

Meeting: COUNCIL

Date: Wednesday 21 February 2018

Subject: COUNCIL BUDGET AND SETTING OF THE COUNCIL TAX FOR 2018/19

Report of: Councillor Gill Mattock, lead Cabinet Member for Finance

The Council is asked to consider the reports to Cabinet and also the Cabinet minutes and resolutions from the meeting held on 7 February 2018 (items 7a and 7b to this agenda).

The draft budget book 2018/19 will be circulated to all Members of the Council, once the budget has been formally adopted. A copy will be deposited at the Town Hall Reception for public inspection purposes and on the Council's website.

The reports may also be viewed on the Council's website at:

<http://democracy.eastbourne.gov.uk/ieListMeetings.aspx?CId=125&Year=0>

(Go to the listing for the Cabinet meeting held on 7 February 2018)

Please contact Local Democracy (see below for contact details) in the first instance if you require a printed copy of any of the reports.

The resolutions in this report, which must include the requirements of all precepting authorities, are based on the recommendations made to those Authorities and the budget approved by the Police and Crime Commissioner for Sussex.

A summary of the demand on the Collection Fund is as follows:

Authority	Precept/Demand		2018/19 Band D Council Tax	Change over 2017/18	
	£	%		£	%
Eastbourne Borough Council	8,233,700	12.68%	239.67	6.75	2.90%
East Sussex County Council	47,859,458	73.72%	1,393.11	78.75	5.99%
The Police and Crime Commissioner for Sussex	5,699,739	8.78%	165.91	12.00	7.80%
East Sussex Fire Authority	3,126,250	4.82%	91.00	2.60	2.94%
Total	64,919,147	100.00%	1,889.69	100.10	5.59%

After consideration of the foregoing, the Council is asked to approve the following:

1. The recommendations as detailed in the reports from the Chief Finance Officer and the Director of Service Delivery to Cabinet on 7 February 2018:
 - (i) The General Fund net expenditure for 2018/19 of £13,496,800 and the growth and savings proposals.

- (ii) The charge for council tax for Eastbourne Borough Council Band D change to £239.67; an increase of 2.90%.
- (iii) Housing Revenue Account (HRA) income and expenditure proposals, including revised HRA budget for 2017/18 and the budget for 2018/19, rents and service charges and the arrangements for finalising Eastbourne Homes' management fee.
- (iv) General Fund capital programme as set out in the report of the Chief Finance Officer.
- (v) The Treasury Management Strategy and Prudential Indicators.

2. That consequent upon a General Fund budget of £13,496,800 and other matters, the basic amount (Band D) of Council Tax for the Borough Council's functions will be £239.67 calculated as follows:

	£'000	£'000
Gross Expenditure:		
General Fund		83,675
HRA		15,378
Business Rates payable to Government		12,366
		111,419
Less Income:		
Service Income	(84,444)	
Contribution from Reserves	(1,562)	
Government Formula Grant	(445)	
Other Government Grants	(1,786)	
Business Rates income	(14,769)	
Collection Fund Surplus (Council Tax)	(179)	
		(103,185)
COUNCIL TAX REQUIREMENT		8,234
Band 'D' Council Tax		£239.67

The statutory resolutions relating to this matter are given at paragraphs 3 and 4 below.

- 3. That it be noted that at its meeting on 13 December 2017 the Cabinet (in exercise of powers delegated to them by the Council) delegated the final determination of the Council Tax Base to the Chief Finance Officer. This has been set at an amount of 34,354.40 Band 'D' equivalent properties for the year 2018/19 (Item T in the formula in section 31B of the Local Government Finance Act 1992, as amended).
- 4. Calculate that the Council Tax requirement for the Council's own purposes for 2018/19 as £8,233,700.

5. That the following amounts be now calculated by the Council for the year 2018/19 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992, as amended:

(a)	£111,419,500	being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act.
(b)	£103,185,800	being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
(c)	£8,233,700	being the amount by which the aggregate at 5(a) above exceeds the aggregate at 5(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year. (Item R in the formula in Section 31B of the Act).
(d)	£239.67	being the amount at 5(c) above (Item R), all divided by Item T (4 above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year.

6. To note that East Sussex County Council, East Sussex Fire and Rescue Authority and Police and Crime Commissioner for Sussex have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992, as amended, for each category of dwellings in the Council's area as indicated in the table below.
7. That the Council, in accordance with Sections 30 to 36 of the Local Government Finance Act 1992, as amended, hereby sets the aggregate amounts shown in the table below as the amounts of Council Tax for 2018/19 for each of the categories of dwellings. :

	Council Tax Valuation Bands							
	A	B	C	D	E	F	G	H
	6/9	7/9	8/9	1	11/9	13/9	15/9	2
	£	£	£	£	£	£	£	£
Precepting Authorities								
Eastbourne Borough Council	159.78	186.41	213.04	239.67	292.93	346.19	399.45	479.34
East Sussex County Council	928.74	1,083.53	1,238.32	1,393.11	1,702.69	2,012.27	2,321.85	2,786.22
Sussex Police Authority	110.61	129.04	147.48	165.91	202.78	239.65	276.52	331.82
East Sussex Fire Authority	60.67	70.78	80.89	91.00	111.22	131.44	151.67	182.00
Aggregate of Council Tax Requirements	1,259.80	1,469.76	1,679.73	1,889.69	2,309.62	2,729.55	3,149.49	3,779.38

8. Determine that the Council's basic amount of Council Tax for 2018/19 is not excessive in accordance with the principles approved under Section 52ZB of the Local Government Finance Act 1992, as amended.

As the billing authority, the Council has **not** been notified by a major precepting authority that its relevant basic amount of Council Tax for 2018/19 is excessive and that the billing authority is not required to hold a referendum in accordance with Section 52ZK Local Government Finance Act 1992, as amended.

For a copy of the report please contact Local Democracy at 1 Grove Road, Eastbourne, BN21 4TW. Tel. (01323) 415021.

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For further information please contact Alan Osborne, Deputy Chief Executive Tel. (01323) 415149