

**BABERGH DISTRICT COUNCIL**

**FROM: Head of Finance**

**REPORT NUMBER    **F191****

**TO:     COUNCIL**

**DATE OF MEETING   26 February 2007**

**BUDGET 2007/08**

**1.    PURPOSE OF REPORT**

To approve the budget, a Council Tax increase for this Council's purposes of 2.9% for 2007/08 (which is below the RPI rate of inflation) and an average increase for Council House rents of 5% in line with the Government's rent restructuring requirements.

**2.    RECOMMENDATIONS**

**2.1   It is recommended that:-**

- a.   The details of Parish/Town Council taxes for a Band D property for 2007/08, as set out in Appendix 1, be noted (recommendation (1)).
- b.   The recommendations of the Strategy Committee in relation to the Council's budget for 2007/08 as set out in Appendix 2 be approved (recommendations (2) to (7)).
- c.   The resolutions for the making and collection of Council Tax and associated matters for the year 2007/08 as set out in Appendix 3 be passed by the Council (recommendations (8) to (13)).
- d.   The Head of Finance be authorised to make any adjustments to the attached Policy and Budget Framework 2007/08 document following approval to the budget.

**3.    FINANCIAL IMPLICATIONS**

**3.1   These budgets determine the level of service provision, Council Tax, rents and charges for the coming year.**

**3.2   The budget and use of reserves will need amending in the light of the decisions on the Independent Remuneration Panel's review of Members Allowances. This should be done on the basis of no change to the proposed Council Tax increase of 2.9%.**

**3.3   When the precept requirements of the other authorities are taken into account, the average Council Tax increase is likely to be 4.5%. 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 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   Our current Strategic Risk Register classifies the general risks to the Council's financial standing as being below our risk tolerance line (likelihood low, impact critical). The key risks from the detailed risk assessment are summarised in the following table.**

<b>Risk Description</b>	<b>Likelihood</b>	<b>Seriousness or Impact</b>	<b>Mitigation Measures</b>
Key assumptions eg on fee income, inflation, interest rates do not match what happens during the year. Achievement of the savings, efficiencies and additional income identified in the budget. Not achieving Capital spending programme	Low	Marginal	Monthly monitoring of key risk areas by officers with quarterly reports to Members.
Unexpected costs arise during the year that cannot be met from savings or reserves.	Low/Significant	Marginal	This would be considered as part of the above monitoring arrangements and the budget/use of reserves could be adjusted accordingly.

## 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 the budget and details of the revenue budgets and capital programme are contained in the attached 'Policy and Budget Framework for 2007/08', which is attached for the Council's approval.

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

### **Council Tax**

5.3 The Council's Financial Strategy is "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 Retail Price Index. The RPI increase in September 2006 was 3.6% 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, whilst at the same time looking to make a number of improvements in the Council's service priority areas.

5.5 As a result of that work, the identification of efficiencies savings and additional income of £372,000, the ability to use more from reserves (as a result of savings in 2005/06 and 2006/07) and a good grant settlement, the Strategy Committee is recommending a Council Tax increase of 2.9% for 2007/08 – which is below inflation.

5.6 So, for a Band D property the current charge of £122.68 will increase by £3.56 a year (7p a week) to £126.24, which is less than £2.50 a week for all of the services Babergh provides.

5.7 A brief summary of the overall comparison of the General Fund revenue budget for 2007/08 with the current year is set out in the following table. This will not be affected by the Members Allowances review as it is proposed that any additional cost is met from reserves:-

	<b>2006/07 £000</b>	<b>2007/08 £000</b>
Council's Budget Requirement	9,440	9,977
Deficit/Surplus on Collection Fund	+12	-33
Government Support	-5,511	-5,836
Council Taxpayers	3,941	4,108
Council Tax base	32,123	32,539
Council Tax for Band D Property	£122.68	£126.24

5.8 An explanation of the main reasons for the overall increase in the Council's Budget Requirement (before any adjustments in relation to Members Allowances) is provided below:-

<b>Reason for Change in Budget Requirement</b>	<b>£000</b>
Budget requirement 2006/07	9,440
• Inflation	+350
• Commitments	+499
• Service priorities	+105
• Efficiencies, savings and additional income	-372
• Other variations	+12
• Use of Reserves:	
- Phased reduction in general use of reserves	+54
- One-off additional use of reserves as a result of savings in previous years	-111
Budget requirement 2007/08	9,977

5.9 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.

5.10 In terms of the reserves strategy and phasing out their future use, this is shown in the table below. This includes the 'earmarking' of appropriate sums for current and future use in order to support the achievement of the council's corporate priorities. The proposed earmarking and phased use of those reserves is.

<b>Use of Reserves</b>	<b>£000</b>
Actual reserves at 31 March 2006	3,395
General/Earmarked use in 2006/07	-420
Earmarked for:	
• Transformation agenda/CAST/Efficiencies	-370
• Future capital projects (increase from £500k)	-775
	1,830
Phased general use of reserves:	
2007/08	-280
2008/09	-180
2009/10	-120
2010/11	-50
Projected balance at 31 March 2011	1,200

- 5.11 The proposed amount set aside for future capital projects will be reduced by any additional amount agreed for Members Allowances.
- 5.12 The use in 2006/07 includes an earmarked reserve of £75,000 as an Insurance Fund for a potentially uninsured claim. In addition to the above, a further earmarked reserve of £206,000 for estimated Business Rates Growth Income has been established. The latter will depend on Government confirmation of the amounts due under this scheme for this and next year. Members will determine how this is to be used in due course.
- 5.13 The Council's budget is of course only a small part of the picture in relation to Council Tax. The precept requirements of Suffolk County Council, the Suffolk Police Authority and the various Parish/Town Councils also need to be taken into consideration. The precept requirements of Suffolk County Council and the Suffolk Police Authority will not be known formally until a few days before the meeting, but, as can be seen from the table below, it seems likely that the average increase in Council Tax for all authorities could be 4.5%. The assessment of the average increase, and the position for a Band D property, is shown below:-

<b>Authority</b>	<b>2006/07 £</b>	<b>2007/08 £</b>	<b>Increase %</b>
Suffolk County Council	990.63	1035.18	4.5
Suffolk Police Authority	130.86	137.34	4.95
Babergh District Council	122.68	126.24	2.9
Parish/Town Councils (average)	51.04	54.85	7.5
<b>Total</b>	<b>1,295.21</b>	<b>1,353.61</b>	<b>4.5</b>

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

### **Council House Rents**

- 5.15 Rent increases are effectively determined now 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 ten-year period. The Strategy Committee is recommending an average increase of 5% in line with those rent restructuring requirements, and the increases for individual properties will range from 0.7% to 7.4%.
- 5.16 The Tenants Forum has accepted the proposed Housing Revenue Account budget and an average increase in Council house rents of 5%, as well as the proposed increases in charges for 2007/08.

## **6. APPENDICES**

- (1) Parish Council Taxes per Band D Equivalent Property 2007/08
- (2) Recommendations of Strategy Committee
- (3) Recommendations for Council Tax for 2007/08

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

None.

**CONTACT:** Barry Hunter

**DIRECT LINE:** (01473) 825819

**RECOMMENDED**

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

**Parish Council Taxes per Band D Equivalent Property 2007/08**

PARISH	2007/08 Parish Precept £	Tax Base	2007/08 Amount Band D £	PARISH	2007/08 Parish Precept £	Tax Base	2007/08 Amount Band D £
Acton	40,000.00	638.39	62.66	Kersey	5,078.00	179.80	28.24
Aldham	1,450.00	86.30	16.80	Kettlebaston	500.00	36.98	13.52
Alpheton	1,897.00	109.68	17.30	Lavenham	35,000.00	876.01	39.95
Arwarton	0.00	53.00	0.00	Lawshall	5,000.00	353.91	14.13
Assington	5,500.00	168.27	32.69	Layham	6,500.00	242.42	26.81
Belstead	3,000.00	87.69	34.21	Leavenheath	8,000.00	596.82	13.40
Bentley	14,000.00	330.59	42.35	Lindsey	1,613.00	80.22	20.11
Bildeston	17,564.00	391.95	44.81	Little Cornard	1,830.00	142.30	12.86
Boxford	26,000.00	514.23	50.56	Little Waldingfield	2,600.00	146.14	17.79
Boxted	400.00	50.57	7.91	Little Wenham	0.00	17.94	0.00
Brantham	35,139.00	905.30	38.81	Long Melford	61,000.00	1,462.74	41.70
Brent Leigh	750.00	82.42	9.10	Milden	750.00	53.76	13.95
Brettenham	4,150.00	117.08	35.45	Monks Leigh	9,230.00	232.13	39.76
Bures St Mary	21,991.00	379.58	57.94	Nayland with Wissington	23,000.00	522.03	44.06
Burstall	2,732.00	91.36	29.90	Nedging with Naughton	2,150.00	162.43	13.24
Capel St Mary	48,740.00	1,133.52	43.00	Newton	6,600.00	213.78	30.87
Chattisham / Hintlesham	4,500.00	304.79	14.76	Pinewood	50,645.00	1,518.19	33.36
Chelmondiston	22,000.00	412.40	53.35	Polstead	8,200.00	382.94	21.41
Chelsworth	600.00	83.05	7.22	Preston St Mary	2,200.00	95.05	23.15
Chilton	3,800.00	155.37	24.46	Raydon	7,500.00	212.14	35.35
Cockfield	7,500.00	365.74	20.51	Semer	400.00	68.21	5.86
Copdock & Washbrook	24,000.00	438.29	54.76	Shelley	0.00	30.15	0.00
East Bergholt	85,000.00	1,120.98	75.83	Shimpling	3,000.00	180.59	16.61
Edwardstone	4,700.00	171.66	27.38	Shotley	36,250.00	768.04	47.20
Elmsett	9,000.00	305.63	29.45	Somerton	350.00	38.94	8.99
Freston	750.00	52.14	14.38	Sproughton	39,626.00	536.82	73.82
Glemsford	67,000.00	1,204.34	55.63	Stanstead	5,000.00	153.56	32.56
Great Cornard	168,243.00	2,418.08	69.58	Stoke by Nayland	8,750.00	321.68	27.20
Great Waldingfield	23,888.00	572.54	41.72	Stratford St Mary	13,800.00	323.33	42.68
Great Wenham	0.00	62.72	0.00	Stutton	12,465.00	357.32	34.88
Groton	3,400.00	129.76	26.20	Sudbury	465,675.00	4,328.24	107.59
Hadleigh	261,220.00	2,838.76	92.02	Tattingstone	6,625.00	226.19	29.29
Harkstead	2,500.00	115.57	21.63	Thorpe Morieux	1,500.00	108.21	13.86
Hartest	7,585.00	209.86	36.14	Wattisham	1,500.00	43.25	34.68
Higham	0.00	80.59	0.00	Whatfield	2,800.00	126.04	22.22
Hitcham	7,250.00	291.42	24.88	Wherstead	2,692.00	118.49	22.72

<b>PARISH</b>	<b>2007/08 Parish Precept £</b>	<b>Tax Base</b>	<b>2007/08 Amount Band D £</b>	<b>PARISH</b>	<b>2007/08 Parish Precept £</b>	<b>Tax Base</b>	<b>2007/08 Amount Band D £</b>
<b>Holbrook</b>	<b>15,500.00</b>	<b>622.35</b>	<b>24.91</b>	<b>Woolverstone</b>	<b>1,700.00</b>	<b>92.75</b>	<b>18.33</b>
<b>Holton St Mary</b>	<b>3,500.00</b>	<b>93.88</b>	<b>37.28</b>				
				<b>TOTAL PRECEPT</b>	<b>1,784,778.00</b>		
				<b>TOTAL TAX BASE</b>		<b>32,539.39</b>	

**RECOMMENDATIONS OF STRATEGY COMMITTEE**

**RECOMMENDED**

(2) That subject to the outcome of the Independent Remuneration Panel Review (of Members Allowances), the General Fund budget as set out in the attached Policy and Budget Framework 2007/08 document, including the prudential indicators for capital finance and Treasury Management be approved on the basis that, in any event, the Council Tax increase will not exceed 2.9% and that any variations to the budget (in relation to this or any other minor amendments) will be accommodated by adjusting the use of reserves in 2007/08 within the overall reserves strategy.

(3) That the following temporary changes be made to the staffing establishment in relation to service priorities that are fully funded by Government grant:

<b>Additional Staffing</b>
<ul style="list-style-type: none"><li>• 0.5 fte for two years to deal with new Smoke free legislation (see para. 4.2 of report)</li></ul>
<ul style="list-style-type: none"><li>• Project Manager for 18 months - funded from the £132,000 grant from the Government towards the Haven Gateway sub-region Choice- Based lettings implementation, on which Babergh is leading</li></ul>

(4) That the revised General Fund charges are implemented with effect from 1 April 2007.

(5) That the weekly rents for the Council's dwellings and compulsory let garages be increased on average by 5.0% and in accordance with the rent restructuring requirements with effect from Monday, 16 April 2007.

(6) That the Council Housing Budget be approved, and 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, 16 April 2007.

(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 2007/08 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.

**RECOMMENDATIONS FOR COUNCIL TAX FOR 2007/08****Council Tax Base****RECOMMENDED**

(8) 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) 32,539.39 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 2007/08.

(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	638.39	Kersey	179.80
Aldham	86.30	Kettlebaston	36.98
Alpheton	109.68	Lavenham	876.01
Arwarton	53.00	Lawshall	353.91
Assington	168.27	Layham	242.42
Belstead	87.69	Leavenheath	596.82
Bentley	330.59	Lindsey	80.22
Bildeston	391.95	Little Cornard	142.30
Boxford	514.23	Little Waldingfield	146.14
Boxted	50.57	Little Wenham	17.94
Brantham	905.30	Long Melford	1,462.74
Brent Eleigh	82.42	Milden	53.76
Brettenham	117.08	Monks Eleigh	232.13
Bures St Mary	379.58	Nayland with Wissington	522.03
Burstall	91.36	Nedging with Naughton	162.43
Capel St Mary	1,133.52	Newton	213.78
Chattisham / Hintlesham	304.79	Pinewood	1,518.19
Chelmondiston	412.40	Polstead	382.94
Chelsworth	83.05	Preston St Mary	95.05
Chilton	155.37	Raydon	212.14
Cockfield	365.74	Semer	68.21
Copdock & Washbrook	438.29	Shelley	30.15
East Bergholt	1,120.98	Shimpling	180.59
Edwardstone	171.66	Shotley	768.04
Elmsett	305.63	Somerton	38.94
Freston	52.14	Sproughton	536.82
Glemsford	1,204.34	Stanstead	153.56
Great Cornard	2,418.08	Stoke by Nayland	321.68
Great Waldingfield	572.54	Stratford St Mary	323.33
Great Wenham	62.72	Stutton	357.32
Groton	129.76	Sudbury	4,328.24
Hadleigh	2,838.76	Tattingstone	226.19
Harkstead	115.57	Thorpe Morieux	108.21
Hartest	209.86	Wattisham	43.25
Higham	80.59	Whatfield	126.04
Hitcham	291.42	Wherstead	118.49
Holbrook	622.35	Woolverstone	92.75
Holton St Mary	93.88		

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 2007/08

Calculation of Budget Requirement and Basic Amounts of Council Tax for 2007/08

**RECOMMENDED**

- (9) That the following amounts be now calculated by the Council for the year 2007/08 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992:
- (a) **£48,150,048** 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) **£36,388,060** 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) **£11,761,988** being the amount by which the aggregate at 9(a) above exceeds the aggregate at 9(b) above, calculated by the Council, in accordance with Section 32(4) of the Act, as its budget requirement for the year
  - (d) **£5,869,310** 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 reduced by the amount of the sums which the Council estimates will be transferred in the year from its General Fund to its Collection Fund in accordance with Section 97(3) of the Local Government Finance Act 1988 (Council Tax Deficit).
  - (e) **£181.09** being the amount at 9(c) above less the amount at 9(d) above, all divided by the amount at 8(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) **£1,784,778** being the aggregate amount of all special items referred to in Section 34(1) of the Act.
  - (g) **£126.24** being the amount at 9(e) above less the result given by dividing the amount at 9(f) above by the amount at 8(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**

<b>Part of the Council's Area</b>	<b>Basic Amount of Tax</b>	<b>Part of the Council's Area</b>	<b>Basic Amount of Tax</b>
	<b>£</b>		<b>£</b>
Acton	188.90	Holton St Mary	163.52
Aldham	143.04	Kersey	154.48
Alpheton	143.54	Kettlebaston	139.76
Arwarton	126.24	Lavenham	166.19
Assington	158.93	Lawshall	140.37
Belstead	160.45	Layham	153.05
Bentley	168.59	Leavenheath	139.64
Bildeston	171.05	Lindsey	146.35
Boxford	176.80	Little Cornard	139.10
Boxted	134.15	Little Waldingfield	144.03
Brantham	165.05	Little Wenham	126.24
Brent Eleigh	135.34	Long Melford	167.94
Brettenham	161.69	Milden	140.19
Bures St Mary	184.18	Monks Eleigh	166.00
Burstall	156.14	Nayland with Wissington	170.30
Capel St Mary	169.24	Nedging with Naughton	139.48
Chattisham	141.00	Newton	157.11
Chelmondiston	179.59	Pinewood	159.60
Chelsworth	133.46	Polstead	147.65
Chilton	150.70	Preston St Mary	149.39
Cockfield	146.75	Raydon	161.59
Copdock & Washbrook	181.00	Semer	132.10
East Bergholt	202.07	Shelley	126.24
Edwardstone	153.62	Shimpling	142.85
Elmsett	155.69	Shotley	173.44
Freston	140.62	Somerton	135.23
Glemsford	181.87	Sproughton	200.06
Great Cornard	195.82	Stanstead	158.80
Great Waldingfield	167.96	Stoke by Nayland	153.44
Great Wenham	126.24	Stratford St Mary	168.92
Groton	152.44	Stutton	161.12
Hadleigh	218.26	Sudbury	233.83
Harkstead	147.87	Tattingstone	155.53
Hartest	162.38	Thorpe Morieux	140.10
Higham	126.24	Wattisham	160.92
Hintlesham	141.00	Whatfield	148.46
Hitcham	151.12	Wherstead	148.96
Holbrook	151.15	Woolverstone	144.57

being the amounts given by adding to the amount at 9(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 8(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 2007/08							
	BAND A £	BAND B £	BAND C £	BAND D £	BAND E £	BAND F £	BAND G £	BAND H £
Acton	125.93	146.92	167.91	188.90	230.88	272.86	314.83	377.80
Aldham	95.36	111.25	127.15	143.04	174.83	206.61	238.40	286.08
Alpheton	95.69	111.64	127.59	143.54	175.44	207.34	239.23	287.08
Arwarton	84.16	98.19	112.21	126.24	154.29	182.35	210.40	252.48
Assington	105.95	123.61	141.27	158.93	194.25	229.57	264.88	317.86
Belstead	106.97	124.79	142.62	160.45	196.11	231.76	267.42	320.90
Bentley	112.39	131.13	149.86	168.59	206.05	243.52	280.98	337.18
Bildeston	114.03	133.04	152.04	171.05	209.06	247.07	285.08	342.10
Boxford	117.87	137.51	157.16	176.80	216.09	255.38	294.67	353.60
Boxted	89.43	104.34	119.24	134.15	163.96	193.77	223.58	268.30
Brantham	110.03	128.37	146.71	165.05	201.73	238.41	275.08	330.10
Brent Eleigh	90.23	105.26	120.30	135.34	165.42	195.49	225.57	270.68
Brettenham	107.79	125.76	143.72	161.69	197.62	233.55	269.48	323.38
Bures St Mary	122.79	143.25	163.72	184.18	225.11	266.04	306.97	368.36
Burstall	104.09	121.44	138.79	156.14	190.84	225.54	260.23	312.28
Capel St Mary	112.83	131.63	150.44	169.24	206.85	244.46	282.07	338.48
Chattisham	94.00	109.67	125.33	141.00	172.33	203.67	235.00	282.00
Chelmondiston	119.73	139.68	159.64	179.59	219.50	259.41	299.32	359.18
Chelsworth	88.97	103.80	118.63	133.46	163.12	192.78	222.43	266.92
Chilton	100.47	117.21	133.96	150.70	184.19	217.68	251.17	301.40
Cockfield	97.83	114.14	130.44	146.75	179.36	211.97	244.58	293.50
Copdock & Washbrook	120.67	140.78	160.89	181.00	221.22	261.44	301.67	362.00
East Bergholt	134.71	157.17	179.62	202.07	246.97	291.88	336.78	404.14
Edwardstone	102.41	119.48	136.55	153.62	187.76	221.90	256.03	307.24
Elmsett	103.79	121.09	138.39	155.69	190.29	224.89	259.48	311.38
Freston	93.75	109.37	125.00	140.62	171.87	203.12	234.37	281.24
Glemsford	121.25	141.45	161.66	181.87	222.29	262.70	303.12	363.74
Great Cornard	130.55	152.30	174.06	195.82	239.34	282.85	326.37	391.64
Great								
Waldingfield	111.97	130.64	149.30	167.96	205.28	242.61	279.93	335.92
Great Wenham	84.16	98.19	112.21	126.24	154.29	182.35	210.40	252.48
Groton	101.63	118.56	135.50	152.44	186.32	220.19	254.07	304.88
Hadleigh	145.51	169.76	194.01	218.26	266.76	315.26	363.77	436.52
Harkstead	98.58	115.01	131.44	147.87	180.73	213.59	246.45	295.74
Hartest	108.25	126.30	144.34	162.38	198.46	234.55	270.63	324.76
Higham	84.16	98.19	112.21	126.24	154.29	182.35	210.40	252.48
Hintlesham	94.00	109.67	125.33	141.00	172.33	203.67	235.00	282.00
Hitcham	100.75	117.54	134.33	151.12	184.70	218.28	251.87	302.24
Holbrook	100.77	117.56	134.36	151.15	184.74	218.33	251.92	302.30
Holton St Mary	109.01	127.18	145.35	163.52	199.86	236.20	272.53	327.04
Kersey	102.99	120.15	137.32	154.48	188.81	223.14	257.47	308.96
Kettlebaston	93.17	108.70	124.23	139.76	170.82	201.88	232.93	279.52
Lavenham	110.79	129.26	147.72	166.19	203.12	240.05	276.98	332.38
Lawshall	93.58	109.18	124.77	140.37	171.56	202.76	233.95	280.74
Layham	102.03	119.04	136.04	153.05	187.06	221.07	255.08	306.10
Leavenheath	93.09	108.61	124.12	139.64	170.67	201.70	232.73	279.28
Lindsey	97.57	113.83	130.09	146.35	178.87	211.39	243.92	292.70
Little Cornard	92.73	108.19	123.64	139.10	170.01	200.92	231.83	278.20
Little								
Waldingfield	96.02	112.02	128.03	144.03	176.04	208.04	240.05	288.06
Little Wenham	84.16	98.19	112.21	126.24	154.29	182.35	210.40	252.48
Long Melford	111.96	130.62	149.28	167.94	205.26	242.58	279.90	335.88
Milden	93.46	109.04	124.61	140.19	171.34	202.50	233.65	280.38
Monks Eleigh	110.67	129.11	147.56	166.00	202.89	239.78	276.67	332.00
Nayland with								
Wissington	113.53	132.46	151.38	170.30	208.14	245.99	283.83	340.60
Nedging with								
Naughton	92.99	108.48	123.98	139.48	170.48	201.47	232.47	278.96
Newton	104.74	122.20	139.65	157.11	192.02	226.94	261.85	314.22
Pinewood	106.40	124.13	141.87	159.60	195.07	230.53	266.00	319.20

PART OF THE COUNCIL'S AREA	BASIC AMOUNT OF TAX FOR ALL BANDS 2007/08							
	BAND A £	BAND B £	BAND C £	BAND D £	BAND E £	BAND F £	BAND G £	BAND H £
Polstead	98.43	114.84	131.24	147.65	180.46	213.27	246.08	295.30
Preston St								
Mary	99.59	116.19	132.79	149.39	182.59	215.79	248.98	298.78
Raydon	107.73	125.68	143.64	161.59	197.50	233.41	269.32	323.18
Semer	88.07	102.74	117.42	132.10	161.46	190.81	220.17	264.20
Shelley	84.16	98.19	112.21	126.24	154.29	182.35	210.40	252.48
Shimpling	95.23	111.11	126.98	142.85	174.59	206.34	238.08	285.70
Shotley	115.63	134.90	154.17	173.44	211.98	250.52	289.07	346.88
Somerton	90.15	105.18	120.20	135.23	165.28	195.33	225.38	270.46
Sproughton	133.37	155.60	177.83	200.06	244.52	288.98	333.43	400.12
Stanstead	105.87	123.51	141.16	158.80	194.09	229.38	264.67	317.60
Stoke by								
Nayland	102.29	119.34	136.39	153.44	187.54	221.64	255.73	306.88
Stratford St								
Mary	112.61	131.38	150.15	168.92	206.46	244.00	281.53	337.84
Stutton	107.41	125.32	143.22	161.12	196.92	232.73	268.53	322.24
Sudbury	155.89	181.87	207.85	233.83	285.79	337.75	389.72	467.66
Tattingstone	103.69	120.97	138.25	155.53	190.09	224.65	259.22	311.06
Thorpe								
Morieux	93.40	108.97	124.53	140.10	171.23	202.37	233.50	280.20
Wattisham	107.28	125.16	143.04	160.92	196.68	232.44	268.20	321.84
Whatfield	98.97	115.47	131.96	148.46	181.45	214.44	247.43	296.92
Wherstead	99.31	115.86	132.41	148.96	182.06	215.16	248.27	297.92
Woolverstone	96.38	112.44	128.51	144.57	176.70	208.82	240.95	289.14

being the amounts given by multiplying the amounts at 9(g) and 9(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 2007/08

Major Precepting Authorities

**RECOMMENDED**

- (10) That it be noted that for the year 2007/08 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	690.12	91.56
B	805.14	106.82
C	920.16	122.08
D	1035.18	137.34
E	1265.22	167.86
F	1495.26	198.38
G	1725.30	228.90
H	2070.36	274.68

**RECOMMENDATIONS FOR COUNCIL TAX FOR 2007/08****Amounts of Council Tax for 2007/08****RECOMMENDED**

- (11) That, having calculated the aggregate in each case of the amounts at 9(i) and 10 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 2007/08 for each of the categories of dwellings shown below:

PART OF THE COUNCIL'S AREA	BASIC AMOUNT OF TAX FOR ALL BANDS 2007/08							
	BAND A £	BAND B £	BAND C £	BAND D £	BAND E £	BAND F £	BAND G £	BAND H £
Acton	907.61	1,058.88	1,210.15	1,361.42	1,663.96	1,966.50	2,269.03	2,722.84
Aldham	877.04	1,023.21	1,169.39	1,315.56	1,607.91	1,900.25	2,192.60	2,631.12
Alpheton	877.37	1,023.60	1,169.83	1,316.06	1,608.52	1,900.98	2,193.43	2,632.12
Arwarton	865.84	1,010.15	1,154.45	1,298.76	1,587.37	1,875.99	2,164.60	2,597.52
Assington	887.63	1,035.57	1,183.51	1,331.45	1,627.33	1,923.21	2,219.08	2,662.90
Belstead	888.65	1,036.75	1,184.86	1,332.97	1,629.19	1,925.40	2,221.62	2,665.94
Bentley	894.07	1,043.09	1,192.10	1,341.11	1,639.13	1,937.16	2,235.18	2,682.22
Bildeston	895.71	1,045.00	1,194.28	1,343.57	1,642.14	1,940.71	2,239.28	2,687.14
Boxford	899.55	1,049.47	1,199.40	1,349.32	1,649.17	1,949.02	2,248.87	2,698.64
Boxted	871.11	1,016.30	1,161.48	1,306.67	1,597.04	1,887.41	2,177.78	2,613.34
Brantham	891.71	1,040.33	1,188.95	1,337.57	1,634.81	1,932.05	2,229.28	2,675.14
Brent Eleigh	871.91	1,017.22	1,162.54	1,307.86	1,598.50	1,889.13	2,179.77	2,615.72
Brettenham	889.47	1,037.72	1,185.96	1,334.21	1,630.70	1,927.19	2,223.68	2,668.42
Bures St Mary	904.47	1,055.21	1,205.96	1,356.70	1,658.19	1,959.68	2,261.17	2,713.40
Burstall	885.77	1,033.40	1,181.03	1,328.66	1,623.92	1,919.18	2,214.43	2,657.32
Capel St Mary	894.51	1,043.59	1,192.68	1,341.76	1,639.93	1,938.10	2,236.27	2,683.52
Chattisham	875.68	1,021.63	1,167.57	1,313.52	1,605.41	1,897.31	2,189.20	2,627.04
Chelmondiston	901.41	1,051.64	1,201.88	1,352.11	1,652.58	1,953.05	2,253.52	2,704.22
Chelsworth	870.65	1,015.76	1,160.87	1,305.98	1,596.20	1,886.42	2,176.63	2,611.96
Chilton	882.15	1,029.17	1,176.20	1,323.22	1,617.27	1,911.32	2,205.37	2,646.44
Cockfield	879.51	1,026.10	1,172.68	1,319.27	1,612.44	1,905.61	2,198.78	2,638.54
Copdock & Washbrook	902.35	1,052.74	1,203.13	1,353.52	1,654.30	1,955.08	2,255.87	2,707.04
East Bergholt	916.39	1,069.13	1,221.86	1,374.59	1,680.05	1,985.52	2,290.98	2,749.18
Edwardstone	884.09	1,031.44	1,178.79	1,326.14	1,620.84	1,915.54	2,210.23	2,652.28
Elmsett	885.47	1,033.05	1,180.63	1,328.21	1,623.37	1,918.53	2,213.68	2,656.42
Freston	875.43	1,021.33	1,167.24	1,313.14	1,604.95	1,896.76	2,188.57	2,626.28
Glemsford	902.93	1,053.41	1,203.90	1,354.39	1,655.37	1,956.34	2,257.32	2,708.78
Great Cornard	912.23	1,064.26	1,216.30	1,368.34	1,672.42	1,976.49	2,280.57	2,736.68
Great Waldingfield	893.65	1,042.60	1,191.54	1,340.48	1,638.36	1,936.25	2,234.13	2,680.96
Wenham	865.84	1,010.15	1,154.45	1,298.76	1,587.37	1,875.99	2,164.60	2,597.52
Groton	883.31	1,030.52	1,177.74	1,324.96	1,619.40	1,913.83	2,208.27	2,649.92
Hadleigh	927.19	1,081.72	1,236.25	1,390.78	1,699.84	2,008.90	2,317.97	2,781.56
Harkstead	880.26	1,026.97	1,173.68	1,320.39	1,613.81	1,907.23	2,200.65	2,640.78
Hartest	889.93	1,038.26	1,186.58	1,334.90	1,631.54	1,928.19	2,224.83	2,669.80
Higham	865.84	1,010.15	1,154.45	1,298.76	1,587.37	1,875.99	2,164.60	2,597.52
Hintlesham	875.68	1,021.63	1,167.57	1,313.52	1,605.41	1,897.31	2,189.20	2,627.04
Hitcham	882.43	1,029.50	1,176.57	1,323.64	1,617.78	1,911.92	2,206.07	2,647.28
Holbrook	882.45	1,029.52	1,176.60	1,323.67	1,617.82	1,911.97	2,206.12	2,647.34
Holton St Mary	890.69	1,039.14	1,187.59	1,336.04	1,632.94	1,929.84	2,226.73	2,672.08
Kersey	884.67	1,032.11	1,179.56	1,327.00	1,621.89	1,916.78	2,211.67	2,654.00
Kettlebaston	874.85	1,020.66	1,166.47	1,312.28	1,603.90	1,895.52	2,187.13	2,624.56
Lavenham	892.47	1,041.22	1,189.96	1,338.71	1,636.20	1,933.69	2,231.18	2,677.42
Lawshall	875.26	1,021.14	1,167.01	1,312.89	1,604.64	1,896.40	2,188.15	2,625.78
Layham	883.71	1,031.00	1,178.28	1,325.57	1,620.14	1,914.71	2,209.28	2,651.14

PART OF THE COUNCIL'S AREA	BASIC AMOUNT OF TAX FOR ALL BANDS 2007/08							
	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
	£	£	£	£	£	£	£	£
Leavenheath	874.77	1,020.57	1,166.36	1,312.16	1,603.75	1,895.34	2,186.93	2,624.32
Lindsey	879.25	1,025.79	1,172.33	1,318.87	1,611.95	1,905.03	2,198.12	2,637.74
Little Cornard Little	874.41	1,020.15	1,165.88	1,311.62	1,603.09	1,894.56	2,186.03	2,623.24
Waldingfield	877.70	1,023.98	1,170.27	1,316.55	1,609.12	1,901.68	2,194.25	2,633.10
Little Wenham	865.84	1,010.15	1,154.45	1,298.76	1,587.37	1,875.99	2,164.60	2,597.52
Long Melford	893.64	1,042.58	1,191.52	1,340.46	1,638.34	1,936.22	2,234.10	2,680.92
Milden	875.14	1,021.00	1,166.85	1,312.71	1,604.42	1,896.14	2,187.85	2,625.42
Monks Eleigh	892.35	1,041.07	1,189.80	1,338.52	1,635.97	1,933.42	2,230.87	2,677.04
Nayland with Wissington	895.21	1,044.42	1,193.62	1,342.82	1,641.22	1,939.63	2,238.03	2,685.64
Nedging with Naughton	874.67	1,020.44	1,166.22	1,312.00	1,603.56	1,895.11	2,186.67	2,624.00
Newton	886.42	1,034.16	1,181.89	1,329.63	1,625.10	1,920.58	2,216.05	2,659.26
Pinewood	888.08	1,036.09	1,184.11	1,332.12	1,628.15	1,924.17	2,220.20	2,664.24
Polstead	880.11	1,026.80	1,173.48	1,320.17	1,613.54	1,906.91	2,200.28	2,640.34
Preston St Mary	881.27	1,028.15	1,175.03	1,321.91	1,615.67	1,909.43	2,203.18	2,643.82
Raydon	889.41	1,037.64	1,185.88	1,334.11	1,630.58	1,927.05	2,223.52	2,668.22
Semer	869.75	1,014.70	1,159.66	1,304.62	1,594.54	1,884.45	2,174.37	2,609.24
Shelley	865.84	1,010.15	1,154.45	1,298.76	1,587.37	1,875.99	2,164.60	2,597.52
Shimpling	876.91	1,023.07	1,169.22	1,315.37	1,607.67	1,899.98	2,192.28	2,630.74
Shotley	897.31	1,046.86	1,196.41	1,345.96	1,645.06	1,944.16	2,243.27	2,691.92
Somerton	871.83	1,017.14	1,162.44	1,307.75	1,598.36	1,888.97	2,179.58	2,615.50
Sproughton	915.05	1,067.56	1,220.07	1,372.58	1,677.60	1,982.62	2,287.63	2,745.16
Stanstead	887.55	1,035.47	1,183.40	1,331.32	1,627.17	1,923.02	2,218.87	2,662.64
Stoke by Nayland	883.97	1,031.30	1,178.63	1,325.96	1,620.62	1,915.28	2,209.93	2,651.92
Stratford St Mary	894.29	1,043.34	1,192.39	1,341.44	1,639.54	1,937.64	2,235.73	2,682.88
Stutton	889.09	1,037.28	1,185.46	1,333.64	1,630.00	1,926.37	2,222.73	2,667.28
Sudbury	937.57	1,093.83	1,250.09	1,406.35	1,718.87	2,031.39	2,343.92	2,812.70
Tattingstone	885.37	1,032.93	1,180.49	1,328.05	1,623.17	1,918.29	2,213.42	2,656.10
Thorpe Morieux	875.08	1,020.93	1,166.77	1,312.62	1,604.31	1,896.01	2,187.70	2,625.24
Wattisham	888.96	1,037.12	1,185.28	1,333.44	1,629.76	1,926.08	2,222.40	2,666.88
Whatfield	880.65	1,027.43	1,174.20	1,320.98	1,614.53	1,908.08	2,201.63	2,641.96
Wherstead	880.99	1,027.82	1,174.65	1,321.48	1,615.14	1,908.80	2,202.47	2,642.96
Woolverstone	878.06	1,024.40	1,170.75	1,317.09	1,609.78	1,902.46	2,195.15	2,634.18

**Note: This will be the proposed level of Council Tax for all parishes in the Babergh District.**

RECOMMENDATIONS FOR COUNCIL TAX FOR 2007/08

Payment Installment Dates

**RECOMMENDED**

- (12) That in respect of Council Tax and Business Rates the ten installment 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**

- (13) That the following Officers:-

<b>Robert L Southgate</b>	<b>- Head of Customer Services</b>
<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>David Finch</b>	<b>- Recovery Officer</b>
<b>Emma Kennington</b>	<b>- Recovery Officer</b>

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) Liability Orders for unpaid Council Taxes;
- (ii) 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>Robert L Southgate</b>	<b>- Head of Customer Services</b>
<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>David Finch</b>	<b>- Recovery Officer</b>
<b>Emma Kennington</b>	<b>- 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.**