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13 February 2024

You are requested to attend a special meeting of the WELWYN HATFIELD BOROUGH COUNCIL to be held on Wednesday 21 February 2024 at 7.30 pm in the Council Chamber, Campus East, Welwyn Garden City, Herts, AL8 6AE.

AGENDA
PART 1

1. **APOLOGIES**

To receive apologies for absence, if any.

2. **DECLARATIONS OF INTERESTS BY MEMBERS**

To note declarations of Members' disclosable pecuniary interests, non-disclosable pecuniary interests and non-pecuniary interests in respect of items on the Agenda.

3. **COUNCIL TAX SETTING 2024/25 (Pages 3 - 10)**

Report of the Executive Director (Finance and Transformation).

Circulation: The Mayor and Members of the Welwyn Hatfield Borough Council
Senior Leadership Team
Press and Public (except Part II Items)

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Part I

Main author: Richard Baker

Executive Member: Duncan Jones

All Wards

WELWYN HATFIELD BOROUGH COUNCIL
SPECIAL COUNCIL – 21 FEBRUARY 2024
REPORT OF THE EXECUTIVE DIRECTOR (FINANCE AND TRANSFORMATION)

COUNCIL TAX SETTING 2024/25

1 Executive Summary

- 1.1 The Council is required under the Local Government Finance Act 1992 to set the Council Tax for its area by no later than 11th March. The Council has always aimed to approve the budget and Council Tax by February in order to ensure prompt despatch of bills and hence quicker collection of sums due. The Council approved the 2024/25 budget on 5 February 2024 and the purpose of this report is to set the Council tax for 2024/25.
- 1.2 The 2024/25 Local Government Finance Settlement was announced on 5 February 2024.
- 1.3 As set out in the budget report, the Council will increase the average Band D Council tax (excluding parish precepts) by £6.84 (2.96%) to £237.60 for 2024/25.
- 1.4 Parish Precepts have increased by 9.2% overall to £2.217m and this is an area which the council has no control over, as it is determined by Town and Parish Councils.
- 1.5 For 2024/25, the referendum limits for a band D property set by Government are as follows:
 - County Councils: a core principle of up to 3%, with an additional 2% Adult Social Care precept
 - District/Borough Councils: 3% or up to £5 on a Band D, whichever is greater
 - Police: up to £13 on a Band D

2 Recommendation(s)

- 2.1 That it be noted that the 2024/25 General Fund budget as approved by the Council meeting on 5 February is shown in Appendix A.
- 2.2 That it be noted that the following amounts for the year 2024/25 were agreed in accordance with regulations made under Section 31B of the Local Government Finance Act 1992, as amended (the "Act").
 - a) The gross 2024/25 Tax base for the Borough is 44,140.1 equivalent Band D properties before the application of a collection rate.
 - b) 43,875.2 being the amount calculated by the Council, in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 (the Regulations), as its Council Tax Base for the year 2024/25; including deductions for council tax support and a collection rate of 99.4%.

- c) Part of the Council's Area being the amounts calculated by the Council, in accordance with Regulation 6 of the Regulations, as the amounts of its Council Tax Base for the year for dwellings in those parts of its area to which one or more special items relate;

	100% TAXBASE	99.40% TAXBASE
Ayot St Lawrence	68.3	67.9
Ayot St Peter	112.4	111.7
Essendon	441.4	438.8
Hatfield	12,547.1	12,471.8
North Mymms	4,478.1	4,451.2
Northaw and Cuffley	3,148.6	3,129.7
Welwyn	4,792.6	4,763.8
Welwyn Garden City	17,944.0	17,836.3
Woolmer Green	607.6	604.0
Total	44,140.1	43,875.2

- 2.3 In accordance with the statutory legislation the Council is recommended to resolve;
- 2.4 That the following amounts be calculated by the Council for the year 2024/25 in accordance with sections 31 - 36 of the Local Government Finance Act 1992.
- a) £156,030,516 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act, taking into account all precepts issued to it by Parish Councils.
- b) £143,388,643 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
- c) £12,641,873 being the amount by which the aggregate at 2.4(a) above exceeds the aggregate at 2.4(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year.
- d) £288.13 being the amount at 2.4(c) above, all divided by the Council tax base at 2.2(b) above, calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year.
- e) £2,824,761 being the aggregate amount of all special items referred to in Section 34(1) of the Act.
- f) £223.75 being the amount at 2.4(d) above less the result given by dividing the amount at 2.4(e) by 2.2(b) 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.
- g) Part of the Council's area:
Being the amounts given by adding to the amount at 2.4(f) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 2.2(c) above, calculated by the Council, in accordance with Section 34 (3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate.

	Band D Amount (£)
Ayot St Lawrence	235.53
Ayot St Peter	257.32
Essendon	342.36
Hatfield	326.64
North Mymms	274.96
Northaw & Cuffley	320.45
Welwyn	329.17
Welwyn Garden City	247.40
Woolmer Green	273.88

h) Part of the Council's Area:

Amounts given by multiplying the amounts at 2.4(g) 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 amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

Valuation Bands (£)	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Ayot St Lawrence	157.02	183.19	209.36	235.53	287.87	340.21	392.55	471.06
Ayot St Peter	171.55	200.14	228.73	257.32	314.50	371.68	428.87	514.64
Essendon	228.24	266.28	304.32	342.36	418.44	494.52	570.60	684.72
Hatfield	217.76	254.05	290.35	326.64	399.23	471.81	544.40	653.28
North Mymms	183.31	213.86	244.41	274.96	336.06	397.16	458.27	549.92
Northaw & Cuffley	213.63	249.24	284.84	320.45	391.66	462.87	534.08	640.90
Welwyn	219.45	256.02	292.60	329.17	402.32	475.47	548.62	658.34
Welwyn Garden City	164.93	192.42	219.91	247.40	302.38	357.36	412.33	494.80
Woolmer Green	182.59	213.02	243.45	273.88	334.74	395.60	456.47	547.76

2.5 That it be noted that for the year 2024/25 the major precepting authorities, Hertfordshire County Council and the Police and Crime Commissioner for Hertfordshire have stated the amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Act 1992, for each of the categories of dwellings in the Council's area as indicated in the following tables.

Hertfordshire County Council (£)								
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Ayot St Lawrence	1,123.83	1,311.14	1,498.45	1,685.75	2,060.36	2,434.97	2,809.58	3,371.50
Ayot St Peter	1,123.83	1,311.14	1,498.45	1,685.75	2,060.36	2,434.97	2,809.58	3,371.50
Essendon	1,123.83	1,311.14	1,498.45	1,685.75	2,060.36	2,434.97	2,809.58	3,371.50
Hatfield	1,123.83	1,311.14	1,498.45	1,685.75	2,060.36	2,434.97	2,809.58	3,371.50
North Mymms	1,123.83	1,311.14	1,498.45	1,685.75	2,060.36	2,434.97	2,809.58	3,371.50
Northaw & Cuffley	1,123.83	1,311.14	1,498.45	1,685.75	2,060.36	2,434.97	2,809.58	3,371.50
Welwyn	1,123.83	1,311.14	1,498.45	1,685.75	2,060.36	2,434.97	2,809.58	3,371.50
Welwyn Garden City	1,123.83	1,311.14	1,498.45	1,685.75	2,060.36	2,434.97	2,809.58	3,371.50
Woolmer Green	1,123.83	1,311.14	1,498.45	1,685.75	2,060.36	2,434.97	2,809.58	3,371.50

Police and Crime Commissioner for Hertfordshire (£)								
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Ayot St Lawrence	167.33	195.22	223.11	251.00	306.78	362.56	418.33	502.00
Ayot St Peter	167.33	195.22	223.11	251.00	306.78	362.56	418.33	502.00
Essendon	167.33	195.22	223.11	251.00	306.78	362.56	418.33	502.00
Hatfield	167.33	195.22	223.11	251.00	306.78	362.56	418.33	502.00
North Mymms	167.33	195.22	223.11	251.00	306.78	362.56	418.33	502.00
Northaw & Cuffley	167.33	195.22	223.11	251.00	306.78	362.56	418.33	502.00
Welwyn	167.33	195.22	223.11	251.00	306.78	362.56	418.33	502.00
Welwyn Garden City	167.33	195.22	223.11	251.00	306.78	362.56	418.33	502.00
Woolmer Green	167.33	195.22	223.11	251.00	306.78	362.56	418.33	502.00

2.6 That having calculated the aggregate in each case of the amounts at 2.4(h) and 2.5 (a) and (b) above, the Council, in accordance with Section 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the tables below as the amounts of Council Tax for 2024/25 for each part of its area and for each categories of dwellings.

Part of the Council's Area (£)								
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Ayot St Lawrence	1,448.18	1,689.55	1,930.92	2,172.28	2,655.01	3,137.74	3,620.46	4,344.56
Ayot St Peter	1,462.71	1,706.50	1,950.29	2,194.07	2,681.64	3,169.21	3,656.78	4,388.14
Essendon	1,519.40	1,772.64	2,025.88	2,279.11	2,785.58	3,292.05	3,798.51	4,558.22
Hatfield	1,508.92	1,760.41	2,011.91	2,263.39	2,766.37	3,269.34	3,772.31	4,526.78
North Mymms	1,474.47	1,720.22	1,965.97	2,211.71	2,703.20	3,194.69	3,686.18	4,423.42
Northaw & Cuffley	1,504.79	1,755.60	2,006.40	2,257.20	2,758.80	3,260.40	3,761.99	4,514.40
Welwyn	1,510.61	1,762.38	2,014.16	2,265.92	2,769.46	3,273.00	3,776.53	4,531.84
Welwyn Garden City	1,456.09	1,698.78	1,941.47	2,184.15	2,669.52	3,154.89	3,640.24	4,368.30
Woolmer Green	1,473.75	1,719.38	1,965.01	2,210.63	2,701.88	3,193.13	3,684.38	4,421.26

3 Special items - Parish Precepts

- 3.1 In accordance with the legislation under the Local Government Finance Act 1992, all Parish Precepts have to be charged to the Council's General Fund.
- 3.2 For 2024/25, the total parish precepts will be increased by £185,971 (9.2%). The table below shows the precepts for each of the town/parish councils in 2024/25 and year on year change.

Parish Councils	2023/24 Parish Precepts (net of Council Tax Support grant)	2024/25 Parish Precepts	Change	Change
	£	£	£	%
Ayot St Lawrence	800.00	800.00	0.00	0.0%
Ayot St Peter	3,500.00	3,750.00	250.00	7.1%
Essendon	44,535.30	50,582.00	6,046.70	13.6%
Hatfield	1,040,284.00	1,183,220.00	142,936.00	13.7%
North Mymms	209,130.00	227,952.00	18,822.00	9.0%
Northaw & Cuffley	266,490.00	274,213.00	7,723.00	2.9%
Welwyn	437,579.00	446,330.00	8,751.00	2.0%
Welwyn Garden City	-	-	-	-
Woolmer Green	28,836.00	30,278.00	1,442.00	5.0%
Total	2,031,154.30	2,217,125.00	185,970.70	9.2%

4 Special items – Special Expenses

- 4.1 The Council meeting held on 5 February 2024 agreed the amounts to be included in the “Special Expenses” scheme for 2024/25 as £607,636.

5 Billing Authority Precepts

- 5.1 The Borough's Council Tax requirement for 2024/25 including the parish precept will be £12,641,873.

6 Hertfordshire County Council

- 6.1 The Hertfordshire County Council precept for 2024/25 is expected to be formally approved on 13 February 2024. The band D council tax will be £1,685.75 and the County precept is £73,962,618.40 for 2024/25. This is a 2.99% increase in their Band D council tax, and a 2% increase for the adult social care precept for 2024/25.

7 Police and Crime Commissioner for Hertfordshire

- 7.1 The Police and Crime Commissioner for Hertfordshire's precept for 2024/25 was formally approved on 8 February 2024. The band D council tax will be £251.00, and the precept is £11,012,675.20 for 2024/25. This is a £13 (5.46%) increase in their Band D council tax.

8 Overall average band D council tax

- 8.1 To summarise, after taking into account the precepts from Parish Councils, Hertfordshire County Council and Police and Crime Commissioner for Hertfordshire, the average band D Council Tax for the borough area for 2024/25 is £2,224.89, this is an increase of 4.91%. However, the band D council tax varies from £2,172.29 to £2,210.64 and the table below also shows that the tax change for 2024/25 will range from 4.66% to 5.23%.

	2023/24	2024/25	
	Band D £	Band D £	% Change
Ayot St Lawrence	2,071.90	2,172.28	4.84%
Ayot St Peter	2,091.96	2,194.07	4.88%
Essendon	2,165.75	2,279.11	5.23%
Hatfield	2,151.55	2,263.39	5.20%
North Mymms	2,107.36	2,211.71	4.95%
Northaw & Cuffley	2,151.51	2,257.20	4.91%
Welwyn	2,165.04	2,265.92	4.66%
Welwyn Garden City	2,085.31	2,184.15	4.74%
Woolmer Green	2,106.99	2,210.63	4.92%
Borough Area Council Tax	2,120.69	2,224.88	4.91%

Implications

9 Legal Implication(s)

- 9.1 The Council is required by the Local Government Finance Act 1992 to make estimates of gross revenue expenditure and anticipated income, leading to a calculation of a council tax requirement and the setting of an overall budget and Council Tax. The amount of the budget must be sufficient to meet the Council's legal and financial obligations, ensure the proper discharge of its statutory duties, and lead to a balanced budget. The Council should be satisfied that the proposals put forward are a reasonably prudent use of resources in both

the short and long term, and that the interests of both Council Tax payers and ratepayers on the one hand and the users of Council services on the other are both taken into account.

9.2 Section 25 of the 2003 Local Government Act requires the Chief Finance Officer, Executive Director (Finance and Transformation), to make a formal report to the Council on the robustness of the budget and adequacy of reserves. This report was presented in the Budget report presented to Council at its meeting on 5 February 2024.

10 Financial Implication(s)

10.1 Financial implications are set out in the body of the report where relevant.

11 Risk Management Implication(s)

11.1 There are risks to the council's short and medium term budget strategy including continued government funding restrictions, the impact of the economic downturn, inflation and other changes in the national economy, spending exceeding budgets, pressures on existing budgets, legislative change demands for new spend and the delivery of challenging efficiency targets. The budget process includes the recognition of these risks in determining the 2024/25 budget and relevant risk provisions are set out in the body of the report.

12 Security & Terrorism Implication(s)

12.1 There are none arising directly from this report.

13 Procurement Implication(s)

13.1 There are none arising directly from this report.

14 Climate Change Implication(s)

14.1 There are none arising directly from this report.

15 Health and Wellbeing Implications(s)

15.1 There are none arising directly from this report.

16 Link to Corporate Priorities

16.1 The subject of this report is linked to the delivery of all of the Councils Corporate Priorities.

17 Communications Plan

17.1 There are none arising directly from this report.

18 Equality and Diversity

18.1 An Equality Impact Assessment (EIA) has not been carried out in connection with the proposals that are set out in this report as there is no impact on services directly as a result of the recommendations.

19 Human Resources Implications

19.1 There are none arising directly from this report.

Name of author Richard Baker

Title
Date

Executive Director (Finance and Transformation)
11 February 2024