

Full Council Meeting of Witney Town Council



Monday, 16th December, 2024 at 7.00 pm

To members of the Full Council - O Collins, A Bailey, G Meadows, J Aitman, T Ashby, D Enright, R Smith, D Temple, R Crouch, G Doughty, J Doughty, D Edwards-Hughes, D Newcombe, J Robertshaw, S Simpson, J Treloar and A Mubin

You are hereby summonsed to the above meeting to be held in the **Gallery Room, The Corn Exchange, Witney** for the transaction of the business stated in the agenda below.

Admission to Meetings

All Council meetings are open to the public and press unless otherwise stated.

Numbers of the public will be limited, with priority given to those who have registered to speak on an item on the agenda. Any member of the public wishing to attend the meeting should contact the Committee Clerk derek.mackenzie@witney-tc.gov.uk in advance.

Recording of Meetings

Under the Openness of Local Government Bodies Regulations 2014 the council's public meetings may be recorded, which includes filming, audio-recording as well as photography.

As a matter of courtesy, if you intend to record any part of the proceedings, please let the Deputy Town Clerk or Committee Clerk know before the start of the meeting.

Agenda

1. Apologies for Absence

To consider apologies and reasons for absence.

Committee members who are unable to attend the meeting should notify the Committee Clerk derek.mackenzie@witney-tc.gov.uk **prior to the meeting**, stating the reason for absence.

Standing Order 30(d)(v) permits the appointment of substitute Councillors to a Committee whose role is to replace ordinary Councillors at a meeting of a Committee if ordinary Councillors of the Committee have confirmed to the Proper Officer **before** the meeting that they are unable to attend.

2. Declarations of Interest

Members are reminded to declare any disclosable pecuniary interests in any of the items under consideration at this meeting in accordance with the Town Council's code of conduct.

3. Public Participation

The meeting will adjourn for this item.

Members of the public may speak for a maximum of **five minutes** each during the period of public participation, in line with Standing Order 42. Matters raised shall relate to the following items on the agenda.

4. **Committee Membership**

To consider the membership of the Climate, Biodiversity & Planning Committee. Currently only 7 members out of 8 places filled.

5. **Council Budget: Revised Budget 2024/25 and Estimates 2025/26, including Revenue Growth Items and Capital Projects/Special Revenue Programme for 2025/26** (Pages 3 - 19)

To receive a presentation from the RFO on the Council's Revenue Budget and the options relating to how it can be funded; the desirable level of Precept/Council Tax Band D equivalent so that the final budget can be calculated for adoption at the Extra Ordinary Council meeting scheduled for 6 January 2025.

Please note that this will be the last opportunity for any further input by Councillors.

6. **Exclusion of Press & Public**

To consider passing the following resolution, if appropriate:

That in accordance with section 1(2) of the Public Bodies (Admissions to Meetings) Act 1960, and as extended by Schedule 12A of the Local Government Act 1972, the public, including the press, be excluded from the meeting because of the confidential nature of the following business to be transacted.



Town Clerk

Members Interests & Registration Of Gifts & Hospitality

Members are reminded that any changes to the register of interests previously completed by them or any registration of Gifts or Hospitality received which exceed £50 should be reported to the Town Clerk **within 28 days** of the occurrence.

FULL COUNCIL



Agenda Items:	Item 5: Council Budget: Revised Budget 2024/25 and Estimates 2025/26, including Revenue Growth Items and Capital Projects/Special Revenue Programme for 2025/26
Meeting Date:	16 December 2024
Contact Officer:	Responsible Financial Officer

Should Members have any queries about this report advance notice would be appreciated, in writing, by 12 noon on the day of the meeting to allow for a full response at the meeting.

Background

Each year the Committees of the Council review their estimates of income and expenditure so that proposals can be submitted to the Council in relation to revised revenue estimates for the current year and proposals for the following year.

Following the meetings of all the Council Committees, the RFO will make a presentation from the RFO on the Council's Revenue Budget and the options relating to how it can be funded; the desirable level of Precept/Council Tax Band D equivalent so that the final budget can be calculated for adoption at the Extra Ordinary Council meeting scheduled for 6 January 2025.

This short report gives background which Members may find helpful ahead of the meeting.

This report does not provide a commentary on the various budget proposals. Members are referred to reports to the committees, especially during the last cycle of meetings and to the minutes of those meetings for further background.

The detailed revenue budget estimates for 2025-26 may be found with the papers for the Policy, Governance and Finance Committee of 25 November 2024. They will be re-issued for the Council meeting of 6 January 2025. Further papers which will be issued to that meeting include the updated capital programme and position regarding earmarked reserves and s.106 funds/deferred grants.

Current Situation

Summary

Base revenue budgets have been prepared on current activities and patterns of income and expenditure. However there are major pressures across the Council budgets as a whole resulting from revenue and capital growth which will impact on precept and council tax.

Your officers have been scrutinising the estimates for accuracy and also potential savings in the base which gives the scope for some reduction on the precept.

Your officers have also reviewed the position regarding reserves, both earmarked and general revenue. There is no scope for using general reserves for in-year spending, as the Council is recommended to have three months net revenue expenditure in general reserves and will be at that level by the end of the financial year. However there is some scope for use of earmarked reserves.

Based on the above there are four scenarios in relation to the precept/ council tax plus an additional scenario (no council tax increase).

The following spreadsheets are provided:

- a. Scenarios 1 to 4, plus the summary of these different scenarios. Note scenario 4a – no council tax increase – would require Council to find additional income sources or cut service expenditure. Without these this scenario would not be certified by the RFO as a balanced or realistic budget.
- b. Growth items funded by way of precept or use of earmarked reserves. This has been updated to reflect the latest information received.
- c. Growth items provided by absorption into existing budgets or not funded and therefore not adopted (the latter being subsequent to the recommendation made by the Policy, Governance and Finance meeting in November).
- d. A calculation of the impact of inflation (RPI) over the last five years and then applied as an uplift to the 2020/21 Band D Council Tax. Also a statement regarding the recommended level of general reserves and the estimate as at 31 March 2025.
- e. A statement of the rolling capital expenditure funded directly from revenue precept.

Members may wish to consider each of the four scenarios, 1 to 4, each of which the RFO advises would allow the Council to set a balanced and realistic budget for 2025-26.

Beyond these four scenarios Members may also, by resolution of this meeting, ask the RFO to cost other options.

Impact Assessments

The Town Council has a duty to consider the effects of its decisions, functions and activities on equality, biodiversity, and crime & disorder. Consideration should also be given to effects on the environment, given the Council's Climate Emergency declaration in 2019.

- a) Equality – no implications directly resulting from this report.
- b) Biodiversity - no implications directly resulting from this report.
- c) Crime & Disorder - no implications directly resulting from this report.
- d) Environment & Climate Emergency - no implications directly resulting from this report.

Risk

In decision making Councillors should consider any risks to the Council and any action it can take to limit or negate its liability. The RFO has approached the budget with prudence so as accurate budget as possible can be set at this early stage, although there may be some opportunities to make savings if required to balance the budget.

The provision of regular financial reports is part of the Council's risk management system.

Social Value

Social value is the positive change the Council creates in the local community within which it operates. Social value is not quantified in the financial reports but clearly the creation of social value is dependent on setting adequate budgets to meet the Council's objectives.

Financial implications

This report forms part of the Council's due diligence and a process in line with its Financial Regulations. The financial implications are detailed above and also in the attached appendices.

This report forms part of the Council's mechanisms for budgetary control, as it enables income and expenditure incurred to be reviewed and to be compared with the Council's budgets.

Recommendations

The decision on the budget will be for the meeting of 6 January 2025.

At this meeting the Council may, by resolution, add or remove growth items, ask for further scenarios to be calculated (including in relation to the general and earmarked reserves) and express their views on a preferred option or options.

Budget scenario for 2025-26 - for discussion - scenario 1

				IMPACT ON PRECEPT	
BASE REVENUE BUDGET (detailed PGF papers)		£2,071,831	Council tax base		11298.35
GROWTH ITEMS (SEPARATE SPREADSHEET)		£121,144			
Use of earmarked reserves towards growth items		-£44,644	Current (24/25) CT		£177.00
CAPITAL PROGRAMME - ITEMS FUNDED FROM REVENUE		£187,241			
CONTRIBUTION TO RESERVES		£75,000			
PRECEPT REQUIRED		£2,410,572			
Band D calculation		£213.36			
Band D increase		20.54 %			
<i>Precept generated by £177.00 Band D on 25-26 base</i>		£1,999,808			

Budget scenario for 2025-26 - for discussion - scenario 2

		IMPACT ON PRECEPT		
BASE REVENUE BUDGET (detailed PGF papers)	£2,071,831	Council tax base	11298.35	
GROWTH ITEMS (SEPARATE SPREADSHEET)	£121,144			
Use of earmarked reserves towards growth items	-£44,644	Current (24/25) CT	£177.00	
CAPITAL PROGRAMME - ITEMS FUNDED FROM REVENUE	£187,241			
CONTRIBUTION TO RESERVES	£0			
PRECEPT REQUIRED	<u>£2,335,572</u>			
Band D calculation	£206.72			
Band D increase	16.79 %			
<i>Precept generated by £177.00 Band D on 25-26 base</i>	<i>£1,999,808</i>			

Budget scenario for 2025-26 - for discussion - scenario 3

	IMPACT ON PRECEPT		
BASE REVENUE BUDGET (detailed PGF papers)	£2,071,831	Council tax base	11298.35
GROWTH ITEMS (SEPARATE SPREADSHEET)	£121,144		
Use of earmarked reserves towards growth items	-£44,644	Current (24/25) CT	£177.00
CAPITAL PROGRAMME - ITEMS FUNDED FROM REVENUE	£187,241		
CONTRIBUTION TO RESERVES	£0		
SAVINGS TO THE BASE	-£30,000		
RECALCULATION OF ENERGY ESTIMATES	-£16,223		
PRECEPT REQUIRED	<u>£2,289,349</u>		
Band D calculation	£202.63		
Band D increase	14.48 %		
<i>Precept generated by £177.00 Band D on 25-26 base</i>	<i>£1,999,808</i>		

Budget scenario for 2025-26 - for confidential discussion - scenario 4

	IMPACT ON PRECEPT		
BASE REVENUE BUDGET (detailed PGF papers)	£2,071,831	Council tax base	11298.35
GROWTH ITEMS (SEPARATE SPREADSHEET)	£121,144		
Use of earmarked reserves towards growth items	-£44,644	Current (24/25) CT	£177.00
CAPITAL PROGRAMME - ITEMS FUNDED FROM REVENUE	£187,241		
CONTRIBUTION TO RESERVES	£0		
FURTHER UTILISATION OF EARMARKED RESERVES	-£40,000		
SAVINGS TO THE BASE	-£30,000		
RECALCULATION OF ENERGY ESTIMATES	-£16,223		
PRECEPT REQUIRED	<u>£2,249,349</u>		
Band D calculation	£199.09		
Band D increase	12.48 %		
<i>Precept generated by £177.00 Band D on 25-26 base</i>	<i>£1,999,808</i>		
Scenario 4a - retain current Council tax level, results in a deficit of	£249,541		

4th DRAFT Budget Projection for 2024-25 - summary

Budget 2024-25

	1	2	3	4	4a
	Full funding and increase general reserves by £75K	Full funding - no General reserve movement	Full funding, no GR movement and some base savings	Full funding, further use of EMRs and some base savings	<i>Scenario 4 - but without Council Tax increase. NB this would not represent a robust budget with an adequate level of reserves without changes to income/expenditure or earmarked reserves</i>
Base net revenue expenditure	£2,071,831	£2,071,831	£2,071,831	£2,071,831	£2,071,831
					£0
Growth items	£121,144	£121,144	£121,144	£121,144	£121,144
Use of EMRs towards growth items	-£44,644	-£44,644	-£44,644	-£44,644	-£44,644
Capital programme -items funded from revenue	£187,241	£187,241	£187,241	£187,241	£187,241
	£0	£0	£0	-£40,000	-£40,000
Contribution to general revenue reserves	£75,000	£0	£0	£0	£0

Savings from the base	£0	£0	-£30,000	-£30,000	-£30,000
Recalculation of energy estimates	£0	£0	-£16,223	-£16,223	-£16,223
Budget requirement	£2,410,572	£2,335,572	£2,289,349	£2,249,349	£2,249,349
Met by	P £2,410,572	£2,335,572	£2,289,349	£2,249,349	£1,999,808
	Unfunded				£249,541
	£2,410,572	£2,061,535	£2,289,349	£2,249,349	£2,249,349
Council Tax Band D	£213.36	£206.72	£202.63	£199.09	£177.00
Percentage increase	20.54%	16.79%	14.48%	12.48%	0.00%
Council Tax base	11,298.35	11,298.35	11,298.35	11,298.35	11,298.35
Projected GF balance at year end	Between £520,000 and £540,000				

<u>COUNCIL TAX INCREASE - LAST 5 YEARS</u>			
			RPI
			OCT.2019
			RPI
			OCT.2024
C/T 2020-21		£154.40	290.4
			390.7
C/T 2025-26 BASED ON INFLATION		£207.73	
<u>RECOMMENDED LEVEL OF GENERAL RESERVES</u>			
	Net revenue budget 25-26		£2,129,752
	Minimum general reserve @ 31.3.26		£532,438
	It is estimated that, following further revision of the 2024-25 revised estimates, the General Reserve ar 31.3.26 will be		
		High estimate	£540,000
		Low estimate	£520,000

4th DRAFT - Witney Town Council - revenue and capital growth - 16 December 2024- items funded from precept or EM reserves

Capital/ venue	Annual cost -	Annual cost - recommended	Budget recommended for 2025-26- IMPACT ON PRECEPT	Budget recommended for 2025-25 - EM reserves	Status/notes
PARKS & RECREATION COMMITTEE					
C/R	Sports Booking system	£5,000	£5,000	£5,000	
R	Cricket maintenance at the Leys			£0	Not known; fund if necessary from base
C/R	Leys Parking restrictions	£5,000	£5,000		£5,000 EMR 373
R	Windrush Place Sports Pavilion	£60,000	£50,000	£50,000	Reduced for date of transfer being moved from Oct 25 to Nov 25
R	Windrush Place Sports Pitches	£9,250	£9,250	£9,250	Figures confirmed as adequate 10.12.24
R	Raleigh Crescent Sports Pitches	£4,625	£4,625	£4,625	
R	Deer Park Sports Pitches	£4,625	£4,625	£4,625	
HALLS, CEMETERIES & ALLOTMENTS COMMITTEE					
C/R	Corn Exchange - replacement lighting	£15,000	£15,000	£0	£15,000 EMR 328
STRONGER COMMUNITIES COMMITTEE					
R	Witney Music Festival Partnership Contribution/ RECURRING	£10,000	£10,000	£10,000	Subject to Memorandum of Understanding/Partnership Agreement February 2023. Previous year grants drawn from general grants fund. As recurring expenditure Committee requested separate budget line to be established
R	Youth Services	£40,000	-£20,000	-£40,000	£20,000 Unallocated grants changed from £40K to £20K but overall youth budget increased from £40K to £49K (see next two items)
R	The Station Detached Youth Project	£30,000	£18,000	£18,000	Based on latest estimates from The Station.
R	Home Start	£11,000	£11,000	£11,000	See report of Deputy Town Clerk to meeting of 18 November 2024
R	Community Engagement Equipment & Storage	£3,144	£3,144		£3,144 SC minute 523 - "7. That, Tables & Chair sets and a storage unit be procured at a cost of £1,343.92 and £1,800 respectively." EMR 369
R	Community Window - Additional Display Equipment	£500	£500		£500 SC minute 525 - "4. That, a budget of £500 be considered for 2025/26 for display material/equipment." EMR 369

R	Street Infrastructure						Increase budget line 4200/402 to provide for maintenance and repair of new street infrastructure esp. in relation to the High Street. EMR 369
		£1,000	£1,000			£1,000	
R	Bob Wilsons Funfairs - ground rent Witney Feas	-£9,500	-£1,500		-£1,500		New agreement pending - see minute SC520
POLICY, GOVERNANCE & FINANCE COMMITTEE							
C	Church clock & carillion		???		???		Waiting for direction from Diocese of future plans for clock
C/R	Cargo bike scheme	£5,500	£5,500		£5,500		
			<u>£121,144</u>		<u>£76,500</u>	<u>£44,644</u>	

4TH DRAFT - Witney Town Council - revenue and capital growth items absorbed or unfunded

Capital/r venue		Budget bid	Budget included in base	Funded by other means	Not recommended for inclusion in budget	Status/notes
R	West Oxfordshire Community Transport Contribution/ RECURRING - ADDITIONAL TO £20,000 ALREADY IN BUDGET	£2,500	£2,500			Council agreed 3 year fixed term agreement (to 31/03/2027); £2,500 additional to budget line - already shown in revenue budget, 4167/408
R	CCTV Contribution 25-26/ RECURRING - ADDITIONAL TO £10,000 IN EXISTING BUDGET	£1,267	£1,267			Council agreed in principle to make contributions of £11,267 (2025/26) £11,591 (2026/27) and £11,922 (2027/28) towards the CCTV scheme - already shown in revenue budget, 4990/402
C	CCTV Contribution (Capital Cost new cameras) - ONE OFF	£10,000			£10,000	See PGF minutes
R	Replacement Bins	£0		From base		Stronger Communities Cttee: A Member suggested that following a rise in litter bins being burnt, that fire retardant bins were sourced for future replacements. Officers advise that current bins are fire resistant and additional budget is not required

R	Youth Services- grants	£40,000	-£40,000		£20,000	Minutes of 23/09/2024 - "That, Officers consider the establishment of separate budget lines in order to maintain the funding of The Station and Home Start Oxford, currently £28,000 and £11,000 per annum respectively along with the retention of the existing £40,000 Youth Provision budget from 2025/26 onwards which should be re-opened as a grant fund." PGF recommended that separate budget lines be established for The Station and Home Start Oxford; that the Youth grants budget for other organisations to be against is £20,000.
R	APCAM Youth Mental Health Dr	Options range from £2,500 to £9,000		Invite to apply from general youth grants		See minutes of meeting of 23/09/2024 and report of Deputy Town Clerk at agenda item 10 for the meeting of 18/11/2024. FUND GENERAL YOUTH GRANT
R	Youth Café	Options range from £750 to £3,100		When fully scoped with Station - Fund from EMR - 2024-25 underspend		See report of Deputy Town Clerk to meeting of 18 November 2024 - agenda item 10 for more detail and justification.

Capital	Witney Lake & Country Park - Si	<£1,500		Fund from virement 2024-25		Agreed "that, Officers explore options for signage/waymarking from The Leys to the Witney Country Park for consideration." See report of CCEO at agenda item 8.
Revenue	VJ Day 80th Anniversary		£1,500			SC minute 523 - "3. That, Officers investigate options to mark the VE & VJ dates in 2025 utilising a £1,500 budget and, 4. That, a VE & VJ Day Task & Finish group be established." Included in base as it will replace the 80th Anniversary of D-Day line 4148/408
Revenue	Additional events	Fund from base		Fund from base		A number of suggestions are made in the report of the CCEO to Stronger Communities Ctte November 2024, agenda item 8. It is anticipated that any which are organised will be delivered within the existing budget 4141/408
Revenue	Picnic Parties to thank Voluntee	£500		Fund from base		SC minute 523 - " 5. That, three picnic-type events be arranged annually to recognise Volunteers work utilising a budget of £500." Suggested this is delivered in existing budgets.

Revenue	Witney Information Leaflet	£3,000			£3,000		SC minute 523 - "6. That, Officers progress the idea of a Witney Information leaflet." PGF - not recommended for funding
Revenue	Newsletter - second edition deli	£2,202			£2,202		Bid from Stronger Communities to increase budget 4034/702, current budget £3,798 to £6,000. Not approved - fund any printed second edition from existing budget
Revenue/	Youth Council - training	£500		£500			Accommodate within existing budget

CAPITAL PROGRAMME ITEMS - WITH REVENUE IMPLICATIONS - 2025-26

				2024-25: ORIGINAL	2024-25: REVISED	2025-26	
4492	RENEWALS FUND			£54,027	£65,297	£65,297	
4910	PLAY EQUIPMENT			£75,000	£75,000	£75,000	
4967	COMPUTER/IT			£25,000	£25,000	£0	
4992	PLAY AREA/REC INFRASTRUCTURE			£4,000	£4,000	£0	
4993	LOAN: WWSSC			£12,185	£0	£34,937	<i>Increase loan from £300K to £550K</i>
	ROLLOVER 2024-25					-£12,185	<i>Unspent 24-25 taken to EMR to use in 25/26</i>
4994	LOAN: DEPOT			£20,273	£0	£44,465	<i>Increase loan from £500K to £700K</i>
	ROLLOVER 2024-25					-£20,273	<i>Unspent 24-25 taken to EMR to use in 25/26</i>
				£190,485	£169,297	£187,241	