



Buckinghamshire Council

High Wycombe Town Committee

Agenda

Date: Tuesday 19 January 2021

Time: 7.00 pm

Venue: Via MS Teams

Membership: K Ahmed, Z Ahmed, M Asif, A Baughan, H Bull, L Clarke OBE, M Clarke, M Davy, R Farmer, S Graham, T Green, M Hanif, M Hashmi, D Hayday, A Hill, A Hussain, M Hussain, M Hussain, M Hussain JP, M Knight, W Mallen, B Pearce, R Raja, S Raja (Chairman), D Shakespeare OBE, N Teesdale (Vice-Chairman) and J Wassell

Agenda Item	Time	Page No
4 SPECIAL EXPENSES BUDGET - TO FOLLOW The Committee will receive a report to consider the Special Expenses Budget 2021/22. Presenters: David Harvey, Senior Accountant Tamsin Lloyd-James, Accountant Ramesh Prashar, Head of Finance	19:10	3 - 12

If you would like to attend a meeting, but need extra help to do so, for example because of a disability, please contact us as early as possible, so that we can try to put the right support in place.

For further information please contact: Jemma Durkan / Liz Hornby on 01494 421635 / 01494 421261, email democracy@buckinghamshire.gov.uk.

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High Wycombe Town Committee

Special Expenses Budget 2021/22

Author: Ramesh Prashar – Head of Finance (Communities)

Date: 19 January 2021

1 Introduction

- 1.1 This report sets out the proposed budget for 2021/22 for Special Expenses and the impact on the precept. A summary of the budget is outlined in Table 1 with the details attached at Appendix A.

2 Recommendations

2.1 It is recommended that:

- (i) The Committee notes that the Council Tax Base for Band D equivalent for 2021/22 has decreased by 600.6 to 23,005.45 properties for HWTC.
- (ii) The Committee notes and recommends Option 3 to Cabinet for setting 2021/22 precept for the unparished area of High Wycombe Town at £12.13 (Band D equivalent).
- (iii) The Committee notes and recommends 3% increase in Fees & Charges.

3 Options

- 3.1 Option 1: Any reduction or a Nil increase to Band D tax for HWTC will have further adverse impact on HWTC reserves in the future. This option is not recommended.
- 3.2 Option 2: – A £4.33 increase to the Band D Council Tax to £16.15 will ensue that there is no drawdown from HWTC reserves. This will have an impact on the ability for the Buckinghamshire Council to implement the full 1.99% increase permissible. This option is not recommended
- 3.3 Option 3: A 31p increase to the Band D Council tax to £12.13 for HWTC would provide the same amount of precept as in 2020/21. This Option is recommended

4 Detailed Report

- 4.1 The 2021/22 budget is summarised in Table 1.

Table 1 – 2021/22 Budget

HIGH WYCOMBE TOWN COMMITTEE					
Budgets for the year ending 31st March 2022					
SUMMARY					
2020/21 Approved Budget £	2020/21 Estimated Forecast £		2021/22 Gross Expenditure £	2021/22 Gross Income £	2021/22 Net Expenditure £
SPECIAL EXPENSES					
141,860	121,100	Recreational Grounds (Local)	142,095	0	142,095
18,250	19,940	Allotments	18,446	(60)	18,386
151,020	173,148	High Wycombe Cemetery	353,238	(180,250)	172,988
13,000	13,000	Community Centres	13,000	0	13,000
3,000	3,000	Town Twinning	3,000	0	3,000
25,340	25,340	Financial Assistance to Voluntary Groups	25,447	0	25,447
3,000	3,000	War Memorial	3,000	0	3,000
1,800	1,904	Footway Lighting and Bus Shelter	1,800	0	1,800
357,270	360,432	Total Special Expenses	560,027	(180,310)	379,717
0	0	Capital charges credit			0
(8,200)	(8,200)	Interest on balances			(8,200)
349,070	352,232	Total including Interest and Capital Charges	560,027	(180,310)	371,517
547,000	547,000	Queensway Cemetery			0
896,070	899,232	Net spending for year			371,517
(988,705)	(988,705)	Balance b/f			(368,497)
284,690	899,232	Net Spend			371,517
(279,024)	(279,024)	Collection Fund precept			(279,024)
(983,039)	(368,497)	Balance c/f			(276,004)

- 4.2 For 2021/22 the estimated Net Cost of Services is £379,717. After adjusting for the interest on working balance the annual net spend is estimated at £371,517.
- 4.3 The net estimated spend has increased by £24,447 compared to the 2020/21 approved budget, mainly due to an increase in the cost related to grounds maintenance for the new cemetery.
- 4.4 The estimated working balance as at the end of March 2022 is just over £276,000. This is set aside as an earmarked reserve and therefore ring-fenced for HWTC.
- 4.5 The proposed Band D equivalent charge of £12.13 is marginally higher than prior year Band D equivalent of £11.82. This will generate a precept of £279,024 with the balance of £92,493 required to be funded from Reserves.

5 Queensway Cemetery

- 5.1 A contribution of £404k from the Special Expense reserves was approved by the March 2017 Cabinet to fund the phase 1 of the new Cemetery at Queensway. A further £143k was approved at February 2020 Cabinet to be

funded from reserves. The total sum of £547,000 has been allowed for in Table 1.

6 Fees & Charges 2020/21

- 6.1 Details of the fees & charges for 2021/22 are attached at Appendix B. The proposed fees and charges are to be increased by 3%, with the gross amount rounded to the nearest £1. This should generate an estimated additional income of over £5k.

7 Legal Requirements

- 7.1 Under section 35(2) (d) of the Local Government Act 1992 any expenses incurred by the Authority in performing a part of the Council functions performed elsewhere in the Council by a Parish Council are Special Expenses unless a contrary resolution is in force.
- 7.2 The Council has a statutory requirement to set a Special Expense precept for 2021/22. The High Wycombe Town Committee (HWTC) is an advisory body and therefore its decisions for setting precept is a recommendation to the Cabinet who will recommend to the Council for the final decision.

Appendices

Appendix A – Budget for year ending 31 March 2022

Appendix B – 2021/22 Fees and Charges

HIGH WYCOMBE TOWN COMMITTEE

Budgets for the year ending 31st March 2022

RECREATION GROUNDS (LOCAL)			
SUBJECTIVE HEADING	2020/21 APPROVED BUDGET £	2020/21 OUTTURN FORECAST £	2021/22 PROPOSED BUDGET £
<i>Premises Related Expenses</i>			
Maintenance to Grounds	125,000	102,000	125,000
Tree Works	3,000	3,000	3,000
Communal Lighting	200	200	200
<i>Supplies and Services</i>			
BC Management Fee	11,760	14,000	11,995
Cleansing Contract Payment	1,900	1,900	1,900
GROSS CONTROLLABLE EXPENDITURE	141,860	121,100	142,095
<i>Recharges</i>			
Capital Charges	0	0	0
GROSS NON-CONTROLLABLE EXPENDITURE	0	0	0
NET EXPENDITURE	141,860	121,100	142,095

ALLOTMENTS			
SUBJECTIVE HEADING	2020/21 APPROVED BUDGET £	2020/21 OUTTURN FORECAST £	2021/22 PROPOSED BUDGET £
<i>Premises Related Expenses</i>			
Maintenance to Grounds	8,500	8,400	8,500
Tree works	2,000	2,000	2,000
<i>Supplies and Services</i>			
Software/Computer Expenses	1,000	1,000	1,000
BC Management Fee	6,810	8,600	6,946
GROSS CONTROLLABLE EXPENDITURE	18,310	20,000	18,446
Income			
Rent	(60)	(60)	(60)
TOTAL CONTROLLABLE INCOME	(60)	(60)	(60)
NET EXPENDITURE	18,250	19,940	18,386

HIGH WYCOMBE CEMETERY			
SUBJECTIVE HEADING	2020/21 APPROVED BUDGET £	2020/21 OUTTURN FORECAST £	2021/22 PROPOSED BUDGET £
Salaries	41,800	22,000	42,636
<i>Premises Related Expenses</i>			
Repairs & Maintenance	10,000	43,200	10,000
Maintenance to Grounds	173,900	207,348	198,900
Tree Works	4,500	4,500	4,500
Reactive Maintenance	4,500	4,500	4,500
Electricity	300	300	300
Gas	500	500	500
Rates	12,000	12,000	12,000
Water Charges	100	100	100
<i>Supplies and Services</i>			
Equipment	1,000	1,000	1,000
Equipment - Hire/Lease	1,000	1,000	1,000
Printing	200	200	200
Concrete burial chamber expenditure	0	0	0
Telephones	600	600	600
Mobile Phones	100	100	100
Computer Software	3,000	3,000	3,000
BC Management Fee	69,120	71,000	70,502
Cleansing	3,400	3,400	3,400
GROSS CONTROLLABLE EXPENDITURE	326,020	374,748	353,238
Income			
Interment Fees-Private	(48,500)	(48,500)	(49,955)
Steel Frame Income	0	0	0
Concrete Chamber income	(24,500)	(30,700)	(25,235)
Monument Fees	(12,000)	(15,700)	(12,360)
Grave Maintenance	0	0	0
Rents	(8,500)	(8,500)	(8,755)
Burial Rights Purchase	(77,000)	(93,700)	(79,310)
Grave Reservation	0	0	0
Other Income	(4,500)	(4,500)	(4,635)
TOTAL CONTROLLABLE INCOME	(175,000)	(201,600)	(180,250)
NET EXPENDITURE	151,020	173,148	172,988

FOOTWAY LIGHTING			
SUBJECTIVE HEADING	2020/21 APPROVED BUDGET £	2020/21 OUTTURN FORECAST £	2021/22 PROPOSED BUDGET £
<i>Premises Related Expenses</i>			
Repairs and Maintenance	1,800	1,904	1,800
<i>Supplies and Services</i>			
Purchase of Equipment			
GROSS CONTROLLABLE EXPENDITURE	1,800	1,904	1,800
<i>Recharges</i>			
Central Support			
GROSS NON-CONTROLLABLE EXPENDITURE	0	0	0
NET EXPENDITURE	1,800	1,904	1,800

COMMUNITY CENTRES			
SUBJECTIVE HEADING	2020/21 APPROVED BUDGET £	2020/21 OUTTURN FORECAST £	2021/22 PROPOSED BUDGET £
<i>Supplies and Services</i>			
Asst. to Voluntary Sector - Hilltop Comm Ctr	13,000	13,000	13,000
Asst. to Voluntary Sector - Castlefield Comm Ctr			
NET EXPENDITURE	13,000	13,000	13,000

TOWN TWINNING			
SUBJECTIVE HEADING	2020/21 APPROVED BUDGET £	2020/21 OUTTURN FORECAST £	2021/22 PROPOSED BUDGET £
Grant - Town Twinning Committee	3,000	3,000	3,000
NET EXPENDITURE	3,000	3,000	3,000

FINANCIAL ASSISTANCE TO VOLUNTARY GROUPS			
SUBJECTIVE HEADING	2020/21 APPROVED BUDGET £	2020/21 OUTTURN FORECAST £	2021/22 PROPOSED BUDGET £
<i>Supplies and Services</i>			
Financial assistance-Community/Village Halls	20,000	20,000	20,000
BC Management Fee	5,340	5,340	5,447
NET EXPENDITURE	25,340	25,340	25,447

WAR MEMORIAL			
SUBJECTIVE HEADING	2020/21 APPROVED BUDGET £	2020/21 OUTTURN FORECAST £	2021/22 PROPOSED BUDGET £
<i>Supplies and Services</i>			
Commemorative Services -General	3,000	3,000	3,000
NET EXPENDITURE	3,000	3,000	3,000

HWTC GRAND TOTAL	357,270	360,432	379,717
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Appendix B - Schedule of Fees & Charges 2021/22

Service	Proposed Charges as at 1 April 2020			Proposed Charges at 1 April 2021		
	Net	Vat	Gross	Net	Vat	Gross
COMMUNITIES						
LEISURE						
Football Pitch Senior	£31.67	£6.33	£38.00	£31.20	£7.80	£39.00
Changing Room, Nets & Pegs Senior	£25.00	£5.00	£30.00	£24.80	£6.20	£31.00
Football Pitch Junior	£15.83	£3.17	£19.00	£16.00	£4.00	£20.00
Changing Room, Nets & Pegs Junior	£12.50	£2.50	£15.00	£12.00	£3.00	£15.00
Football Pitch Mini	£8.33	£1.67	£10.00	£8.00	£2.00	£10.00
Changing Room Mini	£12.50	£2.50	£15.00	£12.00	£3.00	£15.00
Football Pitch 9v9	£15.83	£3.17	£19.00	£16.00	£4.00	£20.00
Changing Room 9v9	£12.50	£2.50	£15.00	£12.00	£3.00	£15.00
ALLOTMENTS						
125m2	£24.00	0	£24.00	£25.00		£25.00
250m2	£48.00	0	£48.00	£49.00		£49.00
125m2 without water	£18.00	0	£18.00	£19.00		£19.00
250m2 without water	£36.00	0	£36.00	£37.00		£37.00
125m2 60+	£12.00	0	£12.00	£12.00		£12.00
250m2 60+	£24.00	0	£24.00	£25.00		£25.00
CEMETERIES & CREMATORIA						
Burial Rights - adult	£771.00	0	£771.00	£794.00		£794.00
Burial Rights - child	£386.00	0	£386.00	£398.00		£398.00
Burial Rights - ashes	£450.00	0	£450.00	£464.00		£464.00
Interment - adult	£343.00	0	£343.00	£353.00		£353.00
Interment - child	£0.00	0	£0.00	£0.00		£0.00
Interment - ashes	£181.00	0	£181.00	£186.00		£186.00
Concrete chamber £680 **	£680.00	0	£680.00	£700.00		£700.00
Additional Saturday fee	£280.00	0	£280.00	£288.00		£288.00
Memorial permit - adult	£206.00	0	£206.00	£212.00		£212.00
Memorial permit - child	£101.00	0	£101.00	£104.00		£104.00
Memorial permit - ashes	£101.00	0	£101.00	£104.00		£104.00
Right to erect Kerb/Headstone - Adult	£206.00	0	£206.00	£212.00		£212.00
Right to erect Kerb/Headstone - Child	£101.00	0	£101.00	£104.00		£104.00
Right to erect vase/tablet - ashes	£101.00	0	£101.00	£104.00		£104.00
Right to add inscription after first	£39.00	0	£39.00	£40.00		£40.00
Transfer of Rights	£26.00	0	£26.00	£27.00		£27.00
Certified Copy of records	£26.00	0	£26.00	£27.00		£27.00
Replacement Deed	£26.00	0	£26.00	£27.00		£27.00
Grave maintenance - annual	£55.00	0	£55.00	£57.00		£57.00
Rights transfer/record copies	£26.00	0	£26.00	£27.00		£27.00
Interment - extra large coffin/casket	£159.00	0	£159.00	£164.00		£164.00
Grave reservation - booking fee	£237.00	0	£237.00	£244.00		£244.00
Grave reservation - annual charge	£184.00	0	£184.00	£190.00		£190.00

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