

 Council 26th February 2014		Agenda Item No. 13(b)
Title	The Setting of the Council Tax for the Area of Warwick District Council 2014/15	
For further information about this report please contact	Jenny Clayton jenny.clayton@warwickdc.gov.uk 01926 456013	
Wards of the District directly affected	All	
Is the report private and confidential and not for publication by virtue of a paragraph of schedule 12A of the Local Government Act 1972, following the Local Government (Access to Information) (Variation) Order 2006?	No	
Date and meeting when issue was last considered and relevant minute number	Full Council 20 th February 2013 (re.2013/14) minute no.76	
Background Papers	Executive Budget Report 12th February 2014	

Contrary to the policy framework:	No
Contrary to the budgetary framework:	No
Key Decision?	Yes
Included within the Forward Plan? (If yes include reference number)	Yes 536
Equality & Sustainability Impact Assessment Undertaken	N/A

Officer/Councillor Approval		
Officer Approval	Date	Name
Chief Executive/Deputy Chief Executive		
Head of Service		Mike Snow
CMT		
Section 151 Officer		Mike Snow
Monitoring Officer		Andrew Jones
Finance		Report from Finance
Portfolio Holder(s)		
Consultation & Community Engagement		
Insert details of any consultation undertaken or proposed to be undertaken with regard to this report.		
As detailed in the February Budget Report.		
Final Decision?		Yes
Suggested next steps (if not final decision please set out below)		

1. SUMMARY

- 1.1 This report sets the Council Tax for the area of Warwick District, incorporating its own Budget which is borne by Council Tax, along with the precepts from the other authorities within the area.

2. RECOMMENDATION

2.1 **Warwick District Council Budget**

That the following, as set out in the budget reports (Executive recommendations 12th February 2014) and Estimates Book (distributed in hard copy, or forwarded electronically dependent upon individual member preference), be approved:-

- (a) the revenue estimates for 2014/15
- (b) the capital programme for 2014/15

2.2 **Warwick District Tax Base**

The Council notes the following amounts for the year 2014/15 in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992:-

- (a) 49,836.88 being the amount calculated, in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992 as amended, as its council tax base for the year.
- (b) Part of the Council's Area

Joint Parish	Tax Base 2014/15 £
Baddesley Clinton	79.92
Baginton	298.37
Barford, Sherbourne & Wasperton	800.34
Beausale, Haseley, Honiley & Wroxall	327.19
Bishops Tachbrook	968.68
Bubbenhall	312.75
Budbrooke	740.64
Burton Green	426.43
Bushwood Not got a Parish Council	11.61
Cubbington	1,458.02
Eathorpe, Hunningham, Offchurch, Wappenbury	324.10
Hatton	933.86
Kenilworth	9,479.38
Lapworth	928.42
Royal Leamington Spa	15,487.83
Leek Wootton	530.28
Norton Lindsey	219.66
Old Milverton & Blackdown	274.83
Radford Semele	766.62
Rowington	507.10
Shrewley	412.01
Stoneleigh & Ashow	512.60
Warwick	11,006.92
Weston-under-Wetherley	183.45
Whitnash	2,845.87

being the amounts calculated, in accordance with regulation 6 of the Regulations as amended, as the amounts of its council tax base for the year for dwellings in those parts of its area.

2.3 **Calculation of Warwick District Council Council Tax, including parish/town council precepts**

That the following amounts be now calculated by the Council for the year 2014/15 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992, as amended:-

(a) £92,665,091.00

being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (2)(a) to (f) of the Act (*Gross Expenditure including parish/town council precepts*).

(b) £84,138,400.00

being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3)(a) to (d) of the Act (*Gross Income*)

(c) £8,526,691.00

being the amount by which the aggregate at 2.3(a) above exceeds the aggregate at 2.3(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax Requirement for the year.

(d) £171.09

being the amount at 2.3(c) above divided by the amount at 2.2(a) above, calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its council tax for the year (*Average Warwick District Council Tax, including parish/town precepts*).

(e) £1,207,647.00

being the aggregate amount of all special items referred to in Section 34(1) of the Act (*Total parish/town council precepts*)

(f) £146.86

being the amount at 2.3(d) above less the result given by dividing the amount at 2.3(e) above by the amount at 2.2(a) 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 special item relates (*Warwick District Council Tax excluding parish/town council precepts*)

(g) Part of the Council's Area

PARISH/TOWN COUNCIL	Band D
	£
Baddesley Clinton	181.90
Baginton	176.71
Barford, Sherbourne & Wasperton	197.05
Beausale, Haseley, Honiley & Wroxall	174.06
Bishops Tachbrook	175.67
Bubbenhall	183.51
Budbrooke	177.04
Burton Green	217.21
Bushwood	146.86
Cubbington	176.50
Eathorpe, Hunningham, Offchurch, Wappenbury	172.32
Hatton	158.21
Kenilworth	165.36
Lapworth	164.85
Royal Leamington Spa	165.63
Leek Wootton	161.24
Norton Lindsey	169.62
Old Milverton & Blackdown	219.63
Radford Semele	171.29
Rowington	187.15
Shrewley	163.41
Stoneleigh & Ashow	177.65
Warwick	174.68
Weston-under-Wetherley	185.28
Whitnash	182.91

being the amounts given by adding to the amount at 2.3(f) above, the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above (3.e) divided in each case by the amount at 2.2(b) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its council tax for the year for dwellings in those parts of its area to which one or more special items relate (*Warwick District Council plus parish/town councils, Council Tax for each parish/town council at Band D*).

- (h) The amounts shown in Appendices 1 and 1a, attached, being the amounts given by multiplying the amounts at 2.3(g) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council in accordance with Section 36(1) of the Act as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands (*Warwick District Council plus parish/town council Council Tax for each parish/town council for each Band*).

2.4 **Warwickshire County Council and Warwickshire Police and Crime Commissioner Precepts**

That it be noted that for the year 2014/15 Warwickshire County Council and Warwickshire Police and Crime Commissioner have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the

Local Government Finance Act 1992 for each of the categories of dwellings shown below:-

Ban	Warwickshire County Council	Warwickshire Police and Crime Commissioner
	£	£
A	785.46	123.0408
B	916.37	143.5476
C	1,047.28	164.0544
D	1,178.19	184.5612
E	1,440.01	225.5747
F	1,701.83	266.5883
G	1,963.65	307.6019
H	2,356.38	369.1223

2.5 **Total Council Tax for the District for each Band in each Parish/Town Council**

That having calculated the aggregate in each case of the amounts at 2.3(g) and 2.4 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the amounts shown in Appendix 2 as the amounts of council tax for the year 2014/15 for each of the categories of dwellings shown.

3. **REASONS FOR THE RECOMMENDATION**

3.1 The Executive papers for 12th February 2014, which all members will have received, contain all the background information on the budget at Item 5, "Budget 2014/15 and Council Tax – Revenue and Capital". The recommendations in this report amalgamate the Warwick District Council element of the Council Tax, with Council Tax levels agreed by Warwickshire County Council, Warwickshire Police and Crime Commissioner, and the town/parish councils for 2014/15. With all these constituent parts, the Council should now be in a position to set the overall levels of Council Tax for the District.

4. **POLICY FRAMEWORK**

4.1 **Policy Framework** – The Budgets within the District Council's Element of the Council Tax are in line with the Corporate Strategy and the Fit for the Future Programme.

4.2 **Fit for the Future** – These budgets also underpin delivery of the Council's Fit for the Future Programme.

5. **BUDGETARY FRAMEWORK**

5.1 The whole of the Council's budget is concerned with the financing of its priorities. The formal setting of the tax is the arithmetic and technical process of aggregating the council tax levels set for each band by the County Council and the Police and Crime Commissioner with those required by this Council, including parish/town councils. The Chief Financial Officer reports directly to Council in order that the council tax can be set in accordance with section 30 of the Local Government Finance Act 1992.

6. **ALTERNATIVE OPTION(S) CONSIDERED**

- 6.1 The Council does have discretion over its own element of the Council Tax, further information is contained in section 7 of the report in the 12th February Executive papers. However, it has to accept the precepts and associated council tax levels set by Warwickshire County Council, Warwickshire Police and Crime Commissioner and the town/parish councils.

7. **BACKGROUND**

- 7.1 Report to Executive 12th February 2014 – Budget 2014/15 and Council Tax and Capital
Report to Executive 11th December 2013 – General Fund Base Budget Report 2014-15 (Executive Item 5)
WCC and WPCC precepts
Parish and town council precepts

Budget and Council Tax 2014/15

Calculation of Warwick District Council Element including Special Expenses

WDC @ D	146.86	roundings 6	2 7	8	9	11	13	15	18
PARISH/TOWN COUNCIL	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	BAND H
	£	£	£	£	£	£	£	£	£
Baddesley Clinton	121.27	141.47	161.69	181.90	222.33	262.74	303.17	363.80	
Baginton	117.81	137.44	157.07	176.71	215.98	255.25	294.52	353.42	
Barford, Sherbourne & Wasperton	131.37	153.26	175.15	197.05	240.84	284.63	328.42	394.10	
Beausale, Haseley, Honiley & Wroxall	116.04	135.38	154.72	174.06	212.74	251.42	290.10	348.12	
Bishops Tachbrook	117.12	136.63	156.15	175.67	214.71	253.74	292.79	351.34	
Bubbenhall	122.34	142.73	163.12	183.51	224.29	265.07	305.85	367.02	
Budbrooke	118.03	137.69	157.37	177.04	216.39	255.72	295.07	354.08	
Burton Green	144.81	168.94	193.07	217.21	265.48	313.75	362.02	434.42	
Bushwood	97.91	114.22	130.54	146.86	179.50	212.13	244.77	293.72	
Cubbington	117.67	137.27	156.89	176.50	215.73	254.94	294.17	353.00	
Eathorpe, Hunningham, Offchurch, Wappenbury	114.88	134.02	153.17	172.32	210.62	248.91	287.20	344.64	
Hatton	105.48	123.05	140.63	158.21	193.37	228.52	263.69	316.42	
Kenilworth	110.24	128.61	146.98	165.36	202.11	238.85	275.60	330.72	
Lapworth	109.90	128.21	146.53	164.85	201.49	238.12	274.75	329.70	
Royal Leamington Spa	110.42	128.82	147.22	165.63	202.44	239.24	276.05	331.26	
Leek Wootton	107.50	125.40	143.32	161.24	197.08	232.90	268.74	322.48	
Norton Lindsey	113.08	131.92	150.77	169.62	207.32	245.01	282.70	339.24	
Old Milverton & Blackdown	146.42	170.82	195.22	219.63	268.44	317.24	366.05	439.26	
Radford Semele	114.20	133.22	152.26	171.29	209.36	247.42	285.49	342.58	
Rowington	124.77	145.56	166.35	187.15	228.74	270.33	311.92	374.30	
Shrewley	108.94	127.09	145.25	163.41	199.73	236.04	272.35	326.82	
Stoneleigh & Ashow	118.44	138.17	157.91	177.65	217.13	256.60	296.09	355.30	
Warwick	116.46	135.86	155.27	174.68	213.50	252.31	291.14	349.36	
Weston-under-Wetherley	123.52	144.10	164.69	185.28	226.46	267.63	308.80	370.56	
Whitnash	121.94	142.26	162.58	182.91	223.56	264.20	304.85	365.82	
Proportion of Band D	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	

Budget and Council Tax 2014/15
District and Parish/Town Council by Band

	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
	£	£	£	£	£	£	£	£
Warwick District Council	97.91	114.22	130.54	146.86	179.50	212.13	244.77	293.72
PARISH/TOWN COUNCIL								
Baddesley Clinton	23.36	27.25	31.15	35.04	42.83	50.61	58.40	70.08
Baginton	19.90	23.22	26.53	29.85	36.48	43.12	49.75	59.70
Barford, Sherbourne & Wasperton	33.46	39.04	44.61	50.19	61.34	72.50	83.65	100.38
Beausale, Haseley, Honiley & Wroxall	18.13	21.16	24.18	27.20	33.24	39.29	45.33	54.40
Bishops Tachbrook	19.21	22.41	25.61	28.81	35.21	41.61	48.02	57.62
Bubbenhall	24.43	28.51	32.58	36.65	44.79	52.94	61.08	73.30
Budbrooke	20.12	23.47	26.83	30.18	36.89	43.59	50.30	60.36
Burton Green	46.90	54.72	62.53	70.35	85.98	101.62	117.25	140.70
Bushwood								
Cubbington	19.76	23.05	26.35	29.64	36.23	42.81	49.40	59.28
Eathorpe, Hunningham, Offchurch, Wappenbury	16.97	19.80	22.63	25.46	31.12	36.78	42.43	50.92
Hatton	7.57	8.83	10.09	11.35	13.87	16.39	18.92	22.70
Kenilworth	12.33	14.39	16.44	18.50	22.61	26.72	30.83	37.00
Lapworth	11.99	13.99	15.99	17.99	21.99	25.99	29.98	35.98
Royal Leamington Spa	12.51	14.60	16.68	18.77	22.94	27.11	31.28	37.54
Leek Wootton	9.59	11.18	12.78	14.38	17.58	20.77	23.97	28.76
Norton Lindsey	15.17	17.70	20.23	22.76	27.82	32.88	37.93	45.52
Old Milverton & Blackdown	48.51	56.60	64.68	72.77	88.94	105.11	121.28	145.54
Radford Semele	16.29	19.00	21.72	24.43	29.86	35.29	40.72	48.86
Rowington	26.86	31.34	35.81	40.29	49.24	58.20	67.15	80.58
Shrewley	11.03	12.87	14.71	16.55	20.23	23.91	27.58	33.10
Stoneleigh & Ashow	20.53	23.95	27.37	30.79	37.63	44.47	51.32	61.58
Warwick	18.55	21.64	24.73	27.82	34.00	40.18	46.37	55.64
Weston-under-Wetherley	25.61	29.88	34.15	38.42	46.96	55.50	64.03	76.84
Whitnash	24.03	28.04	32.04	36.05	44.06	52.07	60.08	72.10
Proportion of Band D	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9

Council Tax Calculations 2014/15 Warwick District Council
Including Warwickshire County Council And Warwickshire Police and Crime Commissioner

PARISH/TOWN COUNCIL	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
	£	£	£	£	£	£	£	£
Baddesley Clinton	1,029.77	1,201.39	1,373.02	1,544.65	1,887.91	2,231.16	2,574.42	3,089.30
Baginton	1,026.31	1,197.36	1,368.40	1,539.46	1,881.56	2,223.67	2,565.77	3,078.92
Barford, Sherbourne & Wasperton	1,039.87	1,213.18	1,386.48	1,559.80	1,906.42	2,253.05	2,599.67	3,119.60
Beausale, Haseley, Honiley & Wroxall	1,024.54	1,195.30	1,366.05	1,536.81	1,878.32	2,219.84	2,561.35	3,073.62
Bishops Tachbrook	1,025.62	1,196.55	1,367.48	1,538.42	1,880.29	2,222.16	2,564.04	3,076.84
Bubbenhall	1,030.84	1,202.65	1,374.45	1,546.26	1,889.87	2,233.49	2,577.10	3,092.52
Budbrooke	1,026.53	1,197.61	1,368.70	1,539.79	1,881.97	2,224.14	2,566.32	3,079.58
Burton Green	1,053.31	1,228.86	1,404.40	1,579.96	1,931.06	2,282.17	2,633.27	3,159.92
Bushwood	1,006.41	1,174.14	1,341.87	1,509.61	1,845.08	2,180.55	2,516.02	3,019.22
Cubbington	1,026.17	1,197.19	1,368.22	1,539.25	1,881.31	2,223.36	2,565.42	3,078.50
Eathorpe, Hunningham, Offchurch, Wappenbury	1,023.38	1,193.94	1,364.50	1,535.07	1,876.20	2,217.33	2,558.45	3,070.14
Hatton	1,013.98	1,182.97	1,351.96	1,520.96	1,858.95	2,196.94	2,534.94	3,041.92
Kenilworth	1,018.74	1,188.53	1,358.31	1,528.11	1,867.69	2,207.27	2,546.85	3,056.22
Lapworth	1,018.40	1,188.13	1,357.86	1,527.60	1,867.07	2,206.54	2,546.00	3,055.20
Leamington Spa	1,018.92	1,188.74	1,358.55	1,528.38	1,868.02	2,207.66	2,547.30	3,056.76
Leek Wootton	1,016.00	1,185.32	1,354.65	1,523.99	1,862.66	2,201.32	2,539.99	3,047.98
Norton Lindsey	1,021.58	1,191.84	1,362.10	1,532.37	1,872.90	2,213.43	2,553.95	3,064.74
Old Milverton & Blackdown	1,054.92	1,230.74	1,406.55	1,582.38	1,934.02	2,285.66	2,637.30	3,164.76
Radford Semele	1,022.70	1,193.14	1,363.59	1,534.04	1,874.94	2,215.84	2,556.74	3,068.08
Rowington	1,033.27	1,205.48	1,377.68	1,549.90	1,894.32	2,238.75	2,583.17	3,099.80
Shrewley	1,017.44	1,187.01	1,356.58	1,526.16	1,865.31	2,204.46	2,543.60	3,052.32
Stoneleigh & Ashow	1,026.94	1,198.09	1,369.24	1,540.40	1,882.71	2,225.02	2,567.34	3,080.80
Warwick	1,024.96	1,195.78	1,366.60	1,537.43	1,879.08	2,220.73	2,562.39	3,074.86
Weston-under-Wetherley	1,032.02	1,204.02	1,376.02	1,548.03	1,892.04	2,236.05	2,580.05	3,096.06
Whitnash	1,030.44	1,202.18	1,373.91	1,545.66	1,889.14	2,232.62	2,576.10	3,091.32
Proportion of Band D	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9