

**Committee: Full Council**

**Agenda Item**

**Date: 27 February 2014**

**17**

**Title: General Fund and Council Tax 2014/15**

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Item for decision

## **Summary**

1. The attached report was received by the Cabinet on 18 February. The Cabinet decided to recommend its approval to the Council. The Council is required to make the final determination.
2. The Scrutiny Committee reviewed the report on 6 February and endorsed the recommendations.
3. This report must be considered alongside the report made by the Section 151 Officer under Section 25 of the Local Government Act 2003, to be received by the Council earlier in today's agenda.
4. The attached report is as submitted to the Cabinet except for the following:
  - New Appendix F setting out Parish/Town Council precepts and the formal Council Tax resolution.
5. Appendix F includes a proposed resolution for the setting of the Council Tax, including amounts which are required by statute to be calculated and approved by the Council. These amounts are based on the recommended Capital Programme and Housing Revenue Account Original Budget considered earlier in the Council agenda, and the recommended General Fund budget contained within this report. Any changes may affect the statutorily required calculations in which case a brief adjournment may be required while Officers determine the revised figures for approval by the Council.
6. Appendix F includes precept figures from Essex Fire Authority and the Essex Police Commissioner which have been confirmed with the respective chief finance officers. The formal precept notifications had not been received at the time of issuing this report (19 February). The Police precept was due to be confirmed at a meeting of the Police & Crime Panel on 20 February. In the event of any changes to the figures set out in Appendix F, a revised version will need to be tabled at the Council meeting for approval.
7. In the unlikely event of the Police precept not being confirmed on 20 February, it may take until 1 March for this to be resolved. If so, the confirmed figure will not be available before the Council meeting on 27 February. It may therefore be necessary to set up a committee of the Council solely for the purpose of ratifying the Council Tax Resolution.

## **Recommendations**

8. The Council is recommended to:

- a) Approve the 2014/15 General Fund Budget and Council Tax requirement of £4,695,046, as summarised in paragraph 23 and detailed in Appendices A to C.
- b) Approve the schedule of Fees and Charges at Appendix E.
- c) Approve the Council Tax Resolution as set out in Appendix F.