


| | | |
|---|---|--|
|  Council 20th February 2019 | | Agenda Item No. 10(b) |
| Title | The Setting of the Council Tax for the Area of Warwick District Council 2019/20 | |
| For further information about this report please contact | Mike Snow 01926 456800 Andrew Rollins 01926 406013 | |
| 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| Is the report private and confidential and not for publication by virtue of a paragraph of schedule 12A of the Local Government Act 1972, following the Local Government (Access to Information) (Variation) Order 2006?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 21st February 2018 (minute no. 76) | |
| Background Papers | | |

| | |
|--|-----|
| 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) | |
| Equality Impact Assessment Undertaken | N/A |
| | |

| Officer/Councillor Approval | | |
|--|-------------|----------------|
| Officer Approval | Date | Name |
| Chief Executive/Deputy Chief Executive | 19/2/2019 | Chris Elliott |
| Head of Service | 19/2/2019 | Mike Snow |
| CMT | 19/2/2019 | |
| Section 151 Officer | 19/2/2019 | Mike Snow |
| Monitoring Officer | 19/2/2019 | Andrew Jones |
| Finance | 19/2/2019 | Andrew Rollins |
| Portfolio Holder(s) | 19/2/2019 | Peter Whiting |
| Consultation & Community Engagement | | |
| 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 That the following, as set out in the budget report (Executive recommendations, 6th February 2019) and 2019/20 Budget Book (forwarded electronically), be approved:-

- (a) the Revenue Budgets for 2019/20
- (b) the Capital Programme for 2019/20

2.2 **Warwick District Tax Base**

The Council notes the following amounts for the year 2019/20, in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992:-

- (a) 55,577.17 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

| Parish / Town Council | Tax Base 2019/20 |
|--|---------------------|
| Baddesley Clinton | 114.37 |
| Baginton | 312.73 |
| Barford, Sherbourne & Wasperton | 986.96 |
| Beausale, Haseley, Honiley & Wroxall | 361.43 |
| Bishops Tachbrook | 1,436.86 |
| Bubbenhall | 318.00 |
| Budbrooke | 750.63 |
| Burton Green | 461.88 |
| Bushwood Not got a Parish Council | 15.52 |
| Cubbington | 1,496.68 |
| Eathorpe, Hunningham, Offchurch, Wappenbury | 334.22 |
| Hatton | 942.26 |
| Kenilworth | 9,837.51 |
| Lapworth | 966.20 |
| Leamington Spa | 17,141.24 |
| Leek Wootton | 536.40 |
| Norton Lindsey | 225.86 |
| Old Milverton & Blackdown | 302.88 |
| Radford Semele | 1,024.08 |
| Rowington | 532.00 |
| Shrewley | 427.75 |
| Stoneleigh & Ashow | 539.99 |

| | |
|--|------------------|
| Warwick | 12,819.73 |
| Weston-under-Wetherley | 186.86 |
| Whitnash | 3,505.13 |
| Total Warwick District Council Area | 55,577.17 |

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's Council Tax, including parish/town council precepts***

That the following amounts be now calculated by the Council for the year 2019/20 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992, as amended:-

(a) £90,677,122.67

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) £79,784,093.00

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) £10,893,029.67

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) £196.00

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) £1,619,422.67

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

(f) £166.86

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 2019 /20 £ |
|--|----------------------------------|
| Baddesley Clinton | 197.46 |
| Baginton | 215.86 |
| Barford, Sherbourne & Wasperton | 218.25 |
| Beausale, Haseley, Honiley & Wroxall | 187.61 |
| Bishops Tachbrook | 217.67 |
| Bubbenhall | 220.32 |
| Budbrooke | 206.83 |
| Burton Green | 197.96 |
| Bushwood | 166.86 |
| Cubbington | 198.20 |
| Eathorpe, Hunningham, Offchurch, Wappenbury | 208.15 |
| Hatton | 181.40 |
| Kenilworth | 185.36 |
| Lapworth | 189.63 |
| Royal Leamington Spa | 188.90 |
| Leek Wootton | 192.44 |
| Norton Lindsey | 206.71 |
| Old Milverton & Blackdown | 199.88 |
| Radford Semele | 195.21 |
| Rowington | 205.26 |
| Shrewley | 182.59 |
| Stoneleigh & Ashow | 198.31 |
| Warwick | 200.65 |
| Weston-under-Wetherley | 225.19 |
| Whitnash | 224.41 |

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 council's 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's 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 for the year 2019/20, 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 | 954.5400 | 151.9865 |
| B | 1,113.6300 | 177.3176 |
| C | 1,272.7200 | 202.6487 |
| D | 1,431.8100 | 227.9798 |
| E | 1,749.9900 | 278.6419 |
| F | 2,068.1700 | 329.3041 |
| G | 2,386.3500 | 379.9663 |
| H | 2,863.6200 | 455.9595 |

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 2019/20 for each of the categories of dwellings shown.

3. **Reasons for the Recommendation**

- 3.1 The Executive papers for 6th February 2019, which all members will have received, contain all the background information on the budget within Item 4, '2019/20 General Fund 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 2019/20. 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 **Fit for the Future (FFF)**

The Council's FFF Strategy is designed to deliver the Vision for the District of making it a Great Place to Live, Work and Visit. To that end amongst other things the FFF Strategy contains several Key projects. This report seeks to

continue to ensure that the Council has adequate financial resources to support its various strategies and the provision of services.

The FFF Strategy has 3 strands – People, Services and Money and each has an external and internal element to it. The table below illustrates the impact of this proposal if any in relation to the Council's FFF Strategy.

| FFF Strands | | |
|---|--|--|
| People | Services | Money |
| External | | |
| Health, Homes, Communities | Green, Clean, Safe | Infrastructure, Enterprise, Employment |
| <u>Intended outcomes:</u> Improved health for all Housing needs for all met Impressive cultural and sports activities Cohesive and active communities | <u>Intended outcomes:</u> Area has well looked after public spaces All communities have access to decent open space Improved air quality Low levels of crime and ASB | <u>Intended outcomes:</u> Dynamic and diverse local economy Vibrant town centres Improved performance/ productivity of local economy Increased employment and income levels |
| Impacts of Proposal | | |
| The recommendations within the report seek to help provide future funding for the above outcomes. | | |
| Internal | | |
| Effective Staff | Maintain or Improve Services | Firm Financial Footing over the Longer Term |
| <u>Intended outcomes:</u> All staff are properly trained All staff have the appropriate tools All staff are engaged, empowered and supported The right people are in the right job with the right skills and right behaviours | <u>Intended outcomes:</u> Focusing on our customers' needs Continuously improve our processes Increase the digital provision of services | <u>Intended outcomes:</u> Better return/use of our assets Full Cost accounting Continued cost management Maximise income earning opportunities Seek best value for money |
| Impacts of Proposal | | |
| The recommendations within this report seek to ensure the Council has adequate funding to enable it to support staff in the provision of services. | The recommendations within the report seek to help provide future funding so as to enable the Council to maintain and improve service provision. | The recommendations within this report seek to ensure the best use of made of the Council's financial resources whilst ensuring the Council's financial position is sound going into the future. |

4.2 Supporting Strategies

Each strand of the FFF Strategy has several supporting strategies and the relevant ones for this proposal are explained here. The Council has a Financial Strategy and a Capital Strategy as updated within Appendices 10 and 11 of the 6th February Executive Budget Report. These Strategies set out details of the Council's overall financial position, and some of the key policies for the use of the Council's resources and how these are managed.

4.3 Changes to Existing Policies

This report does not propose any recommendations to any of the Council's existing policies.

4.3 Impact Assessments – Not Applicable

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. Risks

- 6.1 The Council's Risks, Controls and Mitigations from the proposals are outlined in section 6 of the 6th February Executive Budget Report.

7. Alternative Option(s) considered

- 7.1 The Council does have discretion over its own element of the Council Tax - further information is contained in section 3.6 of the 6th February Executive Budget Report. 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.

8. Background

- 8.1 Report to Executive 6th February 2019 – 2019/20 General Fund Budget and Council Tax.
Report to Executive 9th January 2019– General Fund Base Budget Report 2019/20
WCC and WPCC precepts – received February 2019.
Parish and town council precepts – received November 2018 – February 2019.