

**Item 8 ‘Setting of the Council Budget and Council Tax for 2021/22’,**

**Revised recommendation proposed by Cllr Mylvaganam: the recommendations in the report be replaced to read as follows:**

The Council is advised to RESOLVE

- (i) to note that
  - a. under delegated powers the Interim Executive Head of Finance calculated the amount of the Council Tax Base as 38,810.56 (Band D Equivalent properties) for the year 2021/22 calculated in accordance with the Local Government Finance Act 1992, as amended;
  - b. expenditure totalling £1,100,000 is being charged directly to reserves;
  - c. £187,223 is a special expense relating to the non-parished area of the Borough;
  - d. the comments in respect of the robustness of the 2021/22 Budget and the adequacy of the Council’s reserves, provisions and the General Fund Working Balance;
  - e. the comments in respect of the financial forecast, strategy and future financial sustainability of the Council;
- (ii) that the Budget Requirement for 2021/22 be £13,316,998 and that the Table in Paragraph 5.1 of Annex A be amended as follows:

## Revised Recommendations from Liberal Democrat Group

<b>TOTAL</b>			<b>Annual Budget 2020/21 (excl b/fwd)</b>	<b>Budget Requirement 2021/22</b>	<b>Net Movement</b>
			£	£	£
Business			1,167,225	1,653,954	486,729
Community			4,901,538	4,979,017	77,479
Corporate			1,771,732	1,770,308	-1,424
Finance			1,880,424	1,779,870	-100,554
Legal & Property	-		851,798	-1,719,249	-867,451
Investment & Development	-		788,201	-997,823	-209,622
Regulatory			2,509,972	2,711,632	201,660
Transformation			3,725,686	3,891,916	166,230
Add: On-Going Growth				1,884,000	1,884,000
Less: On-Going Savings*				-1,767,000	-1,767,000
Less: Grants				-1,094,000	-1,094,000
<b>TOTAL</b>			<b>14,316,578</b>	<b>13,092,625</b>	<b>-1,223,953</b>
Add: Minimum Revenue Provision			2,213,000	2,274,000	61,000
Less: Internal assets recharged	-		2,082,870	-1,779,570	303,300
<b>NET COST OF SERVICES</b>			<b>14,446,708</b>	<b>13,587,055</b>	<b>- 859,653</b>
Less: Interest earned	-		290,000	- 290,000	-
Add: Contribution to parishes			19,943	19,943	-
<b>BUDGET REQUIREMENT</b>			<b>14,176,651</b>	<b>13,316,998</b>	<b>- 859,653</b>

- (iii) that the Council Tax Requirement for the Council's own purposes for 2021/22 be £8,680,423 and that the Table at Paragraph 10.1 of Annex A be amended as follows:

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				2020/21	2021/22	Net Movement
COUNCIL TAX REQUIREMENT				£	£	£
<b>BUDGET REQUIREMENT</b>				<b>14,176,651</b>	<b>13,316,998</b>	- <b>859,653</b>
Collection Fund Adjustment				- 169,500	235,000	404,500
Less: Business Rates baseline				- 1,568,384	- 1,858,765	- 290,381
Less: Additional Business Rates				- 1,100,000	- 176,834	923,166
Less: New Homes Bonus				- 909,995	- 460,753	449,242
Add: Transfer to Reserves				400,000	-	- 400,000
Less: Funding from Reserves				- 2,027,000	- 1,100,000	927,000
Less: Funding from one-off savings					- 1,088,000	- 1,088,000
Add: Parish Precepts				602,831	605,301	2,470
<b>COUNCIL TAX REQUIREMENT</b>				<b>9,404,603</b>	<b>9,472,947</b>	<b>68,344</b>
Less: Special Expenses				- 185,000	-187,223	
Less: Parish Precepts				- 602,831	-605,301	
<b>OWN COUNCIL TAX REQUIREMENT</b>				<b>8,616,772</b>	<b>8,680,423</b>	
<i>Band D Equivalent Properties</i>				<i>38,525.66</i>	<i>38,810.56</i>	
<i>Base Council Tax per Band D Property</i>				<i>223.66</i>	<i>223.66</i>	

- (iv) that the Council Tax for 2021/22 (excluding special expenses and Parish precepts) be set at £223.66 for a Band D property;
- (v) that there be no increase in Member Allowances for financial year 2021/22.

Attached is an adjusted version of the report and Annex A that sets out more details to support this motion. For ease of reference, amendments to the report are shown in red ink.

## Item 9 'Setting of Council Tax for 2021/22'

Revised recommendation proposed by Cllr Mylvaganam: the recommendations in the report be replaced to read as follows:

The Council is advised to RESOLVE

- (i) To note that the Council Tax Base for 2021/22 calculated in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992:
- (a) For the whole Council area is 38,810.56 (Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the 'Act)); and
  - (b) For dwellings in those parts of the area to which a Parish precept relates the following:

Bisley	1,650.60
Chobham	2,062.08
West End	2,393.17
Windlesham	8,134.78

(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 the area to which special items relate);

- (ii) That the Council Tax requirement for the Council's own purposes for 2021/22 (excluding parish precepts and special expenses) is £8,680,423;
- (iii) That the following amounts be calculated for the year 2021/22 in accordance with Sections 31 to 36 of the Act:
- (a) £44,618,491 being the aggregate for the amounts which the Council estimates for the items set out in Section 31(A)2 of the Act taking into account all precepts issued to it by Parish Councils.
  - (b) £35,145,610 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
  - (c) £9,472,881 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. (Item R in the formula in Section 31B of the Act).
  - (d) **£244.08** being the amount at (c) above (Item R), as divided by Item T ((i) (a) above) calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
  - (e) **£792,524** being the aggregate amount of all special items referred to in Section 34(1) of the Act.
  - (f) **£223.66** being the amount at (d) above less the result given by dividing the amount at (e) above by Item T, calculated by the Council in accordance with Section 34(2) of the Act, as the basic amount for its

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Council Tax for the year for dwellings in those parts of its area to which no Parish precept relates.

- (iv) To note that the County Council and Surrey Police and Crime Commissioner have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwelling as indicated in the Table at paragraph 4(i) and 4(ii) below.
- (v) That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the tables at paragraph 4(iii), 4(iv), 4(v) and 4(vi) below as the amounts of Council Tax for 2021/22 for each part of its area and for each category of dwellings.

To note that the Council's basic amount of Council Tax for 2021/22 is NOT excessive in accordance with the principles approved under Section 52ZB of the Local Government Finance Act 1992 as the proposed increase is not more than £5.00 at Band D.

Set out below are amended schedules setting out the impact of these amendments at each Band of Council Tax.

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Effect of Liberal Democrats Proposals on Council Tax for 2021/22								
<b>1. Council Tax - SHBC and major preceptors</b>								
	<b>Band A</b>	<b>Band B</b>	<b>Band C</b>	<b>Band D</b>	<b>Band E</b>	<b>Band F</b>	<b>Band G</b>	<b>Band H</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
SHBC	149.11	173.96	198.81	223.66	273.36	323.06	372.77	447.32
Police	190.38	222.11	253.84	285.57	349.03	412.49	475.95	571.14
SCC	940.05	1,096.72	1,253.40	1,410.07	1,723.42	2,036.77	2,350.12	2,820.14
ASC	92.67	108.12	123.56	139.01	169.90	200.79	231.68	278.02
<b>TOTAL</b>	<b>1,372.21</b>	<b>1,600.91</b>	<b>1,829.61</b>	<b>2,058.31</b>	<b>2,515.71</b>	<b>2,973.11</b>	<b>3,430.52</b>	<b>4,116.62</b>
<b>2. Parish precepts</b>								
	<b>Band A</b>	<b>Band B</b>	<b>Band C</b>	<b>Band D</b>	<b>Band E</b>	<b>Band F</b>	<b>Band G</b>	<b>Band H</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bisley	41.31	48.20	55.08	61.97	75.74	89.51	103.28	123.94
Chobham	27.27	31.82	36.36	40.91	50.00	59.09	68.18	81.82
F&C	5.08	5.93	6.77	7.62	9.31	11.01	12.70	15.24
West End	31.06	36.24	41.41	46.59	56.94	67.30	77.65	93.18
Wind'ham	25.17	29.37	33.56	37.76	46.15	54.54	62.93	75.52
<b>3. Parish and SHBC</b>								
	<b>Band A</b>	<b>Band B</b>	<b>Band C</b>	<b>Band D</b>	<b>Band E</b>	<b>Band F</b>	<b>Band G</b>	<b>Band H</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bisley	190.42	222.16	253.89	285.63	349.10	412.57	476.05	571.26
Chobham	176.38	205.78	235.17	264.57	323.36	382.15	440.95	529.14
F&C	154.19	179.89	205.58	231.28	282.67	334.07	385.47	462.56
West End	180.17	210.20	240.22	270.25	330.30	390.36	450.42	540.50
Wind'ham	174.28	203.33	232.37	261.42	319.51	377.60	435.70	522.84