeks authorisation from Council to set the Rochford District Council Tax for the year 2014/15.

2 INTRODUCTION

- 2.1 At the Council meeting held on 28 January 2014, the Council agreed the revenue budget for 2014/15 within the Medium Term Financial Strategy (MTFS) on the basis of a local tax of £208.98, an increase of £3.87 (1.89%). This increase is equivalent to 7 ½p per week increase on an average Band D property.
- 2.2 This meeting would usually be agreeing the total Council Tax for Rochford residents but because of delays in announcements from the Government, the Council Tax from the Police and Crime Commissioner will not be received in time for this meeting.

3 COUNCIL TAX 2014/15

- 3.1 Under the 2012 Localism Act, all authorities are required to determine whether the Council Tax to be set is considered excessive against the criteria set by the Secretary of State for Communities and Local Government. The Secretary of State has finally announced that any increase of 2% or more would be considered excessive for local authorities and would trigger a referendum giving residents the opportunity to veto the increase. The criteria does not apply to local precepting authorities such as the Town and Parish Councils.
- 3.2 Notification has been received from Essex County Council and Essex Fire and Rescue that they will be freezing their Council Tax for 2014/15.
- 3.3 The Police and Crime Commissioner (PCC) has not yet agreed his precept and Council Tax for 2014/15 and this is now expected to be confirmed at a further meeting with the Police and Crime Panel to be held on 20 February. In view of this delay, this Council meeting cannot agree the total Council Tax for Rochford residents. A further report will be brought to Council next week in order to approve the total Council Tax.
- 3.4 The attached appendices provide the summary of the Council's expenditure and financing (appendix A) and the breakdown of the Council Tax charge in relation to the Parish and Town Councils and Rochford District Council.

4 LEGAL IMPLICATIONS

- 4.1 In the report to Council on 28 January 2014, the Head of Finance advised Members that she was able to give the necessary assurances with regard to the robustness of the budget.

5 RISK IMPLICATIONS

- 5.1 The estimate process has been employed successfully over a number of years. It has been the subject of review by both internal and external audit. The system used is regarded as producing robust information for Members' consideration of the MTFS.
- 5.2 The council tax billing process had been planned to start on 20 February and this will now be delayed. New arrangements for printing bills will have to be agreed with the printers. The legislation that introduced the Police and Crime Commissioners allows up to 1st March for the PCC to agree his budget with the Panel, so while the PCC has indicated that the Police Council Tax will be agreed on 20 February 2014, there is a small risk of further delays to billing.

6 RECOMMENDATION

- 6.1 It is proposed that the Council **RESOLVES**
- (1) That the Council Tax requirement for the Council's own purposes for 2014/15 (excluding Parish and Town precepts) is £6,125,852.
 - (2) That the basic rate of Council Tax relating to the District Council without Parish and Town precepts is £208.98.

Yvonne Woodward

Head of Finance

Background Papers:-

None.

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If you would like this report in large print, braille or another language please contact 01702 318111.

COMMITTEE BUDGET SUMMARY AND BALANCES 2014/2015

	2013/14				2014/15	
	Estimate	Per Band D	Revised	Per Band D	Estimate	Per Band D
	£	Property	Estimate	Property	£	Property
Central Services	4,689,941	163.89	4,755,781	166.19	4,789,713	163.40
Cultural & Related Services	2,473,700	86.44	2,204,700	77.04	2,229,500	76.06
Environmental Services	3,688,300	128.88	3,568,400	124.69	3,836,800	130.89
Planning Services	1,691,900	59.12	1,749,600	61.14	1,820,200	62.09
Highways, Roads & Transport	(435,900)	(15.23)	(308,800)	(10.79)	(491,200)	(16.76)
Housing Services	1,616,200	56.48	1,486,205	51.93	1,659,900	56.63
Reversal of Parish Precepts	(1,120,245)	(39.15)	(1,120,245)	(39.15)	(1,166,171)	(39.78)
Add to Reserves / (Use of Reserves)	(127,530)	(4.46)	(127,530)	(4.46)	76,269	2.60
Net Committee Expenditure	12,476,366	435.98	12,208,111	426.60	12,755,011	435.13
Collection Fund Deficit	5,339	0.19	5,339	0.19	10,363	0.35
Reversal of Capital Charges	(1,877,200)	(65.60)	(1,877,200)	(65.60)	(1,961,400)	(66.91)
Target Efficiency Savings	(103,255)	(3.61)	(50,000)	(1.75)	(100,000)	(3.41)
Salary Savings	(415,000)	(14.50)	(200,000)	(6.99)	(300,000)	(10.23)
Net Expenditure	10,086,250	352.46	10,086,250	352.46	10,403,974	354.92
Less: Retained Business Rates	(1,524,165)	(53.26)	(1,524,165)	(53.26)	(1,939,760)	(66.17)
Government Grant	(2,251,948)	(78.69)	(2,251,948)	(78.69)	(1,742,608)	(59.45)
New Homes Bonus	(440,473)	(15.39)	(440,473)	(15.39)	(595,754)	(20.32)
Council Tax Requirement	5,869,664	205.11	5,869,664	205.11	6,125,852	208.98
Add: Parish Council Expenditure	1,120,245	39.15	1,120,245	39.15	1,166,171	39.78
Council Tax Requirement including local precepts	6,989,909	244.26	6,989,909	244.26	7,292,023	248.76
Taxbase		28,617.06				29,313.20
Statement of Revenue Balances				General Fund		
				£		
Brought forward 1st April 2013		880,377				
Contribution to/(from) Balances 2013/2014		(127,530)				
Estimated Balance 1st April 2014		752,847				
Contribution to/(from) Balances 2014/15		76,269				
Estimated Balance 31st March 2015		829,116				

District and Parish/Town Council tax by Bands A - H

	Band D Equivalents	Parish Precept	Parish Charge	District Charge	Total Charge
Ashingdon	1,154.90	48,977	42.41	208.98	251.39
Barling	583.50	34,414	58.98	208.98	267.96
Canewdon	496.80	29,582	59.55	208.98	268.53
Foulness Island	59.20	2,390	40.37	208.98	249.35
Great Wakering	1,774.90	55,018	31.00	208.98	239.98
Hawkwell	4,341.90	141,589	32.61	208.98	241.59
Hockley	3,626.10	229,487	63.29	208.98	272.27
Hullbridge	2,159.30	107,329	49.71	208.98	258.69
Paglesham	98.80	3,965	40.13	208.98	249.11
Rawreth	420.40	18,831	44.79	208.98	253.77
Rayleigh	11,743.30	363,690	30.97	208.98	239.95
Rochford	2,583.90	103,226	39.95	208.98	248.93
Stambridge	216.90	21,892	100.93	208.98	309.91
Sutton	53.30	5,781	108.46	208.98	317.44
	<u>29,313.20</u>	<u>1,166,171</u>			

	BAND A 6/9	BAND B 7/9	BAND C 8/9	BAND D 1	BAND E 11/9	BAND F 13/9	BAND G 15/9	BAND H 2
Ashingdon	167.59	195.53	223.46	251.39	307.25	363.12	418.98	502.78
Barling	178.64	208.41	238.19	267.96	327.51	387.05	446.60	535.92
Canewdon	179.02	208.86	238.69	268.53	328.20	387.88	447.55	537.06
Foulness Island	166.23	193.94	221.64	249.35	304.76	360.17	415.58	498.70
Great Wakering	159.99	186.65	213.32	239.98	293.31	346.64	399.97	479.96
Hawkwell	161.06	187.90	214.75	241.59	295.28	348.96	402.65	483.18
Hockley	181.51	211.77	242.02	272.27	332.77	393.28	453.78	544.54
Hullbridge	172.46	201.20	229.95	258.69	316.18	373.66	431.15	517.38
Paglesham	166.07	193.75	221.43	249.11	304.47	359.83	415.18	498.22
Rawreth	169.18	197.38	225.57	253.77	310.16	366.56	422.95	507.54
Rayleigh	159.97	186.63	213.29	239.95	293.27	346.59	399.92	479.90
Rochford	165.95	193.61	221.27	248.93	304.25	359.57	414.88	497.86
Stambridge	206.61	241.04	275.48	309.91	378.78	447.65	516.52	619.82
Sutton	211.63	246.90	282.17	317.44	387.98	458.52	529.07	634.88