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Contact:
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14 February 2023

You are requested to attend a meeting of the WELWYN HATFIELD BOROUGH SPECIAL COUNCIL to be held on Wednesday 22 February 2023 at 7.30pm in the Council Chamber, Campus East, Welwyn Garden City, Herts, AL8 6AE.

AGENDA
PART 1

1. **MINUTES**

To confirm as a correct record the Minutes of the meeting held on 1 February 2023 (previously circulated).

2. **APOLOGIES**

To receive apologies for absence, if any.

3. **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.

4. **COUNCIL TAX SETTING 2023/24** (Pages 3 - 12)

Report of the Executive Director (Finance and Transformation) on setting the Council Tax for 2023/24.

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: Stephen Boulton

All Wards

WELWYN HATFIELD BOROUGH COUNCIL
SPECIAL COUNCIL – 22 FEBRUARY 2023
REPORT OF THE EXECUTIVE DIRECTOR (FINANCE AND TRANSFORMATION)

COUNCIL TAX SETTING 2023/24

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 2023/24 budget on 1 February 2023 and the purpose of this report is to set the Council tax for 2023/24.
- 1.2 The 2023/24 Local Government Finance Settlement was announced in February 2023 and does not alter the 2023/24 budget that was approved.
- 1.3 As set out in the budget report, the Council will increase the average Band D Council tax (excluding parish precepts) by £6.66 (2.97%) to £230.76 for 2023/24.
- 1.4 Parish Precepts have increased by 7% overall to £2.031m and this is an area which the council has no control over, as it is determined by Town and Parish Councils.
- 1.5 For 2023/24, 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 £15 on a Band D

2 Recommendation(s)

- 2.1 That it be noted that the 2023/24 General Fund budget as approved by the Council meeting on 1 February is shown in Appendix A.
- 2.2 That it be noted that at the following amounts for the year 2023/24 were agreed in accordance with regulations made under Section 31B of the Local Government Finance Act 1992, as amended (the “Act”).
 - a) The gross 2023/24 Tax base for the Borough is 44,131.8 equivalent Band D properties before the application of a collection rate.
 - b) 43,867.1 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 2023/24; 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	68.6	68.2
Ayot St Peter	110.8	110.1
Essendon	438.7	436.1
Hatfield	12,463.3	12,388.5
North Mymms	4,458.1	4,431.4
Northaw and Cuffley	3,121.4	3,102.7
Welwyn	4,796.5	4,767.7
Welwyn Garden City	18,054.8	17,946.5
Woolmer Green	619.6	615.9
Total	44,131.8	43,867.1

- 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 2023/24 in accordance with sections 31 - 36 of the Local Government Finance Act 1992.
- a) £152,164,876 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) £140,010,950 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
- c) £12,153,926 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) £277.06 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) £2,654,871 being the aggregate amount of all special items referred to in Section 34(1) of the Act.
- f) £216.54 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	228.27
Ayot St Peter	248.33
Essendon	322.12
Hatfield	307.92
North Mymms	263.73
Northaw & Cuffley	307.88
Welwyn	321.41
Welwyn Garden City	241.68
Woolmer Green	263.36

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	152.18	177.54	202.91	228.27	279.00	329.72	380.45	456.54
Ayot St Peter	165.55	193.15	220.74	248.33	303.51	358.70	413.88	496.66
Essendon	214.75	250.54	286.33	322.12	393.70	465.28	536.87	644.24
Hatfield	205.28	239.49	273.71	307.92	376.35	444.77	513.20	615.84
North Mymms	175.82	205.12	234.43	263.73	322.34	380.94	439.55	527.46
Northaw & Cuffley	205.25	239.46	273.67	307.88	376.30	444.72	513.13	615.76
Welwyn	214.27	249.99	285.70	321.41	392.83	464.26	535.68	642.82
Welwyn Garden City	161.12	187.97	214.83	241.68	295.39	349.09	402.80	483.36
Woolmer Green	175.57	204.84	234.10	263.36	321.88	380.41	438.93	526.72

2.5 That it be noted that for the year 2023/24 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	1,070.42	1,248.82	1,427.23	1,605.63	1,962.44	2,319.25	2,676.05	3,211.26
Ayot St Peter	1,070.42	1,248.82	1,427.23	1,605.63	1,962.44	2,319.25	2,676.05	3,211.26
Essendon	1,070.42	1,248.82	1,427.23	1,605.63	1,962.44	2,319.25	2,676.05	3,211.26
Hatfield	1,070.42	1,248.82	1,427.23	1,605.63	1,962.44	2,319.25	2,676.05	3,211.26
North Mymms	1,070.42	1,248.82	1,427.23	1,605.63	1,962.44	2,319.25	2,676.05	3,211.26
Northaw & Cuffley	1,070.42	1,248.82	1,427.23	1,605.63	1,962.44	2,319.25	2,676.05	3,211.26
Welwyn	1,070.42	1,248.82	1,427.23	1,605.63	1,962.44	2,319.25	2,676.05	3,211.26
Welwyn Garden City	1,070.42	1,248.82	1,427.23	1,605.63	1,962.44	2,319.25	2,676.05	3,211.26
Woolmer Green	1,070.42	1,248.82	1,427.23	1,605.63	1,962.44	2,319.25	2,676.05	3,211.26

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	158.67	185.11	211.56	238.00	290.89	343.78	396.67	476.00
Ayot St Peter	158.67	185.11	211.56	238.00	290.89	343.78	396.67	476.00
Essendon	158.67	185.11	211.56	238.00	290.89	343.78	396.67	476.00
Hatfield	158.67	185.11	211.56	238.00	290.89	343.78	396.67	476.00
North Mymms	158.67	185.11	211.56	238.00	290.89	343.78	396.67	476.00
Northaw & Cuffley	158.67	185.11	211.56	238.00	290.89	343.78	396.67	476.00
Welwyn	158.67	185.11	211.56	238.00	290.89	343.78	396.67	476.00
Welwyn Garden City	158.67	185.11	211.56	238.00	290.89	343.78	396.67	476.00
Woolmer Green	158.67	185.11	211.56	238.00	290.89	343.78	396.67	476.00

- 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 2023/24 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	1,381.27	1,611.47	1,841.70	2,071.90	2,532.33	2,992.75	3,453.17	4,143.80
Ayot St Peter	1,394.64	1,627.08	1,859.53	2,091.96	2,556.84	3,021.73	3,486.60	4,183.92
Essendon	1,443.84	1,684.47	1,925.12	2,165.75	2,647.03	3,128.31	3,609.59	4,331.50
Hatfield	1,434.37	1,673.42	1,912.50	2,151.55	2,629.68	3,107.80	3,585.92	4,303.10
North Mymms	1,404.91	1,639.05	1,873.22	2,107.36	2,575.67	3,043.97	3,512.27	4,214.72
Northaw & Cuffley	1,434.34	1,673.39	1,912.46	2,151.51	2,629.63	3,107.75	3,585.85	4,302.02
Welwyn	1,443.36	1,683.92	1,924.49	2,165.04	2,646.16	3,127.29	3,608.40	4,330.08
Welwyn Garden City	1,390.21	1,621.90	1,853.62	2,085.31	2,548.72	3,012.12	3,475.52	4,170.62
Woolmer Green	1,404.66	1,638.77	1,872.89	2,106.99	2,575.21	3,043.44	3,511.65	4,213.98

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 2023/24, the total parish precepts will be increased by £137,612 (7.3%). The table below shows the precepts for each of the town/parish councils in 2023/24 and year on year change.

Parish Councils	2022/23 Parish Precepts (net of Council Tax Support grant)	2023/24 Parish Precepts	Change	Change
	£	£	£	%
Ayot St Lawrence	800.00	800.00	0.00	0.0%
Ayot St Peter	3,500.00	3,500.00	0.00	0.0%
Essendon	35,156.00	44,535.30	9,379.30	26.7%
Hatfield	936,988.00	1,040,284.00	103,296.00	11.0%
North Mymms	198,877.00	209,130.00	10,253.00	5.2%
Northaw & Cuffley	257,511.00	266,490.00	8,979.00	3.5%
Welwyn	433,247.00	437,579.00	4,332.00	1.0%
Welwyn Garden City	-	-	-	-
Woolmer Green	27,463.00	28,836.00	1,373.00	5.0%
Total	1,893,542.00	2,031,154.30	137,612.30	7.3%

4 Special items – Special Expenses

- 4.1 The Council meeting held on 1 February 2023 agreed the amounts to be included in the “Special Expenses” scheme for 2023/24 as £623,717.

5 Billing Authority Precepts

- 5.1 The Borough’s Council Tax requirement for 2023/24 including the parish precept will be £12,153,926.

6 Hertfordshire County Council

- 6.1 The Hertfordshire County Council precept for 2023/24 is expected to be formally approved on 21 February 2023. The band D council tax will be £1,605.63 and the County precept is £70,434,331.77 for 2023/24. This is a 2.99% increase in their Band D council tax, and a 2% increase for the adult social care precept for 2023/24.

7 Police and Crime Commissioner for Hertfordshire

- 7.1 The Police and Crime Commissioner for Hertfordshire’s precept for 2023/24 was formally approved at their meeting on 2 February 2023. The band D council tax will be £238.00, and the precept is £10,440,369.80 for 2023/24. This is a £15 (6.73%) 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 2023/24 is £2,120.69, this is an increase of 4.99%. However, the band D council tax varies from £2,071.90 to £2,165.75 and the table below also shows that the tax change for 2023/24 will range from 4.23% to 5.60%.

	2022/23	2023/24	
	Band D £	Band D £	% Change
Ayot St Lawrence	1,972.82	2,071.90	5.02%
Ayot St Peter	1,992.39	2,091.96	5.00%
Essendon	2,050.88	2,165.75	5.60%
Hatfield	2,045.42	2,151.55	5.19%
North Mymms	2,006.41	2,107.36	5.03%
Northaw & Cuffley	2,064.15	2,151.51	4.23%
Welwyn	2,060.65	2,165.04	5.07%
Welwyn Garden City	1,987.17	2,085.31	4.94%
Woolmer Green	2,006.30	2,106.99	5.02%
Borough Area Council Tax	2,019.94	2,120.69	4.99%

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 1 February 2023.

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 2023/24 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	Executive Director (Finance and Transformation)
Date	14 February 2023

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Description	Original Budget 2022/23	Original Budget 2023/24	Change
	£ '000	£ '000	£ '000
Customer Service and Transformation	1,793	1,516	(276)
Finance	3,903	5,754	1,851
ICT and Digital	1,448	1,825	378
Legal and Governance	2,314	2,797	483
Executive Director (Finance and Transformation)	9,457	11,892	2,435
Leisure, Community and Cultural Services	1,864	2,922	1,058
Planning	925	789	(137)
Regeneration and Economic Development	(2,225)	(3,010)	(785)
Executive Director (Place)	565	701	136
Service Director (Property Maintenance and Climate Change)	(743)	(928)	(186)
Service Director (Resident and Neighbourhood)	7,875	8,842	968
Senior Leadership Team	1,642	505	(1,137)
Net Controllable Income and Expenditure	18,796	21,012	2,216
Net Recharge to the Housing Revenue Account	(5,446)	(6,243)	(797)
Net Cost of Services	13,350	14,769	1,419
Income from Council Tax	(11,641)	(12,152)	(511)
Plus/Less Council Tax collection fund deficit/(surplus)	213	342	129
Business Rates Income	(3,930)	(3,950)	(20)
Plus/Less Rates collection fund deficit/(surplus)	(1,153)	2,237	3,390
New Homes Grant	(712)	(288)	424
Lower Tier Services/Other Government Grants	0	0	0
Services Grant / Other Grants	(332)	(870)	(538)
Less Interest & Investment Income	(30)	(200)	(170)
Net Interest Income from Now Housing	(100)	0	100
Capital Financing Costs	949	1,354	405
Borrowing Interest	635	780	145
Parish Precepts	1,894	2,031	137
Net Total before movements in reserves	(859)	4,052	4,910
Contribution (from) / to Earmarked Reserves	(9)	(857)	(848)
Contribution (from) / to Earmarked Reserves - Collection Fund	940	(2,579)	(3,519)
Contribution from / (to) GF balances	72	615	543

Key of variance column = (Decrease in expenditure/increase in income), Increase in expenditure/reduction in income

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