

COUNCIL TAX RESOLUTION 2024-25

The Council is recommended to resolve as follows:

1	That it be noted that on 22 February 2024 the Council calculated the Council Tax Base 2024-2025		
(a)	for the whole Council area as 142,664.6 [item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the "Act")];		
(b)	For dwellings in those parts of its area to which a Parish Precept relates as in column 2 of the attached Appendix 2		
2	That the Council Tax requirement for the Council's own purposes for 2024-25 (excluding Parish Precepts but including Special Expenses) is £253,693,325		
3	That the following amounts be calculated for the year 2024-25 in accordance with Sections 31 to 36 of the Act		
	Legislation	Plain English	WNC TOTAL
(a)	being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act, taking into account all precepts issued to it by Parish Councils and any additional special expenses	The estimated gross revenue expenditure for General Fund, Special Expenses account, other General Fund revenue reserves and parish precepts	£1,136,034,039
(b)	being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act	The estimated gross revenue income (including the transfer of the surplus on the collection fund, formula, formula grant and transfer from reserves) for the same funds as mentioned above	£869,411,021
(c)	being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year (Item R in the formula in Section 31B of the Act).	The net funding requirement for the General Fund and Special expenses accounts plus the parish precepts issued for the year	£266,623,018
(d)	being the amount at 3(c) above (Item R), all divided by Item T (1(a) above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish Precepts and Special Expenses);	The average Band D tax across West Northamptonshire inclusive of parish precepts and special expenses . It is not actually charged anywhere in West Northamptonshire but has to be calculated by law as part of the Council Tax setting process.	1,868.88
(e)	being the aggregate amount of all special items (Parish Precepts and Special Expenses) referred to in Section 34(1) of the Act as per the attached Appendix B	The total of parish precepts received for the year and net Special expenses	13,631,602
(f)	being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T(1(a) 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 those parts of its area to which no Parish Precept or special expenses relates;	The Band D Council Tax for West Northamptonshire Council (including Adult Social Care) but excluding Special expenses as referred to in 3(f)	1,773.33
		Average Band D council tax for West Northamptonshire for Special Expenses	4.92
		Average Band D council tax for West Northamptonshire including Special Expenses	1,778.25