

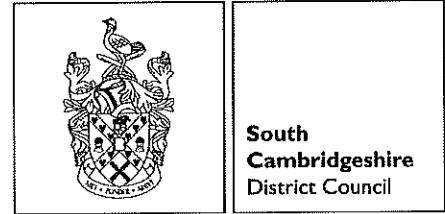
CAMBOURNE PARISH COUNCIL
District of South Cambridgeshire

Council Meeting 4th December 2018

10. BUDGET 2019 – 2020.

To receive correspondence from South Cambs District Council regarding the precept to be set in January 2019 for the financial year 2019 – 2020.

South Cambridgeshire Hall
Cambourne Business Park
Cambourne
Cambridge
CB23 6EA
t: 03450 450 500
www.scambs.gov.uk



John Vickery
Cambourne Parish Council
Cambourne Parish Council
The Hub, Cambourne Community Centre
High Street
Cambourne, Cambridge
CB23 6GW

Our ref: Precepts19.20
Your ref:
October 2018

Corporate Services
Contacts: Tracey Flack
Email: accountancy@scambs.gov.uk

Dear Sir/Madam

Re: Local Government Finance Act 1992 – Parish Precepts

This letter is sent to town and parish councils in South Cambridgeshire.

I am writing to advise you of our estimates for the tax base for your parish for 2019-20. This is an opportunity for you to check our estimates of your tax base before we formally set the tax base in December 2018. If you have any feedback, please respond by **30 November 2018**.

We are also seeking to obtain from you the precept information we need in order to finalise our budgets.

Appendix A is a consultation document setting out proposals for payment of Parish Precepts by the District Council in 2019-20. If you would like to comment on this document I would appreciate a reply by **7 January 2019**.

Can you please reply to this letter answering the following questions:

Question 1

Do you wish to comment on the enclosed consultation document Appendix A?

*If yes, please reply before **7 January 2019**, otherwise see question 2.*

Question 2

How much will your Council require by way of precept in 2019-20? Please state your requirements as an amount of money.

Please reply by **1 February 2019**, including nil precepts, using the form attached in **Appendix D**.

The Council is working in conjunction with Cambridgeshire County Council and the Fire and Police Authorities to produce a combined information pack which will be available from the Council's website by the time the Council Tax bills are sent out. Your answers to Question 2 above will provide us with the information required for this information pack to be prepared.

Some Parishes find it helpful to have details of the estimated tax base for the Parish when they determine their precept. **Appendix B** is a schedule showing the estimated tax base for all the Parishes for 2019-20. **Appendix C** is explanatory information on how the Council Tax Base is calculated.

Where local councils request £140,000 or more from their council taxpayers they are required to provide details of their spending plans, a template is attached in **Appendix D**, which should be completed and returned with your precept request.

The Council's preferred method of settlement for precepts and other payments due to Parish Councils is directly to bank accounts via BACS, the remittance advice being sent to the Parish Council by e-mail. If your Parish has not already taken advantage of this method of payment, or if your parish has changed its bank details, can I ask you to complete the form attached in **Appendix E** and return it with your precept requirements, this will enable the precept payment due in April 2019 to be made directly to your bank.

If you have any queries, please do not hesitate to contact me.

Yours faithfully

Tracey Flack

Principal Accountant

Aide-memoire:

Task	Due Date	Completed
Comments/Feedback regarding Tax Base (Appendix B) - Optional	30/11/2018	
Comments/Feedback regarding Consultation (Appendix A) - Optional	07/01/2019	
Submission of Parish Precept Requirement (Appendix D) – Essential	01/02/2019	
	Please return by:-	
Submission of Bank Details (Appendix E) – If not previously provided or have changed since September 2018.	01/02/2019	

APPENDIX A

LOCAL GOVERNMENT FINANCE ACT 1992

PARISH PRECEPTS

1. CONSULTATION

1.1 The consultation relating to the payment of precepts covers the: -

- i. frequency of payment;
- ii. dates on which payments are to be made; and
- iii. calculation of each amount.

1.2 Regulations provide that at least 50% of the precept must be paid within 30 days of the start of the financial year and the remaining 50% within 6 months of the start of the financial year. Payment of precepts issued after the beginning of the financial year will be delayed.

1.3 The proposed schedule for the payment of precepts for 2019-20 are as follows: -

- a) The first instalment will be paid by Friday 26 April 2019. In the case of a precept of £1,000 or less, the full precept will be paid. In all other cases the amount of the first instalment will be £1,000 or 50% of the precept, whichever is greater.
- b) Any balance will be paid by 27 September 2019.

1.4 Please let me have any comments you wish to make by the 7 January 2019.

1.5 As mentioned in my accompanying letter, it would be of assistance if Parishes could submit their precepts no later than the 1 February 2019.

2. PARISH COUNCIL ELECTIONS

2.1 There are no Parish Elections scheduled to take place in 2019.20

2.2 Should a Parish by-election be needed over the course of the year, the Parish will be responsible for all of the costs incurred.

3. LOCAL COUNCIL TAX SUPPORT

3.1 You may be aware that the current LCTS scheme is currently under review, with a final decision expected in February 2019. It is not currently expected that any changes will significantly impact on the total amount of LCTS awarded, and so the calculations contained within this letter assume the same amount as in 2018/19.

Tracey Flack

Principal Accountant

October 2018

APPENDIX B

COUNCIL TAXBASE - 2019/20

Estimated number of band D equivalent properties
(after 0.6% allowance for losses on collection)

Great Abington	400.3	Horningsea	163.7
Little Abington	255.2	Horseheath	210.1
Abington Pigotts	77.0	Ickleton	340.9
Arrington	170.9	Impington	1,511.2
Babraham	124.5	Kingston	126.9
Balsham	696.2	Knapwell	47.0
Bar Hill	1,456.2	Landbeach	384.1
Barrington	468.9	Linton	1,730.0
Bartlow	51.2	Litlington	345.5
Barton	388.3	Lolworth	72.6
Bassingbourn	1,159.8	Longstanton	1,711.7
Bourn	424.7	Longstowe	90.2
Boxworth	104.5	Maddingley	107.3
Caldecote	749.1	Melbourn	1,946.9
Cambourne	3,834.7	Meldreth	772.1
Carlton	100.6	Milton	1,769.4
Castle Camps	269.4	Guilden Morden	423.8
Caxton	236.7	Steeple Morden	525.6
Childerley	11.9	Newton	181.0
Chishill	324.2	Oakington/Westwick	589.6
Comberton	916.5	Orchard Park	830.8
Conington	58.1	Orwell	478.8
Coton	366.8	Over	1,112.4
Cottenham	2,366.5	Pampisford	161.1
Croxton	74.3	Papworth Everard	1,340.9
Croydon	107.1	Papworth St Agnes	32.2
Dry Drayton	290.6	Rampton	198.5
Duxford	773.4	Sawston	2,503.0
Elsworth	311.3	Great Shelford	1,989.3
Eltisley	181.0	Little Shelford	379.8
Great Eversden	116.0	Shepreth	343.1
Little Eversden	253.8	Shingay-cum-Wendy	55.9
Fen Ditton	335.6	Shudy Camps	144.8
Fen Drayton	361.6	Stapleford	919.9
Fowlmere	565.0	Stow-cum-Quy	213.1
Foxton	542.2	Swavesey	960.0
Fulbourn	1,932.8	Tadlow	79.9
Ganlingay	1,465.4	Teversham	990.4
Girton	1,829.5	Thriplow	490.5
Little Gransden	141.2	Toft	248.9
Grantchester	254.1	South Trimpington	269.0
Graveley	94.7	Waterbeach	1,909.2
Hardwick	973.4	Weston Colville	195.9
Hartton	145.2	West Wickham	187.1
Harston	813.8	West Watling	228.6
Haslingfield	693.7	Whaddon	220.4
Hatley	93.2	Whittlesford	790.6
Hauxton	529.5	Great Wilbraham	287.8
Heydon	125.8	Little Wilbraham	189.1
Hildersham	104.3	Willingham	1,547.4
Hinxton	161.6	Wimpole	139.8
Histon	1,776.3		

DISTRICT TOTAL = 62,546.4

APPENDIX C

CALCULATION OF COUNCIL TAX BASE

1. All dwellings in the Parish are assessed by the Valuation Office, part of Revenue and Customs, and placed in the following bands:

<u>Valuation Band</u>		<u>Range of Values</u> <u>(at 1991 prices)</u>
A	up to	£40,000
B		£40,001 - £ 52,000
C		£52,001 - £ 68,000
D		£68,001 - £ 88,000
E		£88,001 - £120,000
F		£120,001 - £160,000
G		£160,001 - £320,000
H	more than	£320,000

2. The number of dwellings in each band is then adjusted to take account of:
 - a) reductions in the number of dwellings
 - exempt dwellings
 - diplomats' dwellings (if any)
 - demolitions
 - b) additions to the number of dwelling
 - Ministry of Defence properties (if any)
 - Dwellings awaiting banding
 - New dwellings to be completed and occupied before the end of the next financial year
 - c) Adjustments
 - reductions in banding for disabled persons
 - 25% discount for single adults for Council Tax purposes
3. The adjusted number of dwellings in each band is then expressed as a single figure known as "band D equivalents" by multiplying by the relevant fraction:

<u>Valuation Band</u>	<u>Relevant Fraction</u>
A-	5/9
A	6/9
B	7/9
C	8/9
D	9/9
E	11/9
F	13/9
G	15/9
H	18/9

4. The District Council prudently estimates an allowance for losses on collection which is 0.6% for the next financial year. This percentage reduction is applied to the number of band D equivalents in the previous paragraph to arrive at the tax base for tax setting purposes.
5. The Parish precept divided by the tax base will give the Council Tax to cover Parish Council expenditure for a band D property occupied by two or more adults. The Council Tax for dwellings in other bands is calculated by multiplying by the relevant fractions in paragraph 3.
6. A similar calculation, using the same tax base, is also required for the District council, the County Council and the Police and Fire Authorities. Council Tax setting by the District involves the aggregation of all five calculations to arrive at the total Council Tax bill levied to meet the net expenditure of the Parish, District, County, Fire and Police.
7. The actual Council Tax payable will be reduced if discounts (paragraph 2c) and/or council tax benefits for persons on low incomes apply.
8. An illustration of the tax base calculation is shown below:

Cambourne	2019/20 Band D Equivalents
Number of Properties as at 1.10.2018	4226
Actual Tax Base on 1.10.2018	4017.4
Expected New Properties Chargeable for whole year	60.2
Expected New Properties Chargeable for part of the year	45.1
Less Discount under LCTS	-264.9
Less Provision for uncollectable (0.6%)	-23.1
Tax Base for the Year	3834.7

Appendix D

Parish Precept Requirement 2019-20 (to be completed by all parishes and returned by 01/02/2019)

Parish Council/Meeting: Cambourne

Amount required [amount]:

Amount required [£]:

Signed:

Position:

Where local councils request a precept of **£140,000 or more** from their taxpayers they are required to provide more detail of their spending plans, a template is provided below to assist you, this information will then be included in the Council Tax leaflet distributed to residents with the annual council tax bills.

Cambourne	2018-19 Gross Expenditure £	2018-19 Net Expenditure £	2019-20 Gross Expenditure £	2019-20 Net Expenditure £
Cultural, Environmental and Planning				
Highways, Footpaths and Lighting				
Democratic Representation				
Corporate Management				
Capital Projects				
Total				
Contribution from balances				
Amount of Precept				

Please complete contact details for enquiries: email: _____

Telephone: _____

BANK DETAILS (if not previously provided to the Council)

Parish Council: Cambourne

Address:
.....
.....
.....

Bank/Building Society.....

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 Sort Code:

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 Account no:

E-mail address for remittance advice.....
Contact name.....
Contact telephone number.....
Fax number.....

Authorised signatories:

Signed.....
Position.....

Signed.....
Position.....

Date.....

Please return form to:

**South Cambridgeshire District Council, Accountancy Service, Cambourne
Business Park, Cambourne, Cambridge, CB23 6EA**

Email: accountancy@scambs.gov.uk