

**BABERGH DISTRICT COUNCIL**

**FROM: Head of Finance**

**REPORT NUMBER G204**

**TO: COUNCIL**

**DATE OF MEETING 22 February 2008**

**BUDGET 2008/09 AND FINANCIAL STRATEGY FOR FUTURE YEARS**

**1. PURPOSE OF REPORT**

- 1.1 To approve the budget, a Council Tax increase for this Council's purposes of 3.9% for 2008/09 (which is based on the Headline RPI rate of inflation in September 2007)) and an average increase for Council House rents of 6.6% in line with the Government's rent restructuring requirements.
- 1.2 To draw attention to the Council's Financial Strategy and the potential financial position for future years.

**2. RECOMMENDATIONS**

- 2.1 That the details of Parish/Town Council taxes for a Band D property for 2008/09, as set out in Appendix 1, be noted (recommendation (1)).
- 2.2 The recommendations of the Strategy Committee in relation to the Council's Budget for 2008/09, as set out in Appendix 2, be approved (recommendations (2) to (9)).
- 2.3 The resolutions for the making and collection of Council Tax and associated matters for the year 2008/09, as set out in Appendix 3, be passed by the Council (recommendations (10) to (15)).

**3. FINANCIAL IMPLICATIONS**

- 3.1 These budgets determine the level of service provision, Council Tax, rents and charges for the coming year.
- 3.2 When the precept requirements of the other authorities are taken into account, the average Council Tax increase could be just under 4%. Any variation or change in any of the precepting authorities' requirements would result in amendments to the detailed Council Tax levels indicated in Appendix 3.

**4. RISK MANAGEMENT**

- 4.1 The attached Policy and Budget Framework document contains a budget risk assessment (see pages 24-26). There is a process for managing and monitoring the budget throughout the year, with quarterly reports to the Overview and Scrutiny (Stewardship) Committee.
- 4.2 The budget links to Significant Business Risk No. 8 – Comprehensive Spending Review. Key risks are highlighted below:

Risk Description	Likelihood	Seriousness or Impact	Mitigation Measures
Key budget assumptions eg on fee income, inflation, interest rates do not match what happens during the year. Unexpected costs arise during the year that cannot be met from savings or reserves.	Low	Marginal	Monthly monitoring of key risk areas by officers with quarterly reports to Members.
Achievement of the savings, efficiencies and additional income identified in the budget.	Low	Marginal	Arrangements to achieve the planned levels of savings, efficiencies and additional income are in place. This will be monitored as part of the above.
Pressures on delivering the council's aims and priorities within the desired financial strategy. Unable to deliver Financial Strategy and future Council Tax increases of no more than inflation.	Significant	Critical	Review of Financial Strategy including future Council Tax levels and raising additional income before 2009/10 budget round.

## 5. **KEY INFORMATION**

5.1 This budget reflects what the Council is aiming to achieve in its Corporate Plan and the Council's Financial Strategy. A more detailed report on both the General Fund and Council Housing Revenue Budgets and Capital Programme is contained in the 'Policy and Budget Framework for 2008/09', which is attached for the Council's approval.

5.2 This report highlights the key points for Council Tax and Council House Rents.

### **2008/09 Budget and Council Tax**

5.3 The Council's Financial Strategy for the last 4 years has been "to do our best to keep our Council Tax increases to no more than the rate of inflation", as measured by the increase in the September Headline Retail Price Index. The RPI increase in September 2007 was 3.9% and that is the rate used by the Government to increase state pensions and business rate bills.

5.4 Members and officers have worked together to achieve that goal again for 2008/09, whilst at the same time having to meet a number of new cost pressures and continue to make a number of improvements in the Council's service priority areas – the latter on the basis of no budget growth as far as possible.

- 5.5 As a result of that work and the identification of efficiencies, savings and additional income of approaching £700,000, the Strategy Committee is recommending a Council Tax increase of 3.9% for 2008/09 – in line with the published rate of inflation.
- 5.6 So, for a Band D property the current charge of £126.24 will increase by £4.92 a year (less than 10p a week) to £131.16, which is just over £2.50 a week for all of the services Babergh provides.
- 5.7 This will mean that the Council will have achieved an increase in Council Tax over the last 5 years that has not exceeded inflation (as measured by the headline RPI increase in September each year). Babergh will remain as having the second lowest Council Tax in Suffolk and should remain in the lowest 20% nationally.
- 5.8 A brief summary of the overall comparison of the General Fund revenue budget for 2008/09 with the current year is set out in the following table:

	<b>2007/08 £000</b>	<b>2008/09 £000</b>
Council's Budget Requirement	9,977	10,310
Deficit/Surplus on Collection Fund	-33	-10
Government Formula Grant	-5,836	-6,005
Council Taxpayers	4,108	4,295
Council Tax base	32,539	32,750
Council Tax for Band D Property	£126.24	£131.16

- 5.9 The increase in Government Formula Grant of 2.9% (or only 2.1% on a 'like-for-like' basis with 2007/08) is very disappointing as are the proposed increases of only around 2% for the following 2 years.
- 5.10 An explanation of the main reasons for the overall increase in the Council's Budget Requirement is provided below:-

<b>Reason for Change in Budget Requirement</b>	<b>£000</b>
Budget requirement 2007/08	9,977
• Inflation	+400
• Commitments	+355
• Service priorities	+19
• Prudential Borrowing	+50
• Phased reduction in general use of reserves	+183
• Efficiencies, savings and additional income (inc. CAST)	-674
Budget requirement 2008/09	10,310

- 5.11 An important factor in relation to the above is the Council's approach to the use of reserves. The Council has adopted a clear strategy of a phased and careful reduction in the use of reserves until the point is reached over a number of years when there would be £1,200,000 in reserves and those reserves would not then be reduced any further. This is above the recognised minimum level of reserves of 5% of the net annual revenue budget.
- 5.12 In terms of the general reserves strategy and phasing out their future use, this is shown in the table below. In addition to the general reserves, there are earmarked reserves of just over £1.2m that have been set aside for specific purposes:

<b>Use of Reserves</b>	<b>£000</b>
Actual Reserves at 31 March 2007	2,785
Estimated General use in 2007/08	-755
	2,030
CAST (2007/08 and 2008/09)	-209
	1,821
Phased general use of reserves:	
2008/09	-281
2009/10	-130
2010/11	-100
2011/12	-70
2012/13	-40
Minimum level of reserves	1,200

- 5.13 In terms of the General Fund capital programme, this is based on projects that meet the Council's corporate priorities and details, including how the 3-year programme could be financed, are provided in pages 49 –53 of the Policy and Budget Framework document. No provision is included for any financial contribution towards University Campus Suffolk although there are ongoing discussions currently on the merits of any contribution that Babergh may decide to make and the amount.
- 5.14 The Council's budget is, of course, only a small proportion of the overall Council Tax that residents pay. The precept requirements of Suffolk County Council, the Suffolk Police Authority and the various Parish/Town Councils also need to be taken into consideration.
- 5.15 The finally agreed precept requirements of Suffolk County Council and the Suffolk Police Authority will not be known formally until after the meeting, but, as can be seen from the table below, it is possible that the average increase in Council Tax for all authorities could be just under 4%. The assessment of the average increase, and the position for a Band D property, is shown below:-

<b>Authority</b>	<b>2007/08 £</b>	<b>2008/09 £</b>	<b>Increase %</b>
Suffolk County Council	1035.18	1,073.88	3.75
Suffolk Police Authority	137.34	144.18	4.98
Babergh District Council	126.24	131.16	3.9
Parish/Town Councils (average)	54.85	57.85	5.5
Total	1,353.61	1,407.07	3.95

- 5.16 A full list of precept requirements for the Parish/Town Councils in the district is attached in Appendix 1.

### **Council House Rents**

- 5.17 Rent increases are determined by the Government's rent restructuring requirements. These aim to bring local authority and registered social landlord rents for similar properties to the same level over a specified period. The original target date for alignment was 2012 but the Government has now moved this back to 2017.
- 5.18 Based on this and the Government's requirements, the Strategy Committee is recommending an average increase of 6.6%, and the increases for individual properties will range from 3% to 8.4%.

- 5.19 This is higher than recent years as the cap on increases of 5% has been removed. Government indications are that increases for future years should revert to around the 5% level although that cannot be guaranteed.
- 5.20 The Tenants Forum has accepted the proposed Housing Revenue Account budget and the average increase in Council house rents of 6.6%, as well as the proposed increases in charges for 2008/09.

### **Financial Strategy for Future Years**

- 5.21 On the basis of the Government's 3-year grant settlement and forward indications, it is likely that there will be an ongoing year-on-year requirement for efficiencies, savings and additional income (a 'budget gap') of around £700,000 - if the Council is to meet corporate aims and priorities, achieve service improvements and a Council Tax increase at the rate of inflation.
- 5.22 Therefore, in addition to continuing with our drive for efficiencies and savings, it is essential that the Council consider other aspects of its financial capacity over the next 3-4 years. Specifically, whether Council Tax increases above inflation may be required and what additional income can be generated over that period.
- 5.23 It is accepted that a strategic review of these two key issues is needed in order to feed into a new Medium-Term Financial Strategy for 2009/10 onwards. It is essential that these issues are considered before the next budget cycle starts.

## **6. APPENDICES**

- (1) Parish Council Taxes per Band D Equivalent Property 2008/09
- (2) Budget Recommendations of Strategy Committee
- (3) Recommendations for Council Tax for 2008/09

## **7. BACKGROUND PAPERS REFERRED TO:**

None.

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**RECOMMENDED**

(1) That the details set out below be noted:-

**Parish Council Taxes per Band D Equivalent Property 2008/09**

PARISH	2008/09 Parish Precept £	Tax Base	2008/09 Amount Band D £	PARISH	2008/09 Parish Precept £	Tax Base	2008/09 Amount Band D £
Acton	44,000	647.42	67.96	Kersey	5,250	181.16	28.98
Aldham	950	86.99	10.92	Kettlebaston	500	36.89	13.55
Alpheton	2,222	108.05	20.56	Lavenham	45,000	875.32	51.41
Arwarton	0	52.99	0.00	Lawshall	6,000	357.96	16.76
Assington	5,500	165.85	33.16	Layham	3,700	241.16	15.34
Belstead	3,000	86.77	34.57	Leavenheath	15,250	598.36	25.49
Bentley	14,000	332.51	42.10	Lindsey	1,675	83.05	20.17
Bildeston	18,000	391.00	46.04	Little Cornard	2,001	142.48	14.04
Boxford	31,000	514.43	60.26	Little Waldingfield	2,950	146.90	20.08
Boxted	400	52.31	7.65	Little Wenham	0	18.17	0.00
Brantham	37,767	901.62	41.89	Long Melford	63,000	1,474.36	42.73
Brent Eleigh	1,500	81.45	18.42	Milden	750	53.47	14.03
Brettenham	4,150	113.56	36.54	Monks Eleigh	9,500	242.46	39.18
Bures St Mary	20,589	382.01	53.90	Nayland with Wissington	31,000	525.82	58.96
Burstall	2,814	94.69	29.72	Nedging with Naughton	2,500	163.56	15.28
Capel St Mary	52,716	1,132.47	46.55	Newton	7,300	213.11	34.25
Chattisham / Hintlesham	4,500	301.09	14.95	Pinewood	52,267	1,517.25	34.45
Chelmondiston	22,000	416.14	52.87	Polstead	8,610	388.63	22.15
Chelsworth	600	82.36	7.29	Preston St Mary	2,200	94.36	23.31
Chilton	4,000	155.05	25.80	Raydon	7,500	211.57	35.45
Cockfield	9,000	364.84	24.67	Semer	400	67.65	5.91
Copdock & Washbrook	24,000	434.18	55.28	Shelley	0	30.86	0.00
East Bergholt	82,500	1,126.38	73.24	Shimpling	3,600	178.79	20.14
Edwardstone	4,700	172.21	27.29	Shotley	37,842	775.14	48.82
Elmsett	9,500	309.70	30.67	Somerton	370	40.07	9.23
Freston	800	52.60	15.21	Sproughton	44,695	541.66	82.51
Glemsford	66,000	1,218.08	54.18	Stanstead	5,600	151.94	36.86
Great Cornard	182,088	2,511.79	72.49	Stoke by Nayland	8,750	314.09	27.86
Great Waldingfield	23,888	565.21	42.26	Stratford St Mary	13,800	326.09	42.32
Great Wenham	0	63.32	0.00	Stutton	10,000	354.23	28.23
Groton	3,500	124.55	28.10	Sudbury	485,000	4,369.19	111.00
Hadleigh	285,090	2,868.89	99.37	Tattingstone	7,755	224.98	34.47
Harkstead	2,500	113.64	22.00	Thorpe Morieux	1,500	108.96	13.77
Hartest	9,000	213.94	42.07	Wattisham	1,500	44.13	33.99
Higham	0	78.59	0.00	Whatfield	3,000	126.33	23.75
Hitcham	7,000	289.00	24.22	Wherstead	2,786	119.85	23.25
Holbrook	16,500	618.65	26.67	Woolverstone	1,700	92.53	18.37
Holton St Mary	3,500	93.21	37.55				
				<b>TOTAL PRECEPT</b>	<b>1,894,525</b>		
				<b>TOTAL TAX BASE</b>		<b>32,750.07</b>	

**RECOMMENDATIONS OF STRATEGY COMMITTEE****RECOMMENDED**

- (2) That the General Fund Budget as set out in the attached Policy and Budget Framework 2008/09, including the prudential indicators for capital finance and treasury management and Budget Risk Assessment be approved.
- (3) That the following temporary changes, which are fully funded by grants or additional income, be made to the staffing establishment to reflect the Council's service priorities:-

Area	Details
Chilton Woods/Temporary Planning Resources	£50,000 addition to Chilton Woods allocation of £100,000, funded from Business Rates Growth reserve. Head of Natural & Built Environment to determine the use of the £150,000, including for additional temporary staff, in consultation with Corporate Director.
Licensing Administration	0.5 fte temporary post to continue for 2008/09 to deal with further statutory duties including the new Gambling Act -funded by higher fee income.
Homelessness Officer	Temporary post to continue for 2008/09 and subsequent years, subject to Government Funding continuing.
Play Worker	Post for 2 years, which is part of the £200,000 Big Lottery funding that has been received to develop opportunities for play in the District.

- (4) That the revised General Fund charges be implemented with effect from 1 April 2008.
- (5) That the weekly rents for the Council's dwellings and compulsory let garages be increased on average by 6.6% and in accordance with the rent restructuring requirements with effect from Monday, 14 April 2008.
- (6) That the revised Council housing charges, including the rents for garages and car ports which are not compulsorily let with dwellings be implemented with effect from Monday, 14 April 2008.

- (7) That where expenditure is included within the approved budget, the Head of Finance be empowered to:-**
- Vary the timing of revenue and capital payments from the current financial year to 2008/09 or vice-versa in accordance with Financial Regulations and Council resolutions.**
  - Vary the method of financing capital schemes, if he is satisfied that it is in the financial interest of the Council to do so.**
- (8) That the Head of Finance be authorised to amend the annual amounts of Council Tax payable in accordance with any changes notified by Suffolk County Council, and/or Suffolk Police Authority to the precepts issued by them.**
- (9) That the Head of Finance be authorised to make any necessary adjustments to the attached Policy and Budget Framework 2008/09 document following approval to the budget.**

**RECOMMENDATIONS FOR COUNCIL TAX FOR 2008/09****Council Tax Base****RECOMMENDED**

(10) That it be noted that, the Head of Finance has calculated the following amounts, in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992:-

(a) 32,750.07 being the amount calculated by the Council, in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992, as its Council Tax Base for the year 2008/09.

(b) That the relevant amounts for each part of the Council's area be as follows:

Part of the Council's Area	Council Tax Base	Part of the Council's Area	Council Tax Base
Acton	647.42	Kersey	181.16
Aldham	86.99	Kettlebaston	36.89
Alpheton	108.05	Lavenham	875.32
Arwarton	52.99	Lawshall	357.96
Assington	165.85	Layham	241.16
Belstead	86.77	Leavenheath	598.36
Bentley	332.51	Lindsey	83.05
Bildeston	391.00	Little Cornard	142.48
Boxford	514.43	Little Waldingfield	146.90
Boxted	52.31	Little Wenham	18.17
Brantham	901.62	Long Melford	1,474.36
Brent Eleigh	81.45	Milden	53.47
Brettenham	113.56	Monks Eleigh	242.46
Bures St Mary	382.01	Nayland with Wissington	525.82
Burstall	94.69	Nedging with Naughton	163.56
Capel St Mary	1,132.47	Newton	213.11
Chattisham / Hintlesham	301.09	Pinewood	1,517.25
Chelmondiston	416.14	Polstead	388.63
Chelsworth	82.36	Preston St Mary	94.36
Chilton	155.05	Raydon	211.57
Cockfield	364.84	Semer	67.65
Copdock and Washbrook	434.18	Shelley	30.86
East Bergholt	1,126.38	Shimpling	178.79
Edwardstone	172.21	Shotley	775.14
Elmsett	309.70	Somerton	40.07
Freston	52.60	Sproughton	541.66
Glemsford	1,218.08	Stanstead	151.94
Great Cornard	2,511.79	Stoke by Nayland	314.09
Great Waldingfield	565.21	Stratford St Mary	326.09
Great Wenham	63.32	Stutton	354.23
Groton	124.55	Sudbury	4,369.19
Hadleigh	2,868.89	Tattingstone	224.98
Harkstead	113.64	Thorpe Morieux	108.96
Hartest	213.94	Wattisham	44.13

<b>Part of the Council's Area</b>	<b>Council Tax Base</b>	<b>Part of the Council's Area</b>	<b>Council Tax Base</b>
<b>Higham</b>	<b>78.59</b>	<b>Whatfield</b>	<b>126.33</b>
<b>Hitcham</b>	<b>289.00</b>	<b>Wherstead</b>	<b>119.85</b>
<b>Holbrook</b>	<b>618.65</b>	<b>Woolverstone</b>	<b>92.53</b>
<b>Holton St Mary</b>	<b>93.21</b>		

being the amounts calculated by the Council in accordance with Regulation 6 of the Regulations, as the amount of its Council Tax Base for the year for dwellings in those parts of its area to which one or more special items relate.

RECOMMENDATIONS FOR COUNCIL TAX FOR 2008/09

Calculation of Budget Requirement and Basic Amounts of Council Tax for 2008/09

**RECOMMENDED**

- (11) That the following amounts be now calculated by the Council for the year 2008/09 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992:
- (a) **£50,057,035** being the aggregate of the amounts which the Council estimates for the items set out in Section 32(3) (a) to (e) of the Act
  - (b) **£37,852,450** being the aggregate of the amounts which the Council estimates for the items set out in Section 32(3) (a) to (c) of the Act
  - (c) **£12,204,585** being the amount by which the aggregate at 11(a) above exceeds the aggregate at 11(b) above, calculated by the Council, in accordance with Section 32(4) of the Act, as its budget requirement for the year
  - (d) **£6,014,570** being the aggregate of the sums which the Council estimates will be payable for the year into its general fund in respect of redistributed non-domestic rates, revenue support grant, and additional grant or special grant increased by the amount of the sums which the Council estimates will be transferred in the year from its Collection Fund to its General Fund in accordance with Section 97(3) of the Local Government Finance Act 1988 (Council Tax Surplus) and increased by the amount of any sum which the Council estimates will be transferred from its Collection Fund to its General Fund pursuant to the Collection Fund (Community Charges) directions under Section 98(4) of the Local Government Finance Act 1988 made on 7 February 1994 (Community Charge Surplus) and reduced by the amount representing the authority's contribution to Council Tax benefit resulting from an increase in its Council Tax calculated in accordance with the Collection Fund (General) (England) Directions 2000, the Collection Fund (Council Tax Benefit) (England) Direction 2000 the Local Authorities (Alteration of Requisite Calculations) (England) (Regulations 2000 and the Collection Fund (adjustments for previous years) (England) Directions 2000.
  - (e) **£189.01** being the amount at 11(c) above less the amount at 11(d) above, all divided by the amount at 10(a) above, calculated by the Council, in accordance with Section 33(1) of the Act, as the basic amount of its Council Tax for the year.
  - (f) **£1,894,525** being the aggregate amount of all special items referred to in Section 34(1) of the Act.

(g) £131.16 being the amount at 11(e) above less the result given by dividing the amount at 11(f) above by the amount at 10(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.

(h) Basic Amount of Tax for those parts of the Council's area to which one or more special items relate:

Part of the Council's Area	Basic Amount of Tax £	Part of the Council's Area	Basic Amount of Tax £
Acton	199.12	Holton St Mary	168.71
Aldham	142.08	Kersey	160.14
Alpheton	151.72	Kettlebaston	144.71
Arwarton	131.16	Lavenham	182.57
Assington	164.32	Lawshall	147.92
Belstead	165.73	Layham	146.50
Bentley	173.26	Leavenheath	156.65
Bildeston	177.20	Lindsey	151.33
Boxford	191.42	Little Cornard	145.20
Boxted	138.81	Little Waldingfield	151.24
Brantham	173.05	Little Wenham	131.16
Brent Eleigh	149.58	Long Melford	173.89
Brettenham	167.70	Milden	145.19
Bures St Mary	185.06	Monks Eleigh	170.34
Burstall	160.88	Nayland with Wissington	190.12
Capel St Mary	177.71	Nedging with Naughton	146.44
Chattisham	146.11	Newton	165.41
Chelmondiston	184.03	Pinewood	165.61
Chelsworth	138.45	Polstead	153.31
Chilton	156.96	Preston St Mary	154.47
Cockfield	155.83	Raydon	166.61
Copdock and Washbrook	186.44	Semer	137.07
East Bergholt	204.40	Shelley	131.16
Edwardstone	158.45	Shimpling	151.30
Elmsett	161.83	Shotley	179.98
Freston	146.37	Somerton	140.39
Glemsford	185.34	Sproughton	213.67
Great Cornard	203.65	Stanstead	168.02
Great Waldingfield	173.42	Stoke by Nayland	159.02
Great Wenham	131.16	Stratford St Mary	173.48
Groton	159.26	Stutton	159.39
Hadleigh	230.53	Sudbury	242.16
Harkstead	153.16	Tattingstone	165.63
Hartest	173.23	Thorpe Morieux	144.93
Higham	131.16	Wattisham	165.15
Hintlesham	146.11	Whatfield	154.91
Hitcham	155.38	Wherstead	154.41
Holbrook	157.83	Woolverstone	149.53

being the amounts given by adding to the amount at 11(g) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 10(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.

(i) Basic Amounts of Tax for all Bands:

PART OF THE COUNCIL'S AREA	BASIC AMOUNT OF TAX FOR ALL BANDS 2008/09							
	BAND A £	BAND B £	BAND C £	BAND D £	BAND E £	BAND F £	BAND G £	BAND H £
Acton	132.75	154.87	177.00	199.12	243.37	287.62	331.87	398.24
Aldham	94.72	110.51	126.29	142.08	173.65	205.23	236.80	284.16
Alpheton	101.15	118.00	134.86	151.72	185.44	219.15	252.87	303.44
Arwarton	87.44	102.01	116.59	131.16	160.31	189.45	218.60	262.32
Assington	109.55	127.80	146.06	164.32	200.84	237.35	273.87	328.64
Belstead	110.49	128.90	147.32	165.73	202.56	239.39	276.22	331.46
Bentley	115.51	134.76	154.01	173.26	211.76	250.26	288.77	346.52
Bildeston	118.13	137.82	157.51	177.20	216.58	255.96	295.33	354.40
Boxford	127.61	148.88	170.15	191.42	233.96	276.50	319.03	382.84
Boxted	92.54	107.96	123.39	138.81	169.66	200.50	231.35	277.62
Brantham	115.37	134.59	153.82	173.05	211.51	249.96	288.42	346.10
Brentleigh	99.72	116.34	132.96	149.58	182.82	216.06	249.30	299.16
Brettenham	111.80	130.43	149.07	167.70	204.97	242.23	279.50	335.40
Bures St Mary	123.37	143.94	164.50	185.06	226.18	267.31	308.43	370.12
Burstall	107.25	125.13	143.00	160.88	196.63	232.38	268.13	321.76
Capel St Mary	118.47	138.22	157.96	177.71	217.20	256.69	296.18	355.42
Chattisham	97.41	113.64	129.88	146.11	178.58	211.05	243.52	292.22
Chelmondiston	122.69	143.13	163.58	184.03	224.93	265.82	306.72	368.06
Chelsworth	92.30	107.68	123.07	138.45	169.22	199.98	230.75	276.90
Chilton	104.64	122.08	139.52	156.96	191.84	226.72	261.60	313.92
Cockfield	103.89	121.20	138.52	155.83	190.46	225.09	259.72	311.66
Copdock and Washbrook	124.29	145.01	165.72	186.44	227.87	269.30	310.73	372.88
East Bergholt	136.27	158.98	181.69	204.40	249.82	295.24	340.67	408.80
Edwardstone	105.63	123.24	140.84	158.45	193.66	228.87	264.08	316.90
Elmsett	107.89	125.87	143.85	161.83	197.79	233.75	269.72	323.66
Freston	97.58	113.84	130.11	146.37	178.90	211.42	243.95	292.74
Glemsford	123.56	144.15	164.75	185.34	226.53	267.71	308.90	370.68
Great Cornard	135.77	158.39	181.02	203.65	248.91	294.16	339.42	407.30
Great Waldingfield	115.61	134.88	154.15	173.42	211.96	250.50	289.03	346.84
Great Wenham	87.44	102.01	116.59	131.16	160.31	189.45	218.60	262.32
Groton	106.17	123.87	141.56	159.26	194.65	230.04	265.43	318.52
Hadleigh	153.69	179.30	204.92	230.53	281.76	332.99	384.22	461.06
Harkstead	102.11	119.12	136.14	153.16	187.20	221.23	255.27	306.32
Hartest	115.49	134.73	153.98	173.23	211.73	250.22	288.72	346.46
Higham	87.44	102.01	116.59	131.16	160.31	189.45	218.60	262.32
Hintlesham	97.41	113.64	129.88	146.11	178.58	211.05	243.52	292.22
Hitcham	103.59	120.85	138.12	155.38	189.91	224.44	258.97	310.76
Holbrook	105.22	122.76	140.29	157.83	192.90	227.98	263.05	315.66
Holton St Mary	112.47	131.22	149.96	168.71	206.20	243.69	281.18	337.42
Kersey	106.76	124.55	142.35	160.14	195.73	231.31	266.90	320.28
Kettlebaston	96.47	112.55	128.63	144.71	176.87	209.03	241.18	289.42
Lavenham	121.71	142.00	162.28	182.57	223.14	263.71	304.28	365.14
Lawshall	98.61	115.05	131.48	147.92	180.79	213.66	246.53	295.84
Layham	97.67	113.94	130.22	146.50	179.06	211.61	244.17	293.00
Leavenheath	104.43	121.84	139.24	156.65	191.46	226.27	261.08	313.30
Lindsey	100.89	117.70	134.52	151.33	184.96	218.59	252.22	302.66
Little Cornard	96.80	112.93	129.07	145.20	177.47	209.73	242.00	290.40
Little Waldingfield	100.83	117.63	134.44	151.24	184.85	218.46	252.07	302.48
Little Wenham	87.44	102.01	116.59	131.16	160.31	189.45	218.60	262.32
Long Melford	115.93	135.25	154.57	173.89	212.53	251.17	289.82	347.78
Milden	96.79	112.93	129.06	145.19	177.45	209.72	241.98	290.38
Monksleigh	113.56	132.49	151.41	170.34	208.19	246.05	283.90	340.68
Nayland with	126.75	147.87	169.00	190.12	232.37	274.62	316.87	380.24

PART OF THE COUNCIL'S AREA	BASIC AMOUNT OF TAX FOR ALL BANDS 2008/09							
	BAND A £	BAND B £	BAND C £	BAND D £	BAND E £	BAND F £	BAND G £	BAND H £
Wissington	97.63	113.90	130.17	146.44	178.98	211.52	244.07	292.88
Nedging with Naughton	110.27	128.65	147.03	165.41	202.17	238.93	275.68	330.82
Newton	110.41	128.81	147.21	165.61	202.41	239.21	276.02	331.22
Pinewood	102.21	119.24	136.28	153.31	187.38	221.45	255.52	306.62
Polstead	102.98	120.14	137.31	154.47	188.80	223.12	257.45	308.94
Preston St Mary	111.07	129.59	148.10	166.61	203.63	240.66	277.68	333.22
Raydon	91.38	106.61	121.84	137.07	167.53	197.99	228.45	274.14
Semer	87.44	102.01	116.59	131.16	160.31	189.45	218.60	262.32
Shelley	100.87	117.68	134.49	151.30	184.92	218.54	252.17	302.60
Shimpling	119.99	139.98	159.98	179.98	219.98	259.97	299.97	359.96
Shotley	93.59	109.19	124.79	140.39	171.59	202.79	233.98	280.78
Somerton	142.45	166.19	189.93	213.67	261.15	308.63	356.12	427.34
Sproughton	112.01	130.68	149.35	168.02	205.36	242.70	280.03	336.04
Stanstead	106.01	123.68	141.35	159.02	194.36	229.70	265.03	318.04
Stoke by Nayland	115.65	134.93	154.20	173.48	212.03	250.58	289.13	346.96
Stratford St Mary	106.26	123.97	141.68	159.39	194.81	230.23	265.65	318.78
Stutton	161.44	188.35	215.25	242.16	295.97	349.79	403.60	484.32
Sudbury	110.42	128.82	147.23	165.63	202.44	239.24	276.05	331.26
Tattingstone	96.62	112.72	128.83	144.93	177.14	209.34	241.55	289.86
Thorpe Morieux	110.10	128.45	146.80	165.15	201.85	238.55	275.25	330.30
Wattisham	103.27	120.49	137.70	154.91	189.33	223.76	258.18	309.82
Whatfield	102.94	120.10	137.25	154.41	188.72	223.04	257.35	308.82
Wherstead	99.69	116.30	132.92	149.53	182.76	215.99	249.22	299.06
Woolverstone								

being the amounts given by multiplying the amounts at 11(g) and 11(h) above by the number which, in the proportion set out in Section 5(a) 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 amount to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

RECOMMENDATIONS FOR COUNCIL TAX FOR 2008/09

Major Precepting Authorities

**RECOMMENDED**

(12) That it be noted that for the year 2008/09 the major precepting authorities 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:-

Categories of Dwellings in Valuation Bands

<u>Band</u>	<u>Suffolk County Council</u>	<u>Suffolk Police Authority</u>
	£	£
A	715.92	96.12
B	835.24	112.14
C	954.56	128.16
D	1073.88	144.18
E	1312.52	176.22
F	1551.16	208.26
G	1789.80	240.30
H	2147.76	288.36

**RECOMMENDATIONS FOR COUNCIL TAX FOR 2008/09****Amounts of Council Tax for 2008/09****RECOMMENDED**

- (13) That, having calculated the aggregate in each case of the amounts at 11(i) and 12 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 year 2008/09 for each of the categories of dwellings shown below:

PART OF THE COUNCIL'S AREA	BASIC AMOUNT OF TAX FOR ALL BANDS 2008/09							
	BAND A £	BAND B £	BAND C £	BAND D £	BAND E £	BAND F £	BAND G £	BAND H £
Acton	944.79	1,102.25	1,259.72	1,417.18	1,732.11	2,047.04	2,361.97	2,834.36
Aldham	906.76	1,057.89	1,209.01	1,360.14	1,662.39	1,964.65	2,266.90	2,720.28
Alpheton	913.19	1,065.38	1,217.58	1,369.78	1,674.18	1,978.57	2,282.97	2,739.56
Arwarton	899.48	1,049.39	1,199.31	1,349.22	1,649.05	1,948.87	2,248.70	2,698.44
Assington	921.59	1,075.18	1,228.78	1,382.38	1,689.58	1,996.77	2,303.97	2,764.76
Belstead	922.53	1,076.28	1,230.04	1,383.79	1,691.30	1,998.81	2,306.32	2,767.58
Bentley	927.55	1,082.14	1,236.73	1,391.32	1,700.50	2,009.68	2,318.87	2,782.64
Bildeston	930.17	1,085.20	1,240.23	1,395.26	1,705.32	2,015.38	2,325.43	2,790.52
Boxford	939.65	1,096.26	1,252.87	1,409.48	1,722.70	2,035.92	2,349.13	2,818.96
Boxted	904.58	1,055.34	1,206.11	1,356.87	1,658.40	1,959.92	2,261.45	2,713.74
Brantham	927.41	1,081.97	1,236.54	1,391.11	1,700.25	2,009.38	2,318.52	2,782.22
Brentleigh	911.76	1,063.72	1,215.68	1,367.64	1,671.56	1,975.48	2,279.40	2,735.28
Brettenham	923.84	1,077.81	1,231.79	1,385.76	1,693.71	2,001.65	2,309.60	2,771.52
Bures St Mary	935.41	1,091.32	1,247.22	1,403.12	1,714.92	2,026.73	2,338.53	2,806.24
Burstall	919.29	1,072.51	1,225.72	1,378.94	1,685.37	1,991.80	2,298.23	2,757.88
Capel St Mary	930.51	1,085.60	1,240.68	1,395.77	1,705.94	2,016.11	2,326.28	2,791.54
Chattisham	909.45	1,061.02	1,212.60	1,364.17	1,667.32	1,970.47	2,273.62	2,728.34
Chelmondiston	934.73	1,090.51	1,246.30	1,402.09	1,713.67	2,025.24	2,336.82	2,804.18
Chelsworth	904.34	1,055.06	1,205.79	1,356.51	1,657.96	1,959.40	2,260.85	2,713.02
Chilton	916.68	1,069.46	1,222.24	1,375.02	1,680.58	1,986.14	2,291.70	2,750.04
Cockfield	915.93	1,068.58	1,221.24	1,373.89	1,679.20	1,984.51	2,289.82	2,747.78
Copdock and Washbrook	936.33	1,092.39	1,248.44	1,404.50	1,716.61	2,028.72	2,340.83	2,809.00
East Bergholt	948.31	1,106.36	1,264.41	1,422.46	1,738.56	2,054.66	2,370.77	2,844.92
Edwardstone	917.67	1,070.62	1,223.56	1,376.51	1,682.40	1,988.29	2,294.18	2,753.02
Elmsett	919.93	1,073.25	1,226.57	1,379.89	1,686.53	1,993.17	2,299.82	2,759.78
Freston	909.62	1,061.22	1,212.83	1,364.43	1,667.64	1,970.84	2,274.05	2,728.86
Glensford	935.60	1,091.53	1,247.47	1,403.40	1,715.27	2,027.13	2,339.00	2,806.80
Great Cornard	947.81	1,105.77	1,263.74	1,421.71	1,737.65	2,053.58	2,369.52	2,843.42
Great Waldingfield	927.65	1,082.26	1,236.87	1,391.48	1,700.70	2,009.92	2,319.13	2,782.96
Great Wenham	899.48	1,049.39	1,199.31	1,349.22	1,649.05	1,948.87	2,248.70	2,698.44
Groton	918.21	1,071.25	1,224.28	1,377.32	1,683.39	1,989.46	2,295.53	2,754.64
Hadleigh	965.73	1,126.68	1,287.64	1,448.59	1,770.50	2,092.41	2,414.32	2,897.18
Harkstead	914.15	1,066.50	1,218.86	1,371.22	1,675.94	1,980.65	2,285.37	2,742.44
Hartest	927.53	1,082.11	1,236.70	1,391.29	1,700.47	2,009.64	2,318.82	2,782.58
Higham	899.48	1,049.39	1,199.31	1,349.22	1,649.05	1,948.87	2,248.70	2,698.44
Hintlesham	909.45	1,061.02	1,212.60	1,364.17	1,667.32	1,970.47	2,273.62	2,728.34
Hitcham	915.63	1,068.23	1,220.84	1,373.44	1,678.65	1,983.86	2,289.07	2,746.88
Holbrook	917.26	1,070.14	1,223.01	1,375.89	1,681.64	1,987.40	2,293.15	2,751.78
Holton St Mary	924.51	1,078.60	1,232.68	1,386.77	1,694.94	2,003.11	2,311.28	2,773.54
Kersey	918.80	1,071.93	1,225.07	1,378.20	1,684.47	1,990.73	2,297.00	2,756.40
Kettlebaston	908.51	1,059.93	1,211.35	1,362.77	1,665.61	1,968.45	2,271.28	2,725.54
Lavenham	933.75	1,089.38	1,245.00	1,400.63	1,711.88	2,023.13	2,334.38	2,801.26
Lawshall	910.65	1,062.43	1,214.20	1,365.98	1,669.53	1,973.08	2,276.63	2,731.96
Layham	909.71	1,061.32	1,212.94	1,364.56	1,667.80	1,971.03	2,274.27	2,729.12
Leavenheath	916.47	1,069.22	1,221.96	1,374.71	1,680.20	1,985.69	2,291.18	2,749.42
Lindsey	912.93	1,065.08	1,217.24	1,369.39	1,673.70	1,978.01	2,282.32	2,738.78
Little Cornard	908.84	1,060.31	1,211.79	1,363.26	1,666.21	1,969.15	2,272.10	2,726.52
Little Waldingfield	912.87	1,065.01	1,217.16	1,369.30	1,673.59	1,977.88	2,282.17	2,738.60
Little Wenham	899.48	1,049.39	1,199.31	1,349.22	1,649.05	1,948.87	2,248.70	2,698.44
Long Melford	927.97	1,082.63	1,237.29	1,391.95	1,701.27	2,010.59	2,319.92	2,783.90
Milden	908.83	1,060.31	1,211.78	1,363.25	1,666.19	1,969.14	2,272.08	2,726.50

PART OF THE COUNCIL'S AREA	BASIC AMOUNT OF TAX FOR ALL BANDS 2008/09							
	BAND A £	BAND B £	BAND C £	BAND D £	BAND E £	BAND F £	BAND G £	BAND H £
Monks Eleigh	925.60	1,079.87	1,234.13	1,388.40	1,696.93	2,005.47	2,314.00	2,776.80
Nayland with Wissington	938.79	1,095.25	1,251.72	1,408.18	1,721.11	2,034.04	2,346.97	2,816.36
Nedging with Naughton	909.67	1,061.28	1,212.89	1,364.50	1,667.72	1,970.94	2,274.17	2,729.00
Newton	922.31	1,076.03	1,229.75	1,383.47	1,690.91	1,998.35	2,305.78	2,766.94
Pinewood	922.45	1,076.19	1,229.93	1,383.67	1,691.15	1,998.63	2,306.12	2,767.34
Polstead	914.25	1,066.62	1,219.00	1,371.37	1,676.12	1,980.87	2,285.62	2,742.74
Preston St Mary	915.02	1,067.52	1,220.03	1,372.53	1,677.54	1,982.54	2,287.55	2,745.06
Raydon	923.11	1,076.97	1,230.82	1,384.67	1,692.37	2,000.08	2,307.78	2,769.34
Semer	903.42	1,053.99	1,204.56	1,355.13	1,656.27	1,957.41	2,258.55	2,710.26
Shelley	899.48	1,049.39	1,199.31	1,349.22	1,649.05	1,948.87	2,248.70	2,698.44
Shimpling	912.91	1,065.06	1,217.21	1,369.36	1,673.66	1,977.96	2,282.27	2,738.72
Shotley	932.03	1,087.36	1,242.70	1,398.04	1,708.72	2,019.39	2,330.07	2,796.08
Somerton	905.63	1,056.57	1,207.51	1,358.45	1,660.33	1,962.21	2,264.08	2,716.90
Sproughton	954.49	1,113.57	1,272.65	1,431.73	1,749.89	2,068.05	2,386.22	2,863.46
Stanstead	924.05	1,078.06	1,232.07	1,386.08	1,694.10	2,002.12	2,310.13	2,772.16
Stoke by Nayland	918.05	1,071.06	1,224.07	1,377.08	1,683.10	1,989.12	2,295.13	2,754.16
Stratford St Mary	927.69	1,082.31	1,236.92	1,391.54	1,700.77	2,010.00	2,319.23	2,783.08
Stutton	918.30	1,071.35	1,224.40	1,377.45	1,683.55	1,989.65	2,295.75	2,754.90
Sudbury	973.48	1,135.73	1,297.97	1,460.22	1,784.71	2,109.21	2,433.70	2,920.44
Tattingstone	922.46	1,076.20	1,229.95	1,383.69	1,691.18	1,998.66	2,306.15	2,767.38
Thorpe Morieux	908.66	1,060.10	1,211.55	1,362.99	1,665.88	1,968.76	2,271.65	2,725.98
Wattisham	922.14	1,075.83	1,229.52	1,383.21	1,690.59	1,997.97	2,305.35	2,766.42
Whatfield	915.31	1,067.87	1,220.42	1,372.97	1,678.07	1,983.18	2,288.28	2,745.94
Wherstead	914.98	1,067.48	1,219.97	1,372.47	1,677.46	1,982.46	2,287.45	2,744.94
Woolverstone	911.73	1,063.68	1,215.64	1,367.59	1,671.50	1,975.41	2,279.32	2,735.18

**Note:** This will be the proposed level of Council Tax for all parishes in the Babergh District assuming the Suffolk County Council and Suffolk Police Authority Precepts do not change from those indicated in Recommendation 12.

RECOMMENDATIONS FOR COUNCIL TAX FOR 2008/09

Payment Instalment Dates

**RECOMMENDED**

- (14) That in respect of Council Tax and Business Rates the ten instalment dates each year should be the 1<sup>st</sup> of each month from the 1<sup>st</sup> April to 1<sup>st</sup> January, but with the ability for Council Taxpayers who elect to pay by Direct Debit to choose between the 1<sup>st</sup>, 8<sup>th</sup>, 15<sup>th</sup>, 22<sup>nd</sup> and 28<sup>th</sup> of each month; subject to the proviso that the payment date of the 1<sup>st</sup> of each month can be revised to a later date by the Head of Finance, in consultation with the Chairman of the Strategy Committee, if it is felt to be essential to do so.

Delegated Authority

**RECOMMENDED**

- (15) (1) That the following Officers:-

Andrew Wilcock	- Senior Revenues Manager
Sue Fayers	- Billing & Recovery Manager
Peter L Seeley	- Recovery Team Leader
Russell K Bernthal	- Senior Business Rates Officer
Emma Kennington	- Advanced Recovery Officer
Val Hill	- Advanced Recovery Officer

be authorised:-

- (a) to collect and recover any Council Tax and Penalties payable under the Local Government Finance Act 1992.
- (b) to institute legal proceedings and appear on behalf of the Council at the hearing of any legal proceedings by way of applications for the issue of:-
- (i) to issue Liability Orders for unpaid Council Taxes;
- (ii) to issue Warrants of Commitment in respect of Liability Orders, pursuant to:-

Section 14 and Schedule 4 of the Local Government Finance Act 1992 and the Council Tax Administration and Enforcement Regulations 1992 and Section 22 and Schedule 4 of the Local Government Finance Act 1988 and

- (c) to institute any other legal proceedings, process or steps for the purpose of recovering any such unpaid Council Taxes and Penalties and to appear on behalf of the Council at any Hearing relating thereto.

**(2) That the following Officers:-**

<b>Andrew Wilcock</b>	- <b>Senior Revenues Manager</b>
<b>Sue Fayers</b>	- <b>Billing and Recovery Manager</b>
<b>Peter L Seeley</b>	- <b>Recovery Team Leader</b>
<b>Russell K Bernthal</b>	- <b>Senior Business Rates Officer</b>
<b>Emma Kennington</b>	- <b>Advanced Recovery Officer</b>
<b>Val Hill</b>	- <b>Advanced Recovery Officer</b>

**be authorised:**

- (a) to collect and recover any National Non-Domestic Rate payable under Part III of the Local Government Finance Act 1988.**
- (b) to institute legal proceedings and appear on behalf of the Council at the Hearing of any legal proceedings by way of an application for the issue of (i) a Liability Order for unpaid National Non-Domestic Rate and (ii) a Warrant of Commitment in respect of any National Non-Domestic Rate, pursuant to Section 62 and Schedule 9 of the Local Government Finance Act 1988 and the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989.**
- (c) to institute any other legal proceedings, process or steps for the purpose of recovering any such unpaid National Non-Domestic Rate and to appear on behalf of the Council at any Hearing relating thereto.**