

**Havant Borough Council - Council Tax Resolution - 2025/26**

**Recommendation to the Council**

**Revenue Budget 2025/26**

RECOMMENDED That Council:

- (a) Approves the proposed Revenue and Capital Budgets for 2025/26 including a Council Tax rate of **£239.76** at Band D, representing a £6.94 increase (2.99%) on the current charge.
- (b) Agrees the Medium Term Financial Strategy, Capital Strategy, Treasury Management Strategy and Prudential Indicators
- (c) Agrees the Fees & Charges Schedule for 2025/26.

**(d) Council Tax Resolution**

1 That it be noted that (on 31st January, 2025) the Chief Finance Officer calculated the Council Tax Base 2025/26 for the whole Council area as **43,147.4** [Item T in the formula in Section 31B(1) of the Local Government Finance Act 1992, as amended, (the "Act")] and that this Council Tax base be split between the regions of the Environment Agency as follows:

Southern – **43,147.4**

2 That the following amounts be calculated by the Council for the year 2025/26 in accordance with Sections 31 and 34 to 36 of the Act.

- (i) **£ 66,550,393** (expenditure) being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act;
- (ii) **£56,205,372** (income) being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act;
- (iii) **£10,345,021** 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);
- (iv) **£239.76** being the amount at c(iii) above (Item R), divided by Item T (b 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;

3 Valuation Bands

Valuation band	Band AR £	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Havant Borough Council	133.20	159.84	186.48	213.12	239.76	293.04	346.32	399.60	479.52

being the amounts given by multiplying the amount at 2(iv) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

4 That it be noted that for the year 2024/25 we estimate that Hampshire County Council will propose the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of the dwellings shown below.

Valuation band	Band AR £	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Hampshire County Council									
Basic Charge and Adult Social Care	894.36	1,073.22	1,252.09	1,430.96	1,609.83	1,967.57	2,325.31	2,683.05	3,219.66

5 That it be noted that for the year 2024/25 the Police and Crime Commissioner for Hampshire and Hampshire Fire and Rescue Authority have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of the dwellings shown below.

Valuation band	Band AR £	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Police and crime commissioner for Hampshire	153.03	183.64	214.25	244.85	275.46	336.67	397.89	459.10	550.92
Hampshire and IOW Fire and Rescue	48.80	58.56	68.32	78.08	87.84	107.36	126.88	146.40	175.68

6 That having calculated the aggregate in each case of the amounts at (3), (4) and (5) above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2024/25 for each of the categories of dwellings shown below:

Valuation band	Band AR £	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Total Charge	1,229.39	1,475.26	1,721.14	1,967.01	2,212.89	2,704.64	3,196.40	3,688.15	4,425.78