

Section 10

Section 25 Report

The final table in Section 8 shows that the anticipated level of the general fund reserves will remain above the prudent minimum level for the duration of the medium term planning period.

I therefore consider that the estimates for the financial year 2015/16 to be sufficiently robust and the financial reserves up to 31 March 2016 to be adequate.

Caroline Ryba

Head of Finance and S151 Officer

Appendix A(a)

Calculation of Council Tax Base 2015/16

	Council Tax Bands									
	A entitled to disabled relief reduction	A	B	C	D	E	F	G	H	Total
Dwellings										
Dwellings on the valuation list		3,350	9,814	18,425	9,258	5,284	3,392	2,911	456	52,890
Dwellings treated as exempt		(400)	(542)	(928)	(668)	(399)	(249)	(364)	(169)	(3,719)
Adjustments for disabled relief (i.e. reduced by one band)		(1)	(12)	(45)	(27)	(24)	(7)	(12)	(2)	(130)
	1	12	45	27	24	7	12	2	0	130
Total chargeable dwellings	1	2,961	9,305	17,479	8,585	4,870	3,147	2,536	285	49,171
Number of dwellings included in the in the above totals:										
Where there is liability to pay 100% Council Tax	0	1,281	4,286	11,986	6,230	3,690	2,518	2,130	249	32,370
That are assumed to be subject to a discount or premium	1	1,680	5,019	5,493	2,355	1,180	629	408	36	16,801
Dwelling Equivalents										
Number of dwelling equivalents after applying discounts and premiums to calculate taxbase	0.75	2,530.25	8,010.00	16,069.50	7,978.50	4,571.25	2,983.00	2,430.00	272.50	44,845.75
Reduction in taxbase as a result of the Family Annex discount	(0.00)	(1.00)	(0.00)	(1.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(2.00)
Reduction in taxbase as a result of local Council Tax support	(0.75)	(565.42)	(1,874.45)	(1,905.73)	(370.53)	(131.27)	(33.34)	(7.07)	(0.00)	(4,888.56)
Total number of equivalent dwellings after discounts, exemptions , disabled relief and Council Tax support	0	1,963.83	6,135.55	14,162.77	7,607.97	4,439.98	2,949.66	2,422.93	272.5	39,955.19
Ratio to Band D	5/9	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9	
Band D equivalents	0	1,309.2	4,772.1	12,589.1	7,608.0	5,426.6	4,260.6	4,038.2	545.0	40,548.8
Band D equivalent contributions for Government properties										1.0
Tax base after allowance for Council Tax Support										40,549.8
	Add		Estimated net growth in tax base							497.0
	Less		Adjustment for student exemptions							(574.5)
	Less		Assumed loss on collection at 1.3%							(526.1)
Total Band D Equivalents – Tax base for Council Tax and Precept Setting Purposes										39,946.2

Appendix A(b)

Council Tax Setting 2015/16

1. The Council calculated its Council Tax Base 2015/16 for the whole Council area as **39,946.2** [Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the "Act")]
2. The Council calculates that the Council Tax requirement for the Council's own purposes for 2015/16 is **£7,060,490**
3. That the following amounts be calculated for the year 2014/15 in accordance with Sections 31 to 36 of the Act:

(a)	£177,391,040	being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act
(b)	£170,330,550	being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act
(c)	£7,060,490	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]
(d)	£176.75	being the amount at 3(c) above (Item R), all divided by the amount at 1 above (Item T), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year.

4. To note that Cambridgeshire County Council, the Cambridgeshire Police and Crime Commissioner and Cambridgeshire & Peterborough Fire Authority have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each of the categories of dwellings in the Council's area as indicated in the table below.

5. 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 table below as the amounts of Council Tax for 2015/16 for each of the categories of dwellings in the Council's area.

Dwelling Band	Cambridge City Council £	Cambridgeshire County Council £	Cambridgeshire Police and Crime Commissioner £	Cambridgeshire & Peterborough Fire Authority £	Aggregate Council Tax £
A	117.83	762.84	120.90	42.84	1,044.41
B	137.47	889.98	141.05	49.98	1,218.48
C	157.11	1,017.12	161.20	57.12	1,392.55
D	176.75	1,144.26	181.35	64.26	1,566.62
E	216.03	1,398.54	221.65	78.54	1,914.76
F	255.31	1,652.82	261.95	92.82	2,262.90
G	294.58	1,907.10	302.25	107.10	2,611.03
H	353.50	2,288.52	362.70	128.52	3,133.24

6. The Council determines that, in accordance with Section 52ZB of the Local Government Finance Act 1992, the basic amount of its Council Tax for 2015/16 is not excessive.