

Title: The Setting of the Council Tax for the Area of Warwick District
Council 2023/24

Lead Officer: Andrew Rollins (01926 456013)

Portfolio Holder: Councillor Hales

Wards of the District directly affected: N/A

Approvals required	Date	Name
Portfolio Holder	23/02/23	Cllr Hales
Finance	23/02/23	Andrew Rollins
Legal Services		
Chief Executive	23/02/23	Chris Elliot
Head of Service(s)	23/02/23	Andrew Rollins
Section 151 Officer	23/02/23	Andrew Rollins
Monitoring Officer	23/02/23	Andrew Jones
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 Revenue and Capital Budget 2023/24 (Cabinet recommendations, 9 February 2023 and Appendix 3) and 2023/24 Budget Book (Appendix 4 – to follow electronically), be approved:-
 - (a) the Revenue Budgets for 2023/24
 - (b) the Capital Programme for 2023/24
 - (2)** That Council notes the amounts for the 2023/24 Warwick District Tax Base
 - (3)** That Council notes the amounts for the 2023/24 Warwick District Council's Council Tax, including Parish / Town Council precepts (Appendix 1)
 - (4)** That Council notes the amounts for the 2023/24 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 2023/24, in accordance with regulations made under Section 31B (5) of the Local Government Finance Act 1992:-

- a) 57,669.62 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 2023/24
Baddesley Clinton	113.85
Baginton	313.34
Barford, Sherbourne & Wasperton	966.34
Beausale, Haseley, Honiley & Wroxall	337.79
Bishops Tachbrook	2,610.84
Bubbenhall	314.02
Budbrooke	929.48
Burton Green	728.88
Bushwood (No Parish Council)	14.20
Cubbington	1,597.04
Eathorpe, Hunningham, Offchurch, Wappenbury	332.44
Hatton	956.64
Kenilworth	9,984.68
Lapworth	999.10
Leamington Spa	17,226.33
Leek Wootton	532.42
Norton Lindsey	225.32
Old Milverton & Blackdown	175.13
Radford Semele	1,069.46
Rowington	571.62
Shrewley	424.02
Stoneleigh & Ashow	459.66
Warwick	13,002.15
Weston-under-Wetherley	190.08
Whitnash	3,594.78
Total Warwick District Council Area	57,669.62

- 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 2023/24 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992, as amended:-

a) £97,539,400

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) £85,196,243.48

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) £12,343,156.52

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) £214.03

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) £2,143,708

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

f) £176.86

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 2023/24 £
Baddesley Clinton	207.60
Baginton	231.12
Barford, Sherbourne & Wasperton	241.80
Beausale, Haseley, Honiley & Wroxall	204.98
Bishops Tachbrook	231.25
Bubbenhall	234.18
Budbrooke	219.34
Burton Green	204.99
Bushwood	176.86
Cubbington	215.71
Eathorpe, Hunningham, Offchurch, Wappenbury	227.35
Hatton	192.07
Kenilworth	199.64
Lapworth	201.48
Royal Leamington Spa	202.55
Leek Wootton	216.30
Norton Lindsey	223.46
Old Milverton & Blackdown	219.69
Radford Semele	210.94
Rowington	214.35
Shrewley	193.77
Stoneleigh & Ashow	218.05
Warwick	221.65
Weston-under-Wetherley	233.95
Whitnash	267.76

- 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).

1.3 Warwickshire County Council and Warwickshire Police and Crime Commissioner Precepts

That it be noted for the year 2023/24, 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	1,102.38	184.47
B	1,286.11	215.22
C	1,469.84	245.96
D	1,653.57	276.71
E	2,021.03	338.20
F	2,388.49	399.69
G	2,755.95	461.18
H	3,307.14	553.42

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 2023/24 for each of the categories of dwellings shown.

- 1.5** The Cabinet papers for 9 February 2023 contain all the background information on the budget within Item 7, 'General Fund 2023/24 Budget and Council Tax'. 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 2023/24. 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 Business Strategy

- 5.1** Warwick District Council has adopted a Business Strategy which sets out key areas for service delivery. Council Tax supports all strands of the Business

Strategy by way of ensuring the necessary financial resources are in place.

5.2 Health, Homes, Communities.

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.

5.3 Green, Clean, Safe.

Whilst this report does not directly include proposals to address the climate emergency the 2023/24 budget, supported by Council Tax, will factor in funding to support the ongoing work relating to Climate Change.

5.4 Infrastructure, Enterprise, Employment.

The recommendations aim to support a dynamic and diverse local economy, with vibrant town centres, improved performance / productivity of the local economy and increase levels of employment and prosperity.

5.5 Effective Staff.

Ensuring the necessary resourcing is in place to support delivery of services.

5.6 Maintain or Improve Services.

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

5.7 Firm Financial Footing over the Longer Term.

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.

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 allocations to the Climate Change Reserve 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 2023/24 Report (Cabinet 9 February 2023 – Item 7).

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 2023/24 Report (Cabinet 9 February 2023 – Item 7).

Background papers:

General Fund Revenue and Capital Budget 2023/24 – (Cabinet 9 February 2023 – Item 7)

WCC and WPCC Precepts – received February 2023

Parish and Town Council Precepts – received December 2022 – February 2023.

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 2023/24 Warwick District Council including Warwickshire County Council And Warwickshire Police and Crime Commissioner precepts

Appendix 3 – General Fund Summary 2023/24 (updated to include precepts)

Appendix 4 – Budget Book 2023/24 (updated to include precepts)