



## Council

Date: 23 February 2017  
Time: 6.30 pm  
Venue: Council Chamber  
District Council Offices, Queen Victoria Road, High Wycombe Bucks

### Supplementary Agenda

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	<p>The minutes of the Cabinet meeting held on 6 February 2017 recommend revenue estimates and the district and parish elements of Council tax levels for 2017/18.</p> <p>Full Council is required to consider the Revenue Estimates and the district and parish elements of Council tax levels for 2017/18 and then to set out the full Council tax.</p> <p>Members are reminded that they must have regard to the Chief Financial Officer`s report when setting the Council tax.</p> <p>In accordance with Standing Order 16.5 a recorded vote shall take place on decisions relating to the setting of the budget and Council tax.</p>	

**For further information, please contact Jemma Durkan on 01494 421635, or email: [committeeservices@wycombe.gov.uk](mailto:committeeservices@wycombe.gov.uk)**

# Agenda Item 9

## **COUNCIL TAX SETTING 2017/18 AND PRESENTATION FROM LEADER OF THE COUNCIL**

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### **RECOMMENDATION**

Council is asked to note the Head of Finance and Commercial's report.

### **DETAILED REPORT**

1. 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 purposes of the calculations of the budget; and
  - The adequacy of the proposed financial reserves.
2. At its meeting on the 6<sup>th</sup> February 2017, Cabinet recommended the revenue estimates and the district elements of Council Tax levels for 2017-18 (minute 69) subject to confirmation of the Formula Grant figures, which have now been confirmed. Council is required to consider Cabinet's recommendations and then to set the full Council Tax.
3. This report shows the precept figures for Buckinghamshire County Council, Thames Valley Policy Authority, the Buckinghamshire & Milton Keynes Fire Authority, and the Parish Councils.

### **Budget Assurance Statement from the Chief Financial Officer**

4. 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 10 to Cabinet on the 6<sup>th</sup> February 2017. Members are required to consider Item 69 when making decisions about the budget and Council Tax calculations.

### **Robustness of Estimates**

5. This report is the culmination of the budget process in which detailed work has already been undertaken with Budget Holders, Strategic Management Board, Cabinet and the Budget Task and Finish Group. Based on this work, information received and assurances from Members and the Senior Management Team, it is my opinion that the 2017-18 budgets are based on robust budget estimates.
6. 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.

7. The Council has published its 4 Year Efficiency Plan and monitors progress quarterly to ensure that this remains on track and takes any corrective action.

### **Strategic Overview**

8. The outlook for local government funding continues to be uncertain over the medium term. To help provide some level of certainty Council agreed to accept the Governments 4 year Local Government Finance Settlement in July 2016. This was subsequently confirmed. Beyond 2019/20 further changes are expected with the move to 100% retention of Business Rates and changes in responsibilities between central and local government. The government is also reviewing the spending needs formula which decides how the total funding for local government should be allocated between different tiers and individual authorities. The impact of these changes is expected to be felt in 2020.
9. The 2017/18 budget and Medium Term Financial Forecast reflects the full impact of the 4 year settlement to 2019/20. Beyond this it is currently assumed that funding from government will remain flat in cash terms. This position will need to be revisited in response to future government announcements.
10. As part of the 2017/18 settlement the government also announced some changes to the New Homes Bonus scheme which has seen the authority lose £1.3m in funding next year. Further changes are expected to be made to the scheme and the funding from this scheme is anticipated to fall further beyond 2017/18. The budget has taken account of this and made a realistic allowance for 2017/18 and beyond. This will need to be kept under review.
11. The Council has seen three significant cost pressures emerge as part of the 2017/18 budget process for which additional budget provision has been made:
  - Increasing homelessness resulting in an additional budget provision of £250k to meet the additional costs of providing quality temporary accommodation. Action is being taken to address this pressure in the short and longer term.
  - Business Rates Revaluation will see an increase in rates liability for the Council of around £300k per annum on its property estate by 2020.
  - The pension fund tri-annual revaluation has led to an increase in the amount that the Council must pay into the scheme each year to meet the future liabilities, resulting in an on-going cost increase of £170k per annum. Cabinet are also proposing to repay the pension deficit on the fund in full amounting to £1.223m. This ensures that the Council has fully funded its pension commitments.
12. Whilst the Council is forecasting growth to its business rates base in 2017/18, the uncertainty that continues with appeals and the recent rates revaluation means that we have not included the projected growth in the base budget for 2017/18. The Council is continuing to adopt its prudent policy of recognizing growth only once fully realized. The budget has made realistic assumptions about the level of rating appeals based on the information currently available and set aside specific resources to meet both losses on appeals and any

potential deficit in rating income.

13. The 2017/18 budget includes a significant contingency allowance to help meet unexpected in year financial pressures without immediate recourse to reserves. This will help support where necessary prompt action to address risks and achieve the overall budget target.

### Reserves

14. The Council continues to maintain a strong level of financial reserves which are held either to meet specific future spending commitments (earmarked reserves) or to meet unexpected costs or shortfalls to income (un-earmarked reserves). A robust assessment of the minimum level of reserves is carried out and this was reported to Cabinet as part of the budget proposals for 2017/18. The current level of un-earmarked reserves exceeds the minimum recommended level.
15. The Council has set aside specific reserves to meet future project spending commitments to maintain its operational asset base for service delivery and to manage specific financial risks relating to future liabilities.

### Summary of Council Revenue Reserves at 31<sup>st</sup> March 2016

<b>Earmarked Reserves</b>	<b>Balance at 31<sup>st</sup> March 2016 £'000s</b>
Major Projects Programme Funding	18,459
Current Asset Renewals / Lifecycle	11,162
Finance Risk Reserves	4,937
Transformation Projects	832
Planning Functions	713
Economic Development (LABGI)	459
Other	57
<b>Total Earmarked Reserves</b>	<b>36,619</b>

### General Balances

<b>Working Balances</b>	<b>Minimum Balance £'000s</b>	<b>Balance at 31<sup>st</sup> March 2016 £'000s</b>	<b>Balance at 31<sup>st</sup> March 2017 £'000s</b>
General Fund Revenue Account	7,500	9,537	9,000
Special Expenses (HWTC)	150	801	740

16. The level of minimum working balances have been reviewed taking account of both known and unknown risks and set at a level which provides the Council will sufficient headroom to manage the potential level of financial volatility. The Council holds balances above the minimum recommended levels and continues to position itself to deal with the level of future uncertainty.
17. The Council achieved an unqualified opinion on the 2015/16 financial statements and value for money opinion. The Council has also reviewed and updated its financial regulations and contract standing orders during 2016 and has clear governance processes in place which are monitored and reported on through the year.
18. The Council robustly monitors budgets with regular formal budget reporting each month to budget holders and the Strategic Management Board. Cabinet reviews progress on a quarterly basis. Historically, the Council has managed budgets effectively and not overspent. This year the Council is forecasting a surplus despite some of the financial pressures that have emerged during the course of the year.

**General Fund Summary**

<b>2015/16 Actuals</b>	<b>2016/17 Net Estimate</b>		<b>2017/18 Gross Expenditure</b>	<b>2017/18 Income &amp; Credits</b>	<b>2017/18 Net Expenditure</b>
4,518,099	4,862,400	Community	6,231,644	(2,537,659)	3,693,985
2,484,111	2,283,200	Leader	3,928,745	(1,487,595)	2,441,150
6,417,383	6,386,400	Environment	11,054,953	(4,827,170)	6,227,783
2,305,322	2,212,700	Housing	3,628,731	(1,220,040)	2,408,691
3,043,913	3,260,800	Planning	5,541,290	(2,272,910)	3,268,380
(3,529,928)	(3,872,300)	Economic Development and Regeneration	3,760,349	(7,479,007)	(3,718,658)
1,608,939	2,026,000	Finance and Resources	53,410,476	(51,218,440)	2,192,036
0	110,100	HR and Internal Shared Support Services	130,000	0	130,000
121,675	157,800	Unallocated Overheads	1,393,000	0	1,393,000
<b>16,969,514</b>	<b>17,427,100</b>	<b>Net Cost of Services</b>	<b>89,079,188</b>	<b>(71,042,821)</b>	<b>18,036,367</b>
(2,523,750)	(2,901,012)	Reversal of Depreciation and Deferred Charges			(2,382,967)
<b>14,445,764</b>	<b>14,526,088</b>	<b>General Fund Expenditure</b>			<b>15,653,400</b>
(288,662)	(594,000)	Contribution to / (from) repairs and renewals fund			(863,100)
123,000	0	Transfers to Reserve agreed as part of Outturn Report			0
(94,093)	0	Council Tax Freeze Grant			0
147,315	128,000	Payment to Parishes/Special Expenses			109,000
0	623,512	Contribution to Revenue Development Reserve (RDR)			(1,075,300)
<b>14,333,324</b>	<b>14,683,600</b>	<b>General Fund Requirement</b>			<b>13,824,000</b>
		<b>Funding Sources</b>			
5,512,000	1,490,000	Revenue Support Grant (RSG)			635,000
0	3,060,000	Business Rates Funding			3,125,000
0	0	Transition Grant			84,000
978,000	1,152,000	New Homes Bonus Fund applied			875,000
8,569,700	8,761,000	Council Tax - General Fund			8,861,700
0	220,600	Council Tax Adjustment			243,300
<b>15,059,700</b>	<b>14,683,600</b>	<b>Total Funding</b>			<b>13,824,000</b>
(726,376)	0	(Surplus)/Deficit for the Year			0

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.*

That it be noted that the following amounts have been calculated for the year 2017/2018 under the delegated authority and in accordance with regulations made inter alia under Sections 31 to 36 of the Local Government Finance Act 1992:-

- a) 67139.17; 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 £67,139.17.*

(B)

<b>Parish / Town Area</b>	<b>Council Tax Base</b>
Bledlow-cum-Saunderton	1201.62
Bradenham	231.56
Chepping Wycombe	6348.32
Downley	1971.34
Ellesborough	440.98
Fawley (Parish Meeting)	141.8
Great & Little Hampden	164.28
Great & Little Kimble cum Marsh	489.34
Great Marlow	719.64
Hambleden	835.68
Hazlemere	3980.69
Hedsor (Parish Meeting)	79.62
High Wycombe Town	21970.52
Hughenden	3993.46
Ibstone	145.96
Lacey Green	1249.37
Lane End	1405.86
Little Marlow	792.56
Longwick-cum-Ilmer	682.86
Marlow Bottom	1522.44
Marlow Town	6664.86
Medmenham	517.52
Piddington & Wheeler End	259.68
Princes Risborough	3496.37
Radnage	381.66
Stokenchurch	1941.12
Turville	214.38
WestW'- Parish Council	541.13
Wooburn and Bourne End	4754.55
<b>Grand Total</b>	<b>67139.17</b>

b) 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.*



2. That the following amounts be now calculated by the Council for the year 2017/2018 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 (“the Act”).

- a) £91,292,928 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) £79,442,271 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) £11,850,657 being the amount by which the aggregate at (a) above exceeds the aggregate at (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) £176.51 being the amount at (c) above divided by the amount at (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) £2,989,027 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 under (G).*
- f) £131.99 being the amount at (d) above less the result given by dividing the amount at (e) above by the amount at (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)

<b>Part of Council's Area</b>	<b>2017-18</b>
Bledlow-cum-Saunderton	147.09
Bradenham	162.83
Chepping Wycombe	186.33
Downley	181.03
Ellesborough	176.48
Great & Little Hampden	150.28
Great & Little Kimble cum Marsh	222.81
Great Marlow	149.00
Hambleden	170.29
Hazlemere	200.47
High Wycombe Town	151.88
Hughenden	183.95
Ibstone	179.95
Lacey Green	152.62
Lane End	217.74
Little Marlow	192.63
Longwick-cum-Ilmer	172.22
Marlow Bottom	152.95
Marlow Town	183.23
Medmenham	171.95
Piddington & Wheeler End	209.98
Princes Risborough	230.87
Radnage	201.32
Stokenchurch	169.09
Turville	162.31
West Wycombe	215.34
Wooburn and Bourne End	205.40

being the amounts given by adding to the amount at (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 (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)

<b>Part of the Council's Area</b>	<b>Band A Charge</b>	<b>Band B Charge</b>	<b>Band C Charge</b>	<b>Band D Charge</b>	<b>Band E Charge</b>	<b>Band F Charge</b>	<b>Band G Charge</b>	<b>Band H Charge</b>
Bledlow-cum-Saunderton	98.06	114.41	130.74	147.09	179.78	212.46	245.15	294.18
Bradenham	108.55	126.64	144.73	162.83	199.01	235.20	271.38	325.66
Chepping Wycombe	124.22	144.92	165.62	186.33	227.74	269.14	310.55	372.66
Downley	120.68	140.80	160.91	181.03	221.26	261.49	301.71	362.06
Ellesborough	117.65	137.26	156.87	176.48	215.70	254.91	294.13	352.96
Fawley (Parish Meeting)	87.99	102.66	117.32	131.99	161.32	190.65	219.98	263.98
Great & Little Hampden	100.18	116.89	133.58	150.28	183.67	217.07	250.46	300.56
Great & Little Kimble cum Marsh	148.53	173.29	198.04	222.81	272.32	321.83	371.34	445.62
Great Marlow	99.33	115.89	132.44	149.00	182.11	215.22	248.33	298.00
Hambleden	113.52	132.44	151.36	170.29	208.13	245.97	283.81	340.58
Hazlemere	133.64	155.92	178.19	200.47	245.02	289.57	334.11	400.94
Hedsor (Parish Meeting)	87.99	102.66	117.32	131.99	161.32	190.65	219.98	263.98
High Wycombe Town	101.24	118.13	135.00	151.88	185.62	219.38	253.12	303.76
Hughenden	122.63	143.07	163.51	183.95	224.83	265.70	306.58	367.90
Ibstone	119.96	139.96	159.95	179.95	219.94	259.93	299.91	359.90
Lacey Green	101.75	118.71	135.66	152.62	186.54	220.45	254.36	305.24
Lane End	145.16	169.35	193.54	217.74	266.13	314.51	362.90	435.48
Little Marlow	128.41	149.82	171.21	192.63	235.43	278.23	321.04	385.26
Longwick-cum-Ilmer	114.81	133.95	153.08	172.22	210.49	248.76	287.03	344.44
Marlow Bottom	104.63	122.07	139.50	156.95	191.83	226.70	261.58	313.90
Marlow Town	122.15	142.51	162.87	183.23	223.95	264.66	305.38	366.46
Medmenham	114.63	133.74	152.84	171.95	210.16	248.37	286.58	343.90
Piddington & Wheeler End	139.99	163.32	186.64	209.98	256.64	303.30	349.96	419.96
Princes Risborough	153.91	179.57	205.21	230.87	282.18	333.48	384.78	461.74
Radnage	134.21	156.58	178.95	201.32	246.06	290.79	335.53	402.64
Stokenchurch	112.72	131.52	150.30	169.09	206.66	244.24	281.81	338.18
Turville	108.20	126.23	144.26	162.31	198.38	234.44	270.51	324.62
West Wycombe	143.55	167.49	191.41	215.34	263.19	311.05	358.90	430.68
Wooburn and Bourne End	136.93	159.76	182.57	205.40	251.04	296.69	342.33	410.80

being the amounts given by multiplying the amounts at (f) and (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.*

3. That it be noted for the year 2017/2018 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*

<b>Precepting Authority</b>	<b>Valuation Bands</b>							
	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
Buckinghamshire County Council	812.05	947.40	1082.74	1218.08	1488.76	1759.45	2030.13	2436.16
Police and Crime Commissioner Thames Valley	113.52	132.44	151.36	170.28	208.12	245.96	283.80	340.56
Buckinghamshire & Milton Keynes Fire Authority	40.59	47.35	54.12	60.88	74.41	87.94	101.47	121.76

That having calculated the aggregate in each case of the amounts at ((h) and (3) 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 2017/2018 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*

<b>Part of the Council's Area</b>	<b>Band A Charge</b>	<b>Band B Charge</b>	<b>Band C Charge</b>	<b>Band D Charge</b>	<b>Band E Charge</b>	<b>Band F Charge</b>	<b>Band G Charge</b>	<b>Band H Charge</b>
Bledlow-cum-Saunderton	1064.22	1241.60	1418.96	1596.33	1951.07	2305.81	2660.55	3192.66
Bradenham	1074.71	1253.83	1432.95	1612.07	1970.30	2328.55	2686.78	3224.14
Chepping Wycombe	1090.38	1272.11	1453.84	1635.57	1999.03	2362.49	2725.95	3271.14
Downley	1086.84	1267.99	1449.13	1630.27	1992.55	2354.84	2717.11	3260.54
Ellesborough	1083.81	1264.45	1445.09	1625.72	1986.99	2348.26	2709.53	3251.44
Fawley	1054.15	1229.85	1405.54	1581.23	1932.61	2284.00	2635.38	3162.46
Great & Little Hampden	1066.34	1244.08	1421.80	1599.52	1954.96	2310.42	2665.86	3199.04
Great & Little Kimble cum Marsh	1114.69	1300.48	1486.26	1672.05	2043.61	2415.18	2786.74	3344.10
Great Marlow	1065.49	1243.08	1420.66	1598.24	1953.40	2308.57	2663.73	3196.48
Hambleden	1079.68	1259.63	1439.58	1619.53	1979.42	2339.32	2699.21	3239.06
Hazlemere	1099.80	1283.11	1466.41	1649.71	2016.31	2382.92	2749.51	3299.42
Hedsor	1054.15	1229.85	1405.54	1581.23	1932.61	2284.00	2635.38	3162.46
High Wycombe Town	1067.40	1245.32	1423.22	1601.12	1956.91	2312.73	2668.52	3202.24
Hughenden	1088.79	1270.26	1451.73	1633.19	1996.12	2359.05	2721.98	3266.38
Ibstone	1086.12	1267.15	1448.17	1629.19	1991.23	2353.28	2715.31	3258.38
Lacey Green	1067.91	1245.90	1423.88	1601.86	1957.83	2313.80	2669.76	3203.72
Lane End	1111.32	1296.54	1481.76	1666.98	2037.42	2407.86	2778.30	3333.96
Little Marlow	1094.57	1277.01	1459.43	1641.87	2006.72	2371.58	2736.44	3283.74
Longwick-cum-Ilmer	1080.97	1261.14	1441.30	1621.46	1981.78	2342.11	2702.43	3242.92
Marlow Bottom	1070.79	1249.26	1427.72	1606.19	1963.12	2320.05	2676.98	3212.38
Marlow Town	1088.31	1269.70	1451.09	1632.47	1995.24	2358.01	2720.78	3264.94
Medmenham	1080.79	1260.93	1441.06	1621.19	1981.45	2341.72	2701.98	3242.38
Piddington & Wheeler End	1106.15	1290.51	1474.86	1659.22	2027.93	2396.65	2765.36	3318.44
Princes Risborough	1120.07	1306.76	1493.43	1680.11	2053.47	2426.83	2800.18	3360.22
Radnage	1100.37	1283.77	1467.17	1650.56	2017.35	2384.14	2750.93	3301.12
Stokenchurch	1078.88	1258.71	1438.52	1618.33	1977.95	2337.59	2697.21	3236.66
Turville	1074.36	1253.42	1432.48	1611.55	1969.67	2327.79	2685.91	3223.10
WestW'- Parish Council	1109.71	1294.68	1479.63	1664.58	2034.48	2404.40	2774.30	3329.16
Wooburn and Bourne End	1103.09	1286.95	1470.79	1654.64	2022.33	2390.04	2757.73	3309.28

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 2017/2018 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 2017/2018 is more than £5 above the amount for 2016/2017. Since this authority is proposing no change, 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.*



#### 4. Council Tax Reduction Scheme

The Council introduced its own scheme after the government abolished the national Council Tax Benefit system, Council Tax Reduction Scheme Policy. The rules of the 2017/18 scheme were unchanged from the 2016/17 scheme