

Haddenham Parish Council

Precept setting 2019-2020

# Council tax calculation

Aylesbury Vale District Council collects council tax on behalf of 5 different authorities.

The Parish Council portion is called the precept and is charged at the amount requested by the parish

	<u>2018/9</u>	<u>2017/8</u>	<u>Change</u>
	<u>£</u>	<u>£</u>	<u>%</u>
Buckinghamshire County Council	23.03	22.36	3.00%
PCC for Thames Valley	3.51	3.28	7.00%
Aylesbury Vale District	2.87	2.77	3.50%
Haddenham	2.71	2.65	2.10%
Bucks CC Adult care	1.80	1.75	3.00%
Bucks & M K Fire Authority	1.21	1.17	3.00%
	<b>35.11</b>	<b>33.97</b>	<b>3.36%</b>

2018/19 Council Tax Bill – Band D £35.11 (2017/8 £33.97) per week

Haddenham Parish Council Portion £2.71 (2017/8 £2.65) per week

## How Haddenham Compares to other parishes 2018-2019

<u>Parish</u>	<u>2018/9 Precept</u>	<u>Band D Equivalent Tax Base</u>	<u>Band D Equivalent Tax</u>
Aylesbury TC	£ 1,946,410	18,652.71	£ 104.35
Buckingham Town	£ 813,075	5,098.03	£ 159.49
Buckingham Park	£ 99,566	851.16	£ 116.98
Charndon	£ 16,000	125.78	£ 127.21
Chearsley	£ 34,000	289.38	£ 117.49
Drayton Parslow	£ 32,620	273.65	£ 119.20
Haddenham	£ 330,150	2,344.01	£ 140.85
Newton Longville	£ 105,000	757.43	£ 138.65
Oving	£ 26,750	231.11	£ 115.75
Waddesdon	£ 102,000	720.48	£ 141.57
Wendover	£ 292,270	3,387.81	£ 86.27
Winslow Town	£ 209,446	2,010.46	£ 104.18

## How Haddenham Compares to other parishes 2018-2019

<b>Precept 2018/9</b>		£ 330,150
<b>Exceptional Items</b>		
New Burial Ground (£100,000 spread over 5 years)	£ 25,000	
St Mary's Churchyard Repairs (£100,000 spread over 4+ years)	£ 31,390	
Replacement of 30+ year old streetlight columns (spread over 15 years)	£ 18,424	
		<u>£ 74,814</u>
<b>Precept 2018/9 net of Exceptional Items</b>		<u><u>£ 255,336</u></u>
<b>Band D Equivalent Tax</b>		<u><u>£ 108.93</u></u>

## Council tax Timeline

### AVDC

- Council Tax bill goes out in 2<sup>nd</sup> week of March
- Bills need to be produced during 1<sup>st</sup> 2 weeks of March
- Last week of February the council tax is set by AVDC and the system updated
- 2<sup>nd</sup> week of Feb council tax report is prepared for council
- 1<sup>st</sup> week of Feb AVDC budget is agreed
- Last week of January deadline for parishes to submit their precept.

### Parish Council

- First week of January full PC meeting to agree the budget and set the precept
- November Finance & General Purposes Committee – full review of budgets and draft precept.
- October / November committee meetings annual plan prepared and review of budgets
- First week of October half year finance reports prepared
- During September the tax base is calculated and the parish notified.

## Precept Calculation

There are 3 elements that need to be taken into consideration

1. Tax base
2. Band D equivalent
3. Previous years precept

### Calculation of Tax Base

This is the estimated total net properties subject to council tax charge in the year

It is expressed as an Equivalent Number of Band D properties as follows:

A= $\frac{6}{9}$     B= $\frac{7}{9}$     C= $\frac{8}{9}$     D=1    E= $\frac{11}{9}$     F= $\frac{13}{9}$     G= $\frac{15}{9}$     H= $\frac{18}{9}$

e.g if D=£90 then, A=£60, B=£70, C=£80, E=£110 etc.

The valuations are based upon the Valuation List provided by the District Valuation Office.

An allowance for new homes planned for the coming year to be occupied from April onwards is included on a pro-rata basis.

Details of the actual number of dwellings in the Parish are broken down over the 9 bandings.

Discounts and Exemptions are then deducted from this figure.

e.g. charity owned houses, homeowner in care or prison, unfit habitation, students, overseas armed forces.

The net number of dwellings is then converted to a Band D equivalent by applying the ratios above.

A collection rate is then applied to this figure, at AVDC this is currently 98.4%.

## Precept Calculation

3 options:

		Tax Base	Band D	Precept
Current year	2018-19	2281.39	140.85	330,150
Keep charge to residents the same	2019-20	2489.83	140.85	350,690
Keep the precept the same	2019-20	2489.83	132.60	330,150
Change the charge based on budgeting	2019-20	2489.83	143.57	357,470

# Review of 2018/19

## 81 budget lines

69 on or within budget yielding a surplus of

4 slightly over

Best Kept Village Entry Fee	-£5
Phone/Internet	-£50
APM	-£55
Poppy wreath	-£200

8 reflecting new asset management policies and Council initiatives

Play Areas Maintenance	-£6,000
Legal & Professional	-£2,000
Churchyard Maintenance	-£500
Staff Costs (3 budget lines)	-£524
Grants (HYCC catch-up [£5k], 17/8 Libray pd late [£5k], HVS [£200])	-£10,200
Street Lighting Maintenance	<u>-£2,250</u>

£13,695

HVH/HCL Children's Centre poss. loss of Income	£7,000
Insurance	£2,372
Newsletter	£1,554
Training	£1,200
Refuse bins	£1,000
Maintenance	£500
Misc	£60
Snakemoor	£9

-£21,784

**Projected outcome for y/e 31/3/18**

**-£8,089**



# Proposed Precept 2019/20

	Tax Base	Precept	Precept per Band D Equivalent Household
Precept 2018/19	<u>2,344.01</u>	£ 330,151	<u>£ 140.85</u>
<b>Changes</b>			
Salaries & related costs		£ 21,017	
IT - Privacy and data protection compliance requirements		£ 5,500	
Car Park Layout Costs		£ 10,000	
Play Equipment Replacement		<u>£ 20,000</u>	
		<u>£ 56,517</u>	
		£ 386,668	
Net savings from all other areas		£ 29,199	
Precept for current operations 2018/19	<u>2,489.83</u>	<u>£ 357,469</u>	<u>£ 143.57</u>
Absolute change	145.82	27,318	2.72
Percentage change	6.2%	8.3%	1.9%
Change per week for Band D Equivalent household			<u>£ 0.05</u>

# Precept Proposal: Impact on households

	<b>2018/19</b>	<b>Proposed 2019/20</b>	<b>Annual change</b>	<b>Weekly change</b>
<b>Band @</b>	£78.25	£79.76	£1.51	£0.03
<b>Band A</b>	£93.90	£95.71	£1.81	£0.03
<b>Band B</b>	£109.55	£111.67	£2.12	£0.04
<b>Band C</b>	£125.20	£127.62	£2.42	£0.05
<b>Band D</b>	£140.85	£143.57	£2.72	£0.05
<b>Band E</b>	£172.15	£175.47	£3.32	£0.06
<b>Band F</b>	£203.45	£207.38	£3.93	£0.08
<b>Band G</b>	£234.75	£239.28	£4.53	£0.09
<b>Band H</b>	£281.70	£287.14	£5.44	£0.10

# Reserves: Actual & Anticipated annual charges to precept

	Precept												
	FY 2014/5	FY 2015/6	FY 2016/7	FY 2017/8	Projected FY 2018/9	Proposal 2019/20	Projected 2020/1	Projected 2021/2	Projected 2022/3	Projected 2023/4	Projected 2024/5		
	£	£	£	£	£	£	£	£	£	£	£	£	
<b>TRANSFERS TO RESERVES</b>													
Annual Cont'n to Major Asset Repair Reserve	-	10,000	10,200	10,506	10,926	3,831	15,000	15,000	10,000	6,000	32,637	Sinking fund for repairs to major assets of HPC	
Heritage Fund						2,900	5,000	2,000	3,000	3,000	2,000		
Annual Cont'n to Street Light Reserve	-	8,415	8,600	8,858	9,212	9,212	9,400	9,590	9,780	9,980	10,180	50% of annual funding of street column replacement programmer to reduce the percentage older than 30 years from 82% to 15-20% by 2030/1	
Neighbourhood Plan Projects	-	-	24,327	11,428	-	-						Allocation of what would otherwise be the surplus for the year to start the funding of projects voted for in the NHP	
Transfer to Allotments Improvements Reserve	-	1,289	1,114	1,519	1,237	1,522						Surplus (if any) on allotments account	
Churchyard Periodic Maintenance Reserve	-	-	-	20,000	31,390	16,500	15,000	5,000	5,000	5,000	5,000	Reserve initially begun to enable swift funding of any major repairs required in the St Mary's Churchyard, now to fund potentially £118k of delapidations left by the Diocese of Oxford	
Annual Snakemoor Funding	-	200	200	210	210	2,000	2,040	2,080	2,120	2,160	2,200	Annual HPC contribution to Snakemoor costs which are otherwise funded by donations	
Devolved Services Transitional Fund	-		11,500	25,000	15,000	13,000	20,000	18,000	13,000	13,000	13,000	Some initial consultations have now occurred re additional devolved funding but no action occurred during the current FY with the Unitary proposals delaying next steps	
Staffing Contingency Reserve	-	12,927	13,934	8,997	9,212	7,770	10,020	12,250	13,370	13,930	14,480	Annual contingency for staff absence cover. Amount unutilised in year used as second 50% of street light annual funding & remainder to Contingency Reserve	
Burial Set-Up Costs	-	-	25,000	25,000	25,000	25,000						Four (if Glebe land proves suitable) or five (if it does not) annual charges of £25k for a new 50+ year burial ground in Haddenham + more for overspill car park south of Aston Road	
Car Park Layout Costs						10,000	5,000	7,000	13,500	50,000	40,000	likely to require a PWLB	
Play Equipment Replacement						20,000	10,000	10,000	10,000	20,000	20,000	Woodways Park Equipment replacement	
Ponds Reserve	-	-	1,000	1,000	1,000	1,000	2,000	2,000	2,000	2,000	2,000	Beginning sinking fund for major pond dredging and repairs along the lines of work done in 2015/6	
Trees Reserve	-	-	-	12,000	6,000	7,000	5,000	3,000	5,000	5,000	5,000	New reserve proposed in Budget 2017/8 to enable a proactive approach to tree maintenance and management	
Revised Neighbourhood Plan/VALP	-	-	24,399	5,000	5,000	5,000	6,430	6,430				Funds for responding to VALP and/or developing a new NHP transferred to Reserves for use as and when required	
Legal Fees Reserve	-	-	18,500	-	-	-	-	-	-	-	-	Establishment of fighting fund for unforecastable (and unforcasted) legal action as may be required	
Replenishment of contingency reserves	-	-	20,848	- 239	17,722	19,674	23,279	25,037	19,750	3,625	7,225	Transfer to contingency to maintain reserve of 50% of operational costs. Increase is needed because of the rise in maintenance costs due to wider scope & new developments	
<b>NET</b>	-	32,831	159,621	129,279	131,910	144,409	128,169	117,387	106,520	133,695	153,722		

# Reserves: Other Receipts to Reserves

	Precept											
	FY 2014/5	FY 2015/6	FY 2016/7	FY 2017/8	Projected FY 2018/9	Proposal 2019/20	Projected 2020/1	Projected 2021/2	Projected 2022/3	Projected 2023/4	Projected 2024/5	
	£	£	£	£	£	£	£	£	£	£	£	
<b>OTHER RECEIPTS TO RESERVES</b>												
Major Asset Repair Reserve												Bucks CC delapidations payment re Day Centre £7,340 + £4,660 for paving + £50,000
Heritage Fund												s106 funding for Day Centre
Street Light Reserve												
Neighbourhood Plan Projects												
Allotments Improvements Reserve												
Churchyard Periodic Maintenance Reserve												
Snakemoor Funding												
Devolved Services Transitional Fund												
Staffing Contingency Reserve												
Burial Set-Up Costs												
Car Park Layout Costs												
Play Equipment Replacement												
Ponds Reserve												
Trees Reserve												
(Revised) Neighbourhood Plan/VALP												Localities grant available, could be £15,000 if NP is more complex
Legal Fees Reserve												
Other		18,440										Commuted sum re Orchard site
Commuted sums							353,800	64,400	248,000			Airfield playing field from Sept 18 (450k over 10 years). Dollicot from 19/20 estimated at £25k over 10 years), Glebe est at £450k over 10 years from 21/2
Contingency reserves												
	-	18,440	-	-	-	-	353,800	64,400	248,000	-	-	

# Reserves: Utilisation of Reserves

FY 2014/5	FY 2015/6	FY 2016/7	FY 2017/8	Projected FY 2018/9	Precept Proposal 2019/20	Projected 2020/1	Projected 2021/2	Projected 2022/3	Projected 2023/4	Projected 2024/5
£	£	£	£	£	£	£	£	£	£	£

## UTILISATION OF RESERVES

Major Asset Repair Reserve					84,100						Renovation of the day centre / new PC office £50,000 + £6,300 paving / village hall windows + £10,000 BP car park
Heritage Fund		650		2,900	5,000	2,000	3,000	3,000	2,000	3,000	Wychert wall co-funding
Street Light Reserve	5,032	8,906	6,262	3,076	16,000	17,000	18,000	19,000	20,000	21,000	Column replacement to date and projected
Neighbourhood Plan Projects					35,755						Traffic assessment
Allotments Improvements Reserve	1,289	1,114	1,519	1,237	1,522	-	-	-			One-way valve to non-discretionary reserve
Churchyard Periodic Maintenance Reserve					47,150	9,267	9,267	19,266	15,000	5,000	Based on quote from Chris Bowler - neglected by Church for years
Snakemoor Funding	200	200	210	210	2,000	2,040	2,080	2,120			One-way valve to non-discretionary reserve
Devolved Services Transitional Fund			610		36,100	25,000	20,000	20,000	20,000	20,000	Parking restrictions funded in place of BCC in 20/1 & 21/2, new signage in Rudds Lane, Bollards & signs in Stockwell, Speed change in Scotsgrove also pd in lieu of BCC & devolved services of various kinds
Staffing Contingency Reserve				285							
Burial Set-Up Costs			420					99,580			Burial ground (land free) + laying out of overspill car park
Car Park Layout Costs						100,000	100,000				
Play Equipment Replacement					20,000	20,000	20,000	20,000	20,000	20,000	
Ponds Reserve	473	16,699	1,350			5,000					Past and projected utilisation for major works to ponds
Trees Reserve					5,000	3,000	5,000	5,000	5,000	5,000	Past and projected utilisation for major works to trees
(Revised) Neighbourhood Plan/VALP	2,008	1,752	3,685			25,000	25,004				Assumes review of VALP is initiated immediately upon the current VALP being adopted
Legal Fees Reserve											
Other											
Commuted sums						-	-	-	-	-	
Contingency reserves	200										
	2,681	24,972	15,905	9,021	7,708	252,627	208,307	202,351	187,966	82,000	74,000

# Reserves: Inter-reserve transfers

	Precept											
	FY 2014/5	FY 2015/6	FY 2016/7	FY 2017/8	Projected FY 2018/9	Projected Proposal 2019/20	Projected 2020/1	Projected 2021/2	Projected 2022/3	Projected 2023/4	Projected 2024/5	
	£	£	£	£	£	£	£	£	£	£	£	£
<b>INTRA-RESERVE TRANSFERS</b>												
Major Asset Repair Reserve							63,637	- 15,000	- 10,000	- 6,000	- 32,637	
Heritage Fund												
Street Light Reserve			8,415	8,600	8,858	9,212	9,212	9,400	9,590	9,780	9,980	
Neighbourhood Plan Projects												
Allotments Improvements Reserve												
Churchyard Periodic Maintenance Reserve								5,610	15,990	- 10,000	- 8,000	
Snakemoor Funding												
Devolved Services Transitional Fund							12,210	7,000	7,000	7,000	7,000	
Staffing Contingency Reserve			- 12,927	- 13,934	- 8,997	- 8,927	- 7,770	- 10,020	- 12,250	- 13,370	- 13,930	Each year's staffing contingency budget used to top up 2nd 50% of street light reserve with balance to contingency
Burial Set-Up Costs												
Car Park Layout Costs							85,000	93,000	- 13,500	- 50,000	- 40,000	
Play Equipment Replacement							10,000	10,000	10,000			
Ponds Reserve		12,172										Major ponds work funded by commuted sum for maintenance of Orchard site
Trees Reserve												
(Revised) Neighbourhood Plan/VALP		- 4,267										write back to contingency of reserve allowance for prep of HNP
Legal Fees Reserve												
Other		- 18,440										
Commuted sums							- 170,847	- 100,610	- 9,490	59,000	73,637	
Contingency reserves		10,535	4,512	5,334	139	- 285	- 1,442	620	2,660	3,590	3,950	
	-	-	-	-	-	-	0	-	-	-	-	

# Reserves: Year-end Reserve balance: Actual and Projected

	Precept										
	FY 2014/5	FY 2015/6	FY 2016/7	FY 2017/8	Projected FY 2018/9	Projected Proposal 2019/20	Projected 2020/1	Projected 2021/2	Projected 2022/3	Projected 2023/4	Projected 2024/5
	£	£	£	£	£	£	£	£	£	£	£
<b>YEAR END BALANCE OF RESERVES</b>											
Major Asset Repair Reserve	-	10,000	20,200	30,706	41,632	- 38,637	40,000	40,000	40,000	40,000	40,000
Heritage Fund	12,000	12,000	11,350	11,350	8,450	6,350	9,350	8,350	8,350	9,350	8,350
Street Light Reserve	8,000	11,383	19,492	30,688	45,682	48,107	49,719	50,709	51,079	50,839	49,999
Neighbourhood Plan Projects	-	-	24,327	35,755	35,755	-	-	-	-	-	-
Allotments Improvements Reserve	-	-	-	-	-	-	-	-	-	-	-
Churchyard Periodic Maintenance Reserve	-	-	-	20,000	51,390	20,740	26,473	27,816	29,540	9,540	1,540
Snakemoor Funding	-	-	-	-	-	-	-	-	-	2,160	4,360
Devolved Services Transitional Fund	-	-	11,500	35,890	50,890	27,790	35,000	40,000	40,000	40,000	40,000
Staffing Contingency Reserve	-	12,927	13,934	8,997	8,927	7,770	10,020	12,250	13,370	13,930	14,480
Burial Set-Up Costs	-	-	25,000	49,580	74,580	99,580	99,580	99,580	-	-	-
Car Park Layout Costs	-	-	-	-	-	10,000	-	-	-	-	-
Play Equipment Replacement	-	-	-	-	-	-	-	-	-	-	-
Ponds Reserve	4,527	-	350	650	1,650	2,650	350	1,650	3,650	5,650	7,650
Trees Reserve	-	-	-	12,000	18,000	20,000	22,000	20,000	20,000	20,000	20,000
(Revised) Neighbourhood Plan/VALP	6,019	-	20,714	25,714	30,714	35,714	17,144	1,430	1,430	1,430	1,430
Legal Fees Reserve	-	-	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500
Other	-	-	-	-	-	-	-	-	-	-	-
Commuted sums	-	-	-	-	-	-	182,953	146,743	385,253	444,253	517,890
Contingency reserves	61,803	49,552	74,912	87,610	97,382	116,771	138,608	164,265	186,675	193,890	205,065
	92,349	95,862	239,579	367,440	483,553	375,335	648,997	628,434	794,988	846,683	926,405

# Reserves: Year-end Reserve balance: Adequacy Check

	FY 2014/5	FY 2015/6	FY 2016/7	FY 2017/8	Projected FY 2018/9	Precept Proposal 2019/20	Projected 2020/1	Projected 2021/2	Projected 2022/3	Projected 2023/4	Projected 2024/5
	£	£	£	£	£	£	£	£	£	£	£

## YEAR END BALANCE OF RESERVES

Committed sums	-	-	-	-	-	-	182,953	146,743	385,253	444,253	517,890
Contingency reserves	61,803	49,552	74,912	87,610	97,382	<b>116,771</b>	138,608	164,265	186,675	193,890	205,065
ALL	92,349	95,862	239,579	367,440	483,553	<b>375,335</b>	648,997	628,434	794,988	846,683	926,405

Operational Expenditure	104,934	170,975	160,507	181,231	219,365	<b>228,099</b>	281,340	332,610	375,210	388,500	402,230
Contingency as % of Operational Expenditure	59%	29%	47%	48%	44%	<b>51%</b>	49%	50%	51%	51%	51%

Earmarked Reserves with Commuted Sum											
Transfer	30,546	46,310	164,667	279,830	386,171	<b>258,564</b>	327,437	317,426	223,060	208,540	203,450
Funded by Commuted Sums Transfers	-	-	-	-	-	-	170,847	271,457	280,947	221,947	148,310
Earmarked Reserves without Commuted Sum											
Transfer	30,546	46,310	164,667	279,830	386,171	<b>258,564</b>	156,590	45,969	57,887	13,407	55,140

% of total outgoings	28%	20%	49%	84%	108%	<b>41%</b>	25%	7%	-9%	-2%	9%
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# Precept Proposal: Projection for future years

	FY 2014/5	FY 2015/6	FY 2016/7	FY 2017/8	Projected FY 2018/9	Precept Proposal 2019/20	Projected 2020/1	Projected 2021/2	Projected 2022/3	Projected 2023/4	Projected 2024/5
	£	£	£	£	£	£	£	£	£	£	£
<b>Tax Base</b>	2,120	2,219	2,225	2,281	2,344	<b>2,490</b>	2,690	2,912	3,062	3,262	3,412
<b>Precept per Band D Equivalent Household</b>	£ 45.97	£ 73.78	£ 135.98	£ 138.00	£ 140.85	<b>£ 143.57</b>	£ 146.60	£ 149.27	£ 152.26	£ 155.29	£ 158.31
<b>Change per household</b>		60.5%	84.3%	1.5%	2.1%	<b>1.93%</b>	2.11%	1.82%	2.01%	1.99%	1.95%
<b>Change in precept</b>		68.0%	84.8%	4.1%	4.9%	<b>8.3%</b>	10.3%	10.2%	7.3%	8.6%	6.6%
<b>Transfers to Reserves as % of Total I&amp;E Expenditure</b>											
	0%	16%	50%	40%	38%	<b>39%</b>	31%	26%	22%	26%	28%
<b>I&amp;E Outgoings as % of all expenditure funded by precept</b>											
	98%	87%	91%	96%	97%	<b>47%</b>	57%	62%	67%	83%	84%
<b>Reserves Outgoings as % of all expenditure funded by precept</b>											
	2%	13%	9%	4%	3%	<b>53%</b>	43%	38%	33%	17%	16%
<b>Total Outgoings funded by the precept</b>											
	107,615	195,946	176,411	202,299	227,073	<b>480,725</b>	489,647	534,961	563,176	470,500	476,230
<b>Change y-o-y</b>		82%	-10%	15%	12%	<b>112%</b>	2%	9%	5%	-16%	1%
<b>Change y-o-y per Band D Household</b>		74%	-10%	12%	9%	<b>99%</b>	-6%	1%	0%	-22%	-3%