

Amendment to Revenue Budget 2020/21 Report

On 14 February, Wexham Court Parish Council wrote to Slough Borough Council finalising its parish precept for 2020/21, at £25.00 for a Band D property. This was a different precept to that assumed when the Budget resolution was drafted (which assumed a zero increase on the 2018/19 Band D element).

Accordingly, the budget resolution has been amended.

This affects the overall resolution, but it has no impact on the basic council tax requirement (or the basic council tax charge).

The updated recommendations and Appendix F are as set out in the attached report.

SLOUGH BOROUGH COUNCIL

REPORT TO: Council **DATE:** 20 February 2020
CONTACT OFFICER: Neil Wilcox: Director Finance & Resources, Section 151 Officer
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WARD(S): All

PART I
FOR DECISION

RECOMMENDATIONS OF THE CABINET FROM 3RD FEBRUARY 2020:
REVENUE BUDGET 2020/21

1 Purpose of Report

To detail the overall Revenue Budget for 2020/21, and the decisions required by the Council to achieve a balanced budget for the year ahead. This includes the associated growth and savings proposals and other related decisions that require agreement, as per various Local Government Finance Acts as detailed in Appendix F.

To approve the Council Tax for the year ahead, and the associated Council Tax notices and resolutions. The paper recommends a 3.84% increase in council tax required to fund the Revenue Budget for 2020/21. This total comprises two parts:

- The local council tax increasing by 1.84%, which would equate to a Band D property paying a total of £1,293.90, an increase of £25.15 from 2019/20
- The adult social care precept increase of 2.00%, which would equate to a Band D property paying a total of £125.57, an increase of £27.34 from 2019/20

Together, the total increase of 3.84% represents an increase of £52.49 on a Band D property, equivalent to a £1 per week increase.

To approve the changes in Fees and Charges as detailed in Appendix E.

To note the increase in Housing Revenue Account rents and service charges, as detailed in Appendix I.

2 Recommendation(s)/Proposed Action

That the budget, as attached, be approved.

As the billing authority, approve the Council Tax amounts for each band in the borough. At the time of producing this report, the precepts from The Police and Crime Commissioner for Thames Valley Police, the Royal Berkshire Fire and Rescue Service are still to be confirmed. The Police Crime Panel and the Fire Authority meet to consider budget proposals on 14 February. A verbal update on these precepts will be given at the meeting. The Parish of Britwell has implemented a reduction of 25%;

the Parish of Colnbrook with Poyle a zero increase; and Wexham Court a Band D of £25.

Council Tax Resolution – In relation to the Council Tax for 2020/21

- (a) That in pursuance of the powers conferred on the Council as the billing authority for its area by the Local Government Finance Acts (the Acts), the Council Tax for the Slough area for the year ending 31 March 2021 is as specified below and that the Council Tax be levied accordingly.
- (b) That it be noted that at its meeting on 16 December 2019 Cabinet calculated the following Tax Base amounts for the financial year 2020/21 in accordance with Regulations made under sections 31B (3) and 34(4) of the Act:
- (i) 42,918.1 being the amount calculated by the Council, in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 2012 (the Regulations) as the Council Tax Base for the whole of the Slough area for the year 2020/21; and
- (ii) The sums below being the amounts of Council Tax Base for the Parishes within Slough for 2020/21:
- | | |
|--------------------------------|---------|
| Parish of Britwell | 868.6 |
| Parish of Colnbrook with Poyle | 1,912.9 |
| Parish of Wexham Court | 1,416.5 |
- (c) That the following amounts be now calculated for the year 2020/21 in accordance with sections 31A to 36 of the Act:
- (i) £382,391,988 being the aggregate of the amounts which the Council estimates for the items set out in section 31A (2)(a) to (f) of the Act. (Gross Expenditure);
- (ii) £321,271,305 being the aggregate of the amounts which the Council estimates for the items set out in section 31A (3) (a) to (d) of the Act. (Gross Income);
- (iii) £61,120,683 being the amount by which the aggregate at paragraph c (i) above exceeds the aggregate at paragraph c (ii) above calculated by the Council as its council tax requirement for the year as set out in section 31A(4) of the Act. (Council Tax Requirement);
- (iv) £1,424.12 being the amount at paragraph c(iii) above divided by the amount at paragraph b(i) above, calculated by the Council, in accordance with section 31B(1) of the Act, as the basic amount of its Council Tax for the year, including the requirements for Parish precepts.
- (v) That for the year 2020/21 the Council determines in accordance with section 34 (1) of the Act, Total Special Items of £199,728, representing the total of Parish Precepts for that year.

(vi) £1,419.47 being the amount at paragraph c (iv) above less the result given by dividing the amount at paragraph c (v) above by the relevant amounts at paragraph b (i) above, calculated by the Council, in accordance with section 34 (2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no special item relates.

(vii) Valuation Bands

At the time of preparing the report, the Parish of Britwell has indicated a 25% reduction in its Council Tax charge and the parish of Colnbrook with Poyle a zero increase. Wexham Court has set a Band D charge of £25.

Band	Slough Area £	Parish of Britwell £	Parish of Colnbrook with Poyle £	Parish of Wexham Court £
A	946.31	33.05	32.93	16.67
B	1,104.03	38.56	38.42	19.44
C	1,261.75	44.07	43.91	22.22
D	1,419.47	49.58	49.40	25.00
E	1,734.91	60.59	60.38	30.56
F	2,050.35	71.61	71.36	36.11
G	2,365.78	82.63	82.33	41.67
H	2,838.94	99.15	98.80	50.00

Being the amounts given by multiplying the amounts at paragraph c (iv) and c (vi) above by the number which, in the proportion set out in section 5 (1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with section 36 (1) of the Act, as the amount to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

(viii) Calculate that the Council Tax requirement for the Council's own purposes for 2020/21 (excluding Parish precepts) is £60,920,955.

(ix) That it be noted that for the year 2020/21 it is assumed that the Thames Valley Police Authority precept will increase by £10 for a Band D property (the maximum allowed by the Home Office). The police funding settlement was only announced on 22 January. The Police and Crime Panel are provisionally meeting on the 14th February to consider the Police & Crime Commissioner's precept proposals. The following amounts are stated in accordance with section 40 of the Act, for each of the categories of dwellings shown below:

Band	Office of the Police and Crime Commissioner (OPCC) for Thames Valley £
A	144.19
B	168.22
C	192.25
D	216.28
E	264.34
F	312.40
G	360.47
H	432.56

- (x) That it be noted that for the year 2020/21 the Royal Berkshire Fire Authority has proposed increasing its precept by 1.99% in accordance with section 40 of the Act, for each of the categories of dwellings shown below. The Fire Authority is due to meet on 14 February to finalise its precept and associated Council Tax:

Band	Royal Berkshire Fire Authority £
A	45.07
B	52.58
C	60.09
D	67.60
E	82.62
F	97.64
G	112.67
H	135.20

- (xi) Note that arising from these recommendations, and assuming the major precepts are agreed, the overall Council Tax for Slough Borough Council for 2020/21 including the precepting authorities will be as follows:

Band	Slough £	Office of the Police and Crime Commissioner (OPCC) for Thames Valley £	Royal Berkshire Fire Authority £	TOTAL £
A	946.31	144.19	45.07	1,135.57
B	1,104.03	168.22	52.58	1,324.83
C	1,261.75	192.25	60.09	1,514.09
D	1,419.47	216.28	67.60	1,703.35
E	1,734.91	264.34	82.62	2,081.87
F	2,050.35	312.40	97.64	2,460.39
G	2,365.78	360.47	112.67	2,838.92
H	2,838.94	432.56	135.20	3,406.70

- (xii) That the Section 151 Officer be and is hereby authorised to give due notice of the said Council Tax in the manner provided by Section 38(2) of the 2012 Act.
- (xiii) That the Section 151 Officer be and is hereby authorised when necessary to apply for a summons against any Council Tax payer or non-domestic ratepayer on whom an account for the said tax or rate and arrears has been duly served and who has failed to pay the amounts due to take all subsequent necessary action to recover them promptly.
- (xiv) That the Section 151 Officer be authorised to collect (and disperse from the relevant accounts) the Council Tax and National Non-Domestic Rate and that whenever the office of the Section 151 Officer is vacant or the holder thereof is for any reason unable to act, the Chief Executive or such other authorised post-holder be authorised to act as before said in his or her stead.
- (xv) That in the event that there are any changes to the provisional precept of the Police and Crime Commissioner, Fire Authority or Parishes, the Section 151 Officer is delegated authority to enact all relevant changes to the Revenue Budget 2020/21, Statutory Resolution and council tax levels.

Fees and Charges

- (d) Resolve to change the Council's fees and charges as outlined in Appendix E for 2020/21.

Statement on The Robustness Of Estimates & Reserves (the Section 25 Statement)

- (e) Note the statutory advice of the Chief Finance Officer outlined in Appendix G, the Section 25 statement. This is required to highlight the robustness of budget estimates and the adequacy of the Council's reserves.

School & Pupil Funding

- (f) Ratify the Schools Forum proposals to transition to 85% of the National Funding Formula; set the Minimum Funding Guarantee at +0.5%; retain the maximum 5% early years funding centrally; transfer £0.250m from the Central Schools Service (CSSB) Block to the High Needs Block; and, the proposed use of the CSSB.

Use of Flexible Capital Receipts –

- (g) Resolve to agree the Use of Flexible Capital Receipts Strategy outlined in Appendix J.

Pay Policy –

- (h) Note the Pay Policy Statement agreed at the Employment & Appeals Committee on 23 January 2020 as detailed in Appendix K.

Local Taxation Issues

- (i) Note that existing policies on court costs, empty property relief and public room booking have not changed and fees and charges for these areas are as at (d) above

Statutory Determination of Council Tax

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