



High Wycombe Town Committee

Special Expenses Draft Budget 2024/25 for consideration

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1 Executive Summary

- 1.1 A separate fund is maintained for Special Expenses for High Wycombe Town Committee (HWTC). Income is raised by a precept on the town's residents and interest is credited on the fund balance.
- 1.2 A HWTC Budget Sub-Group has been set up to discuss and contribute to the building of the 2024/25 budget for the HWTC. These sub-group meetings were held on the 22nd November 2023 and 14th December 2023. The Budget Sub-Group has considered the draft budget.
- 1.3 Proposed fees and charges have been reviewed in detail.
- 1.4 The impact of the precept, interest on balances and balance brought forward has been determined and discussed in detail at the second budget sub-group meeting on 14th December 2023.
- 1.5 Following the budget sub-group meetings, the draft 2024/25 budget is now recommended to the HWTC who ultimately recommend the budget to Cabinet for Full Council approval.
- 1.6 This report sets out the draft budget for 2024/25 for HWTC Special Expenses and the impact on the precept. A summary of the draft budget is outlined in Appendix C with the details attached at Appendix A. Proposed fees and charges are included in Appendix B.

2 Recommendations

- 2.1 It is recommended that the HWTC:
 - (i) Notes the draft budget by expense line for 2024/25 (Appendix A) and that these figures take account of the impact of indexation on the grounds maintenance contract, proposed fees and charges (which have been reviewed and considered with respect to competitiveness in certain instances) and the council tax base.
 - (ii) Notes and recommends 7% increase in Fees & Charges where no fee review is carried out, in line with September 2023 RPI. The 7% increase is in line with the Buckinghamshire Council corporate approach to fees and charges increases for next financial year. For cemetery fees, a full fee review was undertaken.
 - (iii) 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 2024/25 with respect to Special Expenses for the unparished area of High Wycombe Town.
 - (iv) Notes that the Council Tax Base for Band D equivalent for 2024/25 has increased by 25.86 to 24,059.37 properties for HWTC.
 - (v) Notes and recommends Option 1 to Cabinet for setting 2024/25 precept for the unparished area of High Wycombe Town at £18.54 (Band D equivalent). This option covers up to 85% of the net budgeted expenditure for 2024/25 with drawdown on reserve to cover expenditure, if required, where there is a shortfall on precept to cover expenditure fully.
 - (vi) Puts forward the draft budget for recommendation to Cabinet who will then recommend it to Full Council.

3 Options and Risks – Council tax and precept

- 3.1 **Option 1:** An increase of £0.88 (4.98%) to Band D tax for HWTC to £18.54 would raise £ 446,060.72 in precept which would cover 85% of the net budgeted expenditure for 2024/25 and, combined with the forecast interest receipt of £31,888, would result in a drawdown from reserve of £45,680 to cover a shortfall in precept. This option would result in a reserve balance lower than the recommended £150,000 for future years from 2035/36 assuming precept remains the same in that year and there are no further pressures on the budget from next year onwards. **This option is recommended for consideration and adoption.**
- 3.2 **Option 2:** A nil increase to Band D tax for HWTC will have an adverse impact on the HWTC reserve in the future and it would not result in a precept that funds the net budgeted expenditure for 2024/25. As properties have increased by 25.86 to 24,059.37, the precept will increase by £456.68 despite remaining at £17.66 for Band D tax, which has an inadequate impact on covering the net budgeted expenditure for 2024/25. A reserve drawdown of £66,852 would be required to cover the net expenditure of £491,740. This option would result in a reserve balance lower than the recommended £150,000 for future years from 2031/32, assuming precept remains the same over the medium term and there are no further pressures on the budget from next year onwards. This option is therefore not financially sustainable as the HWTC reserve would be reduced to unacceptable levels in the long term. This option is **NOT** recommended.
- 3.3 **Option 3:** An increase of £2.78 (15.74%) to Band D tax for HWTC to £20.44 would raise £491,740 in precept which would cover 100% of the net budgeted expenditure for 2024/25. This option would put the most pressure on the rest of the Council to find additional savings to cover an additional increase above the 4.99% set. In terms of precept cost cover for HWTC, **this option is an alternative option for consideration** as all costs are covered for HWTC Special Expenses and no reserve drawdown would be required. **However, this option is not corporately acceptable given the pressure that would arise centrally.**
- 3.4 It should be noted that special expenses impact on the Council's overall referendum limit increasing above 4.99% will impact on the Council's overall council tax increase. **Therefore Option 1 is the most appropriate option overall.**

4 Detailed Report

- 4.1 Appendices C and D outline the impact of adopting Option 1 and Option 3, respectively.
- 4.2 If Option 1 is adopted, the impacts are as follows:

- a. For 2024/25, the estimated Net Cost of Services is £523,629. After adjusting for the estimated interest on working balance, the annual net spend is estimated at £491,740.
- b. The net estimated spend is expected to increase by **£18,641** compared to the 2023/24 approved budget, due to an increase in contract indexation for the Idverde grounds maintenance contract (£15k) and an inflation increase for Management & Support (£4k).
- c. Interest on working balances reserve is forecast to increase to £31,888 after applying a higher interest rate of 4.75% on opening balance per Council treasury recommendation.
- d. The estimated working balance as at the end of March 2025 is £625,654. This working balance is set aside as an earmarked reserve and therefore ring-fenced for HWTC.
- e. The proposed Band D equivalent charge of £18.54 is higher than prior year Band D equivalent of £17.66. This will generate a precept of £446,061 and with the forecast interest receipts of £31,888 there will be a requirement to use £45,680 of reserve to cover the net budgeted expenditure of £523,629.
- f. The recommendation is for Option 1 to be put forward to Cabinet for setting 2024/25 precept for the unparished area of High Wycombe Town at £18.54 (Band D equivalent). This option covers up to 85% of the net budgeted expenditure for 2024/25 and requires £45,680 drawdown on reserve to cover expenditure.

4.2 If Option 3 is adopted, the impacts are as follows:

- a. The estimated working balance as at the end of March 2025 is £671,334.
- b. The proposed Band D equivalent charge of £20.44 is higher than prior year Band D equivalent of £17.66. This will generate a precept of £491,740 and, with the forecast interest receipts of £31,888, no use of reserve is required to cover the net budgeted expenditure of £523,629.

5 Management & Support Recharge

- 5.1 The management recharge reflects the cost of management and support functions carried out by officers at the Council. The charge is not an exact science as officers do not record exact time spent on HWTC related work. However, the Council endeavours to recharge a proportion of costs which reasonably reflects work performed by officers. As it is a recharge from one publicly funded body to another, estimations are used in the calculation rather than actual costs.
- 5.2 On the proposed budget, the management recharges have increased by 7% due to inflationary increase on salaries, changes in employment terms and condition post Unitary and increased management support for parks and play areas ground maintenance and cemeteries. Since 2017/18 the management recharge has reduced by 43%. The recharges to HWTC over the last 7 years are outlined below:

Table 2 – Management Recharge Analysis over past 7 years

Financial Year	Management Recharge (£)	Commentary
2017/18	111,600	
2018/19	91,890	
2019/20 (original)	97,400	
2019/20 (revised)	91,210	
2020/21 (original)	93,030	
2020/21 (revised)	83,690	Revised following thorough review as proposed by Committee
2021/22 (approved budget)	86,636	3.5% increase over revised 2020/21
2021/22 (actual outturn)	84,846	Outturn based on time spent for cemeteries and reduction in management fee for Grant officer
2022/23 (approved budget)	56,002	35% reduction mainly due to new cemetery management plan
2022/23 (actual outturn)	56,002	
2023/24 (approved budget)	59,667	6.5% increase linked to salaries and changes in terms and conditions
2023/24 (forecast outturn)	59,668	Per budget
2024/25 (proposed budget)	63,845	7% increase linked to increased support

- 5.3 Management & support is constantly reviewed to ensure that it provides value for money. For example:
- i. 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%.
 - ii. The 2021/22 charge was then increased by 3.5%.

- iii. Furthermore, when the budget for 2019/20 was agreed at HWTC in January 2019, the agreed management recharge was £97,400. During the year 2019/20, the calculations were revisited, and the management recharge was reduced to £91,210, a saving of £6,190 (6%).
- iv. The 2022/23 budget had a 35% reduction mainly due to a new cemetery management plan. There were reductions in grant administration management fees.
- v. For 2023/24 the budget included a 6.5% increase linked to salaries and changes in terms and conditions for some employees.
- vi. For 2024/25 budget, includes a 7% increase linked to more support to now fully opened Penn Road Cemetery and Head of Parks & Green Spaces who is now involved in overseeing arrangements.

5.4 The regular activities carried out by various departments within the Council are summarised below.

5.4.1 Grounds – General and Management of Contractor, for example,

- i. Penn Road and High Wycombe Cemeteries – maintenance of the cemetery and office; management of burials; provision of a full-time BC Cemeteries manager (at least 0.5 FTE allocated to Wycombe area) and full time Administrator based full-time in High Wycombe; invoicing and banking of income. Ground Maintenance and grave digging/ burials.
- ii. Allotments; management and letting of allotments (via contractor).
- iii. Recreation at local sites – Totteridge, Shelley, Booker; sports bookings (via contractor); maintenance of grounds and play areas.
- iv. All Saints closed churchyard – maintenance of grounds.
- v. Tree management for all sites via Arboriculture Officers.
- vi. Maintenance of main war memorials at All Saints, Kings Road and Cemetery.
- vii. Town Twinning – payment of annual charge for town twinning to High Wycombe Town Twinning Association.

5.4.2 Democratic Services:

- i. Arrange meetings (which includes webcasting).
- ii. Organise and support officers in report preparation.
- iii. Support and respond to Member queries.
- iv. Prepare agendas.
- v. Attend meetings.
- vi. Advise Members on governance procedures.
- vii. Prepare minutes of meetings.
- viii. Respond to public queries when required.

5.4.3 Finance:

- i. Budget monitoring support throughout the year.
- ii. Preparation of quarterly special expenses report.
- iii. Preparation of annual budget including fees & charges and calculation of precept (for Committee and Budget Sub-Group).
- iv. Finance support on capital projects, if any.
- v. Calculation of management and support cost.
- vi. Finance support on any queries arising.
- vii. Presentation of financial reports to the Committee.

5.4.4 Grants Officers:

- i. Management of grants programme in line with agreed and audited process:
 - Managing all aspects of the grants programme including publishing of information and criteria, online application function, carrying out application assessments, producing assessment reports and recommendations for HWTC Chair, corresponding with applicants (both potential and pending) as required, carrying out eligibility checks, processing payment, requesting and assessing grant award reports and monitoring budget.
 - The HWTC grant programmes and their processes are also subject to audit. The Grants Officer is responsible for responding to the auditor's requests for information and implementing subsequent procedures, processes and policies as a result of auditor recommendations.
- ii. Assessment of grant application against agreed criteria and preparation of recommendation for HWTC Chair:
 - Assessment of the grant application includes reviewing all the information provided by the applicant to gain a clear and robust understanding of how a grant would be utilised and if it meets the HWTC grant programme criteria. Depending on the volume and depth of information provided within the application, this can also include requesting additional or more transparent information from the applicant in order to ensure a full assessment can be carried out. On occasion, this can also include providing further support and guidance to the applicant in assisting them to understand the criteria and complete the application in full.
 - With regards to facility grant applications, further assessment steps are taken to ensure matched funding has been achieved (as detailed in the criteria).
- iii. Carry out applicant eligibility checks (i.e., ensuring organisation is properly constituted and has a valid bank account with at least 2 signatories):
 - Organisations are subject to eligibility checks as part of the grant award process. This includes obtaining a copy of the organisation's constitution when needed as well as carrying

out informal background research about the organisation, particularly if they have been newly formed or are a new applicant to the grant programmes. Where deemed necessary, this can also include requesting further information on the organisation's financial status by requesting up-to-date copies of financial accounts.

- iv. Oversee payments
 - Carrying out bank detail checks, processing a payment request and ensuring transaction has been processed on SAP.
- v. Respond to all queries in relation to grant programme, criteria, and process
 - The grants officer is responsible for responding to all queries with regards to the HWTC grant programmes, including its criteria and processes. This includes monitoring the grants inbox and providing additional guidance and support to both prospective and pending applicants when needed. Queries can at times be in depth and time-consuming.
- vi. Monitor grant budget
 - The grants officer is responsible for monitoring the awarding of grants in line with set annual budgets. This includes capturing all applications for funding and subsequent payments made.

6 2024/25 Budget with Management & Support Costs

- 6.1 At the HWTC meeting on 19 January 2021 it was requested that an option be presented to the Committee with all the management and support costs taken out of the budget. It has been assumed that this will be a continuing requirement for the 2024/25 budgets.
- 6.2 The 2024/25 budget excluding management and support costs is £459,784.
- 6.3 It should be noted that although the costs have been excluded in 6.2 above, there will be a management & support charge for providing the items outlined in paragraph 5, including facilities and functions to operate, and run the Committee.
- 6.4 Appendix A provides detail of costs by service area with each related management and support cost by service area.

7 Fees & Charges 2024/25

- 7.1 Fees and charges are proposed to be increased in general by 7% (with the gross amount rounded to the nearest £1) unless they are subject to fee review where increases could be higher or new fees recommended.
- 7.2 Appendix B shows proposed fees and charges for 2024/25.

8 Legal Requirements

- 8.1 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.
- 8.2 The Council has a statutory requirement to set a Special Expense precept for 2024/25. The Committee is an advisory body and does not have decision making powers in respect of either executive or non-executive functions. The High Wycombe Town Committee (HWTC) is an advisory body and therefore its decision for setting precept is a recommendation to the Cabinet who will recommend to the Council for the final decision.

Appendices

Appendix A – Draft Budget for year ending 31 March 2025 (with management fees included within service area)

Appendix B – Proposed Fees and Charges 2024/25

Appendix C – Draft Budget FY 24/25 based on Option 1 (5% increase in Band D)

Appendix D – Draft Budget FY 24/25 based on Option 3 (15.74% increase in Band D)

Appendix A

Draft Budget for year ending 31 March 2025 (with management fees included within service area)

APPENDIX A

HIGH WYCOMBE TOWN COMMITTEE Budgets for the year ending 31st March 2025

RECREATION GROUNDS (LOCAL)						
SUBJECTIVE HEADING	2021/22 APPROVED BUDGET £	2022/23 APPROVED BUDGET £	2022/23 OUTTURN ACTUALS £	2023/24 APPROVED BUDGET £	2023/24 OUTTURN FORECAST £	2024/25 PROPOSED BUDGET £
<i>Premises Related Expenses</i>						
Maintenance to Grounds	125,000	125,000	106,819	138,875	138,875	145,263
Tree Works	3,000	3,000	0	3,000	3,000	3,000
Communal Lighting	200	200	0	200	200	200
<i>Supplies and Services</i>						
BC Management Fee	13,985	18,871	18,872	20,836	20,836	19,227
Cleansing Contract Payment	1,900	1,900	0	1,900	1,900	1,900
GROSS CONTROLLABLE EXPENDITURE	144,085	148,971	125,691	164,811	164,811	169,591
Income						
Football	0	0	(515)			
TOTAL CONTROLLABLE INCOME	0	0	(515)	0	0	0
NET EXPENDITURE	144,085	148,971	125,176	164,811	164,811	169,591

ALLOTMENTS						
SUBJECTIVE HEADING	2021/22 APPROVED BUDGET £	2022/23 APPROVED BUDGET £	2022/23 OUTTURN ACTUALS £	2023/24 APPROVED BUDGET £	2023/24 OUTTURN FORECAST £	2024/25 PROPOSED BUDGET £
<i>Premises Related Expenses</i>						
Maintenance to Grounds	8,725	30,000	31,879	33,330	33,330	34,863
Tree works	2,000	2,000	650	2,000	2,000	2,000
<i>Supplies and Services</i>						
Software/Computer Expenses	1,000	1,000	1,225	1,000	1,000	1,225
BC Management Fee	8,705	12,429	12,429	13,604	13,604	11,953
GROSS CONTROLLABLE EXPENDITURE	20,430	45,429	46,183	49,934	49,934	50,041
Income						
Rent	(60)	(60)	0	(60)	(60)	(60)
TOTAL CONTROLLABLE INCOME	(60)	(60)	0	(60)	(60)	(60)
NET CONTROLLABLE EXPENDITURE	20,370	45,369	46,183	49,874	49,874	49,981
NET EXPENDITURE	20,370	45,369	46,183	49,874	49,874	49,981

HIGH WYCOMBE CEMETERY						
SUBJECTIVE HEADING	2021/22	2022/23	2022/23	2023/24	2023/24	2024/25
	APPROVED	APPROVED	OUTTURN	APPROVED	OUTTURN	PROPOSED
	BUDGET	BUDGET	ACTUALS	BUDGET	FORECAST	BUDGET
	£	£	£	£	£	£
Salaries	42,636	55,453	54,771	58,780	58,780	61,131
<i>Premises Related Expenses</i>						
Repairs & Maintenance	10,000	10,000	9,640	10,000	10,000	10,000
Maintenance to Grounds	198,900	173,900	120,858	193,203	189,564	198,953
Tree Works	3,500	3,500	0	3,500	3,500	3,500
Reactive Maintenance	3,500	3,500	0	3,500	3,500	3,500
Electricity	300	300	640	300	300	300
Gas	500	500	1,552	500	500	500
Rates	12,000	12,000	22,580	12,000	12,000	24,000
Water Charges	100	100	(90)	100	100	100
<i>Supplies and Services</i>						
Equipment	1,000	1,000	1,527	1,000	1,000	1,000
Equipment - Hire/Lease	1,000	1,000	1,191	1,000	1,000	1,000
Printing	200	200	832	200	200	200
Telephones	750	750	630	750	750	750
Computer Software	3,000	2,000	2,390	2,000	2,000	2,000
BC Management Fee	57,010	16,452	16,452	16,870	16,870	22,449
Cleansing	3,400	3,400	0	3,400	3,400	0
GROSS CONTROLLABLE EXPENDITURE	337,796	284,055	232,973	307,103	303,464	329,383
Income						
Interment Fees-Private	(50,455)	(38,976)	(47,182)	(42,484)	(42,484)	(45,458)
Concrete Chamber income	(25,735)	(25,735)	(25,015)	(720)	(720)	(720)
Monument Fees	(12,860)	(9,934)	(21,663)	(10,828)	(9,691)	(11,586)
Rents	(8,755)	(8,755)	(1,350)	(8,755)	(1,350)	(9,368)
Burial Rights Purchase	(79,810)	(61,653)	(60,970)	(67,202)	(67,202)	(71,906)
Other Income	(4,635)	(3,581)	(399)	(3,903)	(3,903)	(4,176)
TOTAL CONTROLLABLE INCOME	(182,250)	(148,635)	(156,579)	(133,893)	(125,351)	(143,215)
NET EXPENDITURE	155,546	135,420	76,394	173,211	178,114	186,169

PENN ROAD CEMETERY						
SUBJECTIVE HEADING	2021/22 APPROVED BUDGET £	2022/23 APPROVED BUDGET £	2022/23 OUTTURN ACTUALS £	2023/24 APPROVED BUDGET £	2023/24 OUTTURN FORECAST £	2024/25 PROPOSED BUDGET £
Salaries		18,484	15,181	19,593	19,593	20,377
<i>Premises Related Expenses</i>						
Repairs & Maintenance		0	0	0	0	0
Maintenance to Grounds		50,000	17,135	55,550	53,550	58,105
Tree Works		3,500	0	3,500	3,500	3,500
Reactive Maintenance		3,500	616	3,500	3,500	3,500
Electricity		2,040	5,181	2,040	2,040	6,000
Gas		0	0	0	0	0
Rates		12,000	12,000	12,000	12,000	12,000
Water Charges		1,500	0	1,500	1,500	1,500
<i>Supplies and Services</i>						
Equipment		1,000	928	1,000	1,000	1,000
Equipment - Hire/Lease		2,500	425	2,500	2,500	2,500
Printing		200	435	200	200	200
Burial chamber expenditure		42,000	0	81,400	81,400	81,400
Telephones		700	630	700	700	700
Computer Software		1,500	265	1,500	1,500	1,500
BC Management Fee		5,484	5,484	5,623	5,623	7,483
Cleansing		3,400	0	3,400	3,400	3,400
GROSS CONTROLLABLE EXPENDITURE		147,808	58,280	194,007	192,007	203,165
Income						
Interment Fees-Private		(12,992)	(21,033)	(12,992)	(12,992)	(13,902)
Chamber income		(42,000)	(33,374)	(81,400)	(81,400)	(87,098)
Monument Fees		(3,311)	(316)	(3,311)	(3,311)	(3,543)
Burial Rights Purchase		(20,551)	(46,048)	(20,551)	(20,551)	(21,990)
Other Income		(1,194)	0	(1,194)	(1,194)	(1,277)
TOTAL CONTROLLABLE INCOME		(80,048)	(100,771)	(119,448)	(119,448)	(127,810)
NET EXPENDITURE		67,760	(42,491)	74,559	72,559	75,356

FOOTWAY LIGHTING						
SUBJECTIVE HEADING	2021/22 APPROVED BUDGET £	2022/23 APPROVED BUDGET £	2022/23 OUTTURN ACTUALS £	2023/24 APPROVED BUDGET £	2023/24 OUTTURN FORECAST £	2024/25 PROPOSED BUDGET £
Repairs and Maintenance	1,800	1,800	556	1,800	1,000	1,800
NET EXPENDITURE	1,800	1,800	556	1,800	1,000	1,800

TOWN TWINNING						
SUBJECTIVE HEADING	2021/22 APPROVED BUDGET £	2022/23 APPROVED BUDGET £	2022/23 OUTTURN ACTUALS £	2023/24 APPROVED BUDGET £	2023/24 OUTTURN FORECAST £	2024/25 PROPOSED BUDGET £
Grant - Town Twinning Committee	3,001	3,000	3,000	3,000	3,000	3,000
NET EXPENDITURE	3,001	3,000	3,000	3,000	3,000	3,000

FINANCIAL ASSISTANCE TO VOLUNTARY GROUPS						
SUBJECTIVE HEADING	2021/22 APPROVED BUDGET £	2022/23 APPROVED BUDGET £	2022/23 OUTTURN ACTUALS £	2023/24 APPROVED BUDGET £	2023/24 OUTTURN FORECAST £	2024/25 PROPOSED BUDGET £
<i>Supplies and Services</i>						
Financial assistance-Community/Village Halls	20,000	20,000	8,175	20,000	20,000	20,000
BC Management Fee	6,936	2,765	2,765	2,733	2,733	2,733
NET EXPENDITURE	26,936	22,765	10,940	22,733	22,733	22,733

WAR MEMORIAL						
SUBJECTIVE HEADING	2021/22 APPROVED BUDGET £	2022/23 APPROVED BUDGET £	2022/23 OUTTURN ACTUALS £	2023/24 APPROVED BUDGET £	2023/24 OUTTURN FORECAST £	2024/25 PROPOSED BUDGET £
<i>Supplies and Services</i>						
Commemorative Services -General	3,001	3,000	5,305	3,000	3,000	3,000
NET EXPENDITURE	3,001	3,000	5,305	3,000	3,000	3,000

TOWN CENTRE EVENTS						
SUBJECTIVE HEADING	2021/22 APPROVED BUDGET £	2022/23 APPROVED BUDGET £	2022/23 OUTTURN ACTUALS £	2023/24 APPROVED BUDGET £	2023/24 OUTTURN FORECAST £	2024/25 PROPOSED BUDGET £
<i>Supplies and Services</i>						
Contribution to High Wycombe BidCo		0	0	12,000	12,000	12,000
NET EXPENDITURE	0	0	0	12,000	12,000	12,000

HWTC GRAND TOTAL	367,740	428,086	225,063	504,988	507,091	523,629
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Appendix B Schedule of Fees and Charges

		Schedule of Fees and Charges applicable from 1 April 2023	Schedule of Fees and Charges applicable from 1 April 2024
Fees are inclusive of VAT where applicable			
Ref	Service	Wycombe £	Wycombe £
	High Wycombe Town Committee - Special Expenses - SUBJECT TO COMMITTEE RECOMMENDATION IN JANUARY 2023		
SE1	Leisure		
	High Wycombe Town Committee		
	Football Pitch Senior	£41.00	£44.00
	Changing Room, Nets & Pegs Senior	£33.00	£35.00
	Football Pitch Junior	£21.00	£22.00
	Changing Room, Nets & Pegs Junior	£16.00	£17.00
	Football Pitch Mini	£11.00	£12.00
	Changing Room Mini	£16.00	£17.00
	Football Pitch 9v9	£21.00	£22.00
	Changing Room 9v9	£16.00	£17.00
SE2	Allotments		
	125m2	£26.00	£28.00
	250m2	£52.00	£56.00
	125m2 without water	£20.00	£21.00
	250m2 without water	£39.00	£42.00
	125m2 60+	£13.00	£14.00
	250m2 60+	£26.00	£28.00
SE3	High Wycombe & Penn Rd Cemetery*		
	* Fees are doubled for non-residents		
	Purchase of burial rights - adult*	£895.00	£958.00
	Purchase of burial rights - child* 24 weeks and above	£420.00	£449.00
	Purchase of burial rights - cremated remains*	£545.00	£583.00
	Purchase of burial rights - Products of Conceptions or Non Viable Foetus up to 24 weeks	£0.00	£0.00
	Adult interment - new grave	£399.00	£427.00
	Child interment - new grave* 24 weeks and above	£280.00	£300.00
	Child interment - new grave - Products of Conceptions or Non Viable Foetus up to 24 weeks	£0.00	£0.00
	Cremated remains interment - new grave	£83.00	£89.00
	Reopen grave adult interment	£336.00	£360.00
	Reopen grave child interment	£252.00	£270.00
	Concrete burial chamber -new grave	£887.00	£949.00
	Burial chamber interment	£851.00	£911.00
	Burial vault interment	£1,053.00	£1,127.00
	Saturday adult interment - new grave	£596.00	£638.00
	Saturday child interment - new grave* 24 weeks and above	£347.00	£371.00
	Saturday child interment - Products of Conceptions or Non Viable Foetus up to 24 weeks	£0.00	£0.00
	Saturday cremated remains interment - new grave	£207.00	£221.00
	Saturday concrete burial chamber interment - new grave	£1,018.00	£1,089.00
	Saturday burial chamber interment	£1,049.00	£1,122.00
	Saturday burial vault interment	£1,250.00	£1,338.00
	Plaque on Communal Bench - 5 Year Lease period	£257.00	£275.00
	Memorial permit - adult*	£231.00	£247.00
	Memorial permit - child* 24 weeks and above	£113.00	£121.00
	Memorial permit - child* - Products of Conceptions or Non Viable Foetus up to 24 weeks	£0.00	£0.00
	Memorial permit - cremated remains*	£113.00	£121.00
	Right to erect kerb/headstone - adult	£231.00	£247.00
	Right to erect full size kerb set - adult	£231.00	£247.00
	Right to erect kerb/headstone - child	£0.00	£0.00
	Right to erect kerb/headstone - cremated remains	£113.00	£121.00
	Right to erect vase/tablet - cremated remains	£113.00	£121.00
	Right to add inscription after first	£44.00	£47.00
	Transfer of rights	£29.00	£31.00
	Certified copy of records	£29.00	£31.00
	Replacement deed	£29.00	£31.00
	Grave maintenance - annual	£62.00	£66.00
	Grave reservation - booking fee*	£266.00	£285.00
	Grave reservation - annual charge*	£207.00	£221.00
	Interment extra large casket/coffin additional charge	£179.00	£192.00
	Right to columbarium vault including inscription up to 150 characters - 5 years	£600.00	£642.00
	Right to columbarium vault including inscription up to 150 characters - 10 years	£950.00	£1,017.00
	Right to columbarium vault including inscription up to 150 characters - 20 years	£1,500.00	£1,605.00
	Inscriptions over 150 characters POA	POA	POA
	Inscribed motifs form	£96.00	£103.00
	Additional inscription on an existing columbarium inscribed plaque	£85.00	£91.00
	Photoplaque form	£193.00	£207.00
	Handcrafted designs	POA	POA
	Research fee - per 4 records		£20.00

Appendix C Draft Budget FY 24/25 based on Option 1 (5% increase in Band D Rate)

High Wycombe Town Committee Draft Budgets for 2024/25

SUMMARY - SPECIAL EXPENSES

2023/24	2023/24		2024/25	2024/25	2024/25	Commentary
Approved Budget	Net Forecast		Gross Expenditure	Gross Income	Net Expenditure	
£	£		£	£	£	
143,975	143,975	Recreational Grounds (Local)	150,363	0	150,363	Increase resulting from Idverde contract Indexation
36,270	36,270	Allotments	38,088	(60)	38,028	Increase resulting from Idverde contract Indexation
225,275	228,178	Cemeteries	502,616	(271,024)	231,592	Increase resulting from Idverde contract Indexation
3,000	3,000	Town Twinning	3,000	0	3,000	
20,000	20,000	Financial Assistance to Voluntary Group	20,000	0	20,000	
3,000	3,000	War Memorial	3,000	0	3,000	
1,800	1,000	Footway Lighting and Bus Shelter	1,800	0	1,800	
59,667	59,668	Management & Support	63,845	0	63,845	
12,000	12,000	Town Centre Events	12,000	0	12,000	Grant funding
504,988	507,091	Total Special Expenses	794,713	(271,084)	523,629	
0	0	Capital Charges Credit			0	
(21,486)	(36,081)	Interest on balances			(31,888)	As per BC Treasury
483,502	471,010	Total Including Interest and Capital Charges			491,740	
483,502	471,010	Net Spending for Year			491,740	
(537,152)	(717,888)	Balance brought forward			(671,334)	
483,502	471,010	Net Spend			491,740	
(424,456)	(424,456)	Collection Fund precept			(446,061)	Option 1
(478,106)	(671,334)	Balance carried forward			(625,654)	
24033.51	24033.51	Council Tax base			24059.37	
17.66	17.66	Band D charge			18.54	Option 1

Appendix D Draft Budget FY 24/25 based on Option 3 (15.74% increase in Band D rate)

High Wycombe Town Committee Draft Budgets for 2024/25

SUMMARY - SPECIAL EXPENSES

2023/24 Approved Budget	2023/24 Net Forecast		2024/25 Gross Expenditure	2024/25 Gross Income	2024/25 Net Expenditure	Commentary
£	£		£	£	£	
143,975	143,975	Recreational Grounds (Local)	150,363	0	150,363	Increase resulting from Idverde contract Indexation
36,270	36,270	Allotments	38,088	(60)	38,028	Increase resulting from Idverde contract Indexation
225,275	228,178	Cemeteries	502,616	(271,024)	231,592	Increase resulting from Idverde contract Indexation
3,000	3,000	Town Twinning	3,000	0	3,000	
20,000	20,000	Financial Assistance to Voluntary Groups	20,000	0	20,000	
3,000	3,000	War Memorial	3,000	0	3,000	
1,800	1,000	Footway Lighting and Bus Shelter	1,800	0	1,800	
59,667	59,668	Management & Support	63,845	0	63,845	
12,000	12,000	Town Centre Events	12,000	0	12,000	Grant funding
504,988	507,091	Total Special Expenses	794,713	(271,084)	523,629	
0	0	Capital Charges Credit			0	
(21,486)	(36,081)	Interest on balances			(31,888)	As per BC Treasury
483,502	471,010	Total Including Interest and Capital Charges			491,740	
483,502	471,010	Net Spending for Year			491,740	
(537,152)	(717,888)	Balance brought forward			(671,334)	
483,502	471,010	Net Spend			491,740	
(424,456)	(424,456)	Collection Fund precept			(491,740)	Option 3
(478,106)	(671,334)	Balance carried forward			(671,334)	
24033.51	24033.51	Council Tax base			24059.37	
17.66	17.66	Band D charge			20.44	Option 3