

Title: The Setting of the Council Tax for the Area of Warwick District
Council 2024/25

Lead Officer: Andrew Rollins (01926 456013)

Portfolio Holder: Councillor Chilvers

Wards of the District directly affected: N/A

Approvals required	Date	Name
Portfolio Holder	16/02/24	Cllr Chilvers
Finance	16/02/24	Steven Leathley
Legal Services		
Chief Executive	16/02/24	Chris Elliott
Head of Service(s)	16/02/24	Andrew Rollins
Section 151 Officer	16/02/24	Andrew Rollins
Monitoring Officer	16/02/24	Graham Leach
Leadership Co-ordination Group		
Final decision by this Committee or rec to another Cttee / Council?	Yes	
Contrary to Policy / Budget framework?	No	
Does this report contain exempt info/Confidential? If so, which paragraph(s)?	No	
Does this report relate to a key decision (referred to in the Cabinet Forward Plan)?	No	
Accessibility Checked?	Yes	

Summary

The 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.

Recommendations

- (1)** That the following, as set out in the General Fund Revenue and Capital Budget 2024/25 (Cabinet recommendations, 8 February 2024 and Appendix 3) be approved:-
 - (a) the Revenue Budgets for 2024/25
 - (b) the Capital Programme for 2024/25

 - (2)** That Council notes the amounts for the 2024/25 Warwick District Tax Base

 - (3)** That Council notes the amounts for the 2024/25 Warwick District Council's Council Tax, including Parish / Town Council precepts (Appendix 1)

 - (4)** That Council notes the amounts for the 2024/25 Warwickshire County Council and Warwickshire Police and Crime Commissioner precepts

 - (5)** That Council approves the total Council Tax for the District for each band in each Parish / Town Council (Appendix 2).
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Reasons for the Recommendations

1.1 Warwick District Tax Base

The Council notes the following amounts for the year 2024/25, in accordance with regulations made under Section 31B (5) of the Local Government Finance Act 1992:-

- a) 58,280.77 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.

Parish / Town Council	Tax Base 2024/25
Baddesley Clinton	114.56
Baginton	317.74
Barford, Sherbourne & Wasperton	958.41
Beausale, Haseley, Honiley & Wroxall	342.77
Bishops Tachbrook	2,648.66
Bubbenhall	316.55
Budbrooke	986.59
Burton Green	768.08
Bushwood (No Parish Council)	17.05
Cubbington	1,599.37
Eathorpe, Hunningham, Offchurch, Wappenbury	330.61
Hatton	993.11
Kenilworth	10,092.01
Lapworth	1,021.13
Leamington Spa	17,320.56
Leek Wootton	534.09
Norton Lindsey	230.21
Old Milverton & Blackdown	190.63
Radford Semele	1,060.01
Rowington	582.35
Shrewley	431.10
Stoneleigh & Ashow	456.63
Warwick	13,185.04
Weston-under-Wetherley	190.93
Whitnash	3,592.59
Total Warwick District Council Area	58,280.77

- b) Part of the Council's Area 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.

1.2 Calculation of Warwick District Council's Council Tax, including Parish / Town Council precepts.

That the following amounts be now calculated by the Council for the year 2024/25 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992, as amended:-

a) £104,278,500

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) £91,533,196.71

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) £12,754,283.29

being the amount by which the aggregate at 1.2(a) above exceeds the aggregate at 1.2(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax Requirement for the year.

d) £218.84

being the amount at 1.2(c) above divided by the amount at 1.1(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) £2,138,400

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

f) £182.15

being the amount at 1.2(d) above less the result given by dividing the amount at 1.2(e) above by the amount at 1.1(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

being the amounts given by adding to the amount at 1.2(f) above, the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above 1.2(e) divided in each case by the amount at 1.1(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 council's Council Tax for each parish/town council at Band D).

Parish / Town Council	Band D 2024/25 £
Baddesley Clinton	217.07
Baginton	239.67
Barford, Sherbourne & Wasperton	252.02
Beausale, Haseley, Honiley & Wroxall *	182.15
Bishops Tachbrook *	182.15
Bubbenhall	242.17
Budbrooke	224.63
Burton Green	221.25
Bushwood	182.15
Cubbington	222.13
Eathorpe, Hunningham, Offchurch, Wappenbury	235.78
Hatton	196.80
Kenilworth	206.88
Lapworth	209.66
Royal Leamington Spa	208.97
Leek Wootton	240.19
Norton Lindsey	228.85
Old Milverton & Blackdown	221.49
Radford Semele	217.76
Rowington	219.93
Shrewley	204.13
Stoneleigh & Ashow	225.99
Warwick	230.75
Weston-under-Wetherley	255.86
Whitnash	273.05

- h) The amounts shown in Appendices 1 and 1a, attached, being the amounts given by multiplying the amounts at 1.2(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's Tax for each parish/town council for each Band).
- i) It should be noted that Beausale, Haseley, Honiley & Wroxall, and Bishops Tachbrook Parishes have not yet set a precept. As set out in Section 40(5) of the Act, "A precept under this section must be issued before 1st March in the financial year preceding that for which it is issued, but is not invalid merely because it is issued on or after that date". These are highlighted with an Asterisk in the above table.

1.3 Warwickshire County Council and Warwickshire Police and Crime Commissioner Precepts

That it be noted for the year 2024/25, 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:-

Band	Warwickshire County Council	Warwickshire Police & Crime Commissioner
	£	£
A	1,157.46	193.14
B	1,350.37	225.33
C	1,543.28	257.52
D	1,736.19	289.71
E	2,122.01	354.09
F	2,507.83	418.47
G	2,893.65	482.85
H	3,472.38	579.42

1.4 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 1.2(g) and 1.3 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 2024/25 for each of the categories of dwellings shown.

1.5 The Cabinet papers for 8 February 2024 contain all the background information on the budget within Item 5, 'General Fund Revenue and Capital Budget 2024/25'. The recommendations in this report combine Warwick District Council's 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 2024/25. With all these constituent parts, the Council should now be in a position to set the overall levels of Council Tax for the District.

2 Alternative Options

2.1 No alternative options are presented

3 Legal Implications

3.1 The proposals are in line with current legislation where applicable.

4 Financial

4.1 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.

5 Corporate Strategy

5.1 Warwick District Council has adopted a Corporate Strategy which sets three strategic aims for the organisation. Council Tax supports all strands of the Business Strategy by way of ensuring the necessary financial resources are in place.

5.2 Delivering valued, sustainable services.

The Council's Medium Term Financial Strategy seeks to allocate the Council's financial resources, including Council Tax, to ensure the Council's services continue to be provided in accordance with Council policies and priorities, and resources for projects are similarly prioritised.

5.3 Low cost, low carbon energy across the District.

Whilst this report does not directly include proposals relating to the above aim, the 2024/25 budget, including the Council's share of Council Tax, includes funding to support ongoing work to deliver low cost, low carbon energy across the District.

5.4 Creating vibrant, safe and healthy communities of the future.

The General Fund aims to support the provision of improved health and wellbeing within cohesive and active communities, housing needs being met for all and impressive cultural and sporting activities / events. They will support a dynamic and diverse local economy, with vibrant communities, improved performance / productivity of the local economy and increase levels of employment and prosperity.

6 Environmental/Climate Change Implications

6.1 There are no direct environmental or climate change implications arising as part of this report other than the proposed budget and reserve allocations as detailed in the report.

7 Analysis of the effects on Equality

7.1 There are no direct equality implications arising as part of this report.

8 Data Protection

8.1 There are no data protection implications arising as part of this report.

9 Health and Wellbeing

9.1 There are no direct health and wellbeing implications arising as part of this report.

10 Risk Assessment

10.1 The Council's Risks, Controls and Mitigations from the proposals are outlined in section 10 of the General Fund Revenue and Capital Budget 2024/25 Report (Cabinet 8 February 2024 – Item 5).

11 Consultation

11.1 The Warwick District Council element of Council Tax (1.2(f)) has been discussed as part of the General Fund Revenue and Capital Budget 2024/25 Report (Cabinet 8 February 2024 – Item 5).

Background papers:

General Fund Revenue and Capital Budget 2024/25 – (Cabinet 8 February 2024 – Item 5)

WCC and WPCC Precepts – received February 2024

Parish and Town Council Precepts – received December 2023 – February 2024.

Supporting documents:

Appendix 1 – Calculation of Warwick District Council Element including Special Expenses

Appendix 1a – District and Parish/Town Council precept by Band

Appendix 2 - Council Tax Calculations 2024/25 Warwick District Council including Warwickshire County Council And Warwickshire Police and Crime Commissioner precepts

Appendix 3 – General Fund Summary 2024/25 (updated to include precepts)

Appendix 4 – Budget Book 2024/25 (updated to include precepts)