WHITEHAVEN TOWN COUNCIL

**Clerk and Responsible Financial Officer:** Marlene Jewell

Telephone: 01946 67366

**Chairman:** Councillor C Maudling

To: **Members of Whitehaven Town Council**

You are duly **SUMMONED** to attend an **EXTRAORDINARY MEETING** of **WHITEHAVEN TOWN COUNCIL** which will be held in **THE BEACON PORTAL** at **THE BEACON, WHITEHAVEN on Thursday 12th January 2023 at 6.00 pm**

Signed .. . -Dated. . .sf ..J...+?..

Marlene Jewell, Clerk and Responsible Financial Officer

**AGENDA**

1. **Apologies for Absence**
2. **Declarations of Interest**

To receive declarations of interest by elected Members in respect of Agenda items.

If a Member requires any advice on any item involving a possible declaration of interest which could affect his/her ability to speak and/or vote he/she is advised to contact the Clerk at least 24 hours in advance of the meeting.

1. **Public Participation**

**IN PRIVATE**

That prior to the following item of business the Chairman will move the following resolution:

That in view of the special or confidential nature of the business about to be transacted it is advisable in the public interest that the public and or press be instructed to withdraw.

1. **Quote for Contract for Services of 2 Operatives 2023/24**

**IN PUBLIC**

1. Revenue Budget and Precept 2023/24

# ECM 12/01/2023

**Item 5**

# 2023/24 WHITEHAVEN TOWN COUNCIL REVENUE BUDGET AND PRECEPT

**PURPOSE AND RECOMMENDATION OF THE REPORT**

This report is presented to the Town Council to consider and approve the 2023/24 Whitehaven Town Council's Revenue Budget and Precept.

**RECOMMENDATIONS**

**The Town Council is recommended to:**

1. **Consider the proposed 2023/24 Revenue Budget and Precept;**
2. **Make any proposed amendments;**
3. **Subsequent to a) and b), approve the 2023/24 Revenue Budget and Precept; and**
4. **Agree that the Chairman and Clerk sign the Precept 2023/24 Form received from Copeland Borough Council to advise Copeland Borough Council of the approved Whitehaven Town Council Precept for 2023/24 to inform the setting of the overall Council Tax requirement for 2023/24.**

# INTRODUCTION

* 1. A Budget Setting Advisory Group Meeting comprising those members on the Policy, Resources and Finance Committee was held on Yd November 2022, 12th December 2022 and 5th January 2023 to discuss budget proposals for 2023/24 and make recommendations to Full Council.

The 2023/24 Revenue Budget has been compiled based on the Budget Setting Advisory Group meeting of Councillors.

* 1. The Parish Council Tax Bases and the precept calculator for 2023/24 have not been received from Copeland Borough Council due to the complexities of LGR and therefore we

can only give the actual precept cash figure which is shown at Appendix C. Because we don't have the Council Tax Base or the precept calculator for 2023/24 we cannot give the amount payable per Band D property or the percentage increase as we normally do. CBC have suggested that they can provide last years precept calculator (we already have it) and use that as a guide. CBC also said that other Councils who form part of the new Cumberland Council do not send the precept calculator and figures out to the Town and Parish Councils and therefore going forward it may be that this is the method used for Cumberland as a whole.

* 1. It is necessary 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.

## 2023/24 REVENUE BUDGET PROPOSALS

* 1. **Appendix A** sets down the proposed budgets by objective heading in accordance with the appropriate accounting codes of practice and as agreed by Councillors in previous meetings.
  2. It is important that the Council gives due consideration to each aspect of the proposed 2023/24 Revenue Budget and considers carefully the level and purpose of any reserves - be that contributions to reserves or use of reserves. It was recommended that £20,000 be earmarked to Events.

## 2023/24 COUNCIL TAX BASE

* 1. This would normally be shown at Appendix B but we have not been given the Council Tax Base figures for 2023/24.

## 2023/24 PRECEPT

* 1. The Cash Precept is shown at Appendix C and as explained in 1.2 above we are unable to give any accurate information regarding costs per Band D property or the percentage increase. However, a calculation has been made using last year's Council Tax Base figures and precept calculator based

on the proposals outlined in Appendix A, this would equate to an 8.22% increase in the Town Council Precept for 2023/24. The Precept would be £72.28 per Band D equivalent property for 2023/24 (for 2022/23 it was £66.79) an increase annually of £5.49 which equates to £0.l 0.5p per week. This is calculated as 6820.90 Band D equivalents multiplied by £72.2834 equals £493,038.48. The Council will be paid £493,038.48 because when Copeland Borough Council sets the Council Tax it will be based on £493,038.48

/ 6820.90 = £72.2834 (see Appendix C).

# 5.0 CONCLUSIONS/RECOMMENDATIONS

* 1. Copeland Borough Council have stated that they require our precept figures as soon as possible or at the latest by 13th January 2023. This report of Whitehaven Town Council forms part of the process to ensure that legal requirement is met. If Copeland Borough Council have not received a precept from the Town Council before they do their calculations and set the Council Tax, they can effectively set the precept for us which cannot be more that the highest precept set in the previous 3 years. It is recommended that the Council: -
     1. **Considers the proposed 2023/24 Revenue Budget and Precept;**
     2. **Makes any proposed amendments;**
     3. **Subsequent to a) and b) above, approves the 2023/24 Revenue Budget and Precept; and**
     4. **Agrees that the Chairman and Clerk sign the Precept 2023/24 Form received from Copeland Borough Council to advise Copeland Borough Council of the approved Whitehaven Town Council Precept for 2023/24 to inform the setting of the overall Council Tax Requirement for 2023/24**

**Appendices**

**Appendix A: Appendix B:**

**Appendix C:**

**2023/24 Revenue Budget Proposals 2023/24 Council Tax Base (not available as explained in 1.2)**

**Precept Calculation**

**WHITEHAVEN TOWN COUNCIL 2023/24 BUDGET PROPOSALS Appendix A**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **BUDGET PROPOSALS 2023/24** |  | |
|  | **EXPENDITURE (Net of VAT)** | **2023/24 Budget** | |
|  | **CORE ACTIVITIES** |  | |
| **Employees** & **Allowances** | Salaries | 105000.00 | |
|  | Office Consumables | 300.00 | |
|  | Members Expenses (Travel and Subsistence) | 300.00 | |
|  | Mayor's Allowance (for expenses incurred whilst |  | |
|  | in office) | 3063.00 | |
|  | Staff Development & Training | 2000.00 | |
|  | Member Development & Training | 2000.00 | |
| **Premises** | Water Rates | 600.00 | |
|  | Energy Charges | 10000.00 | |
|  | Annual Safety Checks | 2500.00 | |
|  | Repair & Maintenance | 5000.00 | |
|  | Architect Costs | 9000.00 | |
|  | Refuse Collection | 100.00 | |
|  | Office Renovation | 25000.00 | |
|  | Meeting Room Hire | 1500.00 | |
|  | NNDR (former Whitehaven News Office) | 11600.00 | |
| **Supplies** & **Services** | Telephone & Broadband (BT) | 1600.00 | |
|  | IT (Westcom) | 2000.00 | |
|  | Website maintenance | 1500.00 | |
|  | Zurich Insurance | 4000.00 | |
|  | Photocopier/Printing | 2000.00 | |
|  | Stationery | 500.00 | |
|  | Postage | 400.00 | |
|  | Advertising | 8000.00 | |
|  | Subs - CALC | 2000.00 | |
|  | Subs - Other | 200.00 | |
|  | Miscellaneous | 500.00 | |
| **3rd Party** | Internal Auditor | 575.00 | |
|  | External Auditor | 2000.00 | |
|  | Allotments | 10000.00 | |
|  | Elections | 40000.00 | |
|  | Ranger | 0.00 | |
|  | Assistant Ranger | 0.00 | |
|  | 2 x Operatives | 60140.00 | |
|  | **SUB TOTAL** | £ | **313,378.00** |
|  | **OPTIONAL ACTIVITIES - to be decided** |  | |
| **3rd Party** | Ward Grants | 24000.00 | |
|  | Community Grants | 10000.00 | |
|  | Grounds Maintenance (grass cuttings) | 21477.84 | |
|  | Christmas Lights infrastructure (for repairs and pt | 10000.00 | |
|  | Christmas Lights (erection of) | 24800.00 | |
|  | Other Environmental Improvements | 34882.64 | |
|  | Bus Shelters, Bins and Seats | 10000.00 | |
| **Events** | Civic Hospitality | 1500.00 | |
|  | Whitehaven in Boom | 12000.00 | |

|  |  |  |
| --- | --- | --- |
|  | Events  Contingency Sum for Unforseen Events | 26000.00  5000.00 |
|  | **TOTAL EXPENDITURE** | £ **493,038.48** |

|  |  |  |
| --- | --- | --- |
|  |  | |
|  | **INCOME** | **2022/23**  **Budget** |
|  |
|  | Precept Allotments/Pigeon Lofts Other  Bank Interest | 455593.93  5100.00  9000.00  4000.00 |
|  | **Total Income** | **473693.93** |

|  |  |
| --- | --- |
| **COUNCIL RESERVES ESTIMATED** |  |
| **Reserve** | Estimate at 1/4/23 |
| General reserve | 650,000.00 |
| Earmarked reserves (Events) | 20,000.00 |
| **Total reserves** | **630,000.00** |

**PARISH PRECEPT AND COUNCIL TAX 2023-24**

*Parish*

Whitehaven

*Select*

@ **Precept Cash Amount**

**Q Precept Band D Amount**

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|  |  |  |
| --- | --- | --- |
| FOR INFORMATION | | |
| Taxbase | Taxbase | Taxbase |
| 2021-22 | 2020/21 | Change |
| £ | £ |  |
| 6,820.90 | 6,778.92 | -100.00% |

ENTER CASH AMOUNT

£

493,038.48

Band **D** Band D Band **D**

Amount Amount Amount

2022-23 2021-22 Change

Band D

Amount Change

£ £ £

72.28 66.79 5.49 8.22%

|  |  |  |  |
| --- | --- | --- | --- |
| Cash  Precept | Cash  Precept | Cash  Precept | Cash  Precept |
| 2022-23  £ | 2021-22  £ | Change  £ | Change |

493.038.48 455,573.86 37.464.62 8.22%

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Council Tax by Band** |  | | | | | |
|  | Band A-\* | Band A | Band B Band C Band D Band E | Band F | Band G | Band **H** |
|  | £ | £ | £ £ £ £ | £ | £ | £ |
| 2023-24 | 40.16 | 48.19 | 56.22 64.25 72.28 88.34 | 104.40 | 120.47 | 144.56 |
| 2022-23 | 37.11 | 44.53 | 51.95 59.37 66.79 81.63 | 96.47 | 111.32 | 133.58 |
| Change | 3.05 | 3.66 | 4.27 4.88 5.49 6.71 | 7.93 | 9.15 | 10.98 |
| Change | 8.22% | 8.22% | 8.22% 8.22% 8.22% 8.22% | 8.22% | 8.22% | 8.22% |
| * Disabled | | | | | | |

|  |  |  |
| --- | --- | --- |
| **Certificate** |  |  |
| Amount Required | £ |
| Cash Amount | 493,038.48 |
| Band D Amount | 72.28 |
| Clerk / Chairperson | -- |
|  |
| Email | I | |
| Telephone number | I |  |
|  |
| Date |  |