



Cabinet decision notice

The following decision(s) were taken by Cabinet at its meeting held on **13 February 2024**. Decisions will (unless called-in) become effective at 5pm on 20 February 2024.

Agenda item no. 8

Budget Scrutiny 2024 Report

(a) Decisions

Cabinet were asked to consider the recommendations of the Budget Scrutiny Inquiry Group which was formed to scrutinise the Medium Term Financial Plan 2024/25 to 2026/27 and Capital Programme 2024/25 to 2027/28 that Cabinet had approved on 4 January 2024.

RESOLVED –

- (1) That the Budget Scrutiny Inquiry Group, as well as the supporting Officers, be thanked for their work and subsequent recommendations.**
- (2) That Cabinet's responses to the Budget Scrutiny report 2024 and recommendations, as detailed at the meeting, be agreed.**

Note: a complete breakdown of the scrutiny recommendations and Cabinet's responses can be found [here](#).

(b) Reasons for decisions

For Cabinet to consider the recommendations of the Budget Scrutiny Inquiry Group.

(c) Alternative options considered

None. Cabinet was asked to consider these recommendations and provided a response which can be found [here](#).

(d) Conflicts of interest/ dispensations

None

Agenda item no. 9

Change to Council Tax Discounts and Premiums



(a) Decisions

Cabinet received a report and was informed that following the consolidation into a single Revenues and Benefits system there had been an opportunity to review the existing discretionary Council Tax discounts. Two of the discounts that had been reviewed were the one month empty and unfurnished 100% Council Tax discount and the 50% discount for up to 12 months for properties undergoing major structural repairs.

Prior to the formation of Buckinghamshire Council, all of the legacy District Councils had a one month empty and unfurnished discount, and Aylesbury Vale DC and Wycombe DC had an additional discount for properties undergoing major structural repairs. The removal of the discounts was aimed at encouraging bringing properties back into active use at the earliest opportunity. The first of these discounts cost the Council approximately £336k per year, which the second of the discounts relating to undergoing major structural reports currently cost £756k for the Council.

A review of neighbouring authorities had identified that Buckinghamshire Council was an outlier in still providing these discounts and therefore it was proposed to remove them with effect from 1 April 2024.

The Levelling Up and Regeneration Act 2023 made provision for Billing authorities to introduce additional premiums for empty homes and second homes. It was proposed to change the 100% empty home premium to come into effect after a property had been empty for 12 months, rather than the current position that was after a property had been empty for two years, with effect from 1 April 2025. The introduction of the empty home premium after one year would bring an estimated additional Council Tax revenue for the Council of £0.490m from 1 April 2025.

That Council be RECOMMENDED to:

- (1) Remove the following discretionary Council Tax empty house discounts from 1 April 2024 –**
 - (i) Empty and unfurnished (100% discount for the first month).**
 - (ii) Empty discount for property undergoing major structural repairs (50% discount for up to 12 months).**
- (2) Approve the Council Tax Discounts, Exemptions and Premiums Policy (Appendix 1), that reflects the removal of removal of the discounts at recommendation (1) above.**
- (3) Introduce a 100% Council Tax premium from 1 April 2025 on empty homes after they have been empty for 12 months.**

(b) Reasons for decisions

The recommendations had been made following a review of Council Tax discounts to bring it in line with neighbouring authorities and the provision made in the Levelling Up and

Regeneration Act 2023 to introduce a 100% premium on empty homes after 12 months.

Please note: this decision has been forwarded to full Council on 21 February, 2024, and as such is not subject to call-in.

(c) Alternative options considered

Not to remove the discounts or premium. However, Members felt that it was important for the Council Tax discounts policy to be brought in line with neighbouring authorities and to adopt the provision made in the Levelling Up and Regeneration Act 2023.

(d) Conflicts of interest/ dispensations

Cllr Arif Hussain declared a prejudicial interest as he owned investment properties in High Wycombe. He left the room while this matter was considered.

Agenda item no. 10

Medium Term Financial Plan 2024/25 to 2026/27 and Capital Programme 2024/25 to 2027/28

(a) Decisions

Cabinet received a report on the Medium Term Financial Plan (MTFP) 2024/25 to 2026/27 and Capital Programme 2024/25 to 2027/28 for Buckinghamshire Council. These proposals were based on the latest known funding position, service budget pressures and the key financial risks facing the Council both now and in the future. They also took account of the findings from the recent budget scrutiny inquiry.

The Council Tax Resolution report would be presented as a separate report as part of the budget to Council in February 2024 and would contain the final information from the other precepting authorities leading to the total Council Tax for the area, which Full Council would be required to approve.

The Revenue Budget was for the financial years 2024/25 – 2026/27. The financial position for the Council was extremely challenging with significant pressures identified in relation to both inflation and ongoing increases in demand for key services, in line with those being experienced nationally. The Council discharged more than 1300 statutory duties and was facing increased demand pressures in key services such as Adult Social Care, Children's Services, Home to School Transport and Temporary Accommodation. This year had become the most difficult to date in responding to these challenges whilst delivering a balanced budget, and this had been achieved through a significant programme of additional savings and income.

The Council had a strong track record of delivering savings with £45m delivered in the first 3 years following the inception of the new unitary Council, a further £30.4m of income and

savings currently on-track for delivery in 2023-24. A further programme of £95.3m of new income and savings had been identified as part of the 2024-25 to 2026-27 Revenue Budget.

Since the Draft Budget report to Cabinet on 4 January 2024, the Government had announced additional one-off funding for Social Care on 24 January. This had been confirmed by the Final Local Government Settlement on 5 February and details were set out in the Cabinet report.

Overall, the key elements of the final revenue budget portfolio proposals include unavoidable growth of **£47.2m**, Inflation of **£14.2m**, and net savings and income changes of **£28.3m** in 2024/25. The budget proposed had been built on the agreed Council Tax base and assumes a 2.99% increase in basic Council Tax and a 2% increase for the Adult Social Care Precept, giving a total increase of 4.99%. This was the maximum allowable without triggering a local referendum and was below the average rate of inflation experienced during 2023/24.

Whilst the budget provided the best available estimates for the 2024/25-2026/27 financial years, there was significant risk around future income, cost, and funding projections. The external environment was continuously monitored, and financial risks were managed through revenue contingency budgets contained within these budget proposals.

The Capital Programme covered 4 years as many schemes spanned multiple financial years. In total the programme included £666.3m of projects. As with previous years it was proposed that a recommendation be made to Council in February for delegation to be given to Cabinet to add up to £100m worth of schemes to the capital programme, to be funded through prudential borrowing, subject to a robust business case being approved. This would enable additional priorities, such as regeneration and housing projects, to come forward and be added to the capital programme once positive business cases were fully developed.

RECOMMENDED to Full Council to –

- (1) Approve the Medium Term Financial Plan 2024/25 to 2026/27 and Capital Programme 2024/25 to 2027/28.**
- (2) Approve the 'Special Expenses' budgets, precepts and associated services for Aylesbury Town, High Wycombe Town and West Wycombe Church Yard (Appendices 2 & 3).**
- (3) Support the proposal to delegate to Cabinet, decisions to add up to £100m to the Capital Programme, to be funded by Prudential Borrowing, subject to a robust business case being approved.**
- (4) Approve the Business Rates Discretionary Rate Relief Policy (Appendix 5).**
- (5) Note that a supplementary report, the formal Council Tax Resolution, will accompany the final budget to full Council.**
- (6) Note the Bucks Business Group response to the budget (Appendix 6).**
- (7) Note that a supplementary report, the formal Council Tax Resolution, will accompany the final budget to full Council.**
- (8) Note the Equality Impact Assessment for the proposed budget (Appendix 7).**

(b) Reasons for decisions

To set a robust and legal revenue budget and capital programme for Buckinghamshire Council within the prescribed timeframe.

To ensure the Council is able to make appropriate additions to the capital programme in a timely manner.

Please note: this decision has been forwarded to full Council on 21 February, 2024, and as such is not subject to call-in.

(c) Alternative options considered

Not applicable.

(d) Conflicts of interest/ dispensations

None.

Agenda item no. 12

Q3 Capital Budget adjustments and Reprofileing

(a) Decisions

The Capital Programme for 2023-24 to 2026-27 had been approved by Full Council in February 2023, with an expenditure budget of £505.9m. The programme had been revised to £556.8m following additions agreed by Cabinet in July 2023 and to £582.6m by Cabinet in November 2023.

The Council often received ringfenced funding in-year from Government and developers that were added to the programme in a supplementary budget change. Additionally, the programme was reviewed quarterly to check that the profiled spend remained realistic.

The Cabinet report set out the recommended additions and reprofileing for Quarter 3, and recommended the projects listed in Table 3 to be reduced or removed from the programme. These budget changes would ensure the programme remained realistic and deliverable, and released budget for reinvestment. The recommended changes would reduce the 2023-24 current year budget from £124.5m to £119.6m.

RESOLVED –

- (1) The addition of £4.602m in the current year 2023/24 for new externally funded ringfenced grants, Section 106 developer contributions, or ringfenced capital receipts (Table 1).**
- (2) The release of £5.56m the Schools Secondary Schools places and SEN budgets (Table 2).**

- (3) The removal of £0.185m where borrowing requirements no longer apply (Table 3).
- (4) The reallocation of £5.106m consisting of £4.653m from projects budgets recommended for reinvestment in priority projects with the Final Budget and Capital Programme 2024-25 to 2027-28, and an increase of £0.638m in the Capital Contingency from underspend released on the Ashwells project (Table 3).
- (5) Reprofiled of £9.3m from 2023/24 into future years (Table 4).

(b) Reasons for decisions

Changes to the Published Capital Programme require Cabinet approval, which are made via a quarterly update to Cabinet. The Capital Programme needs to be reprofiled to accurately reflect planned spend. There are also some additions and reductions to the programme which are recommended to accurately reflect the current status of projects.

(c) Alternative options considered

Not making the recommended budget changes would impact on budget monitoring and the Capital MTFP process and would affect the KPI for capital slippage.

(d) Conflicts of interest/ dispensations

None.

Agenda item no. 13

Q3 Budget Monitoring Report 2023-24

(a) Decisions

Cabinet received a report on the forecast Revenue and Capital outturn position for Buckinghamshire Council for the financial year 2023/24 as at Quarter 3. The Council continued to experience significant financial pressures due to continued increase in demand and complexity of need in key services, such as Adults Social Care and Children's Social Care. The forecast revenue outturn position at Quarter 3 was an adverse variance of **£4.5m**, (1% of Portfolio budgets), a reduction of £4.1m from the Quarter 2 reported position of **£8.6m**. The adverse variance remained primarily due to pressures in Health and Wellbeing and Education and Children's Services from demand and market insufficiency issues, coupled with pressures in Housing and Homelessness & Regulatory Services in Temporary Accommodation budgets and Transport budgets.

At Quarter 1, an adverse variance of £8.3m had been reported, and action plans were formulated in order to contain pressures as much as possible. The Quarter 2 budget monitoring report provided an update on these measures and reflected positive movements across several Portfolios linked to the delivery of action plans. The overall forecast at Quarter 2 deteriorated due to increasing pressures within Education and Children's Services. Between Quarter 2 and Quarter 3 the Council had additionally developed enhanced spending and vacancy controls to further contain the overall budget

pressure and these were detailed in the main report.

Within the overall position there was an adverse variance of £13.6m (3%) in Portfolios (£15.2m last quarter) offset by a £9.1m (£6.6m last quarter) favourable variance in Corporate & Funding. The Capital Programme had been updated for proposed Quarter 3 Budget Adjustments, subject to Cabinet approval. Capital spending was forecast to be 99.0% of the updated budget, a variance of (£1.2m). Figure 5 in the report showed the summary Capital Budgets by portfolio and Appendix 2 was a breakdown of the programme in detail. Spend to date was £66.9m (56.3% of budget). There were five key projects with £14.7m of budget as yet unspent, where the majority of the budget was expected to be spent in the final quarter. These were outlined in Section 4.2 of the Cabinet report.

RESOLVED –

- (1) That Cabinet note the report and risks and opportunities within it.**
- (2) That Cabinet note the actions being taken to mitigate pressures as set out in paragraph 1.3 of the Cabinet report.**

(b) Reasons for decisions

To understand the financial position of the Council in respect of 2023-24 budgets.

(c) Alternative options considered

None arising directly from the report.

(d) Conflicts of interest/ dispensations

None.

Agenda item no. 14

Q3 Performance Report 2023-24

(a) Decisions

The quarterly performance report provided details of the key performance measures reported through the corporate performance framework for 2023/24 and the performance scorecard, which provided information on four key elements of performance for the Council covering Finance, Customer Service, Performance and Human Resources indicators. Within the performance report and performance scorecard, outturns which were performing at or better than target were classified as Green, those which were within 5% of the target are Amber and those which were more than 5% of the target were Red. At the end of Quarter 3, 93 indicators had outturns reported with a Red, Amber or Green status. Of these, 54 were Green (57%), 18 were Amber (19%) and 22 were Red (24%).

RESOLVED –

That the performance report be noted including the action taken to improve performance where required.

(b) Reasons for decisions

The Corporate Performance Framework was reported on a quarterly basis to Cabinet to ensure there was understanding, ownership and accountability for performance outturns, including actions to improve performance where appropriate.

(c) Alternative options considered

None arising directly from the report.

(d) Conflicts of interest/ dispensations

None.

Agenda item no. 15

Adoption of the Shenley Park Supplementary Planning Document

(a) Decisions

Supplementary Planning Documents provided guidance to implement Local Plan policies. This Supplementary Planning Document applied to the Shenley Park site allocation (D-WHA001) near Whaddon in the Vale of Aylesbury Local Plan. To adopt a Supplementary Planning Document, the Council was legally required to conduct a public consultation for a minimum of four weeks. A six-week consultation was conducted from 30 August to 11 October 2023 and the report now requested that Cabinet adopted this Supplementary Planning Document.

The Vale of Aylesbury Local Plan set out a vision and framework for sustainable growth across the North and Central planning areas area for the period up to 2033. It promoted new development to meet identified needs, which would contribute to creating a thriving, diverse, safe, vibrant place to live, work and visit.

This policy allocated the site for at least 1,150 homes, forming part of the housing requirement for the VALP. The allocation was for "an exemplar development, of regional significance, which would be a great place to live, work and grow. Built to a high sustainable design and construction standards, the development would provide a balanced mix of facilities to ensure that it met the needs and aspirations of new and existing residents, at least 1,150 homes, 110 bed care home/extra care facility, new primary school, subject to need a site for new secondary school, multifunctional green infrastructure (in compliance with Policies I1 and I2 and associated Appendices), mixed use local centre, exemplary Sustainable Drainage Systems, new link road between A421 Buckingham Road and H6 and or H7 Childs Way/Chaffron Way, public transport and cycling and walking links."

In addition to infrastructure, the Supplementary Planning Document also set out key principles for design and landscaping to ensure that a new long-term defensible edge and buffer between the village of Whaddon and the new development was created. It also identified an extension to the existing Tattenhoe Valley park in the southern half of the site.

RESOLVED that the Shenley Park Supplementary Planning Document be adopted (site D-WHA001 of the Vale of Aylesbury Local Plan).

(b) Reasons for decisions

To provide guidance to applicants and decision-makers on the Shenley Park site allocation (site D-WHA001) in the Vale of Aylesbury Plan

(c) Alternative options considered

The alternative was to not adopt the Supplementary Planning Document. This would mean that the requirement for the Supplementary Planning Document as set out in the Vale of Aylesbury Local Plan would not be met and increased the risk of a non determination appeal from the developer which brought with it financial implications should the Council be required to defend a public inquiry. Furthermore, the Council would have less control of negotiations and subsequently mitigation measures in an appeal scenario, and as such should take reasonable measures to avoid where possible.

(d) Conflicts of interest/ dispensations

None

For further information please contact: Ian Hunt on , email democracy@buckinghamshire.gov.uk.

You can view upcoming decisions to be made and all decisions taken on the Council's website [here](#).