

Council tax requirement

- 3.1. Cabinet has considered the information in the officer reports and the feedback and representations from: the public, the business community, voluntary sector and employees. Following consideration, Cabinet proposes and recommends the County Council sets a balanced and sustainable revenue and capital budget for the next three years on 6 February 2018. This is set out in the Revenue and Capital Budget 2018/19 to 2021/22 and Treasury Management Strategy report to County Council and its annexes.
- 3.2. Districts and boroughs provided the council with estimated Council Tax taxbase and Council Tax collection fund balance figures before the legislative deadline of 31 January 2018. The collection fund balance is the difference between the estimated Council Tax collectable for the current year (2017/18) and that actually collected. The districts and boroughs confirmed the Council Tax collection fund balance at £6,850,751.00.
- 3.3. The basic amount of Council Tax is the council tax requirement divided by the tax base.
- 3.4. The Council Tax requirement for 2018/19 is based on an overall increase of 5.99%:

	£	£
Gross expenditure		1,705,337,970.53
Other income		-192,585,000.00
Budgeted revenue expenditure		1,512,752,970.53
Council Tax collection fund balance	-6,850,751.00	
Capital receipts	-15,000,000.00	
Contribution to reserves and balances	-23,560,761.07	
Reserves and balances including Council Tax collection fund		-45,411,512.07
Budgeted net expenditure		1,467,341,458.46
Business rates income		-375,861,000.00
Business rates tariff		234,273,000.00
Other Government grant		-623,619,000.00
COUNCIL TAX REQUIREMENT		702,134,458.46

- 3.5. The tax base is the number of Band D equivalent properties for precepting purposes. For 2018/19 it is as follows:

Billing authority	Number of Band D equivalent properties
Elmbridge	64,139.00
Epsom & Ewell	32,658.06
Guildford	57,099.15
Mole Valley	40,324.00
Reigate & Banstead	59,780.80
Runnymede	33,489.60
Spelthorne	39,280.00
Surrey Heath	37,540.62
Tandridge	37,980.30
Waverley	54,191.00
Woking	41,030.00
Total	497,512.53

- 3.6. The Provisional Settlement for 2018/19 set a threshold for councils to increase the standard level of Council Tax by up to 3% without having to hold a referendum. In addition to this, to reflect the specific service demand and cost pressures being faced by councils with Adult Social Care service responsibilities, the Provisional Settlement gives these authorities an additional 3% flexibility on their current Council Tax referendum threshold, to be used entirely for adult social care. This precept is to be identified separately on the Council Tax bill. Both of these uplifts are calculated on the full Council Tax precept for 2017/18. Accordingly, the Council Tax precept for 2018/19 at Band D is calculated as:

Standard Council Tax	£651,194,150.51	÷	497,512.53	=	£1,308.90
Adult Social Care	£50,940,307.95	÷	497,512.53	=	£102.39*
Council Tax precept	£702,134,458.46	÷	497,512.53	=	£1,411.29

*The amount charged for the Adult Social Care precept is, as per regulations, the sum of the 2016/17 and 2017/18 ASC precept, and that for 2018/19. i.e £24.39 + £38.05 + £39.95 = £102.39

The £39.95 precept for 2018/19 is 3% of the 2017/18 precept of £1,331.55.

- 3.7. Surrey County Council's level of Council Tax for each category of dwelling in its area will be as follows:

Valuation band	Standard Council Tax precept	Adult social care precept	Overall Council Tax precept
A	£872.60	£68.26	£940.86
B	£1,018.03	£79.64	£1,097.67
C	£1,163.47	£91.01	£1,254.48
D	£1,308.90	£102.39	£1,411.29
E	£1,599.77	£125.14	£1,724.91
F	£1,890.63	£147.90	£2,038.53
G	£2,181.50	£170.65	£2,352.15
H	£2,617.80	£204.78	£2,822.58

- 3.8. The payment for each billing authority including any surplus or deficit balances on the collection fund will be as follows:

Billing authority	£
Elmbridge	91,623,123.31
Epsom & Ewell	47,094,128.50
Guildford	80,316,435.40
Mole Valley	57,074,118.96
Reigate & Banstead	85,652,174.23
Runnymede	46,819,767.58
Spelthorne	55,768,506.20
Surrey Heath	55,222,901.60
Tandridge	53,765,887.59
Waverley	76,949,888.39
Woking	58,698,277.70
TOTAL*	708,985,209.46

*This total includes the Council Tax collection fund balance.

- 3.9. Each billing authority's payments to be made in ten equal instalments on the following dates, already agreed with relevant authorities:

20 April 2018	12 October 2018
25 May 2018	23 November 2018
29 June 2018	4 January 2019
27 July 2018	15 February 2019
7 September 2018	15 March 2019