



High Wycombe Town Committee Budget Sub-Group minutes

Minutes of the meeting of the High Wycombe Town Committee Budget Sub-Group held on Wednesday 5 January 2022 in Via MS Teams, commencing at 6.00 pm and concluding at 7.40 pm.

Members present

L Clarke OBE, T Green, M Knight, S Raja, N Rana and P Turner

Others in attendance

Mr M Dickman, D Harvey, F Mugari, A Sherwood, M Strevens and L Vallis

Agenda Item

1 Apologies for absence

There were no apologies for absence.

2 Special Expenses Draft Budget

The Head of Finance (Communities) presented the Special Expenses Draft Budget 2022/23 for consideration. At the start of the discussion the Head of Finance Corporate gave an overview of the council tax levels and referendum thresholds. In response to a question it was clarified that the Chartered Trustees would not impact on the threshold. The Head of Finance (Communities) also reassured Members that the figures in the draft budget would not change materially before it was presented to the High Wycombe Town Committee (HWTC), except for some small amendments relating to fees and charges. The recommended Option was Option 2 which was an increase of £5 to Band D tax for HWTC which would minimise a drawdown on reserve to cover expenditure. Following a question, it was noted that whilst fees and charges had risen there also needed to be a rise in council tax because of cost increases.

General

The Head of Finance reported that for 2022/23, the estimated Net Cost of Services was £441,086. After adjusting for the estimated interest on working balance and one-off capital spend contribution proposed to fund works at Wycombe cemetery, the annual net spend was estimated at £537,336. The net estimated spend was expected to increase by **£73,396** compared to the 2021/22 approved budget, mainly

due to the addition of Penn Road Cemetery to the budget and the new grounds maintenance contract effect. The estimated working balance as at the end of March 2023 is £364,051. Fees and charges were proposed to be increased in general by 3% (with the gross amount rounded to the nearest £1) unless they are subject to fee review where increases could be higher.

During discussion the following points were noted:-

Management charges

- Following the HWTC on 19 January 2021 a thorough review of the charges was carried out and the charge was revised downwards for 2020/21 from the original figure of £93,030 to a revised £83,690, a decrease of £9,340 and a saving of over 10%. The 2021/22 charge was then increased by 2%.
- Further information was sought on when a charge was made for Democratic Services support. It was noted that the increase related to the costs of webcasting.

Recreation Grounds – Noted

Allotments

- Any charges were given to the contractor. This was to cover the costs of letting, managing the sites, enquiries and managing the waiting list. It was better vfm for the grounds contract maintenance to cover a wider area including allotments. Additional funding had been allocated for software which provided essential information for the Council including future management decisions as to whether these services should be outsourced.
- There were restrictions on how charges were increased as a year's notice needed to be given and the charges have to be reasonable (eg increasing the cost from £1 to £2 a week would be unreasonable).
- £50 a year was considered a low cost. Charges could be increased as soon as possible so that income could be realised once the contract had finished.

Penn Road Cemetery and High Wycombe Cemetery

- The impact of the new grounds maintenance contract was that whilst there were some reductions in costs, in other areas costs have actually increased. Cemetery costs have increased with Penn Road Cemetery costs now included in full and include grounds maintenance costs, back office costs, building commissioning and upkeep, IT infrastructure costs, etc.
- There had been a change in the way cemeteries were managed and also changes to fees and charges. Clarification was given on staffing as there had a change in the structure with a single service cemeteries team and a percentage of time and cost was spread across Buckinghamshire. There was also a corresponding reduction in the level of funding provided by HWTC for the Contract Manager post for High Wycombe shown in the overall management cost reduction. A Member asked for reassurance that the Special Expenses budget was not paying for duplicate costs and that it was fairly split across the County. Stoke Poges Memorial Garden for example was

costly to run due to additional horticulture expenses. In response it was explained that resource had been split across the cemeteries based on demand in those areas.

- In response to a query on why Buckinghamshire Council operated some cemeteries while parish and town councils operated others it was explained that authorities responsible for cemeteries at the point that cemetery legislation came into force in 1972 became the 'burial authorities' from that point forward. In other cases, cemetery responsibility had previously been devolved to town and parish councils by legacy district councils area. It was confirmed that non-residents have to pay double fees for burials.
- Whilst it would be good for cemeteries to be 'greener' it would be extremely costly to have solar panels and green roofs etc. A heat pump had been installed in one of the buildings. The EV charging points had been installed but were not being used currently as the cemetery gates were shut.
- Stakeholders had fed back a wish to continue using concrete burial chambers and also the option to have polypropylene vaults to provide choice to the customer. Concrete chambers had to be installed in advance and paid for upfront and the costs are then recovered from the burial fee as burials are undertaken. Whilst both types of chamber had been priced further work needed to be carried out to see if any other more environmentally friendly and suitable alternatives could be offered to the customer.
- In terms of capacity for other burials, capacity was being addressed for Muslim burials and for children by the opening of the new Penn Road Cemetery. Whilst it was important to manage space at both cemeteries choice needed to be available for the customer.
- At the HWTC there would be a report on Penn Road cemetery, following the consultation with stakeholders which would provide background to changes in fees and charges
- Benchmarking had also been carried out with charges made with others and whilst charges had increased Buckinghamshire remained lower than the majority of neighbouring authorities. The new fees and charges still provided good value for money.

An additional line should be added in the budget for income from electric vehicle charging at Penn Road Cemetery. Whilst income was uncertain at this stage it was important to record this in the budget.

Footway lighting

- A Member asked for a breakdown of lights (roads) that were covered under this heading. It was suggested that these should be transferred to the Facilities Team as they repaired the lights anyway.

Community Centres

- Members asked that this line be removed from the budget as the Community Boards should be funding this area and funding should not be duplicated elsewhere across the Council. In addition, it was noted that Castlefield and Micklefield Community Centres were now self-sufficient.

War Memorial

- Following a question whether this could also come under the Facilities Team it was noted that the Contract Manager used a specialist team to clean war memorials and therefore it should remain unchanged.

Capital

- It was recommended that £100,000 was set aside for Wycombe cemetery capital costs from the working balance reserve to address possible required improvement works to the High Wycombe cemetery subject to specialist advice and a business case being submitted to the Council capital management programme.
- It was agreed that once further information had been made available on the business case that this should be discussed with the Chairman and a site visit should be undertaken by Members of the Sub-Group.

Recommendations

Members considered the options and risks outlined in the report. One Member referred to option 1 but any reduction or a nil increase would result in a reserve balance lower than recommended which was not financially sustainable and the HWTC reserve would be reduced to unacceptable levels. There would not be enough additional income to provide a nil increase in the council tax base. Following discussion Members therefore agreed Option 2 and agreed that the recommendations in the report be submitted to the HWTC for approval.

RECOMMENDED that the Committee:-

- 1. Notes the updated view of the draft budget by expense line for 2022/23 (Appendix A) and that these figures now take account of the impact of the new grounds maintenance contract starting 1st January 2022, proposed fees and charges (which have been reviewed and considered with respect to competitiveness) and council tax base.**
- 2. Notes and recommends 3% increase in Fees & Charges where no fee review is carried out, in line with September 2021 RPI. For cemetery fees, a fee review was undertaken.**
- 3. Notes the Council Tax base and the precept as set out in the paper. The Council Tax Base is set at Band D equivalent for 2022/23 with respect to Special Expenses for the unparished area of High Wycombe Town.**
- 4. Notes that the Council Tax Base for B and D equivalent for 2022/23 has increased by 520.8 to 23,526.25 properties for HWTC.**
- 5. Notes and recommends Option 2 to Cabinet for setting 2022/23 precept for the unparished area of High Wycombe Town at £16.82 (Band D equivalent). This option covers up to 90% of the net budgeted expenditure for 2022/23 and minimises a drawdown on reserve to cover expenditure. This option will help HWTC move to financial sustainability.**
- 6. Notes and recommends the use £100,000 of the HWTC working balance to cover possible required improvement works to the High Wycombe**

cemetery subject to specialist advice and a capital business case being prepared and submitted for recommendation to the Council capital programme.

- 7. Puts forward the draft budget for recommendation to Full Council by the HWTC, subject to any amendments referred to above.**

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