

Special Expenses Appendix

Appendix 6

The “Draft General Fund Medium Term Financial Plan 2019/20 – 2022/23 and Draft Budget 2019/20” report that went to Cabinet on 12 December 2018 contained an appendix 6 on special expenses. That appendix contained an explanation of special expenses and the methodology for calculating them and provisional special expenses figures for 2019/20. The calculation and the figures have not changed going into the Final 2019/20 budget.

Council Tax position for 2019/20

The following sets out the proposed components of council tax in Northampton for 2019/20 (subject to formal approvals by Full Council and other precepting bodies):

Authority / Preceptor	2019/20 Band D
Northampton Borough Council	225.84
Northamptonshire Police & Crime Commissioner	245.04
Northamptonshire Fire & Rescue Authority	60.76
Northamptonshire County Council	1,236.10
Parish Precepts (average)	17.11
Total	1,784.85

This shows that the average band D council tax relating to NBC is £225.84. However, this figure is only an average figure across all areas of the Borough – this figure will vary from area to area due to special expenses.

Increase in Council Tax for Northampton Borough Council

District and Borough Councils are required to hold a referendum if they wish to increase their council tax by 3% or more. This calculation is based on the average level of council tax – averaging out the variations that will be found across the Borough due to the application of special expenses. In 2018/19 this figure was £219.28. This has increased by £6.56 to £225.84 in 2019/20. This is an increase of 2.99%.

Parish line on Council Tax Demands

If you live in a parished area, then on the council tax demand that you receive, the special expense charges are combined with the parish precepts to give an overall council tax that is specific to that area. The table below shows these two separate elements separately:

Area within the Borough	2019/20			% change compared to 2018/19		
	NBC special expense	Parish Precept	Total specific to parished area	NBC special expense	Parish Precept	Total specific to parished area
Billing	9.97	59.15	69.12	-2.3%	4.1%	3.1%
Collingtree	0.00	40.10	40.10	n/a	3.8%	3.8%
Duston	4.18	86.31	90.49	-1.5%	2.0%	1.8%
Great Houghton	0.00	70.34	70.34	n/a	-1.5%	-1.5%
Hardingstone	2.34	49.00	51.34	-2.1%	-1.4%	-1.4%
Upton	0.00	14.61	14.61	n/a	0.0%	0.0%
Wootton	3.41	64.21	67.61	-1.5%	1.9%	1.8%
East Hunsbury	15.44	46.98	62.42	-2.1%	0.8%	0.1%
Hunsbury Meadows	0.00	27.80	27.80	n/a	-4.4%	-4.4%
West Hunsbury	6.25	13.24	19.49	-1.4%	21.4%	13.0%
Unparished	11.60	0.00	11.60	-3.4%	n/a	-3.4%