

Precept 2017 - 18

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| REPORT TO: | Full Council | 10th January 2017 |
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Precept 2017-2018**Purpose:**

To recommend the level of precept to be requested from SCDC for 2017-2018.

NB this paper is in addition to that from the Clerk, and also the detailed spreadsheet.

Context

For authorities across Cambridgeshire we have the following:

| Authority | 2016/17 | Increase??? | £ | 2017/18 | Comment |
|---|----------------|--------------------|--------------|----------------|--------------------------|
| Cambridgeshire County Council | 1144.26 | 1.99% | 23.22 | | Hope maximum |
| Cambridgeshire County Council Adult Social Care | 22.86 | 3% | 35.01 | 1225.35 | Hope maximum |
| South Cambridgeshire District Council | 130.31 | 1.99%/£5 | 5.00 | 135.31 | Assume maximum |
| Cambridgeshire Constabulary | 183.15 | 2% | 3.64 | 186.79 | Assume maximum |
| Cambridgeshire Fire & Rescue | 65.52 | 1.9% | 1.24 | 66.82 | Dec 2016 strategy papers |
| Histon & Impington Parish Council | 93.02 | proposed | 4.16 | 97.18 | If accepted |
| Total | 1606.38 | | 72.27 | 1711.45 | |

South Cambridgeshire Parishes - our figure of £93.02 is by no means the largest. Gamlingay takes that prize at £129.66 - Sawston, Cambourne, Hildersham, Melbourn and Barrington also have Band D figures over £100. Caldecote are cleverly £99.99. Linton and Great Shelford also are over £94

Nationally DCLG has taken to publishing Parish Council tax levels - and the latest figures are at:

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/532655/Local_precepting_authorities_in_England_2016-17_-_Live_Tables.xlsx We'd be 492 on that list - that puts us in the top 5.5% of all precepting Parishes

Process

The standard process is to review each committee's requests; review the associated proposals for payments into specified reserves (ie reserves held for a specific purpose) and then the implications thereof.

If the required increase in the budget (and therefore precept) is unacceptable, then the process is repeated! This was done several times.

Outcome

The proposed figures are as follows:

| Committee | Budget 2016-17 | Budget 2017-18 | Comments |
|--|-----------------------|-----------------------|--|
| Environment (including King's Meadows) | £53,171 | £44,980 | Tree carry forward and Kings Meadows have dropped. Expectation of project bids |
| Burial Ground | £5,800 | £8,010 | |
| "Admin" - covers salaries, loan repayments, Council Tax, Insurance, Sec 137 etc | £235,227 | £240,607 | Increase in Sec 137 to cover Mental Health Champion |
| Recreation | £36,925 | £39,250 | |

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|---|---------|----------|---|
| Planning | £500 | £500 | NB Neighbourhood Plan being paid from reserves as a one off project |
| Highways | £2,460 | £12,588 | Including contribution to Minor Highway Improvement Scheme - still requiring approval |
| Youth | £12,359 | £20,000 | Expected transfer of responsibility for youth work, and worker |
| Payments into specified reserves | | £15,212 | |
| Total spend | | £381,147 | |
| Income | | £62,796 | Including £10,000 from grants |
| Required to raise | | £318,351 | |

Each November we get a figure from SCDC (Band D tax base) which is easiest thought of as the amount of cash that a Council Tax of £1 would raise. For 2017-2018 that figure totals for the two Parishes £3275.80 - so to raise an extra, say, £10,000 we'd need an extra £3.05 on the Parish component of Council Tax.

In order to raise £318,351 from a Tax Base of £3275.80 we need a tax rate of $318,351/3275.80$, ie £97.18

Comments

Detailed study of the spreadsheet would show the following:

- Community services - there is no longer any budget set for community services, and the established reserve has been re-allocated. Any work coming forward this year will be handled as any other project, and money found, if necessary, from general reserves.
- Past Highways project costs are being met from the Highways reserve (set up for the pedestrian crossing in High Street) and general reserves.
- The cost of the Mental Health Champion is being met from precept on the basis that it is expected to be an ongoing rather than 2 year fixed term project.
- Specified reserves are being set up to cover the cost of renewing the lease on the land behind Manor Park (community orchard etc). Purchase of the freehold may be worth exploring.

Reserves include specified reserves, Section 106 monies (that have to be spent within a certain time period, but which can only be spent on specific works), general reserves and also monies that we've extracted from the Section 106 sums by (with full agreement of SCDC) paying for past works. The total gives us considerable freedom.

Recommendations

1. That Council Tax rates continue to be equal for the two Parishes
2. That the Council Tax rate should be increased by 4.48%, giving a precept of £318,351. Noting that this gives a Band D rate of £97.18, an increase of £4.16 (8p per week for a Band D household, and similarly being £2.77 a year/5p per week for Band A; and £8.32 a year/16p per week for Band H)