

Appendix A

GUIDE TO THE 2025/2026 COUNCIL TAX RESOLUTION

Recommendation 2.1

These are the Council Tax Base figures for 2025/2026 approved by the Council Tax Setting Committee on 23 January 2025 with details for those Parishes that levy a precept.

Recommendation 2.2

- (a) Is Gross Expenditure on District Council services + Parish Precepts.
- (b) Is Gross Income from District Council services in 2025/26, including fees and charges, Housing Benefit Subsidy Grant, New Homes Bonus grant, Funding Guarantee grant, and the Council's share of Business Rates, plus the projected use of reserves (based on the net funding position for 2025/26).
- (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 2025/26.
- (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.