

COUNCIL TAX RESOLUTION 2008-09**Agenda Item 8**

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Background Papers:-	Cabinet report 'Council Tax, Budgets, and Rents 2008/09 (Feb 08)
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 2008/09
Risks:	As per Cabinet report

EXECUTIVE SUMMARY

The attached resolution sets out the Council's proposed budget for 2008/09 of £17,862,860, 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 £8,149,820. This equates to a Band D tax rate of £154.98, an increase of 4.3% 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 as shown in Column 5 of Schedule A. The average local precept is £30.82 per Band D property, an increase of 5.3% 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 £1,416.91, an increase of 4.3%. The actual tax rate for each property band, in each area, is as detailed in Schedule B.

(Note the precepts and resultant tax amounts included in this resolution for the County Council, Fire Authority, and Police Authority are subject to confirmation by receipt of a duly signed precept notice)

DECISION

1. To approve the General Fund budget of £17,862,860 for 2008/09.
2. To set the level of Council Tax for 2008/09, in accordance with the attached resolution.

COUNCIL TAX RESOLUTION 2008-09

1. Under delegated powers the Finance Director agreed the amount of Council Tax Base for 2008/09 as 52,585 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 2008/09 of £17,862,860 after using £92,200 of earmarked reserves (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 £8,149,820. This equates to a Band D tax rate of £154.98, an increase of 4.3% compared to the current year.
3. That the following amounts are calculated by the Council for the year 2008/09, in accordance with Sections 32 to 36 of the Local Government Finance Act 1992:-
 - a) £66,168,724, being the expenditure the Council estimates it will incur in 2008/09 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) £46,685,500, being receipts estimated by the Council for 2008/09 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) £19,483,224, 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) £9,662,030, being the amount which is payable for 2008/09 into the general fund in respect of revenue support grant and redistributed business rates.
 - e) £51,010, being the amount that has been calculated as the Council's share of the estimated collection fund surplus for 2007/08, which will be transferred from the collection fund in 2008/09.
 - f) £9,770,184, 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 2008/09.
 - g) £185.80, being the basic amount of council tax for 2008/09 including the average local precept tax rate calculated by dividing (f) by the total Council Tax base for the district.
 - h) £1,620,364, 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) £154.98, 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	£103.32
B	7/9	£120.54
C	8/9	£137.76
D	9/9	£154.98
E	11/9	£189.42
F	13/9	£223.86
G	15/9	£258.30
H	18/9	£309.96

- 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 both 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 2008/09:

Essex County Council	£55,035,987
Essex Police Authority	£6,426,939
Essex Fire Authority	£3,274,994

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	697.74	81.48	41.52
B	814.03	95.06	48.44
C	930.32	108.64	55.36
D	1046.61	122.22	62.28
E	1279.19	149.38	76.12
F	1511.77	176.54	89.96
G	1744.35	203.70	103.80
H	2093.22	244.44	124.56

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 2008/09 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.

SCHEDULE A

Col . 1	Col . 2	Col . 3	Col . 4	Col . 5	COUNCIL TAX FOR THE DISTRICT COUNCIL INCLUDING PARISH TAX £							
PARISH/AREA	TAX BASE (BAND D EQUIV)	PARISH PRECEPT £	PARISH TAX (BAND D) £	BASIC AMOUNT OF COUNCIL TAX £	A	B	C	D	E	F	G	H
ALPHAMSTONE & LAMARSH	198.40	3612.00	18.21	173.19	115.46	134.70	153.95	173.19	211.68	250.16	288.65	346.38
ASHEN	144.57	5486.00	37.95	192.93	128.62	150.06	171.49	192.93	235.80	278.68	321.55	385.86
BARDFIELD SALING	96.71	0.00	0.00	154.98	103.32	120.54	137.76	154.98	189.42	223.86	258.30	309.96
BELCHAMP OTTEN	75.22	1000.00	13.29	168.27	112.18	130.88	149.57	168.27	205.66	243.06	280.45	336.54
BELCHAMP ST PAUL	164.97	3000.00	18.19	173.17	115.45	134.69	153.93	173.17	211.65	250.13	288.62	346.34
BELCHAMP WALTER	97.71	4650.00	47.59	202.57	135.05	157.55	180.06	202.57	247.59	292.60	337.62	405.14
BIRDBROOK	152.83	8777.00	57.43	212.41	141.61	165.21	188.81	212.41	259.61	306.81	354.02	424.82
BLACK NOTLEY	906.64	39861.00	43.97	198.95	132.63	154.74	176.84	198.95	243.16	287.37	331.58	397.90
BORLEY	54.73	1215.00	22.20	177.18	118.12	137.81	157.49	177.18	216.55	255.93	295.30	354.36
BRADWELL	224.77	3505.00	15.59	170.57	113.71	132.67	151.62	170.57	208.47	246.38	284.28	341.14
BRAINTREE	14343.28	0.00	0.00	154.98	103.32	120.54	137.76	154.98	189.42	223.86	258.30	309.96
BULMER	260.59	4500.00	17.27	172.25	114.83	133.97	153.11	172.25	210.53	248.81	287.08	344.50
BURES HAMLET	331.63	19332.00	58.29	213.27	142.18	165.88	189.57	213.27	260.66	308.06	355.45	426.54
CASTLE HEDINGHAM	493.72	24000.00	48.61	203.59	135.73	158.35	180.97	203.59	248.83	294.07	339.32	407.18
COGGESHALL	1863.04	160771.00	86.29	241.27	160.85	187.65	214.46	241.27	294.89	348.50	402.12	482.54
COLNE ENGAINE	402.38	20250.00	50.33	205.31	136.87	159.69	182.50	205.31	250.93	296.56	342.18	410.62
CRESSING	631.13	22260.00	35.27	190.25	126.83	147.97	169.11	190.25	232.53	274.81	317.08	380.50
EARLS COLNE	1343.15	50138.00	37.33	192.31	128.21	149.57	170.94	192.31	235.05	277.78	320.52	384.62
FEERING	816.49	33781.00	41.37	196.35	130.90	152.72	174.53	196.35	239.98	283.62	327.25	392.70
FINCHINGFIELD	664.46	34013.00	51.19	206.17	137.45	160.35	183.26	206.17	251.99	297.80	343.62	412.34
FOXEARH & LISTON	150.34	4217.00	28.05	183.03	122.02	142.36	162.69	183.03	223.70	264.38	305.05	366.06
GESTINGTHORPE	174.89	4500.00	25.73	180.71	120.47	140.55	160.63	180.71	220.87	261.03	301.18	361.42
GOSFIELD	552.32	19800.00	35.85	190.83	127.22	148.42	169.63	190.83	233.24	275.64	318.05	381.66
GREAT BARDFIELD	545.66	24180.00	44.31	199.29	132.86	155.00	177.15	199.29	243.58	287.86	332.15	398.58
GREAT MAPLESTEAD	161.99	3800.00	23.46	178.44	118.96	138.79	158.61	178.44	218.09	257.75	297.40	356.88
GREAT NOTLEY	2508.59	52437.00	20.90	175.88	117.25	136.80	156.34	175.88	214.96	254.05	293.13	351.76
GREAT SALING	138.66	4556.00	32.86	187.84	125.23	146.10	166.97	187.84	229.58	271.32	313.07	375.68
GREAT YELDHAM	622.87	35365.00	56.78	211.76	141.17	164.70	188.23	211.76	258.82	305.88	352.93	423.52
GREENSTEAD GREEN	277.51	3975.00	14.32	169.30	112.87	131.68	150.49	169.30	206.92	244.54	282.17	338.60
HALSTEAD	3974.26	153627.00	38.66	193.64	129.09	150.61	172.12	193.64	236.67	279.70	322.73	387.28
HATFIELD PEVEREL	1852.83	43198.00	23.31	178.29	118.86	138.67	158.48	178.29	217.91	257.53	297.15	356.58
HELIONS BUMPSTEAD	182.94	9338.00	51.04	206.02	137.35	160.24	183.13	206.02	251.80	297.58	343.37	412.04
HENNYS,MIDDLETON & TWINSTEAD	224.87	4000.00	17.79	172.77	115.18	134.38	153.57	172.77	211.16	249.56	287.95	345.54
KELVEDON	1352.40	63011.00	46.59	201.57	134.38	156.78	179.17	201.57	246.36	291.16	335.95	403.14
LITTLE MAPLESTEAD	117.21	2592.00	22.11	177.09	118.06	137.74	157.41	177.09	216.44	255.80	295.15	354.18
LITTLE YELDHAM,	233.62	6099.00	26.11	181.09	120.73	140.85	160.97	181.09	221.33	261.57	301.82	362.18
TILBURY JUXTA CLARE, & OVINGTON												
PANFIELD	353.72	9420.00	26.63	181.61	121.07	141.25	161.43	181.61	221.97	262.33	302.68	363.22

SCHEDULE B

PARISH/AREA	TOTAL COUNCIL TAX £							
	A	B	C	D	E	F	G	H
ALPHAMSTONE & LAMARSH	936.20	1092.23	1248.27	1404.30	1716.37	2028.43	2340.50	2808.60
ASHEN	949.36	1107.59	1265.81	1424.04	1740.49	2056.95	2373.40	2848.08
BARDFIELD SALING	924.06	1078.07	1232.08	1386.09	1694.11	2002.13	2310.15	2772.18
BELCHAMP OTTEN	932.92	1088.41	1243.89	1399.38	1710.35	2021.33	2332.30	2798.76
BELCHAMP ST PAUL	936.19	1092.22	1248.25	1404.28	1716.34	2028.40	2340.47	2808.56
BELCHAMP WALTER	955.79	1115.08	1274.38	1433.68	1752.28	2070.87	2389.47	2867.36
BIRDBROOK	962.35	1122.74	1283.13	1443.52	1764.30	2085.08	2405.87	2887.04
BLACK NOTLEY	953.37	1112.27	1271.16	1430.06	1747.85	2065.64	2383.43	2860.12
BORLEY	938.86	1095.34	1251.81	1408.29	1721.24	2034.20	2347.15	2816.58
BRADWELL	934.45	1090.20	1245.94	1401.68	1713.16	2024.65	2336.13	2803.36
BRAINTREE	924.06	1078.07	1232.08	1386.09	1694.11	2002.13	2310.15	2772.18
BULMER	935.57	1091.50	1247.43	1403.36	1715.22	2027.08	2338.93	2806.72
BURES HAMLET	962.92	1123.41	1283.89	1444.38	1765.35	2086.33	2407.30	2888.76
CASTLE HEDINGHAM	956.47	1115.88	1275.29	1434.70	1753.52	2072.34	2391.17	2869.40
COGGESHALL	981.59	1145.18	1308.78	1472.38	1799.58	2126.77	2453.97	2944.76
COLNE ENGAINE	957.61	1117.22	1276.82	1436.42	1755.62	2074.83	2394.03	2872.84
CRESSING	947.57	1105.50	1263.43	1421.36	1737.22	2053.08	2368.93	2842.72
EARLS COLNE	948.95	1107.10	1265.26	1423.42	1739.74	2056.05	2372.37	2846.84
FEERING	951.64	1110.25	1268.85	1427.46	1744.67	2061.89	2379.10	2854.92
FINCHINGFIELD	958.19	1117.88	1277.58	1437.28	1756.68	2076.07	2395.47	2874.56
FOXEARH & LISTON	942.76	1099.89	1257.01	1414.14	1728.39	2042.65	2356.90	2828.28
GESTINGTHORPE	941.21	1098.08	1254.95	1411.82	1725.56	2039.30	2353.03	2823.64
GOSFIELD	947.96	1105.95	1263.95	1421.94	1737.93	2053.91	2369.90	2843.88
GREAT BARDFIELD	953.60	1112.53	1271.47	1430.40	1748.27	2066.13	2384.00	2860.80
GREAT MAPLESTEAD	939.70	1096.32	1252.93	1409.55	1722.78	2036.02	2349.25	2819.10
GREAT NOTLEY	937.99	1094.33	1250.66	1406.99	1719.65	2032.32	2344.98	2813.98
GREAT SALING	945.97	1103.63	1261.29	1418.95	1734.27	2049.59	2364.92	2837.90
GREAT YELDHAM	961.91	1122.23	1282.55	1442.87	1763.51	2084.15	2404.78	2885.74
GREENSTEAD GREEN	933.61	1089.21	1244.81	1400.41	1711.61	2022.81	2334.02	2800.82

SCHEDULE B

PARISH/AREA	TOTAL COUNCIL TAX £							
	A	B	C	D	E	F	G	H
HALSTEAD	949.83	1108.14	1266.44	1424.75	1741.36	2057.97	2374.58	2849.50
HATFIELD PEVEREL	939.60	1096.20	1252.80	1409.40	1722.60	2035.80	2349.00	2818.80
HELIONS BUMPSTEAD	958.09	1117.77	1277.45	1437.13	1756.49	2075.85	2395.22	2874.26
HENNYS,MIDDLETON & TWINSTEAD	935.92	1091.91	1247.89	1403.88	1715.85	2027.83	2339.80	2807.76
KELVEDON	955.12	1114.31	1273.49	1432.68	1751.05	2069.43	2387.80	2865.36
LITTLE MAPLESTEAD	938.80	1095.27	1251.73	1408.20	1721.13	2034.07	2347.00	2816.40
LITTLE YELDHAM, TILBURY JUXTA CLARE, & OVINGTON	941.47	1098.38	1255.29	1412.20	1726.02	2039.84	2353.67	2824.40
PANFIELD	941.81	1098.78	1255.75	1412.72	1726.66	2040.60	2354.53	2825.44
PEBMARSH	948.16	1106.19	1264.21	1422.24	1738.29	2054.35	2370.40	2844.48
PENTLOW	934.57	1090.33	1246.09	1401.85	1713.37	2024.89	2336.42	2803.70
RAYNE	948.87	1107.02	1265.16	1423.31	1739.60	2055.89	2372.18	2846.62
RIDGEWELL	940.98	1097.81	1254.64	1411.47	1725.13	2038.79	2352.45	2822.94
RIVENHALL	943.97	1101.29	1258.62	1415.95	1730.61	2045.26	2359.92	2831.90
SHALFORD	948.69	1106.81	1264.92	1423.04	1739.27	2055.50	2371.73	2846.08
SIBLE HEDINGHAM	961.70	1121.98	1282.27	1442.55	1763.12	2083.68	2404.25	2885.10
SILVER END	951.96	1110.62	1269.28	1427.94	1745.26	2062.58	2379.90	2855.88
STAMBOURNE	937.56	1093.82	1250.08	1406.34	1718.86	2031.38	2343.90	2812.68
STEEPLE BUMPSTEAD	956.25	1115.63	1275.00	1434.38	1753.13	2071.88	2390.63	2868.76
STISTED	941.91	1098.89	1255.88	1412.86	1726.83	2040.80	2354.77	2825.72
STURMER	932.90	1088.38	1243.87	1399.35	1710.32	2021.28	2332.25	2798.70
TERLING & FAIRSTEAD	946.86	1104.67	1262.48	1420.29	1735.91	2051.53	2367.15	2840.58
TOPPESFIELD	954.51	1113.60	1272.68	1431.77	1749.94	2068.11	2386.28	2863.54
WETHERSFIELD	951.67	1110.28	1268.89	1427.50	1744.72	2061.94	2379.17	2855.00
WHITE COLNE	957.12	1116.64	1276.16	1435.68	1754.72	2073.76	2392.80	2871.36
WHITE NOTLEY & FAULKBOURNE	956.29	1115.67	1275.05	1434.43	1753.19	2071.95	2390.72	2868.86
WICKHAM ST PAUL	977.43	1140.33	1303.24	1466.14	1791.95	2117.76	2443.57	2932.28
WITHAM	957.55	1117.14	1276.73	1436.32	1755.50	2074.68	2393.87	2872.64

APPENDIX A

	Controllable Budgets						Net Cost/ (Income)				Band D Equivalent	
	2007/08 Base Budget	New Demands	Reductions	Business Efficiency / Housing Tfr changes	Inflation	Virements	2008/09 Proposed Budget	Capital Financing Charges	Service Unit Charges	Recharges		2008/09 Net Budget
Business Plan												
Asset Management	111,250	0	0	(537,060)	33,530	(2,290)	(394,570)	663,180	426,920	(1,113,860)	(418,330)	(7.96)
Corporate Management Plan	730,890	15,000	0	2,940	33,490	21,400	803,720	0	2,034,450	(616,890)	2,221,280	42.24
Development	17,320	140,000	(50,000)	(4,000)	(8,370)	16,230	111,180	3,360	688,920	(138,370)	665,090	12.65
Economic Development & Rural Policy	238,060	0	0	0	8,030	(49,760)	196,330	15,010	109,080	0	320,420	6.09
Environmental Health	1,332,660	0	(37,000)	(229,660)	45,970	21,560	1,133,530	638,760	548,460	(349,510)	1,971,240	37.49
Exchequer & Customer Services	1,633,390	(25,000)	(57,300)	(504,960)	151,560	115,230	1,312,920	178,470	3,763,890	(4,144,890)	1,110,390	21.12
Financial Services	1,056,580	0	(40,000)	(1,378,090)	43,650	43,380	(274,480)	0	326,360	(1,304,820)	(1,252,940)	(23.83)
Human Resources	239,470	0	0	(64,110)	9,060	10,000	194,420	0	89,360	(283,780)	-	-
ICT Services	1,168,300	0	0	(416,300)	48,730	181,340	982,070	387,990	69,870	(1,439,930)	-	-
Law & Governance	1,405,600	28,450	0	(160,640)	49,090	(15,220)	1,307,280	7,280	1,180,890	(829,020)	1,666,430	31.69
Organisational Development	219,430	0	0	(8,070)	3,930	(38,890)	176,400	0	34,740	(211,140)	-	-
Partnership & Performance	511,640	0	0	(13,990)	26,650	(72,670)	451,630	0	195,540	(682,990)	(35,820)	(0.68)
Procurement	99,760	0	(15,000)	(70,000)	0	(6,190)	8,570	0	40,630	(49,200)	-	-
Public Protection & Healthy Living	2,297,900	167,000	0	(39,210)	46,490	75,050	2,547,230	199,520	1,377,960	(1,016,440)	3,108,270	59.11
Strategic Housing	906,700	0	0	(144,870)	43,780	(2,620)	802,990	500,000	868,020	(721,380)	1,449,630	27.57
Street Scene	2,700,370	239,780	0	(7,060)	134,760	224,010	3,291,860	363,450	1,818,280	(1,159,090)	4,314,500	82.05
Sustainable Development	766,490	0	0	(17,330)	45,290	45,900	840,350	24,560	530,050	(926,870)	468,090	8.90
Waste & Energy Management	3,424,060	128,000	0	74,110	122,900	109,140	3,858,210	182,180	1,373,320	(781,050)	4,632,660	88.10
Sub-total	18,859,870	693,230	(199,300)	(3,518,300)	838,540	675,600	17,349,640	3,163,760	15,476,740	(15,769,230)	20,220,910	384.54
Capital Financing Charges	5,655,390	0	0	0	0	0	5,655,390	(5,655,390)	0	0	-	-
Net Apportioned Expenses	(3,304,660)	0	0	2,981,780	0	52,390	(270,490)	0	(15,476,740)	15,747,230	-	-
NET COST OF SERVICES	21,210,600	693,230	(199,300)	(536,520)	838,540	727,990	22,734,540	(2,491,630)	0	(22,000)	20,220,910	384.54
Reversal of Capital Charges	(5,655,390)	0	0	0	0	0	(5,655,390)	2,491,630	0	0	(3,163,760)	(60.16)
Corporate Financing	1,858,460	90,000	(154,670)	0	(133,150)	(1,004,080)	656,560	0	0	0	656,560	12.49
Parish and Town Council Grants	244,990	0	(9,790)	0	6,150	0	241,350	0	0	0	241,350	4.59
Transfer to/ (from) Earmarked Reserves	(438,290)	70,000	0	0	0	276,090	(92,200)	0	0	0	(92,200)	(1.75)
Contribution to/(from) Balances	(54,300)	0	0	0	0	54,300	0	0	0	0	-	-
BUDGET FOR COUNCIL TAX PURPOSES	17,166,070	853,230	(363,760)	(536,520)	711,540	54,300	17,884,860	0	0	(22,000)	17,862,860	339.69

APPENDIX A

	Controllable Budgets						Net Cost/ (Income)				Band D Equivalent	
	2007/08 Base Budget	New Demands	Reductions	Business Efficiency / Housing Tfr changes	Inflation	Virements	2008/09 Proposed Budget	Capital Financing Charges	Service Unit Charges	Recharges		2008/09 Net Budget
BUDGET FOR COUNCIL TAX PURPOSES	17,166,070	853,230	(363,760)	(536,520)	711,540	54,300	17,884,860	0	0	(22,000)	17,862,860	339.69
Government Grant	(9,338,422)										(9,662,030)	(183.74)
Collection Fund Surplus	(101,750)										(51,010)	(0.97)
AMOUNT TO BE MET FROM COUNCIL TAXPAYERS	7,725,898										8,149,820	154.98
Essex County Council	52,200,380										55,035,987	1,046.61
Essex Fire Authority	3,116,580										3,274,994	62.28
Essex Police Authority	6,055,338										6,426,939	122.22
Parish and Town Council Local Precepts	1,521,980										1,620,364	30.82
TOTAL REQUIRED FROM COUNCIL TAXPAYERS	70,620,176										74,508,104	1,416.91
MEMORANDUM - BUDGET REQUIREMENT CALCULATED UNDER SECTION 32 OF THE LOCAL GOVERNMENT ACT 1992												
Braintree proposed budget	17,166,070										17,862,860	
Local precepts issued under Section 50 of the LGF Act	1,521,980										1,620,364	
BUDGET REQUIREMENT	18,688,050										19,483,224	