

REQUISITE BUDGET CALCULATIONS 2014/15

- (a) It be noted that on 26th November 2013 the Council determined in accordance with the Local Government Act 2003 Section 75, the discounts for second homes and long term empty properties. On 13th December 2013 the Finance and Asset Management Portfolio Holder agreed in accordance with delegated power (3.39.7) (decision notice 2374) the following amounts for the year 2014/15 in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992 and taking into account the discounts determined by Council on 26th November 2013.
- (i) 43,474.6 being the amount calculated by the Council, in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 2012, as its council tax base for the year.
 - (ii) Part of the Council's area
The amounts set out in Appendix D column (2) against each area set out in column (1), being the amounts calculated by the Council, in accordance with regulation 6 of the said regulations, as the amounts of its council tax base for the year for dwellings in those parts of its area to which one or more special items may relate.
- (b) Using the criteria below it is felt that the Council would be justified in passing a contrary resolution in respect of the special expenses which results in a special expenses total of £490,113.

Consideration of Determining the Contrary Resolution

In judging whether the contrary resolution should be passed in respect of any special expenses, the following matters are relevant:

- i. Whether in respect of this Council's expenditure the function is to be provided generally for the whole district or is to be restricted to a part or parts of the district?
- ii. To what extent, if any, are restrictions placed on any part of the district as to the accessibility of the function?
- iii. The use of the facility/activity to which the Special Expense relates.

These matters must each be considered and a view taken as to whether it would be appropriate to pass the contrary resolution in respect of some of the budgeted expenditure on Special Expenses. Budgeted costs have been analysed between Special Expenses and General Expenses areas using the same methodology as that used in 2013/14 in addition to applying the de-minimis levels agreed by Cabinet at its 13 December 2013 meeting.

- (c) That the tax bases for calculating the burden of special expenses will be as shown in Appendix D column (2)

APPENDIX C

(d) That the following amounts be calculated by the Council for the year 2014/15 in accordance with Sections 31A to 36 of the Local Government Finance Act 1992:

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| (i) | £106,383,714 | Being the aggregate of the amounts that the Council estimates for the items set out in Section 31A(2)(a) to (f) of the Act. |
| (ii) | £98,637,480 | Being the aggregate of the amounts that the Council estimates for the items set out in Sections 31A(3)(a) to (d) of the Act. |
| (iii) | £7,746,234 | Being the amount by which the aggregate at d(i) above exceeds the aggregate at d(ii) above, calculated by the Council in accordance with Section 31A(4) of the Act, as its Council Tax Requirement for the year. |
| (iv) | £178.18 | Being the amount at d(iii) above divided by the amount at a(i) above, calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of its council tax for the year. |
| (v) | £1,817,757 | Being the aggregate amount of all special items referred to in Section 34(1) of the Act. |
| (vi) | £136.37 | Being the amount at d(iv) above less the result given by dividing the amount at d(v) above by the amount at a(i) 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 the parts of its area to which no special items apply. |
| (viii) | Part of the Council's area | |

The amounts set out in Appendix D column (10) for the areas as set out in column (1), being the amounts given by adding to the amount at d(vi) 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 a(ii) 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.