



Waverley Borough Council
Council Offices, The Burys,
Godalming, Surrey
GU7 1HR
www.waverley.gov.uk

To: All Members of the Council
(Other Members for Information)

When calling please ask for:
Emma McQuillan, Democratic Services Manager
Policy and Governance
E-mail: emma.mcquillan@waverley.gov.uk
Direct line: 01483 523351
Calls may be recorded for training or monitoring
Date: 11 February 2015

Dear Councillors

COUNCIL - 17 FEBRUARY 2015

I refer to the agenda for the Council, on Tuesday, 17 February 2015 and now enclose the following item which was marked To Follow in your agenda papers:

8. BUDGET 2015/2016

- Appendix A.1 General Fund Revenue Budget – attached is a Revised Annexe 1 and Annexe 10.
- Appendix A.5 - Council Tax Setting 2015/2016 (including any information received since the meeting of the Executive).

Yours sincerely

Emma McQuillan
Democratic Services Manager



INVESTOR IN PEOPLE

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Waverley Borough Council

Ref No	2013/2014 Actual (1)	2014/2015 Estimate (2)	Details	2015/2016 Estimate (3)	Direct Costs (4)	Support Costs (5)
General Fund Revenue Account Budget Summary 2015/2016						
	£	£		£	£	£
1	313,727	343,150	Monitoring & Returning Officer	302,980	245,070	57,910
2	2,044,701	2,055,960	Policy & Governance	2,079,610	819,500	1,260,110
3	1,943,266	2,062,110	Planning	1,784,470	831,160	953,310
4	59,484	(263,160)	Customer, IT & Office Services	(422,940)	(512,160)	89,220
5	1,234,500	1,436,710	Finance	1,550,790	830,950	719,840
6	4,384,515	4,019,930	Community	3,757,690	2,392,330	1,365,360
7	1,995,764	1,703,570	Environment	1,614,240	915,560	698,680
8	875,789	901,170	Housing	855,230	431,220	424,010
9	(210)	(206,000)	Staff Vacancy	(250,000)	(250,000)	0
	12,851,536	12,053,440		11,272,070	5,703,630	5,568,440
10		270,000	Inflation Provision and Pay Award	325,000	325,000	
11	£12,851,536	£12,323,440		£11,597,070	£6,028,630	£5,568,440
12	(1,887,804)	(1,259,440)	Depreciation/Impairment Reversal	(1,165,750)		
Movement in Reserves - Contribution (from)/to:						
13	731,815		Underspend			
14	138,657		Carry Forward from previous year- from General Fund Balance			
15	(16,600)		Supplementary Estimates - from General Fund Balance			
16	(437,079)		Revenue Reserve Fund (to cover capital transferred)			
17	2,391,360	2,685,000	Revenue Contribution to Capital	2,962,360		
18	170,000	100,000	Local Plan - contribution to reserve	100,000		
19	15,000	15,000	Borough Elections Reserve	15,000		
20	11,058	20,000	Insurance Reserve	20,000		
21			Posts funded from 14-15 Planning Income	(80,000)		
22	14,829	184,000	Business Rates Equalisation Reserve	150,000		
23	13,865		Extra redistributed grant			
24	(131,424)		Revenue Expenditure Funded from Capital Under Statute (net)			
25	59,515		Donated Assets			
26			Star Chamber Reductions Proposals	(298,000)		
27			Star Chamber Growth Proposals	365,620		
28			Revenue Projects not in draft Budget	418,680		
29	£13,924,728	£14,068,000	Waverley Spending Requirement	£14,084,980		
Financed by :-						
30	8,423,360	8,582,900	Council Tax	8,754,000		
31	2,629,716	2,101,600	Revenue Support Grant	1,573,560		
32	1,749,000	1,783,600	Retained Business Rates	1,817,640		
33	88,975	90,000	Council Tax Freeze Grant	91,820		
34	1,004,983	1,382,900	New Homes Bonus	1,662,360		
35	14,829	127,000	Business Rates in excess of Baseline	185,600		
36	13,865		Extra redistributed grant			
37	£13,924,728	£14,068,000		£14,084,980		

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2015/2016 COUNCIL TAX - EFFECT OF SPECIAL EXPENSE
(Based on 2015/2016 Estimates)

		Average	Haslemere	Other Parishes
Ref.		£	£	£
1	Average Band D Council Tax	161.91	161.91	161.91
2	Less: Cemeteries Costs	-	-	-
3	Basic Council Tax (before Parish Precept)	-	161.91	161.91
4	Add: Special Expense	-	-	-
5	Total Waverley Band D Council Tax	£161.91	£161.91	£161.91

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WAVERLEY BOROUGH COUNCIL

COUNCIL – 17 FEBRUARY 2015

Title:**COUNCIL TAX SETTING 2015/2016****[Wards Affected: All]**

Summary and Purpose

The purpose of this report is to enable the Council to make the necessary resolutions in relation to the setting of Council Tax for 2015/2016.

Waverley, as a billing authority for the purposes of Council Tax, is required to set its Council Tax before 11th March in the financial year preceding that for which the Council Tax is set. This report summarises all of the appropriate budgetary decisions that will have been taken to enable the level of Council Tax for 2015/2016 to be determined and specifies all of the individual levels of Council Tax for approval by the Council.

Introduction

1. In setting the Council Tax levels for 2015/2016 the Council must include all details of the precepting authorities' requirements and have considered and, where necessary, approved the following items:
 - (a) the Council Tax base for 2015/2016
 - (b) the Business Rates forecast for 2015/2016
 - (c) the Revenue Estimates for 2015/2016; and
 - (d) the total amount of Revenue Support Grant to be received.

Current Situation

2. At its meeting on 2 December 2014, and in accordance with the provisions of S84 of the Local Government Act 2003, the Executive approved the Council Tax base for Waverley and for each Town/Parish Council area for 2015/2016 totalling 52,831.2 Band D equivalents.
3. In addition, at the same meeting, and in accordance with the provisions of the Local Government Finance Act 2012, the business rates forecast for 2015/2016 was approved.
4. The Council, in approving the earlier budget reports, will have approved its Revenue Estimates for 2015/2016.

5. The Surrey County Council precept requirement for 2015/2016 is £64,437,158.
6. The Police and Crime Commissioner for Surrey precept requirement for 2015/2016 is £11,405,728.
7. Notifications of precept requirements have been received from all Town/Parish Councils and amount to £2,578,127.
8. A statement showing the resultant Council Tax at Band D, incorporating an average Parish/Town council charge is at Annexe 1.
9. It is now necessary to incorporate all the above-mentioned items in the calculation of the Council Tax charges and for the Council to pass the following recommendations in accordance with the requirements of Sections 31 to 36 of the Local Government Finance Act 1992 (the Act).

Recommendation

It is recommended that the Council agrees the following resolutions:-

25.1 The following amounts having been calculated by the Council for the year 2015/2016 in accordance with the Regulations made under Section 31B (3) of the Act be approved:

(a) **52,831.2 being the amount calculated by the Council, 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 – Tax Base Band D Equivalent**

Alfold	457.7	being the amounts calculated by the Council in accordance with Regulation 6 of the Regulations as the amounts of its Council Tax base for the year for dwellings in those parts of its area to which one or more special items relate.
Bramley	1,638.6	
Busbridge	429.2	
Chiddingfold	1,366.5	
Churt	630.0	
Cranleigh	5,049.3	
Dockenfield	232.1	
Dunsfold	528.3	
Elstead	1,155.4	
Ewhurst	1,169.3	
Farnham	16,686.8	
Frensham	856.0	
Godalming	8,653.9	
Hambleton	420.6	
Hascombe	164.1	
Haslemere	7,508.4	
Peper Harow	110.8	
Thursley	355.4	
Tilford	356.3	

Witley	3,343.8
Wonersh	1,718.7

25.2 The following amounts have been calculated for the Council for 2015/2016 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992:

- (a) £77,842,637 being the aggregate of the amounts that the Council estimates for the items set out in Section 31A 2 (a) to (f) of the Act taking into account all precepts issued to it by Parish Councils;
- (b) £66,710,610 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;
- (c) £11,132,027 being the amount by which the aggregate at (a) above exceeds the aggregate at (b) above, calculated by the Council, in accordance with Section 31A (4) of the Act, as its council tax requirement for the year;
- (d) £210.71 being the amount at (c) divided by the amount at 27.1(a) above, calculated by the Council in accordance with Section 31B (1) of the Act and rounded for administrative purposes, as the basic amount of its Council Tax for the year;
- (e) £2,578,127 being the aggregate amount of all special items referred to in Section 34 (1) of the Act;
- (f) £161.91 being the amount at (d) above less the result given by dividing the amount at (e) above by the amount at 27.1(a) above, calculated by the Council in accordance with the Section 34 (2) of the Act and rounded for administrative purposes, 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;

(g) Part of Council's area

	£	
Alfold	209.93	being the amounts given by adding
Bramley	184.72	to the amount at (f) above the
Busbridge	187.54	special item or items relating to
Chiddingfold	247.16	dwellings in those parts of the

Churt	211.14	Council's area mentioned above divided in each case by the amount at 27.1 (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.
Cranleigh	216.49	
Dockenfield	183.88	
Dunsfold	220.59	
Elstead	193.93	
Ewhurst	218.02	
Farnham	219.50	
Frensham	205.72	
Godalming	214.72	
Hambledon	187.72	
Hascombe	205.31	
Haslemere	191.75	
Peper Harow	166.42	
Thursley	203.80	
Tilford	226.33	
Witley	213.61	
Wonersh	183.51	

(h)

Valuation Bands

<u>Part of the Council's Area</u>	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
Alfold	139.95	163.28	186.60	209.93	256.58	303.23	349.88	419.86
Bramley	123.15	143.67	164.20	184.72	225.77	266.82	307.87	369.44
Busbridge	125.03	145.86	166.70	187.54	229.22	270.89	312.57	375.08
Chiddingfold	164.77	192.24	219.70	247.16	302.08	357.01	411.93	494.32
Churt	140.76	164.22	187.68	211.14	258.06	304.98	351.90	422.28
Cranleigh	144.33	168.38	192.44	216.49	264.60	312.71	360.82	432.98
Dockenfield	122.59	143.02	163.45	183.88	224.74	265.60	306.47	367.76
Dunsfold	147.06	171.57	196.08	220.59	269.61	318.63	367.65	441.18
Elstead	129.29	150.83	172.38	193.93	237.03	280.12	323.22	387.86
Ewhurst	145.35	169.57	193.80	218.02	266.47	314.92	363.37	436.04

Farnham	146.33	170.72	195.11	219.50	268.28	317.06	365.83	439.00
Frensham	137.15	160.00	182.86	205.72	251.44	297.15	342.87	411.44
Godalming	143.15	167.00	190.86	214.72	262.44	310.15	357.87	429.44
Hambledon	125.15	146.00	166.86	187.72	229.44	271.15	312.87	375.44
Hascombe	136.87	159.69	182.50	205.31	250.93	296.56	342.18	410.62
Haslemere	127.83	149.14	170.44	191.75	234.36	276.97	319.58	383.50
Peper Harow	110.95	129.44	147.93	166.42	203.40	240.38	277.37	332.84
Thursley	135.87	158.51	181.16	203.80	249.09	294.38	339.67	407.60
Tilford	150.89	176.03	201.18	226.33	276.63	326.92	377.22	452.66
Witley	142.41	166.14	189.88	213.61	261.08	308.55	356.02	427.22
Wonersh	122.34	142.73	163.12	183.51	224.29	265.07	305.85	367.02

being the amounts given by multiplying the amounts at (g) above by the number which, in the proportion set out in Section 5 (1) of the Local Government Finance Act 1992, 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 Local Government Finance Act 1992 as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

25.3 that it be noted that for 2015/2016 the Surrey County Council and the Police and Crime Commissioner for Surrey 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.

	<u>Valuation Bands</u>							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
S.C.C.	813.12	948.64	1084.16	1,219.68	1,490.72	1,761.76	2,032.80	2,439.36
PCC for Surrey	143.93	167.91	191.90	215.89	263.87	311.84	359.82	431.78

25.4 that, having calculated the aggregate in each case of the amounts at 27.2 (h) and 27.3 above, the Council, in accordance with Section 30 (2) of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the financial year commencing on 1st April 2015 for each of the categories of dwellings shown below:-

**Part of the
Council's
Area**

Valuation Bands

	A £	B £	C £	D £	E £	F £	G £	H £
Alfold	1,097.00	1,279.83	1,462.66	1,645.50	2,011.17	2,376.83	2,742.50	3,291.00
Bramley	1,080.20	1,260.22	1,440.26	1,620.29	1,980.36	2,340.42	2,700.49	3,240.58
Busbridge	1,082.08	1,262.41	1,442.76	1,623.11	1,983.81	2,344.49	2,705.19	3,246.22
Chiddingfold	1,121.82	1,308.79	1,495.76	1,682.73	2,056.67	2,430.61	2,804.55	3,365.46
Churt	1,097.81	1,280.77	1,463.74	1,646.71	2,012.65	2,378.58	2,744.52	3,293.42
Cranleigh	1,101.38	1,284.93	1,468.50	1,652.06	2,019.19	2,386.31	2,753.44	3,304.12
Dockenfield	1,079.64	1,259.57	1,439.51	1,619.45	1,979.33	2,339.20	2,699.09	3,238.90
Dunsfold	1,104.11	1,288.12	1,472.14	1,656.16	2,024.20	2,392.23	2,760.27	3,312.32
Elstead	1,086.34	1,267.38	1,448.44	1,629.50	1,991.62	2,353.72	2,715.84	3,259.00
Ewhurst	1,102.40	1,286.12	1,469.86	1,653.59	2,021.06	2,388.52	2,755.99	3,307.18
Farnham	1,103.38	1,287.27	1,471.17	1,655.07	2,022.87	2,390.66	2,758.45	3,310.14
Frensham	1,094.20	1,276.55	1,458.92	1,641.29	2,006.03	2,370.75	2,735.49	3,282.58
Godalming	1,100.20	1,283.55	1,466.92	1,650.29	2,017.03	2,383.75	2,750.49	3,300.58
Hambledon	1,082.20	1,262.55	1,442.92	1,623.29	1,984.03	2,344.75	2,705.49	3,246.58
Hascombe	1,093.92	1,276.24	1,458.56	1,640.88	2,005.52	2,370.16	2,734.80	3,281.76
Haslemere	1,084.88	1,265.69	1,446.50	1,627.32	1,988.95	2,350.57	2,712.20	3,254.64
Peper Harow	1,068.00	1,245.99	1,423.99	1,601.99	1,957.99	2,313.98	2,669.99	3,203.98
Thursley	1,092.92	1,275.06	1,457.22	1,639.37	2,003.68	2,367.98	2,732.29	3,278.74
Tilford	1,107.94	1,292.58	1,477.24	1,661.90	2,031.22	2,400.52	2,769.84	3,323.80
Witley	1,099.46	1,282.69	1,465.94	1,649.18	2,015.67	2,382.15	2,748.64	3,298.36
Wonersh	1,079.39	1,259.28	1,439.18	1,619.08	1,978.88	2,338.67	2,698.47	3,238.16

Background Papers

There are no background papers (as defined by Section 100D(5) of the Local Government Act 1972) relating to this report.

COMPARATIVE COUNCIL TAX LEVELS

	Council Tax at Band D		
	2014/15	2015/16	% Increase on 2014/15
	£	£	
Surrey County Council	1,195.83	1,219.68	1.99%
Surrey Police	211.68	215.89	1.99%
Waverley Borough Council (Average)	161.91	161.91	0.0%
Council Tax at Band D excluding Parishes	<u>1,569.42</u>	<u>1,597.48</u>	1.79%
Average Town/Parish Council	47.80	48.80	2.09%
Total average charge at Band D	<u><u>£1,617.22</u></u>	<u><u>£1,646.28</u></u>	1.80%

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