

MISSION STATEMENT

***To Improve the Quality of Life
For Those Who Live and Work in the District***

Please ask for: Jane Stewart
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26 February 2007

Dear Councillor

You are hereby summoned to a meeting of the Selby District Council to be held in the Civic Suite, Civic Centre, Portholme Road, Selby on **6 March 2007** commencing at **6.00 pm**.

Yours sincerely

S Martin
Strategic Director

Opening Prayers will be offered.

AGENDA – PUBLIC SESSION

1. **Apologies for Absence**

To receive apologies for absence.

2. **Disclosure of Interest**

To receive any disclosure of interest in matters to be considered at the meeting in accordance with Sections 94 and 117 of the Local Government Act 1972 or the National Code of Local Government Conduct.

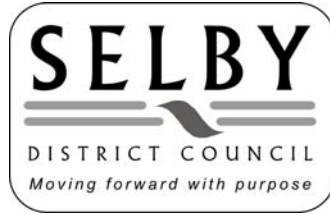
3. **The Budget, Reserves and Balances**

Report of the Head of Service – Finance and Central Services (pages 3 – 11).

4. **Council Tax 2007/2008**

Report of the Head of Service – Finance and Central Services (pages 12 – 29).

COUNCILLORS ARE REMINDED TO UPDATE THE REGISTER OF INTERESTS AFTER ANY CHANGE IN CIRCUMSTANCES WHICH MAY AFFECT CURRENT ENTRIES



Agenda Item No: 3

Title: The Budget, Reserves and Balances 2007-08

To: Council

Date: 6 March 2007

Service Area: Finance and Central Services

Author: Karen Iveson – Head of Finance and Central Services

Presented by: Karen Iveson

1 Purpose of Report

1.1 To report on the robustness of the budget and the adequacy of the Council's reserves and balances.

2 Recommendation

2.1 **That councillors consider the Head of Finance and Central Services' statements in paragraphs 4.1 and 4.7 when setting the Council Tax.**

3 Executive Summary

3.1 This report considers the robustness of the Council's budget and the adequacy of its reserves and balances having regard to a variety of factors, which are set out in Appendix A.

4 The Report

Robustness of the Budget

- 4.1 In respect of the proposed budget requirement for 2007/08, councillors are asked to consider the following statement:

“ The Head of Finance and Central Services reports that the estimates of income and expenditure forming the Council’s General Fund Revenue and Housing Revenue budgets for 2007/08 have been prepared on the basis of existing plans, known current and future commitments and the financial implications of the proposals for service development and improvement. Where it has been necessary to do so, in the case of certain budgets such as pay, investment income and income from fees and charges, assumptions have been used for inflation, interest rates and demand for services which are considered to be reasonable and prudent. In addition a risk assessment is undertaken for these budgets. In view of this, the Head of Finance and Central Services considers the Council’s budget estimates for 2007/08 to be robust.”

- 4.2 The medium-term financial position will be reviewed over the first half of next year and councillors may face difficult decisions in order to sustain a balanced budget for 2008/09 onwards.

Reserves and Balances

- 4.3 As with most local authorities, the Council maintains a range of reserves and balances. These can be analysed into three main types:
- i) General Fund (Working) Balance – comprises a non-earmarked balance (currently set at a minimum of £1.5m) which is set aside to cover the risk of excess inflation or unforeseen events;
 - ii) Housing Revenue Account - as with the General Fund balance but this time relating to a local authority’s housing function whilst it operates a Housing Revenue Account;
 - iii) Specific reserves – amounts earmarked for specific items of expenditure to meet known or predicted liabilities

The General Fund (Working) Balance

- 4.4 As indicated above, the General Fund Balance is an un-earmarked balance and current policy is for this to be £1.5m. Any estimated balance above this figure is available to support the budget. Appendix A gives further details on the General Fund Balance.

Housing Revenue Account Balance

- 4.5 The suggested minimum balance on the Housing Revenue Account is £250 per dwelling which equates to £790k as at 1 April 2007. The estimated HRA balance will be £1.295m at 1st April 2007 and whilst this appears to be in excess of the amount required, current financial projections show the reserve falling to the assumed level by 2009/10. In addition there is a Special Projects Fund which has an estimated balance as at 1 April 2007 of £1.204m.
- 4.6 Appendix B provides a brief summary of the Council's specific reserves and shows the estimated balance on each at the end of 2007/08 after taking into account the impact of the agreed budget.
- 4.7 **“The Head of Finance and Central Services reports that, having conducted a review of the Council’s requirement for the minimum working balance, taking into consideration various matters including:-**
- **the Council’s spending plans for 2007/08 and the medium term financial position;**
 - **a risk assessment of the main items of income and expenditure**
 - **adequacy of estimates of inflation, interest rates;**
 - **treatment of demand led pressures;**
 - **the need to respond to emergencies, and**
 - **other potential calls on balances**

an amount of £1.5m for the General Fund balance and a minimum of £790k for the Housing Revenue Account is considered adequate for this purpose.

In relation to specific reserves set aside for specific items of expenditure, a review has also been conducted to determine adequate levels. The result of this review is that these are considered to be adequate on the basis of known commitments and future plans

This statement is made on the understanding that any use of reserves and balances is undertaken in accordance with the Council’s existing financial procedure rules”

5 Financial Implications

5.1 There are no financial implications as a direct result of this report.

6 Conclusions

6.1 The Council’s 2007/08 budgets are robust and the Council has adequate levels of reserves and balances. However a review of budgets will be required in 2007/08 to ensure a balanced budget in future years.

7 Link to Corporate Plan

7.1 The budgets and financial management support all of the Council’s strategic themes and in particular:

- Making better use of resources
- Organising to deliver

8 How Does This Report Link to the Council’s Priorities?

8.1 Sound financial management underpins all of the Council’s priorities.

9 Impact on Corporate Policies

9.1	Service Improvement	No Impact
9.2	Equalities	No Impact
9.3	Community Safety and Crime	No Impact
9.4	Procurement	No Impact

9.5	Risk Management	Impact
	In preparing the budget and suggesting appropriate levels of reserves and balances cognisance is given to the identified risks. This report is required by statute and the Council would be criticised by the Audit Commission for non-compliance if it was not considered and approved by Councillors.	
9.6	Sustainability	No Impact
9.7	Value for Money	Impact
	The budgets and use of reserves and balances are designed to deliver value for money services and make best use of the resources available.	

10 Background Papers

- 10.1
- i) Local Government Act 2003
 - ii) Guidance on Local Authority Reserves and Balances – published by CIPFA

Review of General Fund and HRA Balances

Introduction

1. The Chartered Institute of Public Finance and Accountancy (CIPFA) considers that a case for introducing a statutory minimum level of reserves, even in exceptional circumstances has not been made. The Institute believes that Local Authorities, on the advice of their Chief Finance Officer, should make their own judgements on such matters taking into account all the relevant local circumstances. Such circumstances vary and there is a broad range within which authorities might reasonably operate depending on their particular circumstances.
2. There is no definitive guidance as to the minimum level of balances or reserves, either as an absolute amount or as a proportion of expenditure, since each local authority is independent, operates in a unique local environment and the decision is one of a number of inter-related decisions taken as part of its financial strategy. Section 32 of the Local Government Act 1992 requires billing authorities (such as Selby) to have regard to the level of reserves needed for meeting estimated future expenditure when calculating the budget requirement. Budgets are based upon forecasts of pay and price inflation, changes in interest rates, and the demand for and levels of service to be provided. The existence of balances provides for unexpected changes from these forecasts. Consequently the provision of an appropriate level of balances is a fundamental part of prudent financial management over the medium term.

Principles to Assess the Adequacy of Reserves

3. Setting the level of general reserves is just one of several related decisions in the formulation of the medium-term financial strategy and the budget for a particular year. Account should be taken of the key financial assumptions underpinning the budget alongside a consideration of the authority's financial management arrangements. In addition to the cash flow requirements of the authority the following factors should be considered:

Budget Assumptions

- treatment of inflation and interest rates
- a risk assessment of the main items of income and expenditure
- estimates of the level of and timing of capital receipts and general cashflows
- treatment of demand led pressures (e.g. take-up of housing benefits)

- treatment of planned efficiency savings
- financial risks inherent in significant funding partnerships or major capital developments
- the availability of other funds to deal with major contingencies and the adequacy of provisions

Financial Standing and Management

- the overall financial standing of the authority
- the authority's track record in budget and financial management
- the capacity to manage in-year budget pressures
- the strength of financial information and reporting arrangements
- the authority's financial procedure rules and budgetary flexibility
- the adequacy of insurance arrangements to cover major unforeseen risks

Use of any "excess" balances

4. Any use of excess balances (i.e. those above the agreed minimum working balance) needs to be carefully considered in association with the ongoing refinement of the Council's medium-term financial strategy. Balances are a finite resource and can only be used once. Any application of balances should be focused on support for short-term budget restructuring and not ongoing 'base' items of expenditure. Ideally balances should be used to fund one-off expenditure, time-limited expenditure or 'invest to save' type spending.

What is an appropriate level of Balances for Selby District Council?

5. The current Council policy is for the General Fund Balance to be £1.5m. This represents approximately 14% of net expenditure or approximately 4% of gross expenditure. The estimated balance at 1 April 2007 is £1.554m and £67,140 has been used in support of the 2007/08 budget. As part of the budget process Councillors agreed to transfer £14,000 from the revenue budget to top this balance back up to the required £1.5m.

- *Adequacy of inflation*

Budgetary provision is made for inflation in respect of pay, prices and contract expenditure. An adverse variance of 1% in the assumptions made to these forms of expenditure would result in additional expenditure of **£154,000** in any one year.

- *Adequacy of interest rate assumption*

The Council is a net borrower. An adverse variance of 1% in interest rates would increase the budgeted expenditure by **£50,000**.

- *Treatment of demand led pressures*

Demand volatility can affect both expenditure (e.g. take up of housing benefits) and income (e.g. number of planning applications). Housing Benefits are a significant item of expenditure estimated at £12.4m in 2007/08 the majority of which is met by government subsidy. The estimate of subsidy is complex and is therefore relatively 'high risk'. There had also been a number of regulatory changes in recent years affecting the take up and it is considered prudent therefore to allow for some fluctuation in the net cost of benefits either reflecting subsidy variations, demand changes and changes in regulations. A figure of **£160,000** is considered adequate for this purpose.

The second largest item of expenditure (after housing benefit payments) is staff costs. The Council's salary budget for 2007/08 is £9.2m and largely provides for a full establishment. This budget is affected by vacancies and the need to cover these and other longer term absence with overtime payments or agency staff. Increasing staff turnover also impacts on recruitment and advertising costs. A 1% variance in this budget equates to approximately **£90,000**.

Furthermore a revaluation of the pension fund is scheduled for 2007/08, which could result in further increases in employer contribution rates. A 1% rise in superannuation rates would add **£50,000** to the budget.

With regard to income from fees and charges the major income budgets are those relating to:

- Car Parks
- Planning and Building Control
- Land Charges
- Industrial Unit Rents
- Leisure Services
- Markets

There is a risk that expected income will not materialize and a moderate fall in demand of say 5% would lead to a reduction in income of **£120,000**.

- *Responding to emergencies*

Recent examples include flooding and the outbreak of foot and mouth disease. As a local authority the Council can in certain cases gain protection from the Government's Bellwin Scheme. However, this only

reimburses 85% of eligible expenditure above a specified threshold. There were two major issues during 2004/5 which the Council had to fund from general balances. A figure of **£200,000** is considered adequate to cover for emergencies.

- *Other Issues*

During the budget debate a number of potential areas of additional spend were identified and assumptions have been made on the level of specific grants including the Local Authority Business Growth Incentive and Planning Delivery Grant.

In addition the Council has an unusually large Non Domestic Rate debit to collect due to the power industries. The timing of receipts and any changes in debit could have a major impact on the Council's cash flow.

On this basis it would appear to be prudent to maintain the current policy of holding General Fund balances of £1,500,000. This combined with the Council's internal financial controls should ensure the authority recognises financial 'issues' early and has the capacity to respond accordingly.

6. The Housing Revenue Account suggested balance is based on £250 per property, which gives a minimum requirement of £790,000 at 1 April 2007. The estimated HRA balance at 1 April is projected to be £1.204 which is well above the minimum but the current HRA Business Plan shows that this will fall to the minimum level by 2009/10.

Analysis of Balances Reserves (Inc Bid Funding)

APPENDIX B

Description	Estimated Balance 01/04/07	Contribution 2007/08	Interest	Utilised 2007/08	Estimated Balance 31/03/08	Reason for Existence	Comments
General Fund Unallocated	1,553,620	14,000		67,140	1,500,480	Unallocated GF Reserve	
Groundwork Play Areas Projects	33,249				33,249	Set up to fund groundwork projects, majority of fund now committed	
Your Community Your Future	170,583			27,000	143,583	Reserve to fund schemes throughout the District identified by members as part of budget setting Feb 2001	Year 2 funding of community safety officer post re 06/07 budget
Abbey Leisure Project	281,370	19,000			300,370	Monies for Abbey Leisure Projects	Contribution - repayment of monies for projects previously approved
Tadcaster Central Area Project	496,145				496,145	Set up in 1998/99 holds monies for Tadcaster Central Area Project	
Building Repairs	33,868	20,000		5,000	48,868	For spend on buildings repairs (civic centre, leisure centres, depots)	Proposal to fund Bid
Ins. Fund (Building)	46,600				46,600	Set up in 1996 to fund any shortfall in insurance claims for buildings	
Wheeled Bin Hardship Fund	60,000			50,000	10,000	Set up to provide bins for those on low income / pension that can't afford bin.	
Sherburn Amenity Land	9,992				9,992	Balance of a budget required for works on land at sherburn undertaken during 1996.	
Computer Development	130,601	50,000		38,900	141,701	Fund set up for annual contribution £100k following decision to purchase IT equipment rather than lease. Reduced to £50k as part of 06/07 budget.	Proposal to fund Bids identified from comp dev
E-Government	644,341			323,000	321,341	Set up to fund initiative as per budget setting Feb 2001	E gov funding included in contribution from reserves

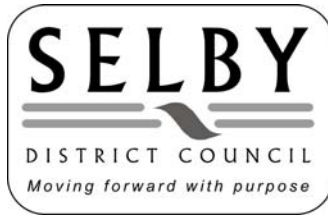
Analysis of Balances Reserves (Inc Bid Funding)

APPENDIX B

Description	Estimated Balance 01/04/07	Contribution 2007/08	Interest	Utilised 2007/08	Estimated Balance 31/03/08	Reason for Existence	Comments
Planning Enquiries	100,000				100,000	Provision for costs associated with Planning enquiries set up as part of 05/06 closedown	
LABGI	36,722			36,722	0	Fund set up to hold LABGI monies as grant is paid Feb for following year. Balance of monies for 06/07	Proposal to use for 07/08
Special Development Projects	295,669			82,000	213,669	Set up at as part of closedown 2005/06.	Proposal to use for net funding of election
Customer Service Centre	350,000			229,000	121,000	Funding initial running costs of CSC	
Industrial Units	57,590				57,590	Repairs fund for industrial units - balance of maintenance rentals contributed each year	
Transport R & R Res	303,150	3,000	24,800		330,950	Transport fund from which new vehicles are purchased. Balance covers existing fleet.	
PFI Scheme	1,427,657	536,720	76,200	140,530	1,900,047	To fund PFI schemes.	PFI funded included in contribution from reserves
Wheeled Bins	85,014	5,000	6,870	90,000	6,884	Replacement fund for wheeled bins.	
TOTAL GF	6,116,171	647,720	107,870	1,089,292	5,782,469		

Analysis of Balances Reserves (Inc Bid Funding)**APPENDIX B**

Description	Estimated Balance 01/04/07	Contribution 2007/08	Interest	Utilised 2007/08	Estimated Balance 31/03/08	Reason for Existence	Comments
Housing Revenue Account	1,294,386			242,000	1,052,386	Unallocated HRA reserve agreed at £250 per property at start of year	
Housing Projects	1,203,823				1,203,823	Set up to fund HRA projects can be either revenue or capital	
TOTAL HRA	1,888,848	0		242,000	2,256,209		



Title: Council Tax 2007/08

To: Extraordinary Council

Date: 6 March 2007

Service Area: Finance and Central Services

Author: Kevin Ross, Principal Accountant

Presented by: Karen Iveson, Head of Finance & Central Services

1 Purpose of Report

1.1 To present councillors with information to enable the 2007/08 Council Tax to be formally agreed.

2 Recommendations:

- 2.1
- (i) that councillors note the information contained in Appendix F of this report in relation to the Council Tax for 2007/08.
 - (ii) that councillors formally approve the values contained in Appendices A to E and Schedule C in relation to the Council Tax for 2007/08.
 - (iii) That having calculated the aggregate in each case of the amounts at Schedule B and Appendix F, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992 hereby sets the amounts shown in Schedule C as the amounts of Council Tax for the year 2007/08 for each of the categories of dwellings shown at Schedule C.

3 Executive Summary

- 3.1 This report includes appendices and schedules detailing all the information that councillors require to enable them to formally approve the Council Tax for the forthcoming financial year.

4 The Report

- 4.1 At the meeting of Council held on Tuesday 6 February 2007 councillors approved the Council Tax.
- 4.2 The Council approved a net budget of £10.552m, which equated to a gross Band D charge for the District of £145.97. A transfer from the collection fund equal to £1.70 per band D property was also agreed, giving a net Band D District charge of £144.27.
- 4.3 At the time of writing the Council has yet to receive five Internal Drainage Board precept demands. It is estimated that the total value of the precepts will be similar to the amount included in the General Fund Estimates.
- 4.4 Under the Local Government Finance Act 1992 and other statutory regulations Council must note and approve specific schedules of financial information.
- 4.5 The formal approval of Council is required for the attached appendices as detailed below:
- (i) The revised revenue estimate for 2006/2007 and the revenue estimate for 2007/2008 (Appendix A);
 - (ii) The revised capital programme for 2006/2007 and the capital programme for 2007/2008 (Appendix B);
 - (iii) The staffing estimates for the year 2007/2008 (Appendix C).
- 4.6 At the meeting on 19 December 2006 the District Council calculated the following amounts for the year 2007/2008 in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992;
- (i) 28,306 being the amount calculated by the Council in accordance with Regulation 3 of the Local Authorities (Calculation of the Council Tax Base) Regulations 1992 as its Tax Base for the year;
 - (ii) The amounts contained in Appendix D have been 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.
- 4.7 The Council should approve the amounts at Appendix E now calculated by the Council for the year 2007/2008 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992.

- 4.8 The Council should note that for the year 2007/2008, North Yorkshire County Council, North Yorkshire Fire and Rescue Authority and North Yorkshire Police Authority have stated the amounts shown in Appendix F in their precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992 for each of the categories of dwellings shown in that Appendix.
- 4.9 Schedule A attached details the 2007/2008 District and Parish charge for a Band D property in each of the Parishes in the District. Schedule B details the District and Parish charge for each band within each Parish. Schedule C details the total charge including Parish, District Council, County Council, Fire and Rescue Authority and Police Authority precepts for each band within each Parish.
- 4.10 Finally, the Council should resolve the following:

Having calculated the aggregate in each case of the amounts at Schedule B and Appendix F, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992 hereby sets the amounts shown in Schedule C as the amounts of Council Tax for the year 2007/2008 for each of the categories of dwellings shown at Schedule C.

5 Financial Implications

- 5.1 There are no financial implications.

6 Conclusions

- 6.1 The council has a statutory obligation to raise a fair annual council tax in order to meet the financial requirements of services delivered to the public for the forthcoming financial year.

7 Link to Corporate Plan

7.1 The setting of Council Tax supports all of the Council's strategic themes.

8 How Does This Report Link to the Council's Priorities?

8.1 The setting of Council Tax supports all of the Council's Priorities.

9 Impact on Corporate Policies

9.1 Service Improvement Impact

Effective financial management helps to ensure that the Council is aiming for continuous improvement as demanded by the principles of Best Value.

9.2 Equalities No Impact

9.3 Community Safety and Crime No Impact

9.4 Procurement No Impact

9.5 Risk Management Impact/No Impact

This report sets the overall budget framework and enabling an accurate, realistic and manageable budget.

9.6 Sustainability No Impact

9.7 Value for Money Impact/No Impact

The report itself will not lead to any efficiency savings. The budgets identified in Appendix A include any cashable Gershon efficiency savings.

10 Background Papers

10.1 Minutes of the Council meeting of 19 December 2006.
Accountancy working papers.

GENERAL FUND

	2006/2007 Approved Estimate £	2006/2007 Revised Estimate £	2007/2008 Approved Estimate £
<u>Net Expenditure</u>			
Social Board	1,198,750	2,100,430	1,762,220
Environment Board	3,668,835	3,778,795	3,848,400
Planning Committee	328,750	380,700	514,850
Economy Board	1,751,635	1,907,815	1,816,220
Policy & Resources Committee	3,808,240	4,158,260	4,246,150
Scrutiny Committee	9,870	9,870	10,120
	10,766,080	12,335,870	12,197,960
Capital Accounting Adjustment	(169,991)	(283,030)	(248,467)
Investment Income	(625,000)	(625,000)	(740,000)
	9,971,089	11,427,840	11,209,493
Contribution to / (from) Reserves	(315,646)	(1,571,091)	(1,190,820)
Revenue Contribution to Capital Outlay	72,935	188,440	184,000
Growth Bids	277,781	-	199,140
Contingency	100,000	60,970	150,000
	-	-	-
TOTAL	10,106,159	10,106,159	10,551,813

CAPITAL EXPENDITURE

APPENDIX B

The table below shows projected expenditure against available spending powers for the years 2006/07 and 2007/08. From 2004/05 the introduction of the Prudential Code for capital finance means that in simple terms a local authority can borrow as much as it wishes as long as it is able to afford the repayments.

	Housing £'000	Environmental, Protective and Cultural Services £'000
<u>2006/07</u>		
Spending power brought forward from 2005/06	324	-
Borrowing	220	75
Specified Capital Grant	120	-
Contribution - Revenue & Reserves	944	73
Major Repairs Allowance	3,272	-
Prescribed Capital Receipts	740	-
Spending Power	5,620	148
Projected Expenditure	4,786	148
Spending power available to carry forward to 2007/08	834	-
<u>2007/08</u>		
Spending power brought forward	834	-
Borrowing	220	75
Specified Capital Grant	120	-
Contribution - Revenue & Reserves	570	184
Major Repairs Allowance	1,940	-
Prescribed Capital Receipts	420	-
Spending Power	4,104	259
Projected Expenditure	4,104	259
Spending power available to carry forward to 2008/09	-	-

STAFFING**APPENDIX C**

The table below sets out the budgeted staffing figures, based on the established posts within the Authority. These are based on full-time equivalents (FTE) budgeted for March 2007 and March 2008. The table also shows the actual full time equivalent staffing numbers in established posts at 31st March 2006.

	Full Time Equivalents (FTE) based on Established Posts		
	Actual FTE 31.3.06	Budgeted FTE 31.3.07	Budgeted FTE 31.3.08
Chief Executive / Directors & HOS / Support	13.0	18.0	18.0
Environmental Health & Leisure	74.3	70.9	70.9
Housing	76.6	75.3	75.3
Planning & Economic Development	38.6	38.2	38.2
Legal & Democratic Services	14.1	14.1	14.1
Policy & Performance	8.8	7.8	7.8
Human Resources	4.0	4.0	3.6
Finance & Central Services	87.2	85.6	85.6
	316.6	313.9	313.5

Comments re Budgeted FTE 31.3.08

These figures have been drawn up using current management structures. Posts included are all posts on these current structures taking into account all known and approved changes.

**PARISH COUNCIL PRECEPTS
BAND D EQUIVALENT PROPERTIES**

APPENDIX D

Appleton Roebuck & Acaster Selby	350
Balne	91
Barkston Ash	212
Barlby	1,532
Barlow	245
Beal	261
Biggin	57
Bilbrough	161
Birkin	55
Bolton Percy, Colton & Steeton	230
Brayton	1,759
Brotherton	225
Burn	198
Burton Salmon	189
Byram cum Sutton	487
Camblesforth	496
Carlton	662
Cawood	610
Chapel Haddlesey	91
Church Fenton	412
Cliffe	443
Cridling Stubbs	65
Drax	141
Eggborough	637
Escrick	452
Fairburn	304
Gateforth	101
Hambleton	640
Healaugh & Catterton	97
Heck	86
Hemingbrough	686
Hensall	303
Hillam	330
Hirst Courtney	108
Huddleston with Newthorpe	28
Kelfield	159
Kellington	314
Kirk Smeaton	192
Little Fenton	46
Little Smeaton	127
Long Drax	39
Monk Fryston	413
Newland	74
Newton Kyme and Toulston	119

**PARISH COUNCIL PRECEPTS
BAND D EQUIVALENT PROPERTIES**

APPENDIX D

North Duffield	461
Oxton	10
Riccall	850
Ryther	99
Saxton & Lead	229
Selby	4,035
Sherburn in Elmet	2,102
Skipwith	122
South Milford	756
Stapleton	28
Stillingfleet	175
Stutton with Hazlewood	385
Tadcaster	2,148
Temple Hirst	42
Thorganby	140
Thorpe Willoughby	933
Towton (with Grimston, Kirby Wharfe & North Milford)	175
Ulleskelf	324
Walden Stubbs	33
West Haddlesey	88
Whitley	314
Wistow	463
Womersley	167

28,306

APPENDIX E

Amounts now calculated by the Council for the year 2007/2008 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992:

- a) **£42,091,211** being the aggregate of the amounts which the Council estimates for the items set out in Section 32(2)(a) to (e) of the Act.
- b) **£30,399,852** being the aggregate of the amounts which the Council estimates for the items set out in Section 32(3)(a) to (c) of the Act.
- c) **£11,691,359** being the amount by which the aggregate at (a) above exceeds the aggregate at (b) above, calculated by the Council, in accordance with Section 32(4) of the Act, as its budget requirement for the year.
- d) **£6,468,106** being the aggregate of the sums which the Council estimates will be payable for the year into its general fund in respect of redistributed non-domestic rates, revenue support grant, additional grant or SSA reduction grant, increased by the amount of the sums which the Council estimates will be transferred in the year from its collection fund to its general fund in accordance with Regulation 4(7) of the Local Government Changes for England (Collection Fund Surpluses and Deficits Regulations 1995) and increased by the amount of any sum which the Council estimates will be transferred from its Collection Fund pursuant to the Collection Fund (Local Government Changes for England) (Community Charges) Directions under Section 98(4) of the Local Government Finance Act 1988 made on 22 November 1995.
- e) **£184.53** being the amount at (c) above less the amount at (d) above, all divided by the amount at paragraph 11(i) of the report, calculated by the Council, in accordance with Section 33(1) of the Act, as the basic amount of its Council Tax for the year.
- f) **£1,139,546** being the aggregate amount of all special items referred to in Section 34(1) of the Act.
- g) **£144.27** being the amount at (e) above less the result given by dividing the amount at (f) above by the amount at paragraph 11(i) of the report, 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.

Amounts now calculated by the Council for the year 2007/2008 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992:

- h) See Schedule A for details being the amounts given by adding to the amount at (g) above the amounts of the special item or items relating to dwellings in those parts of the Councils area mentioned above divided in each case by the amount at Appendix D, 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.
- (i) See Schedule B for details being the amounts given by multiplying the amounts at (h) 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 Band	NYCC	NY Fire Authority	NY Police Authority
	£ p	£ p	£ p
A-	524.19	31.13	103.00
A	629.03	37.36	123.60
B	733.86	43.59	144.20
C	838.70	49.81	164.80
D	943.54	56.04	185.40
E	1153.22	68.49	226.60
F	1362.89	80.95	267.80
G	1572.57	93.40	309.00
H	1887.08	112.08	370.80

DISTRICT COUNCIL TAX - BAND D**SCHEDULE A****(including Parish Precepts)****Band D
Charge
£ p****PARISH COUNCIL**

Appleton Roebuck & Acaster Selby	165.70
Balne	164.05
Barkston Ash	158.42
Barlby	185.68
Barlow	187.13
Beal	209.40
Biggin	153.04
Bilbrough	156.07
Birkin	144.27
Bolton Percy, Colton & Steeton	147.75
Brayton	167.01
Brotherton	170.94
Burn	159.42
Burton Salmon	157.50
Byram cum Sutton	159.10
Camblesforth	170.48
Carlton	170.25
Cawood	187.71
Chapel Haddlesey	186.08
Church Fenton	167.81
Cliffe	171.94
Cridling Stubbs	169.04
Drax	163.42
Eggborough	184.30
Escrick	164.18
Fairburn	173.05
Gateforth	165.18
Grimston/Kirby Wharfe & Towton	155.70
Hambleton	173.68
Healaugh & Catterton	148.65
Heck	171.01
Hemingbrough	168.32
Hensall	169.02
Hillam	163.12
Hirst Courtney	215.10
Huddleston with Newthorpe	151.41
Kelfield	163.72
Kellington	200.00

DISTRICT COUNCIL TAX - BAND D**SCHEDULE A****(including Parish Precepts)****Band D
Charge
£ p****PARISH COUNCIL**

Kirk Smeaton	157.29
Little Fenton	144.27
Little Smeaton	144.27
Long Drax	166.06
Monk Fryston	163.16
Newland	144.27
Newton Kyme & Toulston	161.92
North Duffield	165.96
Oxton	152.27
Riccall	199.56
Ryther	179.62
Saxton & Lead	168.29
Selby	243.98
Sherburn in Elmet	186.13
Skipwith	144.27
South Milford	165.43
Stapleton	144.27
Stillingfleet	162.49
Stutton with Hazlewood	159.85
Tadcaster	190.59
Temple Hirst	144.27
Thorganby	158.56
Thorpe Willoughby	166.78
Ulleskelf	179.76
Walden Stubbs	144.27
West Haddlesey	167.00
Whitley	171.34
Wistow	166.27
Womersley	207.14

DISTRICT COUNCIL TAX (INCLUDING PARISH COUNCIL EXPENDITURE)

SCHEDULE B

PARISH COUNCIL	Parish Band D 2007/8	BANDS															
		A		B		C		D		E		F		G		H	
		£	p	£	p	£	p	£	p	£	p	£	p	£	p	£	p
Appleton Roebuck & Acaster Selby	21.43	110.47	128.88	147.29	165.70	202.52	239.34	276.17	331.40								
Balne	19.78	109.37	127.59	145.82	164.05	200.51	236.96	273.42	328.10								
Barkston Ash	14.15	105.61	123.22	140.82	158.42	193.62	228.83	264.03	316.84								
Barlby	41.41	123.79	144.42	165.05	185.68	226.94	268.20	309.47	371.36								
Barlow	42.86	124.75	145.55	166.34	187.13	228.71	270.30	311.88	374.26								
Beal	65.13	139.60	162.87	186.13	209.40	255.93	302.47	349.00	418.80								
Biggin	8.77	102.03	119.03	136.04	153.04	187.05	221.06	255.07	306.08								
Bilbrough	11.80	104.05	121.39	138.73	156.07	190.75	225.43	260.12	312.14								
Birkin	0.00	96.18	112.21	128.24	144.27	176.33	208.39	240.45	288.54								
Bolton Percy, Colton & Steeton	3.48	98.50	114.92	131.33	147.75	180.58	213.42	246.25	295.50								
Brayton	22.74	111.34	129.90	148.45	167.01	204.12	241.24	278.35	334.02								
Brotherton	26.67	113.96	132.95	151.95	170.94	208.93	246.91	284.90	341.88								
Burn	15.15	106.28	123.99	141.71	159.42	194.85	230.27	265.70	318.84								
Burton Salmon	13.23	105.00	122.50	140.00	157.50	192.50	227.50	262.50	315.00								
Byram cum Sutton	14.83	106.07	123.74	141.42	159.10	194.46	229.81	265.17	318.20								
Camblesforth	26.21	113.65	132.60	151.54	170.48	208.36	246.25	284.13	340.96								
Carlton	25.98	113.50	132.42	151.33	170.25	208.08	245.92	283.75	340.50								
Cawood	43.44	125.14	146.00	166.85	187.71	229.42	271.14	312.85	375.42								
Chapel Haddlesey	41.81	124.05	144.73	165.40	186.08	227.43	268.78	310.13	372.16								
Church Fenton	23.54	111.87	130.52	149.16	167.81	205.10	242.39	279.68	335.62								
Cliffe	27.67	114.63	133.73	152.84	171.94	210.15	248.36	286.57	343.88								
Cridling Stubbs	24.77	112.69	131.48	150.26	169.04	206.60	244.17	281.73	338.08								
Drax	19.15	108.95	127.10	145.26	163.42	199.74	236.05	272.37	326.84								
Eggborough	40.03	122.87	143.34	163.82	184.30	225.26	266.21	307.17	368.60								
Escrick	19.91	109.45	127.70	145.94	164.18	200.66	237.15	273.63	328.36								
Fairburn	28.78	115.37	134.59	153.82	173.05	211.51	249.96	288.42	346.10								
Gateforth	20.91	110.12	128.47	146.83	165.18	201.89	238.59	275.30	330.36								
Hambleton	29.41	115.79	135.08	154.38	173.68	212.28	250.87	289.47	347.36								
Healaugh & Catterton	4.38	99.10	115.62	132.13	148.65	181.68	214.72	247.75	297.30								
Heck	26.74	114.01	133.01	152.01	171.01	209.01	247.01	285.02	342.02								
Hemingbrough	24.05	112.21	130.92	149.62	168.32	205.72	243.13	280.53	336.64								
Hensall	24.75	112.68	131.46	150.24	169.02	206.58	244.14	281.70	338.04								
Hillam	18.85	108.75	126.87	145.00	163.12	199.37	235.62	271.87	326.24								
Hirst Courtney	70.83	143.40	167.30	191.20	215.10	262.90	310.70	358.50	430.20								
Huddleston with Newthorpe	7.14	100.94	117.76	134.59	151.41	185.06	218.70	252.35	302.82								
Kelfield	19.45	109.15	127.34	145.53	163.72	200.10	236.48	272.87	327.44								
Kellington	55.73	133.33	155.56	177.78	200.00	244.44	288.89	333.33	400.00								
Kirk Smeaton	13.02	104.86	122.34	139.81	157.29	192.24	227.20	262.15	314.58								
Little Fenton	0.00	96.18	112.21	128.24	144.27	176.33	208.39	240.45	288.54								
Little Smeaton	0.00	96.18	112.21	128.24	144.27	176.33	208.39	240.45	288.54								
Long Drax	21.79	110.71	129.16	147.61	166.06	202.96	239.86	276.77	332.12								
Monk Fryston	18.89	108.77	126.90	145.03	163.16	199.42	235.68	271.93	326.32								
Newland	0.00	96.18	112.21	128.24	144.27	176.33	208.39	240.45	288.54								
Newton Kyme cum Toulston	17.65	107.95	125.94	143.93	161.92	197.90	233.88	269.87	323.84								
North Duffield	21.69	110.64	129.08	147.52	165.96	202.84	239.72	276.60	331.92								
Oxton	8.00	101.51	118.43	135.35	152.27	186.11	219.95	253.78	304.54								
Riccall	55.29	133.04	155.21	177.39	199.56	243.91	288.25	332.60	399.12								
Ryther cum Ossendyke	35.35	119.75	139.70	159.66	179.62	219.54	259.45	299.37	359.24								
Saxton cum Scarthingwell & Lead	24.02	112.19	130.89	149.59	168.29	205.69	243.09	280.48	336.58								
Selby	99.71	162.65	189.76	216.87	243.98	298.20	352.42	406.63	487.96								
Sherburn in Elmet	41.86	124.09	144.77	165.45	186.13	227.49	268.85	310.22	372.26								

DISTRICT COUNCIL TAX (INCLUDING PARISH COUNCIL EXPENDITURE)

SCHEDULE B

PARISH COUNCIL	Parish Band D 2007/8	BANDS							
		A	B	C	D	E	F	G	H
		£ p	£ p	£ p	£ p	£ p	£ p	£ p	£ p
Skipwith	0.00	96.18	112.21	128.24	144.27	176.33	208.39	240.45	288.54
South Milford	21.16	110.29	128.67	147.05	165.43	202.19	238.95	275.72	330.86
Stapleton	0.00	96.18	112.21	128.24	144.27	176.33	208.39	240.45	288.54
Stillingfleet	18.22	108.33	126.38	144.44	162.49	198.60	234.71	270.82	324.98
Stutton with Hazlewood	15.58	106.57	124.33	142.09	159.85	195.37	230.89	266.42	319.70
Tadcaster	46.32	127.06	148.24	169.41	190.59	232.94	275.30	317.65	381.18
Temple Hirst	0.00	96.18	112.21	128.24	144.27	176.33	208.39	240.45	288.54
Thorganby	14.29	105.71	123.32	140.94	158.56	193.80	229.03	264.27	317.12
Thorpe Willoughby	22.51	111.19	129.72	148.25	166.78	203.84	240.90	277.97	333.56
Towton (with Grimston, Kirby Wharfe & North Milford)	11.43	103.80	121.10	138.40	155.70	190.30	224.90	259.50	311.40
Ulleskelf	35.49	119.84	139.81	159.79	179.76	219.71	259.65	299.60	359.52
Walden Stubbs	0.00	96.18	112.21	128.24	144.27	176.33	208.39	240.45	288.54
West Haddlesey	22.73	111.33	129.89	148.44	167.00	204.11	241.22	278.33	334.00
Whitley	27.07	114.23	133.26	152.30	171.34	209.42	247.49	285.57	342.68
Wistow	22.00	110.85	129.32	147.80	166.27	203.22	240.17	277.12	332.54
Womersley	62.87	138.09	161.11	184.12	207.14	253.17	299.20	345.23	414.28

TOTAL COUNCIL TAX 2007/2008

SCHEDULE C

BANDS

PARISH COUNCIL	A		B		C		D		E		F		G		H	
	£	p	£	p	£	p	£	p	£	p	£	p	£	p	£	p
Appleton Roebuck & Acaster Selby	900.45		1050.53		1200.60		1350.68		1650.83		1950.98		2251.13		2701.36	
Balne	899.35		1049.25		1199.14		1349.03		1648.81		1948.60		2248.38		2698.06	
Barkston Ash	895.60		1044.87		1194.13		1343.40		1641.93		1940.47		2239.00		2686.80	
Barlby	913.77		1066.07		1218.36		1370.66		1675.25		1979.84		2284.43		2741.32	
Barlow	914.74		1067.20		1219.65		1372.11		1677.02		1981.94		2286.85		2744.22	
Beal	929.59		1084.52		1239.45		1394.38		1704.24		2014.10		2323.97		2788.76	
Biggin	892.01		1040.68		1189.35		1338.02		1635.36		1932.70		2230.03		2676.04	
Bilbrough	894.03		1043.04		1192.04		1341.05		1639.06		1937.07		2235.08		2682.10	
Birkin	886.17		1033.86		1181.55		1329.25		1624.64		1920.03		2215.42		2658.50	
Bolton Percy, Colton & Steeeton	888.49		1036.57		1184.65		1332.73		1628.89		1925.05		2221.22		2665.46	
Brayton	901.33		1051.55		1201.77		1351.99		1652.43		1952.87		2253.32		2703.98	
Brotherton	903.95		1054.60		1205.26		1355.92		1657.24		1958.55		2259.87		2711.84	
Burn	896.27		1045.64		1195.02		1344.40		1643.16		1941.91		2240.67		2688.80	
Burton Salmon	894.99		1044.15		1193.32		1342.48		1640.81		1939.14		2237.47		2684.96	
Byram cum Sutton	896.05		1045.40		1194.74		1344.08		1642.76		1941.45		2240.13		2688.16	
Camblesforth	903.64		1054.25		1204.85		1355.46		1656.67		1957.89		2259.10		2710.92	
Carlton	903.49		1054.07		1204.65		1355.23		1656.39		1957.55		2258.72		2710.46	
Cawood	915.13		1067.65		1220.17		1372.69		1677.73		1982.77		2287.82		2745.38	
Chapel Haddlesey	914.04		1066.38		1218.72		1371.06		1675.74		1980.42		2285.10		2742.12	
Church Fenton	901.86		1052.17		1202.48		1352.79		1653.41		1954.03		2254.65		2705.58	
Cliffe	904.61		1055.38		1206.15		1356.92		1658.46		1960.00		2261.53		2713.84	
Cridling Stubbs	902.68		1053.13		1203.57		1354.02		1654.91		1955.81		2256.70		2708.04	
Drax	898.93		1048.76		1198.58		1348.40		1648.04		1947.69		2247.33		2696.80	
Eggborough	912.85		1065.00		1217.14		1369.28		1673.56		1977.85		2282.13		2738.56	
Escrick	899.44		1049.35		1199.25		1349.16		1648.97		1948.79		2248.60		2698.32	
Fairburn	905.35		1056.25		1207.14		1358.03		1659.81		1961.60		2263.38		2716.06	
Gateforth	900.11		1050.12		1200.14		1350.16		1650.20		1950.23		2250.27		2700.32	
Hambleton	905.77		1056.74		1207.70		1358.66		1660.58		1962.51		2264.43		2717.32	
Healaugh & Catterton	889.09		1037.27		1185.45		1333.63		1629.99		1926.35		2222.72		2667.26	
Heck	903.99		1054.66		1205.32		1355.99		1657.32		1958.65		2259.98		2711.98	
Hemingbrough	902.20		1052.57		1202.93		1353.30		1654.03		1954.77		2255.50		2706.60	
Hensall	902.67		1053.11		1203.56		1354.00		1654.89		1955.78		2256.67		2708.00	
Hillam	898.73		1048.52		1198.31		1348.10		1647.68		1947.26		2246.83		2696.20	
Hirst Courtney	933.39		1088.95		1244.52		1400.08		1711.21		2022.34		2333.47		2800.16	
Huddleston with Newthorpe	890.93		1039.41		1187.90		1336.39		1633.37		1930.34		2227.32		2672.78	
Kelfield	899.13		1048.99		1198.84		1348.70		1648.41		1948.12		2247.83		2697.40	
Kellington	923.32		1077.21		1231.09		1384.98		1692.75		2000.53		2308.30		2769.96	
Kirk Smeaton	894.85		1043.99		1193.13		1342.27		1640.55		1938.83		2237.12		2684.54	
Little Fenton	886.17		1033.86		1181.55		1329.25		1624.64		1920.03		2215.42		2658.50	
Little Smeaton	886.17		1033.86		1181.55		1329.25		1624.64		1920.03		2215.42		2658.50	
Long Drax	900.69		1050.81		1200.92		1351.04		1651.27		1951.50		2251.73		2702.08	
Monk Fryston	898.76		1048.55		1198.35		1348.14		1647.73		1947.31		2246.90		2696.28	
Newland	886.17		1033.86		1181.55		1329.25		1624.64		1920.03		2215.42		2658.50	
Newton Kyme cum Toulston	897.93		1047.59		1197.24		1346.90		1646.21		1945.52		2244.83		2693.80	
North Duffield	900.63		1050.73		1200.84		1350.94		1651.15		1951.36		2251.57		2701.88	
Oxton	891.50		1040.08		1188.67		1337.25		1634.42		1931.58		2228.75		2674.50	
Riccall	923.03		1076.86		1230.70		1384.54		1692.22		1999.89		2307.57		2769.08	

TOTAL COUNCIL TAX 2007/2008

SCHEDULE C

BANDS

PARISH COUNCIL	A		B		C		D		E		F		G		H	
	£	p	£	p	£	p	£	p	£	p	£	p	£	p	£	p
Ryther cum Ossendyke	909.73		1061.36		1212.98		1364.60		1667.84		1971.09		2274.33		2729.20	
Saxton cum Scarthingwell & Lead	902.18		1052.54		1202.91		1353.27		1654.00		1954.72		2255.45		2706.54	
Selby	952.64		1111.41		1270.19		1428.96		1746.51		2064.05		2381.60		2857.92	
Sherburn in Elmet	914.07		1066.42		1218.76		1371.11		1675.80		1980.49		2285.18		2742.22	
Skipwith	886.17		1033.86		1181.55		1329.25		1624.64		1920.03		2215.42		2658.50	
South Milford	900.27		1050.32		1200.36		1350.41		1650.50		1950.59		2250.68		2700.82	
Stapleton	886.17		1033.86		1181.55		1329.25		1624.64		1920.03		2215.42		2658.50	
Stillingfleet	898.31		1048.03		1197.75		1347.47		1646.91		1946.35		2245.78		2694.94	
Stutton with Hazlewood	896.55		1045.98		1195.40		1344.83		1643.68		1942.53		2241.38		2689.66	
Tadcaster	917.05		1069.89		1222.73		1375.57		1681.25		1986.93		2292.62		2751.14	
Temple Hirst	886.17		1033.86		1181.55		1329.25		1624.64		1920.03		2215.42		2658.50	
Thorganby	895.69		1044.98		1194.26		1343.54		1642.10		1940.67		2239.23		2687.08	
Thorpe Willoughby	901.17		1051.37		1201.56		1351.76		1652.15		1952.54		2252.93		2703.52	
Towton (with Grimston, Kirby Wharfe & North Milford)	893.79		1042.75		1191.72		1340.68		1638.61		1936.54		2234.47		2681.36	
Ulleskelf	909.83		1061.46		1213.10		1364.74		1668.02		1971.29		2274.57		2729.48	
Walden Stubbs	886.17		1033.86		1181.55		1329.25		1624.64		1920.03		2215.42		2658.50	
West Haddlesey	901.32		1051.54		1201.76		1351.98		1652.42		1952.86		2253.30		2703.96	
Whitley	904.21		1054.92		1205.62		1356.32		1657.72		1959.13		2260.53		2712.64	
Wistow	900.83		1050.97		1201.11		1351.25		1651.53		1951.81		2252.08		2702.50	
Womersley	928.08		1082.76		1237.44		1392.12		1701.48		2010.84		2320.20		2784.24	
NYCC	629.03		733.86		838.70		943.54		1153.22		1362.89		1572.57		1887.08	
NYFARA	37.36		43.59		49.81		56.04		68.49		80.95		93.40		112.08	
NYPA	123.60		144.20		164.80		185.40		226.60		267.80		309.00		370.80	
SDC	96.18		112.21		128.24		144.27		176.33		208.39		240.45		288.54	
TOTAL	886.17		1033.86		1181.55		1329.25		1624.64		1920.03		2215.42		2658.50	