

Council Tax Determination 2024/25

RECOMMENDATIONS

The Council is required, by law, to make some of its resolutions regarding the budget and the setting of Council Tax in a prescribed format. Due to their technical nature, a short explanation is included in italics under each part of the resolution. It is important to ensure that all the necessary areas are covered and Council is asked, therefore, to make resolutions in the form set out below:-

- a) i) That the revenue estimates for 2024/25, which show the direct costs, are set out in in the 2024/25 budget report.
- ii) and that following approval of these estimates the S151 officer be instructed to allocate overheads across all services, using appropriate methods of apportionment, in order that the estimates conform to the Best Value Accounting Code of Practice requirement to show full costs of services.
- b) It be noted that on 29 November 2023, Cabinet approved the Council Tax Base 2024/25,
- i) For the whole Council area as **69,742.5** [Item T in the formula in Section 31B(3) of the Local Government Finance Act 1992
- ii) for dwellings in those parts of its area to which a Parish precept relates as in the list below.

	Band D Equivalents (Taxbase)	Precepts (£)
Bisham	726.70	45,701.63
Bray	4,465.10	228,492.62
Cookham	2,955.40	159,786.00
Cox Green	3,030.00	193,073.00
Datchet	2,272.40	144,531.00
Eton	1,827.40	147,360.00
Horton	466.50	45,560.00
Hurley	1,008.60	34,000.00
Old Windsor	2,391.00	175,822.00
Shottesbrooke	80.90	0.00
Sunningdale	3,528.40	234,042.25
Sunninghill & Ascot	6,626.30	338,267.00
Waltham St. Lawrence	686.80	31,500.00
White Waltham	1,304.30	179,225.00
Wraybury	2,126.70	134,400.00
	33,496.50	2,091,760.50
Unparished Areas		
Maidenhead	22,447.30	822,918.02
Windsor	13,798.70	505,860.34
	69,742.50	3,420,538.86

(Explanatory Note: These figures are the tax bases for each parished and unparished area of the Council)

- c) Calculate that the Council Tax requirement for the Council's own purposes for 2024/25, (excluding Parish Precepts and Special Expenses) is £89,559,134
- d) That the following amounts be calculated for the year 2024/25 in accordance with Sections 31 to 36 of the Act:
- i) £120,812,353
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.
(Explanatory Note: This is the net expenditure of the Council (including parish precepts, Adult Social Care precept and Special Expenses)
- ii) £27,832,680
being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.

(Explanatory Note: This figure includes non-specific grants, and Business Rate income due to the Council from the Government, together with any surplus on the Council's Collection Fund.)

- iii) £92,979,673
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. (Item R in the formula in Section 31A(4) of the Act).
(Explanatory Note: This is the council tax requirement of the Council (including parish precepts, Adult Social Care precept and Special Expenses)
- iv) £1,333.19
being the amount at (d) (iii) above (Item R), all divided by Item T ((b) (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 (including Parish precepts).
(Explanatory Note: This figure is the average Band D Council Tax including Parish Precepts, Adult Social Care precept and Special Expenses.)
- v) £3,420,539
being the aggregate amount of all special items (Parish Precepts and Special Expenses) referred to in Section 34(1) of the Act (as per Annex I3).
(Explanatory Note: This figure is the aggregate of Parish Precepts and Special Expenses.)
- vi) £1,284.14
being the amount at (d) (iv) above less the result given by dividing the amount at (d) (v) above by Item T (b) (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 those parts of its area to which no Parish Precept or Special Expense relates.
(Explanatory Note: This figure is the Band D Council Tax including Adult Social Care Precept, excluding Parish Precepts, and Special Expenses.)
- e) To note that the Thames Valley Police and Crime Commissioner and the Royal Berkshire Fire Authority have issued or will shortly issue precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the Council's area as indicated in the table in Appendix C
- f) That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the tables in Appendix B as the amounts of Council Tax for 2024/25 for each part of its area and for each of the categories of dwellings.
- g) Determine whether the Council's basic amount of Council Tax for 2024/25 is excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.