

COUNCIL TAX RESOLUTION 2009-10**Agenda Item 8**

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Background Papers:-	Cabinet report 'Finance Proposals 2009/10 – General Revenue Account and Housing Revenue Account – Revenue & Capital and minute (10 th February 2009)
Financial Implications:-	As per report
Equalities Implications:-	As per Cabinet report
Legal Implications:-	As per Cabinet report
Options:	To agree with or without amendment the proposed budget and resultant council tax rate for 2009/10
Risks:	As per Cabinet report

EXECUTIVE SUMMARY

The attached resolution sets out the Council's proposed budget for 2009/10 of £18,367,610, which after taking into account Government revenue support grant, redistributed business rates, and the Council's share of the estimated surplus on the Collection Fund results in a requirement by the Council from council taxpayers of £8,401,418. This equates to a Band D tax rate of £158.85, an increase of 2.5% from the current year.

In areas where there are parish and town council precepts the basic amount of council tax before major precepts are added is shown in Column 5 of Schedule A. The aggregate total of local precepts notified to the Council is £1,637,378, which equates to an average local precept of £30.96 per Band D property, an increase of 0.45% on the current year.

Taking into account the precepts proposed by the County Council, Police Authority, and Fire Authority, this gives a total average Band D tax rate for the district of £1,449.18, an increase of 2.3%. The actual tax rate for each property band, in each area, is as detailed in Schedule B.

The precepts and resultant tax amounts are subject to confirmation of the precepts set by the County Council, Fire Authority, and Police Authority.

DECISION

1. To approve the Council's General Fund budget of £18,367,610 and the total Budget Requirement (inclusive of the aggregate amount local precepts) of £20,004,988 for 2009/10.
2. To set the level of Council Tax for 2009/10, in accordance with the attached resolution.

COUNCIL TAX RESOLUTION 2009-10

1. Under delegated powers the Corporate Director agreed the amount of Council Tax Base for 2009/10 as 52,889 Band D equivalents. He also agreed that the amounts calculated and set out in Column 2 of Schedule A, should be the Council Tax Base for dwellings in those parts of the District listed in Column 1 of that schedule.
2. The Council agrees a budget for 2009/10 of £18,367,610 after using £278,000 of balances (as detailed in Appendix A). After taking into account revenue support grant, redistributed business rates, and the Council's share of the Collection Fund surplus, the Council's total charge on council taxpayers is £8,401,418. This equates to a Band D tax rate of £158.85, an increase of 2.5% compared to the current year.
3. That the following amounts are calculated by the Council for the year 2009/10, in accordance with Sections 32 to 36 of the Local Government Finance Act 1992:-
 - a) £70,175,318 being the expenditure the Council estimates it will incur in 2009/10 in performing its functions and which will be charged to a revenue account. This amount includes contingencies, estimated transfers to financial reserves, and local precepts issued to the Council.
 - b) £50,170,330, being receipts estimated by the Council for 2009/10 and which will be credited to a revenue account. This amount includes specific government grants and estimated transfers from financial reserves required to meet certain sums within the amount shown at (a) above, but excludes revenue support grant, redistributed business rates, and the Council's share of the estimated collection fund surplus.
 - c) £20,004,988, being the budget requirement for the year calculated as the difference between gross expenditure and income as set out at (a) and (b) above, and including the total of local precepts.
 - d) £9,941,212, being the amount which is payable for 2009/10 into the General Fund in respect of revenue support grant and redistributed business rates.
 - e) £24,980, being the amount that has been calculated as the Council's share of the estimated Collection Fund surplus for 2008/09, which will be transferred from the collection fund in 2009/10.
 - f) £10,038,796, being the Council Tax requirement for the Council including the amount required by local precepting authorities, which will be transferred from the Collection Fund to the General Fund in 2009/10.
 - g) £189.81, being the basic amount of council tax for 2009/10 including the average local precept tax rate calculated by dividing (f) by the total Council Tax base for the district.
 - h) £1,637,378, being the aggregate amount of all precepts issued to the Council from local precepting authorities and taken into account in making the calculation of the budget requirement at (c) above, and shown in Column 3 of Schedule A.
 - i) £158.85, being the basic amount of council tax for dwellings in those parts of the District where no special items relate, i.e. this is the District Council's element of the total

council tax rate. This equates to the following charges on council taxpayers:

<u>Valuation Band</u>	<u>Proportion of Band</u> <u>D Tax</u>	<u>Council Tax £</u>
A	6/9	£105.90
B	7/9	£123.55
C	8/9	£141.20
D	9/9	£158.85
E	11/9	£194.15
F	13/9	£229.45
G	15/9	£264.75
H	18/9	£317.70

- j) The amounts shown in Column 5 of Schedule A, calculated by adding to the amount at (i) above, the precept amount relating to each parish/ town council area, divided by the tax base for that area. This represents the basic amount of council tax for each parish/ town council area, incorporating the District and parish/ town council element of the total council tax amount. The charge for each property Band derived from this basic amount of council tax for each parish/ town council area is also shown in Schedule A.
4. That it be noted that the Essex County Council, Essex Police Authority, and Essex Fire Authority have indicated that the following precepts will be issued to the Council for 2009/10:

Essex County Council	£56,406,119
Essex Police Authority	£6,783,014
Essex Fire Authority	£3,417,687

And expressed as a tax rate for each of the categories of dwelling as shown below:

<u>Valuation Band</u>	<u>Essex County</u> <u>Council</u>	<u>Essex Police</u> <u>Authority</u>	<u>Essex Fire</u> <u>Authority</u>
A	711.00	85.50	43.08
B	829.50	99.75	50.26
C	948.00	114.00	57.44
D	1066.50	128.25	64.62
E	1303.50	156.75	78.98
F	1540.50	185.25	93.34
G	1777.50	213.75	107.70
H	2133.00	256.50	129.24

That having calculated the aggregate of the amounts stated under (i), (j), and 4 above for each area within the District, the Council hereby sets the amounts shown in Schedule B as the amount of Council Tax for 2009/10 for each of the categories of dwellings.

The Council resolves that any expenses incurred in performing in part of its area a function that is performed elsewhere in its area by a parish or town council, or a Chairman of a parish meeting, shall not be treated as Special Expenses for the purposes of Section 35 of the Local Government Finance Act 1992.

APPENDIX A

	Controllable Budgets							2009/10 Proposed Budget	Capital Charges	Service Unit Charges	Recharges	2009/10 Budget	Net	Band D Equivalent
	2008/09 Base Budget	New Demands	Reductions	Housing Tfr SLA's	Inflation	Virements								
Business Plan														
Community Services	2,251,710	31,000	(125,160)	0	87,270	(204,880)	2,039,940	146,220	823,740	(332,210)	2,677,690	50.63		
Corporate Management Plan	803,720	0	(63,000)	0	29,600	(2,660)	767,660	70,640	1,838,960	(656,480)	2,020,780	38.21		
Corporate Policy & Communications	612,850	0	(36,190)	0	27,570	(113,160)	491,070	0	171,990	(673,650)	(10,590)	(0.20)		
Customer Services & ICT	1,546,480	79,100	(158,000)	283,400	71,280	120,160	1,942,420	250,780	293,090	(2,472,800)	13,490	0.26		
District Development	751,490	200,000	(70,680)	0	71,070	(78,240)	873,640	130,220	931,830	(826,250)	1,109,440	20.98		
Environment	1,359,220	0	(192,840)	0	39,140	(110,080)	1,095,440	272,240	808,450	(370,580)	1,805,550	34.14		
Enterprise & Culture	1,871,120	0	(100,700)	0	76,770	3,010	1,850,200	290,420	467,580	(217,640)	2,390,560	45.20		
Financial Services	88,030	812,990	(378,040)	45,620	264,690	(155,070)	678,220	708,160	2,378,240	(3,550,690)	213,930	4.04		
Housing Services	802,990	37,000	(4,330)	0	35,020	(54,090)	816,590	0	786,390	(571,480)	1,031,500	19.50		
Human Resources	370,820	0	(28,000)	(5,000)	15,930	(4,580)	349,170	0	94,070	(443,240)	0	0.00		
Law & Governance	1,397,280	0	(71,540)	0	40,180	39,290	1,405,210	157,280	1,052,090	(668,630)	1,945,950	36.79		
Operations	5,583,930	25,000	(395,120)	40,120	289,820	32,960	5,576,710	425,290	2,910,110	(1,772,890)	7,139,220	134.98		
Sub-total	17,439,640	1,185,090	(1,623,600)	364,140	1,048,340	(527,340)	17,886,270	2,451,250	12,556,540	(12,556,540)	20,337,520	384.53		
Capital Charges	2,491,630	0	0	0	0	0	2,491,630	(2,491,630)	0	0	0	-		
Charges from General Fund to Capital (1)	(292,490)	0	0	0	0	292,490	0	0	0	0	0	-		
NET COST OF SERVICES	19,638,780	1,185,090	(1,623,600)	364,140	1,048,340	(234,850)	20,377,900	(40,380)	12,556,540	(12,556,540)	20,337,520	384.53		
Reversal of Capital Charges	(2,491,630)	0	0	0	0	0	(2,491,630)	40,380	0	0	(2,451,250)	(46.35)		
Corporate Financing	566,560	68,000	(221,350)	0	(38,470)	168,180	542,920	0	0	0	542,920	10.27		
Parish and Town Council Grants	241,350	0	(14,680)	0	5,280	(15,530)	216,420	0	0	0	216,420	4.09		
Transfer to/ (from) Earmarked Reserves (1)	(92,200)	0	0	0	10,000	82,200	0	0	0	0	0	-		
Contribution to/(from) Balances	0	0	(278,000)	0	0	0	(278,000)	0	0	0	(278,000)	(5.26)		
BUDGET FOR COUNCIL TAX PURPOSES	17,862,860	1,253,090	(2,137,630)	364,140	1,025,150	0	18,367,610	0	12,556,540	(12,556,540)	18,367,610	347.29		
Government Grant (incl. redistributed business rates)	(9,662,030)										(9,941,212)	(187.96)		
Collection Fund Surplus	(51,010)										(24,980)	(0.47)		
AMOUNT TO BE MET FROM COUNCIL TAXPAYERS	8,149,820										8,401,418	158.85		
Essex County Council	55,035,987										56,406,119	1,066.50		
Essex Fire Authority	3,274,994										3,417,687	64.62		
Essex Police Authority	6,426,939										6,783,014	128.25		
Parish and Town Council Local Precepts	1,620,364										1,637,378	30.96		
TOTAL REQUIRED FROM COUNCIL TAXPAYERS	74,508,104										76,645,616	1,449.18		
MEMORANDUM - BUDGET REQUIREMENT CALCULATED UNDER SECTION 32 OF THE LOCAL GOVERNMENT ACT 1992														
Braintree proposed budget	17,862,860										18,367,610			
Local precepts issued under Section 50 of the LGF Act	1,620,364										1,637,378			
BUDGET REQUIREMENT	19,483,224										20,004,988			

SCHEDULE B

PARISH/AREA	TOTAL COUNCIL TAX £							
	A	B	C	D	E	F	G	H
ALPHAMSTONE & LAMARSH	957.62	1117.22	1276.83	1436.43	1755.64	2074.84	2394.05	2872.86
ASHEN	970.70	1132.48	1294.27	1456.05	1779.62	2103.18	2426.75	2912.10
BARDFIELD SALING	945.48	1103.06	1260.64	1418.22	1733.38	2048.54	2363.70	2836.44
BELCHAMP OTTEN	954.23	1113.26	1272.30	1431.34	1749.42	2067.49	2385.57	2862.68
BELCHAMP ST PAUL	957.61	1117.21	1276.81	1436.41	1755.61	2074.81	2394.02	2872.82
BELCHAMP WALTER	974.89	1137.38	1299.86	1462.34	1787.30	2112.27	2437.23	2924.68
BIRDBROOK	984.69	1148.80	1312.92	1477.03	1805.26	2133.49	2461.72	2954.06
BLACK NOTLEY	975.65	1138.25	1300.86	1463.47	1788.69	2113.90	2439.12	2926.94
BORLEY	960.47	1120.55	1280.63	1440.71	1760.87	2081.03	2401.18	2881.42
BRADWELL	956.23	1115.61	1274.98	1434.35	1753.09	2071.84	2390.58	2868.70
BRAINTREE	945.48	1103.06	1260.64	1418.22	1733.38	2048.54	2363.70	2836.44
BULMER	956.97	1116.46	1275.96	1435.45	1754.44	2073.43	2392.42	2870.90
BURES HAMLET	984.08	1148.09	1312.11	1476.12	1804.15	2132.17	2460.20	2952.24
CASTLE HEDINGHAM	978.51	1141.59	1304.68	1467.76	1793.93	2120.10	2446.27	2935.52
COGGESHALL	1004.47	1171.89	1339.30	1506.71	1841.53	2176.36	2511.18	3013.42
COLNE ENGAINE	978.70	1141.82	1304.93	1468.05	1794.28	2120.52	2446.75	2936.10
CRESSING	969.27	1130.81	1292.36	1453.90	1776.99	2100.08	2423.17	2907.80
EARLS COLNE	970.16	1131.85	1293.55	1455.24	1778.63	2102.01	2425.40	2910.48
FEERING	972.77	1134.90	1297.03	1459.16	1783.42	2107.68	2431.93	2918.32
FINCHINGFIELD	980.29	1143.67	1307.05	1470.43	1797.19	2123.95	2450.72	2940.86
FOXEARH & LISTON	964.37	1125.09	1285.82	1446.55	1768.01	2089.46	2410.92	2893.10
GESTINGTHORPE	962.87	1123.34	1283.82	1444.30	1765.26	2086.21	2407.17	2888.60
GOSFIELD	968.85	1130.33	1291.80	1453.28	1776.23	2099.18	2422.13	2906.56
GREAT BARDFIELD	974.96	1137.45	1299.95	1462.44	1787.43	2112.41	2437.40	2924.88
GREAT MAPLESTEAD	958.78	1118.58	1278.37	1438.17	1757.76	2077.36	2396.95	2876.34
GREAT NOTLEY	958.52	1118.27	1278.03	1437.78	1757.29	2076.79	2396.30	2875.56
GREAT SALING	966.69	1127.81	1288.92	1450.04	1772.27	2094.50	2416.73	2900.08
GREAT YELDHAM	984.00	1148.00	1312.00	1476.00	1804.00	2132.00	2460.00	2952.00
GREENSTEAD GREEN	955.17	1114.36	1273.56	1432.75	1751.14	2069.53	2387.92	2865.50

SCHEDULE B

PARISH/AREA	TOTAL COUNCIL TAX £							
	A	B	C	D	E	F	G	H
HALSTEAD	970.95	1132.77	1294.60	1456.42	1780.07	2103.72	2427.37	2912.84
HATFIELD PEVEREL	960.97	1121.13	1281.29	1441.45	1761.77	2082.09	2402.42	2882.90
HELIONS BUMPSTEAD	979.15	1142.34	1305.53	1468.72	1795.10	2121.48	2447.87	2937.44
HENNYS,MIDDLETON & TWINSTEAD	957.51	1117.09	1276.68	1436.26	1755.43	2074.60	2393.77	2872.52
KELVEDON	978.38	1141.44	1304.51	1467.57	1793.70	2119.82	2445.95	2935.14
LITTLE MAPLESTEAD	960.53	1120.61	1280.70	1440.79	1760.97	2081.14	2401.32	2881.58
LITTLE YELDHAM, TILBURY JUXTA CLARE, & Ovington	962.47	1122.88	1283.29	1443.70	1764.52	2085.34	2406.17	2887.40
PANFIELD	963.68	1124.29	1284.91	1445.52	1766.75	2087.97	2409.20	2891.04
PEBMARSH	966.39	1127.45	1288.52	1449.58	1771.71	2093.84	2415.97	2899.16
PENTLOW	966.99	1128.16	1289.32	1450.49	1772.82	2095.15	2417.48	2900.98
RAYNE	970.61	1132.38	1294.15	1455.92	1779.46	2103.00	2426.53	2911.84
RIDGEWELL	964.64	1125.41	1286.19	1446.96	1768.51	2090.05	2411.60	2893.92
RIVENHALL	965.35	1126.25	1287.14	1448.03	1769.81	2091.60	2413.38	2896.06
SHALFORD	970.34	1132.06	1293.79	1455.51	1778.96	2102.40	2425.85	2911.02
SIBLE HEDINGHAM	979.76	1143.05	1306.35	1469.64	1796.23	2122.81	2449.40	2939.28
SILVER END	973.43	1135.67	1297.91	1460.15	1784.63	2109.11	2433.58	2920.30
STAMBOURNE	958.89	1118.70	1278.52	1438.33	1757.96	2077.59	2397.22	2876.66
STEEPLE BUMPSTEAD	977.99	1140.98	1303.98	1466.98	1792.98	2118.97	2444.97	2933.96
STISTED	963.46	1124.04	1284.61	1445.19	1766.34	2087.50	2408.65	2890.38
STURMER	954.64	1113.75	1272.85	1431.96	1750.17	2068.39	2386.60	2863.92
TERLING & FAIRSTEAD	968.09	1129.43	1290.78	1452.13	1774.83	2097.52	2420.22	2904.26
TOPPESFIELD	977.01	1139.84	1302.68	1465.51	1791.18	2116.85	2442.52	2931.02
WETHERSFIELD	974.58	1137.01	1299.44	1461.87	1786.73	2111.59	2436.45	2923.74
WHITE COLNE	978.53	1141.62	1304.71	1467.80	1793.98	2120.16	2446.33	2935.60
WHITE NOTLEY & FAULKBOURNE	975.61	1138.21	1300.81	1463.41	1788.61	2113.81	2439.02	2926.82
WICKHAM ST PAUL	1001.53	1168.45	1335.37	1502.29	1836.13	2169.97	2503.82	3004.58
WITHAM	979.81	1143.11	1306.41	1469.71	1796.31	2122.91	2449.52	2939.42