

## Appendix A

### GUIDE TO THE 2023/2024 COUNCIL TAX RESOLUTION

#### **Recommendation 2.1**

These are the Council Tax Base figures for 2023/2024 approved by the Council Tax Setting Committee on 30 January 2023 with details for those Parishes that levy a precept.

#### **Recommendation 2.2**

- (a) Is Gross Expenditure on District Council services + Parish Precepts +/- the projected change in the General Fund balance.
- (b) Is Gross Income from District Council services in 2023/24, including fees and charges, Housing Benefit Subsidy Grant, New Homes Bonus grant, Services Grant, and the Council's share of Business Rates.
- (c) Is (a) - (b) [District Council precept including Parish precepts]
- (d) Is (c) divided by the tax base, i.e. the net District + Parish Charge. This assumes that the total Parish Charge is charged across the entire Council Tax base, so is a notional figure only (i.e. the actual precept for a household is not calculated on this basis).
- (e) Is the total of Parish Precepts
- (f) Is (d) - [(e) divided by the tax base] i.e. the net District Council charge. This is the amount that a Band D property would pay for the Council's own purposes in 2023/24.
- (g) Is the net District Council charge with the relevant Parish charges added for each area in which there is a Parish precept. This is the amount that a Band D property would pay in each parished area, incorporating the District and Parish charge.
- (h) Is the inclusive District and Parish (where applicable) charge for each property band in each area of the District. There are set weightings to apply to the Band D amount to get to the amounts for the other bands.

#### **Recommendation 2.3**

Is the County and Police precepts for each property band. For the County Council this includes the Social Care precept.

#### **Recommendation 2.4**

Is the inclusive District, Parish, County and Police charge for each property band for each area of the District.