

Council Meeting
Thursday 25th February 2016
Council Tax Setting 2016-17

At its meeting on the 8th of February 2016, Cabinet recommended the revenue estimates and the district and parish elements of Council Tax levels for 2016-17 (minute 63) subject to the issue of the final Parish / Town precepts and confirmation of the Formula Grant figures (subsequently confirmed). The full Council is required to consider Cabinet's recommendations and then to set the full Council Tax.

The report below shows the precept figures for Buckinghamshire County Council, Thames Valley Policy Authority, the Buckinghamshire & Milton Keynes Fire Authority, and the Parish Councils.

The budget presented to Cabinet on the 8th February 2016 was based on the provisional finance settlement. The Final Settlement has now been published and it has confirmed the draft settlement position for 2016/17, with the addition of a one-off transition grant of £85k. The General Fund Summary has been updated to reflect this change and a subsequent increase has been made to the amount being transferred to reserves to support capital investment to deliver future savings and income generation.

Budget Assurance Statement from the Chief Financial Officer

Under Section 25 of the Local Government Act 2003 the Chief Financial Officer is required to report to the Council on the robustness of the estimates made for the purpose of making Council Tax calculations and the adequacy of the proposed financial reserves. The Chief Financial Officer's report is set out in Agenda Item 63 to Cabinet on the 8th of February 2016. Members are required to consider Item 63 when making decisions about the budget and Council Tax calculations.

Robustness of Estimates

Based on information and assurances from Members and the Senior Management Team, it is my opinion that the 2016-17 budgets are based on robust budget estimates.

There continues to be a number of significant risks facing the Council, however the Cabinet and Management teams are working very closely with officers and partner organisations to address and take any mitigating actions deemed necessary.

This opinion is supported by the maintenance of the Council reserves at a prudent level and the Council's efficiency plans. These will be further developed into the four year "efficiency plan" to achieve a balanced and robust budget as set out in the government's four year offer.

General Fund Summary

2014/15 Actuals	2015/16 Net Estimate		2016/17 Gross Expenditure	2016/17 Income & Credits	Net Expenditure
5,554,503	10,837,600	COMMUNITY	6,241,422	(1,378,238)	4,863,184
5,754,083	6,324,500	ENVIRONMENT	11,009,400	(4,605,336)	6,404,064
(2,938,344)	(3,022,500)	ECONOMIC DEVELOPMENT & REGENERATION	2,607,100	(6,497,200)	(3,890,100)
2,642,555	3,144,200	PLANNING	5,544,300	(2,283,500)	3,260,800
1,874,358	2,186,800	HOUSING	3,304,000	(1,091,293)	2,212,707
3,128,488	2,518,000	LEADER	3,683,300	(1,400,100)	2,283,200
1,735,924	2,116,200	FINANCE & RESOURCES	50,692,970	(48,666,970)	2,026,000
160,200	0	UNALLOCATED OVERHEADS	157,800	0	157,800
753	0	PLANNED MAINTENANCE	110,200	0	110,200
17,912,520	24,104,800	Net Cost of Services	83,350,492	(65,922,637)	17,427,855
(2,922,071)	(8,583,100)	Reversal of Depreciation and Deferred Charges			(2,901,767)
14,990,449	15,521,700	General Fund Expenditure			14,526,088
(558,749)	(519,000)	Contribution to / (from) repairs and renewals fund			(594,000)
(93,500)	(93,000)	Council Tax Freeze Grant			0
175,000	150,000	Payment to Parishes/Special Expenses			128,000
1,787,000	0	Contribution to Revenue Development Reserve (RDR)			707,964
16,300,200	15,059,700	General Fund Requirement			14,768,052
		<u>Funding Sources</u>			
3,436,000	2,475,000	Revenue Support Grant (RSG)			1,490,000
2,980,000	3,037,000	Business Rates Funding			3,060,000
800,000	978,000	New Homes Bonus Fund applied			1,152,000
8,220,200	8,347,000	Council Tax - General Fund			8,761,000
61,000	222,700	Council Tax Adjustment			220,600
0	0	Transition Grant			84,452
15,497,200	15,059,700	Total Funding			14,768,052

Council Tax Setting 2016/2017

- 1.1. This is the formal report which we are required to present for the setting of the Council Tax. It is worded in such a way as to comply with the legal requirements of the Local Government Finance Act 1992, as amended by the 2011 Localism Act. *Also shown in the report in italics, alongside the formal wording, is an explanation of what each section represents. The words in italics do not constitute part of the formal proposed Council Tax resolution but are there as an aid to understanding it.*
- 1.2. Subject to the acceptance by Cabinet of the Recommendations in (Strategic) (a); (Revenue) (a) to (e) and (Council Tax) (a) and (c) on this Agenda, the approval of the recommendations in 1.5 above and subject to the receipt of a further parish precept and confirmation of the formula grant Cabinet is **advised to recommend** the following Council Tax resolution.
- (i) That it be noted that the following amounts have been calculated for the year 2016/2017 in accordance with regulations made inter alia under Sections 31 to 36 of the Local Government Finance Act 1992:-
- (A) 66,372.88; being the amount calculated by the Council, in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 (“the Regulations”) as its Council Tax Base for the year. *In total for the District a £1 tax on a band “D” equivalent property will raise £66,372.88.*

(B)

Parish / Town Area	Council Tax Base
Bledlow-cum-Saunderton	1200.31
Bradenham	226.09
Chepping Wycombe	6319.36
Downley	1969.52
Ellesborough	440.07
Fawley (Parish Meeting)	135.46
Great & Little Hampden	165.47
Great & Little Kimble cum Marsh	474.18
Great Marlow	717.92
Hambleden	835.11
Hazlemere	3975.22
Hedsor (Parish Meeting)	80.18
High Wycombe Town	21505.14
Hughenden	3934.44
Ibstone	144.52
Lacey Green	1235.65
Lane End	1385.10
Little Marlow	791.25
Longwick-cum-Ilmer	680.72
Marlow Bottom	1511.84
Marlow Town	6645.20
Medmenham	514.27
Piddington & Wheeler End	263.27
Princes Risborough	3483.90
Radnage	380.60
Stokenchurch	1916.00
Turville	218.33
WestW'- Parish Council	540.66
Wooburn and Bourne End	4683.10
Grand Total	66,372.88

being the amounts calculated by the Council, in accordance with the Regulations, as the amounts of its Council Tax Base for the year for dwellings in those parts of its area to which one or more of the special items relate;

This refers to the previous table. Effectively it shows the amount that would be raised in £'s for each parish/town area by a £1 tax charged on a Band D equivalent property.

- (ii) That the following amounts be now calculated by the Council for the year 2016/2017 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 (“the Act”).
- (A) £87,018,017 being the aggregate of the amounts which the Council estimates for the items set out in Section 31(A)(2) of the Act; taking into account all precepts issued to it by parish councils as at the date of the meeting. *This represents the estimated gross revenue expenditure (including transfers to reserves) for the General Fund, Special Expenses account, other General Fund revenue reserves and parish precepts.*
- (B) £75,498,558 being the aggregate of the amounts which the Council estimates for the items set out in Section 31(A)(3) of the Act; *This represents the estimated gross revenue income (Including the transfer of the surplus on the collection fund, formula grant and transfers from reserves) for the same funds as mentioned above.*
- (C) £11,519,459 being the amount by which the aggregate at (ii)(A) above exceeds the aggregate at (ii)(B) above, calculated by the Council in accordance with Section 31(A)(4) of the Act, as its Council Tax requirement for the year. *This represents the difference between the two figures above and is in essence the net funding requirement for the General Fund and Special Expenses accounts plus the parish precepts issued for the year.*

- (D) £173.56 being the amount at (ii)(C) above divided by the amount at (i)(A) calculated by the Council, in accordance with Section 31(B)(1) of the Act, as the basic amount of its council tax for the year;. *This is the average Band D tax across the district inclusive of parish precepts but exclusive of Bucks County Council, the Police and Fire authorities. It is not actually charged anywhere in the district but has to be calculated by law as part of the Council Tax setting process.*
- (E) £ 2,758,897 being the aggregate amount of all special items referred to in Section 34(1) of the Act; *This is the total of parish precepts received for the year and the net Special expenses as shown in Appendix G.*
- (F) £131.99 being the amount at (ii)(D) above less the result given by dividing the amount at (ii)(E) above by the amount at (i)(A) 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 special item relates: ***This is the band D Council Tax for the District Council only.***

(G)

Part of Council's Area	2016-17
Bledlow-cum-Saunderton	147.11
Bradenham	162.95
Chepping Wycombe	186.01
Downley	177.69
Ellesborough	176.57
Great & Little Hampden	147.61
Great & Little Kimble cum Marsh	195.26
Great Marlow	149.03
Hambleden	170.31
Hazlemere	194.25
High Wycombe Town	152.02
Hughenden	182.21
Ibstone	180.43
Lacey Green	152.22
Lane End	214.55
Little Marlow	191.53
Longwick-cum-Ilmer	165.62
Marlow Bottom	152.96
Marlow Town	180.57
Medmenham	169.15
Piddington & Wheeler End	207.96
Princes Risborough	227.2
Radnage	198.2
Stokenchurch	165.97
Turville	161.76
West Wycombe	212.63
Wooburn and Bourne End	184.96

being the amounts given by adding to the amount at (ii)(F) above the amounts of each of the special items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the appropriate amount at (i)(B) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more of the special items relate.

This is the sum of the District Council's band D tax and the individual Parish/Town/Special Expense band D taxes for each parish area. It does not include Hedsor or Fawley as they issue nil precepts

(H)

Part of the Council's Area	Band A Charge	Band B Charge	Band C Charge	Band D Charge	Band E Charge	Band F Charge	Band G Charge	Band H Charge
Bledlow-cum-Saunderton	98.13	114.45	130.78	147.11	179.77	212.42	245.24	294.22
Bradenham	108.69	126.78	144.86	162.95	199.12	235.30	271.64	325.90
Chepping Wycombe	124.07	144.72	165.36	186.01	227.30	268.59	310.08	372.02
Downley	118.52	138.24	157.97	177.69	217.14	256.58	296.21	355.38
Ellesborough	117.77	137.37	156.97	176.57	215.77	254.96	294.34	353.14
Fawley (Parish Meeting)	88.04	102.69	117.34	131.99	161.29	190.59	220.03	263.98
Great & Little Hampden	98.46	114.84	131.23	147.61	180.38	213.15	246.07	295.22
Great & Little Kimble cum Marsh	130.24	151.91	173.59	195.26	238.61	281.95	325.50	390.52
Great Marlow	99.41	115.95	132.49	149.03	182.11	215.20	248.44	298.06
Hambleden	113.60	132.50	151.41	170.31	208.12	245.92	283.91	340.62
Hazlemere	129.57	151.13	172.69	194.25	237.37	280.49	323.82	388.50
Hedsor (Parish Meeting)	88.04	102.69	117.34	131.99	161.29	190.59	220.03	263.98
High Wycombe Town	101.40	118.27	135.15	152.02	185.77	219.51	253.42	304.04
Hughenden	121.54	141.76	161.99	182.21	222.66	263.11	303.75	364.42
Ibstone	120.35	140.38	160.40	180.43	220.48	260.54	300.78	360.86
Lacey Green	101.53	118.43	135.32	152.22	186.01	219.80	253.75	304.44
Lane End	143.11	166.92	190.74	214.55	262.18	309.81	357.66	429.10
Little Marlow	127.75	149.01	170.27	191.53	234.05	276.57	319.28	383.06
Longwick-cum-Ilmer	110.47	128.85	147.24	165.62	202.39	239.15	276.09	331.24
Marlow Bottom	102.03	119.00	135.98	152.96	186.92	220.87	254.99	305.92
Marlow Town	120.44	140.49	160.53	180.57	220.65	260.74	301.01	361.14
Medmenham	112.83	131.60	150.38	169.15	206.70	244.25	281.98	338.30
Piddington & Wheeler End	138.71	161.79	184.88	207.96	254.13	300.29	346.67	415.92
Princes Risborough	151.55	176.76	201.98	227.20	277.64	328.07	378.75	454.40
Radnage	132.20	154.20	176.20	198.20	242.20	286.20	330.40	396.40
Stokenchurch	110.70	129.13	147.55	165.97	202.81	239.66	276.67	331.94
Turville	107.90	125.85	143.81	161.76	197.67	233.58	269.66	323.52
West Wycombe	141.83	165.43	189.03	212.63	259.83	307.03	354.46	425.26
Wooburn and Bourne End	123.37	143.90	164.43	184.96	226.02	267.08	308.33	369.92

being the amounts given by multiplying the amounts at (ii)(F) and (ii)(G) 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.

This refers to the previous table. It shows the combined Wycombe District Council element of the Council Tax and the Parish/ Town/ Special Expenses element for each band of property in each parish area.

- (iii) That it be noted for the year 2016/2017 the Buckinghamshire County Council, the Police and Crime Commissioner Thames Valley and the Buckinghamshire and Milton Keynes Fire Authority have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Act for each of the categories of dwellings shown below.
- These are the precepts issued by the major precepting authorities – Bucks County Council, Thames Valle Police, and Buckinghamshire and Milton Keynes Fire Authority for each Band of property*

Valuation Bands

Precepting Authority	A	B	C	D	E	F	G	H
Buckinghamshire County Council	773.46	902.37	1031.28	1160.19	1418.01	1675.83	1933.65	2320.38
Police and Crime Commissioner Thames Valley	111.31	129.86	148.41	166.96	204.06	241.16	278.27	333.92
Buckinghamshire & Milton Keynes Fire Authority	39.8	46.43	53.07	59.7	72.97	86.23	99.5	119.4

- iv) That having calculated the aggregate in each case of the amounts at (ii)(H) and (iii) above, the Council in accordance with Section 30 of the Act, hereby sets the following amounts as the amounts of Council Tax for the year 2016/2017 for each of the categories of dwellings shown below.
- This is the final total Council tax for each band of property in each of the parish / town areas of the district*

Part of the Council's Area	Band A Charge	Band B Charge	Band C Charge	Band D Charge	Band E Charge	Band F Charge	Band G Charge	Band H Charge
Bledlow-cum-Saunderton	1022.70	1193.11	1363.54	1533.96	1874.81	2215.64	2556.66	3067.92
Bradenham	1033.26	1205.44	1377.62	1549.80	1894.16	2238.52	2583.06	3099.60
Chepping Wycombe	1048.64	1223.38	1398.12	1572.86	1922.34	2271.81	2621.50	3145.72
Downley	1043.09	1216.90	1390.73	1564.54	1912.18	2259.80	2607.63	3129.08
Ellesborough	1042.34	1216.03	1389.73	1563.42	1910.81	2258.18	2605.76	3126.84
Fawley	1012.61	1181.35	1350.10	1518.84	1856.33	2193.81	2531.45	3037.68
Great & Little Hampden	1023.03	1193.50	1363.99	1534.46	1875.42	2216.37	2557.49	3068.92
Great & Little Kimble cum Marsh	1054.81	1230.57	1406.35	1582.11	1933.65	2285.17	2636.92	3164.22
Great Marlow	1023.98	1194.61	1365.25	1535.88	1877.15	2218.42	2559.86	3071.76
Hambleden	1038.17	1211.16	1384.17	1557.16	1903.16	2249.14	2595.33	3114.32
Hazlemere	1054.14	1229.79	1405.45	1581.10	1932.41	2283.71	2635.24	3162.20
Hedsor	1012.61	1181.35	1350.10	1518.84	1856.33	2193.81	2531.45	3037.68
High Wycombe Town	1025.97	1196.93	1367.91	1538.87	1880.81	2222.73	2564.84	3077.74
Hughenden	1046.11	1220.42	1394.75	1569.06	1917.70	2266.33	2615.17	3138.12
Ibstone	1044.92	1219.04	1393.16	1567.28	1915.52	2263.76	2612.20	3134.56
Lacey Green	1026.10	1197.09	1368.08	1539.07	1881.05	2223.02	2565.17	3078.14
Lane End	1067.68	1245.58	1423.50	1601.40	1957.22	2313.03	2669.08	3202.80
Little Marlow	1052.32	1227.67	1403.03	1578.38	1929.09	2279.79	2630.70	3156.76
Longwick-cum-Ilmer	1035.04	1207.51	1380.00	1552.47	1897.43	2242.37	2587.51	3104.94
Marlow Bottom	1026.60	1197.66	1368.74	1539.81	1881.96	2224.09	2566.41	3079.62
Marlow Town	1045.01	1219.15	1393.29	1567.42	1915.69	2263.96	2612.43	3134.84
Medmenham	1037.40	1210.26	1383.14	1556.00	1901.74	2247.47	2593.40	3112.00
Piddington & Wheeler End	1063.28	1240.45	1417.64	1594.81	1949.17	2303.51	2658.09	3189.62
Princes Risborough	1076.12	1255.42	1434.74	1614.05	1972.68	2331.29	2690.17	3228.10
Radnage	1056.77	1232.86	1408.96	1585.05	1937.24	2289.42	2641.82	3170.10
Stokenchurch	1035.27	1207.79	1380.31	1552.82	1897.85	2242.88	2588.09	3105.64
Turville	1032.47	1204.51	1376.57	1548.61	1892.71	2236.80	2581.08	3097.22
WestW'- Parish Council	1066.40	1244.09	1421.79	1599.48	1954.87	2310.25	2665.88	3198.96
Wooburn and Bourne End	1047.94	1222.56	1397.19	1571.81	1921.06	2270.30	2619.75	3143.62

- (v) That in accordance with sections 52ZB and 52ZC of the Act it is determined that the Council's relevant basic amount of Council Tax for 2016/2017 is not excessive. *The Secretary of State for Communities and Local Government has determined a set of principles which states that for an authority such as Wycombe District Council, the relevant basic amount of Council Tax is excessive if the amount for 2016/2017 is more than £5 above the amount for 2015/2016. Since this authority is proposing an increase below £5, its' relevant basic amount of tax is not excessive. As a result it does not have to hold a referendum to consider its' relevant basic amount of Council Tax.*
- (l) Council Tax Reduction Scheme
The Council introduced its own scheme after the government abolished the national Council Tax Benefit system. The rules of the 2016/17 scheme are unchanged from the 2015/16 scheme.