

SETTING THE COUNCIL TAX 2014/15

1 SUMMARY

- 1.1 This report seeks authorisation from Council to set the 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) and Council agreed on 18 February to set a local tax of £208.98.
- 2.2 In order to set the Council Tax, information is required from Essex County Council, the Police and Crime Commissioner, Essex County Fire & Rescue Service Authority and the Parish and Town Councils. This information is provided in Appendices A to E.
- 2.3 On 4 February the Parliamentary Under Secretary of State, Brandon Lewis MP, wrote to all Leaders advising that the Government was introducing regulations to require local authorities to adopt the practice of recorded votes (that is recording in the minutes of the meeting how each Member present voted) on any decision relating to budget or council tax. This is to include not only the substantive budget motions agreeing the budget, setting council taxes or issuing precepts but also any amendments proposed at the meeting. While this meeting is merely authorising the total Council Tax for residents on the basis of precepts already authorised, the Regulations require a recorded vote. The recommendations can be taken in their entirety.

3 2014/15 COUNCIL TAX

- 3.1 When publishing Council Tax figures for local authority areas, it is usual practice to use the Band D charge and an average charge for the parish/town council tax. The 2014/15 charge compared to 2013/14 is shown below:-

	2013/14 £	2014/15 £	Increase £	Increase %
Essex County Council	1,086.75	1,086.75	-	0.00%
Essex Fire Authority	66.42	66.42	-	0.00%
Police & Crime Commissioner	141.48	144.27	2.79	1.97%
Town/Parish Councils	39.15	39.78	0.63	1.61%
Rochford District Council	205.11	208.98	3.87	1.89%
Total	1,538.91	1,546.20	7.29	0.47%

- 3.2 While the average Band D Charge for the District is £1,546.20, this will vary across the District due to the differences in the Town/Parish Councils. The Band D charge in the District will be between £1,537.39 (Rayleigh) to £1,614.88 (Sutton). The average increase is 0.47% but again this will vary from 0.06% in Sutton up to 0.73% in Ashingdon.
- 3.3 The breakdown of the Town and Parish Councils' band D charge and increases:-

	Band D Charge		Increase / (Reduction)	
	2013/14	2014/15	£	%
Ashingdon	37.89	42.41	4.52	11.9%
Barling Magna	60.45	58.98	(1.47)	(2.4%)
Canewdon	57.29	59.55	2.25	3.9%
Foulness	40.82	40.37	(0.45)	(1.1%)
Great Wakering	31.08	31.00	(0.08)	(0.3%)
Hawkwell	31.06	32.61	1.55	5.0%
Hockley	64.14	63.29	(0.85)	(1.3%)
Hullbridge	48.51	49.71	1.19	2.5%
Paglesham	39.46	40.13	0.68	1.7%
Rawreth	45.24	44.79	(0.45)	(1.0%)
Rayleigh	30.37	30.97	0.60	2.0%
Rochford	39.95	39.95	(0.00)	(0.0%)
Stambridge	98.00	100.93	2.93	3.0%
Sutton	114.23	108.46	(5.77)	(5.1%)

4 RECOMMENDATION

4.1 It is proposed that the Council **RESOLVES**

- (1) 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 total for gross expenditure of the District together with the Parish and Town precepts be £34,308,566.
- (3) That the total of income for the District Council be £27,016,180.
- (4) That the Council Tax requirement of the District Council together with the Parish and Town Councils be £7,292,023.
- (5) That the basic amount of Council Tax (including Parish and Town Precepts) be £248.76 for the year. This being the Council Tax requirement £7,292,023 divided by the Council Tax base 29,313.2.
- (6) That the total of the sums payable into the general fund in respect of redistributed Business rates and Government grant, including New Homes Bonus and adjustments from the collection fund, be £4,278,122.
- (7) That the total of Parish and Town precepts included within the above is £1,166,171.
- (8) That the basic rate of Council Tax relating to the District Council without Parish and Town precepts is £208.98 which is a 1.89% increase.
- (9) That the total tax for both District and Parishes be as set out in the schedule which is included as **Appendix B**. These sums are calculated as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate.
- (10) The sums given above for Band D but now shown in the particular valuations bands A-H are set out in the schedule shown as **Appendix C**.
- (11) The precepts issued to the Council in respect of Essex County Council, Essex Fire and Rescue Authority and Essex Police Authority for each valuation band A-H as set out in the schedule as shown as **Appendix D**.

- (12) The total Council Tax for the area for each valuation band A-H is set out in **Appendix E**. These are the amounts set as Council Tax for the year 2014/15.

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Head of Finance

Background Papers:-

None

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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
<u>Statement of Revenue Balances</u>				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				

Total Council Tax for Parish/Town Council and Rochford District Council

	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>			

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

Precepts for Essex County Council, Essex Fire & Rescue Authority, Essex Police Authority and Rochford District Council

County Charge	Police Charge	Fire Charge	District Charge	Total Charge	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
1,086.75				1,086.75	724.50	845.25	966.00	1,086.75	1,328.25	1,569.75	1,811.25	2,173.50
	144.27			144.27	96.18	112.21	128.24	144.27	176.33	208.39	240.45	288.54
		66.42		66.42	44.28	51.66	59.04	66.42	81.18	95.94	110.70	132.84
			208.98	208.98	139.32	162.54	185.76	208.98	255.42	301.86	348.30	417.96

Total Council Tax by Bands A-H

	Band D Equivalents	Parish Precept	Parish Charge	District Charge	County Charge	Fire Charge	Police Charge	Total Charge
Ashingdon	1,154.90	48,977	42.41	208.98	1,086.75	66.42	144.27	1,548.83
Barling	583.50	34,414	58.98	208.98	1,086.75	66.42	144.27	1,565.40
Canewdon	496.80	29,582	59.55	208.98	1,086.75	66.42	144.27	1,565.97
Foulness Island	59.20	2,390	40.37	208.98	1,086.75	66.42	144.27	1,546.79
Great Wakering	1,774.90	55,018	31.00	208.98	1,086.75	66.42	144.27	1,537.42
Hawkwell	4,341.90	141,589	32.61	208.98	1,086.75	66.42	144.27	1,539.03
Hockley	3,626.10	229,487	63.29	208.98	1,086.75	66.42	144.27	1,569.71
Hullbridge	2,159.30	107,329	49.71	208.98	1,086.75	66.42	144.27	1,556.13
Paglesham	98.80	3,965	40.13	208.98	1,086.75	66.42	144.27	1,546.55
Rawreth	420.40	18,831	44.79	208.98	1,086.75	66.42	144.27	1,551.21
Rayleigh	11,743.30	363,690	30.97	208.98	1,086.75	66.42	144.27	1,537.39
Rochford	2,583.90	103,226	39.95	208.98	1,086.75	66.42	144.27	1,546.37
Stambridge	216.90	21,892	100.93	208.98	1,086.75	66.42	144.27	1,607.35
Sutton	53.30	5,781	108.46	208.98	1,086.75	66.42	144.27	1,614.88
	<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	1,032.55	1,204.65	1,376.74	1,548.83	1,893.01	2,237.20	2,581.38	3,097.66
Barling	1,043.60	1,217.53	1,391.47	1,565.40	1,913.27	2,261.13	2,609.00	3,130.80
Canewdon	1,043.98	1,217.98	1,391.97	1,565.97	1,913.96	2,261.96	2,609.95	3,131.94
Foulness Island	1,031.19	1,203.06	1,374.92	1,546.79	1,890.52	2,234.25	2,577.98	3,093.58
Great Wakering	1,024.95	1,195.77	1,366.60	1,537.42	1,879.07	2,220.72	2,562.37	3,074.84
Hawkwell	1,026.02	1,197.02	1,368.03	1,539.03	1,881.04	2,223.04	2,565.05	3,078.06
Hockley	1,046.47	1,220.89	1,395.30	1,569.71	1,918.53	2,267.36	2,616.18	3,139.42
Hullbridge	1,037.42	1,210.32	1,383.23	1,556.13	1,901.94	2,247.74	2,593.55	3,112.26
Paglesham	1,031.03	1,202.87	1,374.71	1,546.55	1,890.23	2,233.91	2,577.58	3,093.10
Rawreth	1,034.14	1,206.50	1,378.85	1,551.21	1,895.92	2,240.64	2,585.35	3,102.42
Rayleigh	1,024.93	1,195.75	1,366.57	1,537.39	1,879.03	2,220.67	2,562.32	3,074.78
Rochford	1,030.91	1,202.73	1,374.55	1,546.37	1,890.01	2,233.65	2,577.28	3,092.74
Stambridge	1,071.57	1,250.16	1,428.76	1,607.35	1,964.54	2,321.73	2,678.92	3,214.70
Sutton	1,076.59	1,256.02	1,435.45	1,614.88	1,973.74	2,332.60	2,691.47	3,229.76