

WHITEHAVEN TOWN COUNCIL

Interim Clerk to the Council: Marlene Jewell
Telephone: 01946 67366

To: Members of Whitehaven Town Council

You are duly **SUMMONED** to attend an **EXTRAORDINARY** meeting of the **WHITEHAVEN TOWN COUNCIL** which will be held at:-

Venue: The Falcon Room, Whitehaven Golf Club, Whitehaven

Date: Wednesday 15th February 2017

Time: 6.00pm

Signed.....*Marlene Jewell*.....Dated.....*9th February 2017*
Marlene Jewell, Interim Clerk

AGENDA

- 1. Apologies for Absence**
To receive apologies for absence
- 2. Declarations of Interest**
- 3. 2017/2018 Revenue Budget and Precept** – Report to be circulated later today

2017/18 WHITEHAVEN TOWN COUNCIL REVENUE BUDGET AND PRECEPT

COUNCIL LEAD: Ray Gill, Mayor of Whitehaven Town Council

LEAD OFFICER: Marlene Jewell, Interim Town Clerk

REPORT AUTHORS: Fiona Rooney, Director of Commercial & Corporate Resources (& Section 151 Officer) of Copeland Borough Council; Marlene Jewell, Interim Town Clerk

WHY HAS THE REPORT COME TO COUNCIL

This report is presented to the Town Council to inform consideration of the 2017/18 Whitehaven Town Council's Revenue Budget and Precept.

RECOMMENDATIONS:

The Town Council is recommended to:

- a) Consider the proposed 2017/18 Revenue Budget and Precept;
- b) Make any proposed amendments;
- c) Subsequent to a) and b) above, approve the 2017/18 Revenue Budget and Precept; and
- d) Agree that the Interim Clerk can advise Copeland Borough Council of the Whitehaven Town Council Precept for 2017/18 to inform the setting of the overall Council Tax Requirement for 2017/18.

1. INTRODUCTION

- 1.1 The 2017/18 Revenue Budget has been compiled based on available information and is informed by the 2016/17 financial position of the Town Council.
- 1.2 It is imperative for the Town Council to consider a budget plan which then determines the precept for the following year. This report aims to set down proposals for that budget for consideration by this Council at its meeting.

2. 2017/18 REVENUE BUDGET PROPOSALS

2.1 **Appendix A** sets down the proposed budgets by objective heading in accordance with the appropriate accounting codes of practice. It is intended to inform discussion and debate by the Council to ensure an agreed plan is approved which will inform the level of precept to be levied for the 2017/18 financial year.

2.2 It is important that the Town Council gives due consideration to each aspect of the proposed 2017/18 Revenue Budget and considers carefully the level and purpose of any reserves – be that contributions to reserves or use of reserves. As some of the information in this regard is not clear from previous years, then this budget is set based on in-year assumptions only. This is sufficient to allow the Town Council to give due consideration to its budget and precept for the year but it is advisable to conclude the review of balances and reserves as soon as is practicable.

3. 2017/18 COUNCIL TAX BASE

3.1 **Appendix B** illustrates the calculated Council Tax Base for the Whitehaven Town Council area for 2017/18. This assumes a 98% collection rate in line with Copeland Borough Council and includes a slight increase in the Band D equivalent properties from 2016/17 to 6,503.83.

4. 2017/18 PRECEPT

4.1 Based on the proposals outlined in Appendix A and the 2017/18 Council Tax Base set out in Appendix B, this would equate to a 0% increase in the Town Council Precept for 2017/18, but generates a slightly higher income than 2016/17 because of the increase in Band D equivalent properties. The Precept would be £51.38 per Band D equivalent property for 2017/18. This is calculated as 6,503.83 Band D equivalents multiplied by £51.38 equals £334,166.78.

5. CONCLUSION

5.1 Copeland Borough Council must set its Net Budget Requirement and Council Tax Requirement by 11 March each year. This report of Whitehaven Town Council forms part of the process to ensure that legal requirement is met.

Appendices:

Appendix A: 2017/18 Revenue Budget Proposals

Appendix B: 2017/18 Council Tax Base

2017/18 Proposed Revenue Budget*(for consideration by Town Council at its meeting on 15 February 2017)*

	£
Employees & Allowances	
Clerk, Administration Assistant and 50% of cost of Markets Officer	75,000.00
Mayor's Allowance	3,063.00
Member Development and Training	3,000.00
Staff Development and Training	3,000.00
	84,063.00
Premises	
Annual Lease Fee and Service Charges including business rates	4,000.00
Storage Facilities	6,000.00
	10,000.00
Supplies and Services	
Telephone and IT Facilities	1,000.00
Insurances	1,000.00
Printing and Stationery	3,000.00
Subscriptions - CALC Membership	1,300.00
Subscriptions - Other	2,000.00
Miscellaneous	3,000.00
	11,300.00
Third Party Payments/Contractual Arrangements	
Grounds Maintenance	10,000.00
Christmas Lights - Maintenance, Putting up and taking down	25,000.00
Market Stalls - 50% of costs	10,500.00
Internal Audit Fees	1,500.00
External Audit Fees	1,500.00
Allotments	35,000.00
Bus Shelters (£6,000 investment plus £1,000 annual maintenance costs)	7,000.00
Environmental Improvements	20,000.00
	110,500.00
Events	
Events - use to be agreed by Council	25,000.00
Civic Hospitality	5,000.00
Britain in Bloom	12,000.00
	42,000.00
Grants	
Councillor Ward Grants - against approved criteria	22,000.00
Grants to Local Organisations	30,000.00
	52,000.00

Contingencies and Contributions To and From Reserves

Contingency Sum for Unforeseen Events	5,403.78
Contribution to Capital Investment Reserve - use to be determined by Council	25,000.00
	<u>30,403.78</u>

Total Expenditure 340,266.78

Income

Allotments	- 6,000.00
Other, including bank interest	- 100.00

Total Income - 6,100.00

Precept - Band D Equivalent - 334,166.78

Total Income - 340,266.78

COUNCIL TAX BASE CALCULATION

2017-18

APPENDIX B

WH	Seq_id	Whitehaven	A-	A	B	C	D	E	F	G	H	Total
1/1	WH1/1	Dwellings on VO List as at December 2015	0	7756	1727	1316	794	229	37	0	7	11866
		Estimated additional new dwellings		17	1	2	2					22
		Estimated deleted dwellings		0	0	0	0	0	0	0	0	0
2/1	WH2/1	Exemptions		0	0	0	0	0	0	0	0	0
5/1	WH5/1	Disabled reductions		184	16	13	7	0	0	0	1	221
6/1	WH6/1	Adjustment for disabled reductions		38	9	12	6	2	2	0	5	74
8/1	WH8/1	No. of single person discounts	38	9	12	6	2	2	0	5	0	74
9/1	WH9/1	No. entitled to a 25% discount	4	3331	511	284	131	26	3	0	0	4290
10/1	WH10/1	No. entitled to 2 x 25% discount	1	76	19	14	6	0	0	0	0	116
2/10	WH2/10	Standard Empty	2	2	2	3	3	1	2	5	0	20
1/11	WH1/11	Second Homes Class A	0	0	0	1	1	0	0	0	0	2
1/10	WH1/10	Second Homes Class B	0	0	0	0	0	0	0	0	0	0
D1	WHD1	Uninhabitable discount	0	146	26	15	9	3	0	0	0	199
2/6	WH2/6	Unoccupied discount 3 months	0	21	1	2	1	0	0	0	0	25
3/6	WH3/6	Unoccupied discount 3 to 6 months	0	42	8	4	4	0	0	0	0	58
D4	WHD4	Long term empty	0	20	8	12	1	1	0	0	0	42
3/8	WH3/8	Long term empty premium	0	125	25	10	4	0	0	0	0	164
		Total dwellings liable to 100% tax	31	3743	1106	949	622	198	30	0	1	6680
		Discount Calculations										
		Single person discount	0.25	2555.25	397.5	223.5	102.75	19.5	2.25	0	0	3304.5
		All disregarded and standard empty	0.50	1	1	2	2	0.5	1	2.5	0	11
		Standard Discounts										
		Second home Class A and B	0.10	131.4	23.4	13.5	8.1	2.7	0	0	0	179.1
		Long term empty	0.50	62.5	12.5	5	2	0	0	0	0	82
		Uninhabitable discount	1.00	0	0	0	0	0	0	0	0	0
		Unoccupied discount	1.00	0	0	0	0	0	0	0	0	0
		Empty premium	0.50	27	4.5	2.5	1.5	0	0	0	0	35.5
		Total dwellings with standard discounts	4.75	2777.15	438.9	246.5	116.35	22.7	3.25	2.5	0	3612.1
		Additional tax base raised tech reforms										
		Second home Class A and B	0.00	14.6	2.6	1.5	0.9	0.3	0	0	0	19.9
		Long term empty	0.10	50	10	4	1.6	0	0	0	0	65.6
		Uninhabitable discount	0.50	10.5	0.5	1	0.5	0	0	0	0	12.5

Unoccupied discount up to 3 months	0.50	0	21	4	2	2	0	0	0	0	0	0	0	0	0	0	0	0	29
Unoccupied discount 3 to 6 months	0.10	0	18	7.2	10.8	0.9	0.9	0	0	0	0	0	0	0	0	0	0	0	37.8
Empty premium	1.50	0	54	9	5	3	0	0	0	0	0	0	0	0	0	0	0	0	71
Total additional tax base raised		0	168.1	33.3	24.3	8.9	1.2	0	0	0	0	0	0	0	0	0	0	0	235.8

19/1 WH19/1 Family annex discount	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total net of discounts & exemptions		35.75	6688.25	1578.2	1219.8	747.25	221.9	33.25	2.5	1	10527.9								
BAND D EQUIVALANT		19.86	4458.83	1227.49	1084.27	747.25	271.21	48.03	4.17	2.00	7863.11								

CTRS ADJUSTMENTS

3/5 WH3/5 Total current CTB per band	5989.27	1896903.6	101498	54884.98	16975.9	1553.32	611.92	0	0	0	2078416.9
Total charge per Band incl. Parish precept	941.41	1129.69	1317.97	1506.25	1694.53	2071.09	2447.65	2824.22	3389.06	17321.87	

No. of dwellings removed due to CTS scheme	6.36	1679.14	77.01	36.44	10.02	0.75	0.25	0	0	0	1809.97
Ratio to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9		
BAND D EQUIVALENT Dwellings removed	3.53	1119.43	59.90	32.39	10.02	0.92	0.36	0.00	0.00	1226.55	
TOTAL BAND D EQUIVALANTS	16.33	3339.40	1167.59	1051.88	737.23	270.29	47.67	4.17	2.00	6636.56	

Collection rate 98%

TOTAL ESTIMATED TAX BASE 6503.83