

MISSION STATEMENT

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

Please ask for: Ken Robinson
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23 February 2009

Dear Councillor

You are hereby summoned to an Extraordinary Meeting of the Selby District Council to be held in the Civic Suite, Civic Centre, Portholme Road, Selby on **Tuesday 3 March 2009** commencing at **6.00 pm**.

Yours sincerely

M Connor
Chief Executive

Opening Prayers will be offered.

AGENDA – PUBLIC SESSION

1. **Apologies for Absence**

To receive apologies for absence.

2. **Disclosure of Interest**

To receive any disclosures of interest in matters to be considered at the meeting in accordance with the provisions of Section 117 of the Local Government Act 1972, and Sections 50, 52 and 81 of the Local Government Act 2000 and the Members' Code of Conduct adopted by the Council.

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

Report of the Head of Service – Finance and Central Services (pages 4 to 12 attached).

4. **Prudential Borrowing Indicators 2009/10**

Report of the Head of Service – Finance and Central Services (pages 13 to 24 attached).

5. **Council Tax 2009/10**

Report of the Head of Service – Finance and Central Services (pages 25 to 44 attached).

6. **PRIVATE SESSION**

It will be recommended that in accordance with Section 100(4) of the Local Government Act 1972, in view of the nature of the business to be transacted, the meeting be not open to the Press and public during discussion of the following items as there will be disclosure of exempt information as defined in Section 100(1) of the Act as described in paragraph 3 of Part 1 of Schedule 12(A) of the Act.

7. **Comprehensive Performance Assessment – Final Report**

Chief Executive to submit verbal report.

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

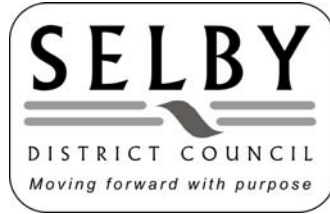
Descriptions of Exempt Information

1. Information relating to any individual.
2. Information which is likely to reveal the identity of an individual.
3. Information relating to the financial or business affairs of any particular person (including the authority holding that information).
4. Information relating to any consultations or negotiations, or contemplated consultations or negotiations, in connection with any labour relations matter arising between the authority or a Minister of the Crown and employees of, or office holders under, the authority.
5. Information in respect of which a claim to legal professional privilege could be maintained in legal proceedings.
6. Information which reveals that the authority proposes –
 - (a) to give under any enactment a notice under or by virtue of which requirements are imposed on a person; or
 - (b) to make an order or direction under any enactment.
7. Information relating to any action taken or to be taken in connection with the prevention, investigation or prosecution of crime.
8. Qualifications for Exempt Information:

Information falling within paragraph 3 is not exempt information by virtue of that paragraph if it is required to be registered under -

 - (a) the Companies Act 1985;
 - (b) the Friendly Societies Act 1974;
 - (c) the Friendly Societies Act 1992;
 - (d) the Industrial and Provident Societies Acts 1965 to 1978;
 - (e) the Building Societies Act 1986; or
 - (f) the Charities Act 1993.
9. Information falling within any of the 7 categories listed above is not exempt if it relates to proposed development for which the local planning authority may grant itself planning permission pursuant to regulation 3 of the Town and Country Planning General Regulations 1992.
10. Information which;
 - (a) falls within any of paragraphs 1 to 7 above; and
 - (b) is not prevented from being exempt by virtue of paragraph 8 or 9 above,

is exempt information if and so long, as in all the circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information.



Agenda Item No: 3

Title: The Budget, reserves and balances 2009-10

To: Council

Date: 3 March 2009

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(s)

- 2.1 **That councillors consider the Head of Finance and Central Services' statements in paragraphs 4.2 and 4.8 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.

4 The Report

Robustness of the Budget

- 4.1 The economic recession is impacting upon the Council's financial position, and the Council's financial strategy and 3 year medium term financial plan have been refreshed to include cautious assumptions on investment interest and income. Cost pressures from increasing demand for services will continue to be closely monitored and will be managed through the Council's base budget savings strategy, whilst the medium term financial position will be kept under continuous review.
- 4.2 In respect of the proposed budget requirement for 2009/10, 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 2009/10 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 2009/10 to be robust.”

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

- 4.4 Appendix B shows the estimated balance on each of the Council's reserves at the end of 2009/10 after taking into account the impact of the agreed budget and provides a brief summary of each reserve.

The General Fund (Working) Balance

- 4.5 As indicated above, the General Fund Balance is an un-earmarked balance and current policy is for this to be at a minimum of £1.5m. Any estimated balance above this figure is available to support the budget and future council tax levels within the context of the Council's financial strategy – current projections show balances depleting to £1.5m over the next 5 years. Appendix A gives further details on the General Fund Balance.

Housing Revenue Account Balance

- 4.6 The suggested minimum balance on the Housing Revenue Account is £250 per dwelling which equates to £793k as at 1 April 2009. The estimated HRA balance will be £2.3m at 1st April 2009 and whilst this appears to be in excess of the amount required, future financial projections show the reserve depleting to the assumed level by 2012/13. In addition there is a Special Projects Fund which has an estimated balance as at 1 April 2009 of £1.1m.

Specific Earmarked Reserves

- 4.7 In relation to reserves set aside for specific items of expenditure, a review has also been conducted to determine adequate levels. These form part of the Council Medium Term Financial Strategy and recommendations on the use of these reserves to support the 2009/10 revenue budget proposals were approved at the Council meeting on 10 February 2009.
- 4.8 In respect of the adequacy of the Council's proposed financial reserves and balances councillors are asked to consider the following statement:

“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 2009/10 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.

a minimum amount of £1.5m for the General Fund balance and a minimum of £793k for the Housing Revenue Account is considered adequate for this purpose.”

5 Financial Implications

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

6 Conclusions

6.1 The Council's 2009/10 budgets are robust, and based on current assumptions regarding the economic recession the Council has adequate levels of reserves and balances, however the review of budgets will continue during in 2009/10.

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 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.	Impact
9.7	Value for Money The budgets and use of reserves and balances are designed to deliver value for money services and make best use of the resources available.	Impact

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 a minimum £1.5m. This represents approximately 13% of net expenditure or 4% of gross expenditure. The estimated balance at 1 April 2009 is £2.5m. Given the shortfall in investment interest due to the economic recession the excess balances over £1.5m will be used to support revenue spending and Council Tax in the medium term.

- *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 **£150k** 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 approximately **£100k**.

- *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 £14.4m in 2009/10 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 **£200k** is considered adequate for this purpose.

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 materialise and a fall in demand beyond that predicted for 2009/10 of say a further 10% would lead to a reduction in income of around **£350k**.

- *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 through 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 **£200k** is considered adequate to cover for emergencies.

- *Other Issues*

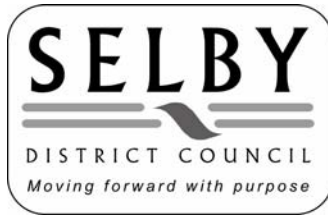
During the budget debate a number of potential areas of additional spend were identified and assumptions have been made on the level of specific grants.

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 –

an issue which will require particularly close monitoring during the economic recession.

Taking all of these factors into account it would be prudent to maintain the current policy of holding minimum General Fund balances of £1.5m. 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 £793k at 1 April 2009. The estimated HRA balance at 1 April is projected to be £2.3m which is well above the minimum but the HRA Business Plan shows that this will be depleted by 2012/13.



Title: Prudential Borrowing Indicators 2009/10

To: Council

Date: 3 March 2009

Service Area: Finance and Central Services

Author: Nicola Chick, Accountancy Services Manager

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

1 Purpose of Report

- 1.1 To provide councillors with information on the prudential indicators for borrowing required by the CIPFA Prudential Code as specified by the Local Government Act 2003.

2 Recommendation(s)

- 2.1
- i. Councillors approve the prudential borrowing indicators which reflect the capital expenditure plans and treasury management policy decisions and confirm that they are affordable, prudent and sustainable.**
 - ii. Councillors approve the Authorised Borrowing Limit at £18,000,000 and the Operational Borrowing Limit at £14,000,000 for 2009/10.**
 - iii. Councillors delegate authority to the Head of Finance & Central Services to effect movement within the agreed authorised boundary limits for long-term borrowing for 2009/10 onwards.**
 - iv. Councillors delegate authority to the Head of Finance & Central Services to effect movement within the agreed operational boundary limits for long-term borrowing for 2009/10 onwards.**

3 Executive Summary

- 3.1 Local authorities are required by Regulation to have regard to the Prudential Code for Capital Finance when carrying out their duties in England and Wales under Part 1 of the Local Government Act 2003.
- 3.2 The Code introduced a regime of self-regulation for borrowing monies for capital purposes. A local authority can borrow as much as it wishes as long as it can afford the repayments. The Code outlines four key objectives relating to the capital investment plans and treasury management procedures of local authorities. To demonstrate that these objectives are being fulfilled the Prudential Code sets out the indicators that must be used, and the factors that must be taken into account.
- 3.3 The limits and ratios that form the indicators are for the local authority to set itself. This report details Selby District Council's indicators and ratios for the coming financial year.

4 The Report

- 4.1 Since 1 April 2004 a regime of self-regulation for borrowing of monies for capital purposes has been in place. Essentially this means that the Council can borrow as much as it wishes for capital investment as long as it is able to afford the repayments. This regime is known as the 'Prudential Code' (the Code).
- 4.2 The Code prescribes how the issue of affordability is measured using a set of prudential indicators. The four key objectives of the Code are to ensure that capital investment plans of local authorities are affordable, prudent and sustainable, and to ensure that treasury management decisions are taken in accordance with good professional practice. The indicators are mandatory but the figures used in the calculations are a matter for each local authority.
- 4.3 Prudential indicators must be set and revised by the same body that takes the decisions for the local authority's budgets. The Section 151 Officer is responsible for ensuring that all matters required to be taken into account are reported to the Council for consideration, and establishing procedures to monitor performance.
- 4.4 Appendix A sets out the Prudential Code Indicators for 2009/10 and other statements of information required by the Code, which require approval by councillors.
- 4.5 The prudential indicators required by the Code are designed to support and record local decision-making. They are not designed to be comparative performance indicators and the use of them in this way would be likely to be misleading and counter productive.

5 Financial Implications

- 5.1 There are no financial implications as a consequence of this report. The procedures to monitor performance against the prudential indicators should not in itself create any additional expenditure.

6 Conclusions

- 6.1 The prudential indicators can be used as a guide to councillors to ensure that the Council's capital spending plans are affordable over the long term. The indicators can act as an aid when formulating spending plans for new projects.

7 Link to Corporate Plan

- 7.1 Prudential indicators form part of the financial procedures, which, underpin the delivery of all the Council's services and therefore work with and support all of the Council's strategic themes.

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

- 8.1 The prudential indicators support 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**

This report helps to ensure the reduction of risks arising from spending outside delegated powers and enabling an accurate, realistic and manageable budget.

9.6 **Sustainability** **Impact/No Impact**

9.7 Value for Money

Impact

The approval of prudential borrowing limits assists in the monitoring of the financial well being of the Council in delivering its services. The calculation of the prudential indicators ensures that spending plans are affordable.

10 Background Papers

- 10.1 Accountancy working papers.
CIPFA publications on the Prudential Code for Capital Finance in Local Authorities.

PRUDENTIAL CODE INDICATORS 2009/10**1 AFFORDABILITY INDICATORS**

- 1.1 The actual capital expenditure that was incurred in 2007/08 and the estimates of capital expenditure to be incurred for the current and future years that have been approved are shown in table 1.

Table 1: Capital Expenditure

	2007/08 Actual £'000	2008/09 Forecast £'000	2009/10 Estimate £'000	2010/11 Estimate £'000	2011/12 Estimate £'000
Economy	200	3,303	528	10	0
Environment	121	123	32	0	0
Planning	0	0	0	0	0
Policy & Resources	708	904	1,309	1,012	4,765
Social - GF	540	735	853	580	580
Social - HRA	2,557	3,632	4,829	3,762	2,831
TOTAL	4,126	8,697	7,551	5,364	8,176

- 1.2 Estimates of the ratio of the financing costs to net revenue stream for the current and future years, together with the actual figures for 2007/08 are shown in table 2.

Table 2: Ratio of Financing Costs to Net Revenue Stream

	2007/08 Actual %	2008/09 Forecast %	2009/10 Estimate %	2010/11 Estimate %	2011/12 Estimate %
GF	-2.03	-3.39	0.43	3.37	2.54
HRA	7.24	6.91	8.35	5.89	5.68

- 1.3 The estimates of financing costs include current commitments and the proposals in the budget. The financing costs ratio takes into account the net effect of borrowing costs and investment returns on the General Fund. The figures for the Housing Revenue Account include the effect of the Major Repairs Allowance, which is being used to fund the decent homes initiative.
- 1.4 Estimates of the year end capital financing requirement for the Council for

current and future years and the actual capital financing requirement at 31 March 2008 are shown in table 3.

- 1.5 The capital financing requirement measures the authority's underlying need to borrow for a capital purpose. The negative Housing Revenue Account capital financing requirement means that the Account does not need to borrow funds externally but can use the negative allocation. In practice this means that reserved HRA capital receipts may be used in lieu of external borrowing. In accordance with best professional practice, Selby District Council does not associate borrowing with particular items or types of expenditure. The authority has an integrated treasury management strategy and has adopted the CIPFA Code of Practice for Treasury Management in the Public Services.

Table 3: Capital Financing Requirement

	2007/08 Actual £'000	2008/09 Forecast £'000	2009/10 Estimate £'000	2010/11 Estimate £'000	2011/12 Estimate £'000
GF	2,489	2,464	2,360	2,260	3,413
HRA	-2770	-2,550	-2,330	-2,110	-1,890

- 1.6 Selby District Council has, at any point in time, a number of cash flows both positive and negative, and manages its treasury position in terms of its borrowings and investments in accordance with its approved treasury management strategy and practices. In day-to-day cash management, no distinction can be made between revenue and capital cash. External borrowing arises as a consequence of all the financial transactions of the authority and not simply those arising from capital spending. In contrast the capital spending requirement reflects the authority's underlying need to borrow for capital purposes.
- 1.7 CIPFA's Prudential code for Capital Finance in Local Authorities' includes the following key indicator of prudence;
- "In order to ensure that over the medium term net borrowing will only be for a capital purpose, the local authority should ensure that net external borrowing does not, except in the short term, exceed the total of capital financing requirement in the preceding year plus the estimates of any additional capital financing requirement for the current and the next two financial years."*
- 1.8 The Head of Service – Finance & Central Services reports that the authority had no difficulty meeting this requirement in 2007/08, nor are any difficulties envisaged for the current or future years. This view takes into account current commitments, existing plans and the proposals in the budget.

- 1.9 It should be noted that actual external debt is not directly comparable to the authorised limit and operational boundary, since the actual external debt reflects the position at one point in time. Table 4 shows the actual and forecasted external debt position of the Council.

Table 4: Actual and Forecasted External Debt

	Actual	Forecasted			
	31 March 2008 £'000	31 March 2009 £'000	31 March 2010 £'000	31 March 2011 £'000	31 March 2012 £'000
Gross External Debt					
External Borrowing	9,571	11,556	9,539	9,777	9,767
Other Long Term Liabilities	0	0	0	0	0
Gross External Debt	9,571	11,556	9,539	9,777	9,767

- 1.20 In respect of its external debt, the table 5 details the proposed authorised limits for the Council's total external debt gross of investments for the next three financial years which councillors are recommended to approve. These limits separately identify borrowing from other long-term liabilities such as finance leases. The 2007/08 and 2008/09 figures shown below are for comparative purposes. It is also recommended that members continue to delegate authority to the Head of Finance and Central Services, within the total limit for any individual year, to effect movement between the separately agreed limits for borrowing and other long term liabilities. Any such changes made will be reported to Policy and resources Committee at its next meeting following the change.

Table 5: Authorised Limit for External Debt

Authorised Limit For:	Actual		Forecasted		
	2007/08 £'000	2008/09 £'000	2009/10 £'000	2010/11 £'000	2011/12 £'000
External Borrowing	16,000	16,000	18,000	18,000	18,000
Other Long Term Liabilities	0	0	0	0	0
Gross External Debt	16,000	16,000	18,000	18,000	18,000

- 1.21 The Head of Service – Finance & Central Services reports that these authorised limits are consistent with the authority's current commitments, existing plans and the proposals in the budget for capital expenditure and financing, and with its approved treasury management policy statement and practices. The Head of Service – Finance & Central Services

confirms that they are based on the estimate of the most likely, prudent but not worst-case scenario, with in addition sufficient headroom over and above this to allow for operational management, for example unusual cash movements. Risk analysis and risk management strategies have been taken into account; as have plans for capital expenditure, estimates of the capital financing requirement and estimates of cash flow requirements for all purposes.

- 1.22 Councillors are also recommended to approve the following operational boundary for external debt for the same period the details of which are shown in table 6. The operational boundary for external debt is based on the same estimates as the authorised limit but reflects directly the Head of Service – Finance & Central Services estimate of the most likely, prudent but not worst case scenario, without the additional headroom included within the authorised limit to allow for example for unusual cash movements, and equates to the maximum of external debt projected by this estimate. The operational boundary represents a key management tool for in year monitoring by the Head of Finance and Central Services. Within the operational boundary, figures for borrowing and other long-term liabilities are separately identified as shown in Table 6. Councillors are recommended to delegate authority to the Head of Service - Finance and Central Services, within the total operational boundary for any individual year, to effect movement between the separately agreed figures for borrowing and other long-term liabilities, in a similar fashion to the authorised limit. Any such changes will be reported to Policy and Resources Committee at its next meeting following the change.

Table 6: Operational Boundary for External Debt

Authorised Limit For	2007/08 £'000	2008/09 £'000	2009/10 £'000	2010/11 £'000	2011/12 £'000
External Borrowing	12,000	12,000	14,000	14,000	14,000
Other Long Term Liabilities	0	0	0	0	0
Gross External Debt	12,000	12,000	14,000	14,000	14,000

- 1.23 In taking its decisions on this report, Councillors are asked to note that the authorised limit determined for 2009/10 (see paragraph 1.22 above) will be the statutory limit determined under section 3(1) of the Local Government Act 2003.

2 PRUDENTIAL INDICATORS FOR PRUDENCE

- 2.1 CIPFA's Prudential Code for Capital Finance in Local Authorities includes the following as a key indicator of prudence:

“In order to ensure that over the medium term net borrowing will only be for a capital purpose, the local authority should ensure that net external borrowing does not except in the short term, exceed the total of the capital financing requirement in the preceding year plus the estimates of any additional capital financing requirement for the current and next two financial years.”

- 2.2 The information in table 7 shows that Selby DC had no trouble in meeting this requirement in 2007/08, nor are any difficulties envisaged for the current or future years. This view takes into account current commitments, existing plans, and the agreed budget and capital programme.

Table 7: Net External Borrowing Compared with Capital Financing Requirement (CFR)

Is net External Borrowing Below CFR?	2007/08 Actual 31.03.08 £'000	2008/09 Original 31.03.09 £'000	2008/09 Revised 31.03.09 £'000	2009/10 Estimate 31.03.10 £'000	2010/11 Estimate 31.03.11 £'000	2011/12 Estimate 31.03.12 £'000
Net External Borrowing	-13,673	-14,545	-15,444	-16,461	-15,223	-14,233
Capital Financing Requirement	-281	-35	-116	1	122	1,496

- 2.3 In considering its programme for capital investment, the Council is required within the Prudential Code to have regard to:

- Affordability, e.g. Implications for the Council Tax
- Prudence and sustainability, e.g. implications for external borrowing
- Value for money, e.g. option appraisal
- Stewardship of assets, e.g. asset management planning
- Service objectives, e.g. strategic planning for the authority
- Practicality, e.g. achievability

- 2.4 A key measure of affordability is the incremental impact on the Council Tax, and the Council could consider different options for its capital investment programme in relation to their differential impact on the Council Tax.

- 2.5 The estimate of the incremental impact of capital investment decisions agreed as part of the budget, over and above capital investment decisions that have previously been taken prior to the 2008/09 budget setting round are shown in table 8.

Table 8: Incremental Impact of Capital Investment Decisions

2.6	Capital Investment Impact Upon:	2008/09 £	2009/10 £	2010/11 £	2011/12 £
	Annual Band D Council Tax	0.31	0.61	0.34	3.57
	Average Weekly Housing Rent	4.15	5.30	3.95	3.98

2.7 The impact on Council Tax represents the cost of additional revenue financing of capital spending (or any prudential borrowing less any revenue savings or income. Housing rents are effectively fixed by rent restructuring any extra revenue costs due to capital investment have no impact on HRA rents. The figures for rent therefore show the element of rent required to support capital projects.

3 PRUDENTIAL INDICATORS FOR TREASURY MANAGEMENT

- 3.0 Selby District Council has adopted the CIPFA 'Code of Practice for Treasury Management in Public Services'.
- 3.1 As part of the prudential indicators and Treasury Management Strategy approved for 2007/08 the Council approved an upper limit on its fixed interest rate exposures of 100% of its net outstanding principal sums for the next three years. As part of the strategy it is recommended that this limit is approved for 2008/09 to 2010/11.
- 3.2 In addition the Council approved an upper limit on its variable interest rate exposures for 2007/08 of 30% of its outstanding principal sums for the next three years. It is recommended that this limit is approved again for 2008/09 to 2010/11.
- 3.3 This means that the Head of Service - Finance and Central Services will manage fixed interest rate exposures within a range of 70% to 100% and variable rate exposures within a range 0% to 30%. This is a continuation of current practice. This information is summarised in table 9.

Table 9: Interest Rate Exposure

	2008/09	2009/10	2010/11	2011/12
Upper Limit Fixed Interest Rates				
Borrowings	100%	100%	100%	100%
Investments (Lendings)	100%	100%	100%	100%
Net	100%	100%	100%	100%
Upper Limit on Variable Interest Rates				
Borrowings	30%	30%	30%	30%
Investments (Lendings)	100%	100%	100%	100%
Net	100%	100%	100%	100%

- 3.4 It is also recommended that interest rate exposures on cash investments are managed within the range 0% to 100% fixed rate and 0% to 100% variable rate to give maximum flexibility to take advantage of interest rate changes in the financial markets. This is summarised in table 9.
- 3.5 The Council is also required to set upper and lower limits for the maturity structure of its borrowings. The proposals for these limits are set out in table 10. The limits are the projected amount of fixed rate borrowing maturing in each period as a percentage of total borrowing at fixed rates.

Table 10: Borrowing Maturity Structure

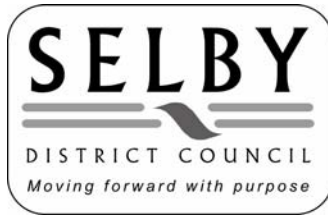
	Upper Limit	Lower Limit
Under 12 Months	20%	0%
12 months and within 24 months	20%	0%
24 months and within 5 years	50%	0%
5 years and within 10 years	75%	0%
10 years and above	95%	25%

- 3.6 The Council is also required to set limits for its investments. In order to provide flexibility the treasury management strategy will recommend that the maximum amounts which could be held at any time for longer than 364 days are defined. This information is shown in table 11.

Table 11. Upper Limit on Investments Beyond 364 Days

	Upper Limit
1 to 2 Years	£20m
2 to 3 Years	£15m
3 to 4 Years	£5m
4 to 5 Years	£3m
Over 5 Years	£0m

- 3.7 The Council would need to contain its exposure to long-dated investments to avoid losses on forced early redemptions. This framework provides a balance between caution and the freedom to take advantage of suitable market opportunities that may arise. Advice is always sought for investment periods longer than 364 days.



Agenda Item No:5

Title: Council Tax 2009/10
To: Council
Date: 3 March 2009
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 2009/10 Council Tax to be formally agreed.

2 Recommendations:

- 2.1
- (i) Councillors note the information contained in Appendix F of this report in relation to the Council Tax for 2009/10.**
 - (ii) Councillors formally approve the values contained in Appendices A to E and Schedule C in relation to the Council Tax for 2009/10.**
 - (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 2009/10 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 10 February 2009 councillors approved the Selby District Council element of the Council Tax.
- 4.2 The Council approved a net budget of £11.176m. There will be a net Band D District charge of £155.00.
- 4.3 At the time of writing the Council has yet to receive one Internal Drainage Board precept demand. 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 revenue estimate for 2009/2010 (Appendix A);
 - (ii) The capital programme for 2009/2010 (Appendix B);
 - (iii) The staffing estimates for the year 2009/2010 (Appendix C).
- 4.6 At the meeting on 9 December 2008 the District Council calculated the following amounts for the year 2009/2010 in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992;
- (i) 29,394 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 2009/2010 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992.

4.8 The Council should note that for the year 2009/2010, 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 2009/2010 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 2009/2010 for each of the categories of dwellings shown at Schedule C.

5 Financial Implications

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

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 9 December 2008.
Accountancy working papers.

GENERAL FUND

	2009/2010 Estimate £
<u>Net Expenditure</u>	
Social Board	2,084,510
Environment Board	4,102,980
Planning Committee	686,590
Economy Board	1,487,280
Policy & Resources Committee	4,107,255
Scrutiny Committee	10,170
Unallocated Savings	(33,045)
	12,445,740
Capital Accounting Adjustment	(735,690)
External Interest	740,680
Investment Income	(789,880)
FRS17 Superannuation Adjustment	(315,450)
	11,345,400
Contribution to / (from) Reserves	(332,880)
Revenue Contribution to Capital Outlay	163,500
TOTAL	11,176,020

CAPITAL EXPENDITURE

APPENDIX B

The table below shows projected expenditure against available spending powers for 2009/10. The Council will receive support through the Housing Subsidy system to assist with its borrowing for Housing projects. In addition, under the Prudential Code for capital finance the Council may also borrow additional funds so long as it is able to afford the repayments. For 2009/10 there are currently no plans to utilise this option.

	Housing £'000	Environmental, Protective and Cultural Services £'000
<u>2009/10</u>		
Spending power brought forward	2,027	-
Supported Borrowing (Govt Grant Aided)	220	-
Prudential Borrowing	-	-
Specified Capital Grant	388	-
Other Grant	-	76
Contribution - Revenue & Reserves	794	645
Major Repairs Allowance	1,965	-
Usable Capital Receipts	150	773
Spending Power	5,544	1,495
Projected Expenditure	4,078	1,495
Spending power available to carry forward to 2010/11	1,466	(0)

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 2009 and March 2010. The table also shows the actual full time equivalent staffing numbers in established posts at 31st March 2008.

	Full Time Equivalents (FTE) based on Established Posts		
	Actual FTE 31.3.08	Budgeted FTE 31.3.09	Budgeted FTE 31.3.10
Chief Executive / Directors & HOS / Support	19.0	19.0	19.0
Environmental Health & Leisure	70.0	81.1	81.1
Housing	80.8	80.9	80.9
Planning & Economic Development	31.6	34.5	34.5
Legal & Democratic Services	15.0	15.6	15.6
Policy & Performance	6.3	6.3	6.3
Human Resources	5.0	5.0	5.0
Finance & Central Services	89.7	96.5	96.5
	317.4	338.8	338.8

Comments re Budgeted FTE 31.3.10

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	92
Barkston Ash	210
Barlby	1,580
Barlow	272
Beal	260
Biggin	60
Bilbrough	163
Birkin	57
Bolton Percy, Colton & Steeton	227
Brayton	1,840
Brotherton	235
Burn	199
Burton Salmon	195
Byram cum Sutton	486
Camblesforth	496
Carlton	666
Cawood	631
Chapel Haddlesey	91
Church Fenton	499
Cliffe	475
Cridling Stubbs	68
Drax	143
Eggborough	636
Escrick	455
Fairburn	321
Gateforth	109
Hambleton	661
Healaugh & Catterton	97
Heck	88
Hemingbrough	712
Hensall	305
Hillam	335
Hirst Courtney	109
Huddleston with Newthorpe	28
Kelfield	170
Kellington	307
Kirk Smeaton	196
Little Fenton	44
Little Smeaton	133
Long Drax	42
Monk Fryston	427
Newland	79
Newton Kyme and Toulston	119
North Duffield	486

**PARISH COUNCIL PRECEPTS
BAND D EQUIVALENT PROPERTIES**

APPENDIX D

Oxton	8
Riccall	855
Ryther	97
Saxton & Lead	227
Selby	4,441
Sherburn in Elmet	2,097
Skipwith	124
South Milford	863
Stapleton	25
Stillingfleet	182
Stutton with Hazlewood	390
Tadcaster	2,188
Temple Hirst	39
Thorganby	144
Thorpe Willoughby	925
Towton (with Grimston, Kirby Wharfe & North Milford)	172
Ulleskelf	327
Walden Stubbs	32
West Haddlesey	90
Whitley	358
Wistow	487
Womersley	169

29,394

APPENDIX E

Amounts now calculated by the Council for the year 2009/2010 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992:

- a) **£50,350,310** 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) **£37,816,325** 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) **£12,484,465** 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) **£6,620,048** 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) **£199.51** 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) **£1,308,445** being the aggregate amount of all special items referred to in Section 34(1) of the Act.
- g) **£155.00** 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 2009/2010 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-	570.72	33.83	110.65
A	684.87	40.59	132.78
B	799.01	47.36	154.91
C	913.16	54.12	177.04
D	1027.30	60.89	199.17
E	1255.59	74.42	243.43
F	1483.88	87.95	287.69
G	1712.17	101.48	331.95
H	2054.60	121.78	398.34

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

Appleton Roebuck & Acaster Selby	179.29
Balne	174.57
Barkston Ash	174.05
Barlby	203.73
Barlow	196.54
Beal	222.31
Biggin	163.33
Bilbrough	179.54
Birkin	155.00
Bolton Percy, Colton & Steeton	177.03
Brayton	186.79
Brotherton	195.43
Burn	170.08
Burton Salmon	167.82
Byram cum Sutton	192.04
Camblesforth	189.27
Carlton	182.03
Cawood	212.84
Chapel Haddlesey	196.81
Church Fenton	180.01
Cliffe	182.14
Cridling Stubbs	175.59
Drax	189.97
Eggborough	173.87
Escrick	174.78
Fairburn	183.60
Gateforth	174.38
Hambleton	194.33
Healaugh & Catterton	155.00
Heck	182.47
Hemingbrough	184.49
Hensall	177.95
Hillam	178.57
Hirst Courtney	240.32
Huddleston with Newthorpe	162.14
Kelfield	173.24
Kellington	212.00
Kirk Smeaton	172.86
Little Fenton	155.00
Little Smeaton	155.00
Long Drax	177.62

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

Monk Fryston	176.39
Newland	155.00
Newton Kyme cum Toulston	175.17
North Duffield	175.58
Oxton	155.00
Riccall	226.09
Ryther cum Ossendyke	191.08
Saxton cum Scarthingwell & Lead	194.65
Selby	253.76
Sherburn in Elmet	203.02
Skipwith	155.00
South Milford	183.97
Stapleton	155.00
Stillingfleet	175.10
Stutton with Hazlewood	173.97
Tadcaster	202.90
Temple Hirst	155.00
Thorganby	168.89
Thorpe Willoughby	179.49
Towton (with Grimston, Kirby Wharfe & North Milford)	170.70
Ulleskelf	202.78
Walden Stubbs	155.00
West Haddlesey	177.22
Whitley	174.55
Wistow	177.63
Womersley	220.92

DISTRICT COUNCIL TAX (INCLUDING PARISH COUNCIL EXPENDITURE)

SCHEDULE B

PARISH COUNCIL	Parish Band D 2009/10	BANDS															
		A		B		C		D		E		F		G		H	
		£	p	£	p	£	p	£	p	£	p	£	p	£	p	£	p
Appleton Roebuck & Acaster Selby	24.29	119.52	139.44	159.37	179.29	219.13	258.97	298.80	358.57								
Balne	19.57	116.38	135.77	155.18	174.57	213.36	252.15	290.94	349.13								
Barkston Ash	19.05	116.03	135.37	154.71	174.05	212.72	251.40	290.07	348.09								
Barlby	48.73	135.82	158.45	181.10	203.73	249.00	294.27	339.54	407.45								
Barlow	41.54	131.02	152.86	174.70	196.54	240.21	283.88	327.55	393.07								
Beal	67.31	148.20	172.90	197.61	222.31	271.71	321.11	370.50	444.61								
Biggin	8.33	108.88	127.03	145.18	163.33	199.62	235.91	272.20	326.65								
Bilbrough	24.54	119.69	139.64	159.59	179.54	219.43	259.33	299.22	359.07								
Birkin	0.00	103.33	120.55	137.78	155.00	189.44	223.88	258.32	309.99								
Bolton Percy, Colton & Steeton	22.03	118.02	137.68	157.36	177.03	216.37	255.70	295.04	354.05								
Brayton	31.79	124.52	145.28	166.04	186.79	228.29	269.80	311.30	373.57								
Brotherton	40.43	130.28	152.00	173.72	195.43	238.85	282.28	325.70	390.85								
Burn	15.08	113.38	132.28	151.18	170.08	207.87	245.66	283.45	340.15								
Burton Salmon	12.82	111.88	130.52	149.18	167.82	205.11	242.40	279.69	335.63								
Byram cum Sutton	37.04	128.02	149.36	170.70	192.04	234.71	277.38	320.05	384.07								
Camblesforth	34.27	126.18	147.20	168.24	189.27	231.33	273.38	315.44	378.53								
Carlton	27.03	121.35	141.57	161.81	182.03	222.48	262.92	303.37	364.05								
Cawood	57.84	141.89	165.54	189.19	212.84	260.13	307.43	354.72	425.67								
Chapel Haddlesey	41.81	131.20	153.07	174.94	196.81	240.54	284.27	328.00	393.61								
Church Fenton	25.01	120.00	140.00	160.01	180.01	220.01	260.01	300.00	360.01								
Cliffe	27.14	121.42	141.66	161.90	182.14	222.61	263.08	303.55	364.27								
Cridling Stubbs	20.59	117.06	136.56	156.08	175.59	214.61	253.62	292.64	351.17								
Drax	34.97	126.64	147.75	168.86	189.97	232.18	274.39	316.60	379.93								
Eggborough	18.87	115.91	135.23	154.55	173.87	212.50	251.14	289.77	347.73								
Escrick	19.78	116.52	135.93	155.36	174.78	213.62	252.45	291.29	349.55								
Fairburn	28.60	122.40	142.79	163.20	183.60	224.40	265.19	305.99	367.19								
Gateforth	19.38	116.25	135.62	155.01	174.38	213.13	251.87	290.62	348.75								
Hambleton	39.33	129.55	151.14	172.74	194.33	237.51	280.69	323.87	388.65								
Healaugh & Catterton	0.00	103.33	120.55	137.78	155.00	189.44	223.88	258.32	309.99								
Heck	27.47	121.64	141.92	162.20	182.47	223.01	263.56	304.10	364.93								
Hemingbrough	29.49	122.99	143.49	163.99	184.49	225.48	266.48	307.47	368.97								
Hensall	22.95	118.63	138.40	158.18	177.95	217.49	257.03	296.57	355.89								
Hillam	23.57	119.04	138.88	158.73	178.57	218.25	257.93	297.60	357.13								
Hirst Courtney	85.32	160.21	186.91	213.62	240.32	293.72	347.12	400.52	480.63								
Huddleston with Newthorpe	7.14	108.09	126.10	144.13	162.14	198.17	234.19	270.22	324.27								
Kelfield	18.24	115.49	134.74	153.99	173.24	211.73	250.23	288.72	346.47								
Kellington	57.00	141.33	164.88	188.45	212.00	259.11	306.21	353.32	423.99								
Kirk Smeaton	17.86	115.24	134.44	153.66	172.86	211.27	249.68	288.09	345.71								
Little Fenton	0.00	103.33	120.55	137.78	155.00	189.44	223.88	258.32	309.99								
Little Smeaton	0.00	103.33	120.55	137.78	155.00	189.44	223.88	258.32	309.99								
Long Drax	22.62	118.41	138.14	157.89	177.62	217.09	256.55	296.02	355.23								
Monk Fryston	21.39	117.59	137.19	156.79	176.39	215.58	254.78	293.97	352.77								
Newland	0.00	103.33	120.55	137.78	155.00	189.44	223.88	258.32	309.99								
Newton Kyme cum Toulston	20.17	116.78	136.24	155.71	175.17	214.09	253.01	291.94	350.33								
North Duffield	20.58	117.05	136.56	156.07	175.58	214.59	253.61	292.62	351.15								
Oxton	0.00	103.33	120.55	137.78	155.00	189.44	223.88	258.32	309.99								
Riccall	71.09	150.72	175.84	200.97	226.09	276.33	326.57	376.80	452.17								
Ryther cum Ossendyke	36.08	127.38	148.61	169.85	191.08	233.54	276.00	318.45	382.15								
Saxton cum Scarthingwell & Lead	39.65	129.76	151.39	173.02	194.65	237.90	281.15	324.40	389.29								
Selby	98.76	169.17	197.36	225.57	253.76	310.15	366.53	422.92	507.51								

DISTRICT COUNCIL TAX (INCLUDING PARISH COUNCIL EXPENDITURE)

SCHEDULE B

PARISH COUNCIL	Parish Band D 2009/10	BANDS															
		A		B		C		D		E		F		G		H	
		£	p	£	p	£	p	£	p	£	p	£	p	£	p	£	p
Sherburn in Elmet	48.02	135.34	157.90	180.46	203.02	248.13	293.24	338.35	406.03								
Skipwith	0.00	103.33	120.55	137.78	155.00	189.44	223.88	258.32	309.99								
South Milford	28.97	122.64	143.08	163.53	183.97	224.85	265.73	306.60	367.93								
Stapleton	0.00	103.33	120.55	137.78	155.00	189.44	223.88	258.32	309.99								
Stillingfleet	20.10	116.73	136.18	155.65	175.10	214.01	252.91	291.82	350.19								
Stutton with Hazlewood	18.97	115.98	135.30	154.64	173.97	212.63	251.28	289.94	347.93								
Tadcaster	47.90	135.26	157.81	180.36	202.90	247.98	293.07	338.15	405.79								
Temple Hirst	0.00	103.33	120.55	137.78	155.00	189.44	223.88	258.32	309.99								
Thorganby	13.89	112.59	131.35	150.13	168.89	206.42	243.94	281.47	337.77								
Thorpe Willoughby	24.49	119.66	139.60	159.55	179.49	219.37	259.25	299.14	358.97								
Towton (with Grimston, Kirby Wharfe & North Milford)	15.70	113.80	132.76	151.74	170.70	208.63	246.56	284.49	341.39								
Ulleskelf	47.78	135.18	157.71	180.25	202.78	247.84	292.90	337.95	405.55								
Walden Stubbs	0.00	103.33	120.55	137.78	155.00	189.44	223.88	258.32	309.99								
West Haddlesey	22.22	118.14	137.83	157.53	177.22	216.60	255.98	295.35	354.43								
Whitley	19.55	116.36	135.76	155.16	174.55	213.33	252.12	290.90	349.09								
Wistow	22.63	118.42	138.15	157.90	177.63	217.10	256.57	296.04	355.25								
Womersley	65.92	147.28	171.82	196.38	220.92	270.01	319.10	368.19	441.83								

TOTAL COUNCIL TAX 2009/2010

SCHEDULE C

PARISH COUNCIL	Parish	BANDS								
	Band	D	A	B	C	D	E	F	G	H
	09/10	£ p	£ p	£ p	£ p	£ p	£ p	£ p	£ p	£ p
Appleton Roebuck & Acaster Selby	24.29	977.77	1140.73	1303.69	1466.65	1792.57	2118.49	2444.42	2933.30	
Balne	19.57	974.62	1137.06	1299.49	1461.93	1786.80	2111.68	2436.55	2923.86	
Barkston Ash	19.05	974.27	1136.65	1299.03	1461.41	1786.17	2110.93	2435.68	2922.82	
Barlby	48.73	994.06	1159.74	1325.41	1491.09	1822.44	2153.80	2485.15	2982.18	
Barlow	41.54	989.27	1154.14	1319.02	1483.90	1813.66	2143.41	2473.17	2967.80	
Beal	67.31	1006.45	1174.19	1341.93	1509.67	1845.15	2180.63	2516.12	3019.34	
Biggin	8.33	967.13	1128.31	1289.50	1450.69	1773.07	2095.44	2417.82	2901.38	
Bilbrough	24.54	977.93	1140.92	1303.91	1466.90	1792.88	2118.86	2444.83	2933.80	
Birkin	0.00	961.57	1121.84	1282.10	1442.36	1762.88	2083.41	2403.93	2884.72	
Bolton Percy, Colton & Steeton	22.03	976.26	1138.97	1301.68	1464.39	1789.81	2115.23	2440.65	2928.78	
Brayton	31.79	982.77	1146.56	1310.36	1474.15	1801.74	2129.33	2456.92	2948.30	
Brotherton	40.43	988.53	1153.28	1318.04	1482.79	1812.30	2141.81	2471.32	2965.58	
Burn	15.08	971.63	1133.56	1295.50	1457.44	1781.32	2105.19	2429.07	2914.88	
Burton Salmon	12.82	970.12	1131.81	1293.49	1455.18	1778.55	2101.93	2425.30	2910.36	
Byram cum Sutton	37.04	986.27	1150.64	1315.02	1479.40	1808.16	2136.91	2465.67	2958.80	
Camblesforth	34.27	984.42	1148.49	1312.56	1476.63	1804.77	2132.91	2461.05	2953.26	
Carlton	27.03	979.59	1142.86	1306.12	1469.39	1795.92	2122.45	2448.98	2938.78	
Cawood	57.84	1000.13	1166.82	1333.51	1500.20	1833.58	2166.96	2500.33	3000.40	
Chapel Haddlesey	41.81	989.45	1154.35	1319.26	1484.17	1813.99	2143.80	2473.62	2968.34	
Church Fenton	25.01	978.25	1141.29	1304.33	1467.37	1793.45	2119.53	2445.62	2934.74	
Cliffe	27.14	979.67	1142.94	1306.22	1469.50	1796.06	2122.61	2449.17	2939.00	

TOTAL COUNCIL TAX 2009/2010

SCHEDULE C

PARISH COUNCIL	Parish	BANDS															
	Band	A		B		C		D		E		F		G		H	
	D 09/10	£	p	£	p	£	p	£	p	£	p	£	p	£	p	£	p
Cridling Stubbs	20.59	975.30		1137.85		1300.40		1462.95		1788.05		2113.15		2438.25		2925.90	
Drax	34.97	984.89		1149.03		1313.18		1477.33		1805.63		2133.92		2462.22		2954.66	
Eggborough	18.87	974.15		1136.51		1298.87		1461.23		1785.95		2110.67		2435.38		2922.46	
Escrick	19.78	974.76		1137.22		1299.68		1462.14		1787.06		2111.98		2436.90		2924.28	
Fairburn	28.60	980.64		1144.08		1307.52		1470.96		1797.84		2124.72		2451.60		2941.92	
Gateforth	19.38	974.49		1136.91		1299.32		1461.74		1786.57		2111.40		2436.23		2923.48	
Hambleton	39.33	987.79		1152.43		1317.06		1481.69		1810.95		2140.22		2469.48		2963.38	
Healaugh & Catterton	0.00	961.57		1121.84		1282.10		1442.36		1762.88		2083.41		2403.93		2884.72	
Heck	27.47	979.89		1143.20		1306.52		1469.83		1796.46		2123.09		2449.72		2939.66	
Hemingbrough	29.49	981.23		1144.77		1308.31		1471.85		1798.93		2126.01		2453.08		2943.70	
Hensall	22.95	976.87		1139.69		1302.50		1465.31		1790.93		2116.56		2442.18		2930.62	
Hillam	23.57	977.29		1140.17		1303.05		1465.93		1791.69		2117.45		2443.22		2931.86	
Hirst Courtney	85.32	1018.45		1188.20		1357.94		1527.68		1867.16		2206.65		2546.13		3055.36	
Huddleston with Newthorpe	7.14	966.33		1127.39		1288.44		1449.50		1771.61		2093.72		2415.83		2899.00	
Kelfield	18.24	973.73		1136.02		1298.31		1460.60		1785.18		2109.76		2434.33		2921.20	
Kellington	57.00	999.57		1166.17		1332.76		1499.36		1832.55		2165.74		2498.93		2998.72	
Kirk Smeaton	17.86	973.48		1135.73		1297.97		1460.22		1784.71		2109.21		2433.70		2920.44	
Little Fenton	0.00	961.57		1121.84		1282.10		1442.36		1762.88		2083.41		2403.93		2884.72	
Little Smeaton	0.00	961.57		1121.84		1282.10		1442.36		1762.88		2083.41		2403.93		2884.72	
Long Drax	22.62	976.65		1139.43		1302.20		1464.98		1790.53		2116.08		2441.63		2929.96	
Monk Fryston	21.39	975.83		1138.47		1301.11		1463.75		1789.03		2114.31		2439.58		2927.50	
Newland	0.00	961.57		1121.84		1282.10		1442.36		1762.88		2083.41		2403.93		2884.72	

TOTAL COUNCIL TAX 2009/2010

SCHEDULE C

PARISH COUNCIL	Parish	BANDS															
	Band	A		B		C		D		E		F		G		H	
	D 09/10	£	p	£	p	£	p	£	p	£	p	£	p	£	p	£	p
Newton Kyme cum Toulston	20.17	975.02		1137.52		1300.03		1462.53		1787.54		2112.54		2437.55		2925.06	
North Duffield	20.58	975.29		1137.84		1300.39		1462.94		1788.04		2113.14		2438.23		2925.88	
Oxton	0.00	961.57		1121.84		1282.10		1442.36		1762.88		2083.41		2403.93		2884.72	
Riccall	71.09	1008.97		1177.13		1345.29		1513.45		1849.77		2186.09		2522.42		3026.90	
Ryther cum Ossendyke	36.08	985.63		1149.90		1314.17		1478.44		1806.98		2135.52		2464.07		2956.88	
Saxton cum Scarthingwell & Lead	39.65	988.01		1152.67		1317.34		1482.01		1811.35		2140.68		2470.02		2964.02	
Selby	98.76	1027.41		1198.65		1369.88		1541.12		1883.59		2226.06		2568.53		3082.24	
Sherburn in Elmet	48.02	993.59		1159.18		1324.78		1490.38		1821.58		2152.77		2483.97		2980.76	
Skipwith	0.00	961.57		1121.84		1282.10		1442.36		1762.88		2083.41		2403.93		2884.72	
South Milford	28.97	980.89		1144.37		1307.85		1471.33		1798.29		2125.25		2452.22		2942.66	
Stapleton	0.00	961.57		1121.84		1282.10		1442.36		1762.88		2083.41		2403.93		2884.72	
Stillingfleet	20.10	974.97		1137.47		1299.96		1462.46		1787.45		2112.44		2437.43		2924.92	
Stutton with Hazlewood	18.97	974.22		1136.59		1298.96		1461.33		1786.07		2110.81		2435.55		2922.66	
Tadcaster	47.90	993.51		1159.09		1324.68		1490.26		1821.43		2152.60		2483.77		2980.52	
Temple Hirst	0.00	961.57		1121.84		1282.10		1442.36		1762.88		2083.41		2403.93		2884.72	
Thorganby	13.89	970.83		1132.64		1294.44		1456.25		1779.86		2103.47		2427.08		2912.50	
Thorpe Willoughby	24.49	977.90		1140.88		1303.87		1466.85		1792.82		2118.78		2444.75		2933.70	
Towton (with Grimston, Kirby Wharfe & North Milford)	15.70	972.04		1134.05		1296.05		1458.06		1782.07		2106.09		2430.10		2916.12	
Ulleskelf	47.78	993.43		1159.00		1324.57		1490.14		1821.28		2152.42		2483.57		2980.28	
Walden Stubbs	0.00	961.57		1121.84		1282.10		1442.36		1762.88		2083.41		2403.93		2884.72	

TOTAL COUNCIL TAX 2009/2010

SCHEDULE C

PARISH COUNCIL	Parish	BANDS							
	Band	A	B	C	D	E	F	G	H
	D 09/10	£ p	£ p	£ p	£ p	£ p	£ p	£ p	£ p
West Haddlesey	22.22	976.39	1139.12	1301.85	1464.58	1790.04	2115.50	2440.97	2929.16
Whitley	19.55	974.61	1137.04	1299.48	1461.91	1786.78	2111.65	2436.52	2923.82
Wistow	22.63	976.66	1139.44	1302.21	1464.99	1790.54	2116.10	2441.65	2929.98
Womersley	65.92	1005.52	1173.11	1340.69	1508.28	1843.45	2178.63	2513.80	3016.56
NYCC		684.87	799.01	913.16	1027.30	1255.59	1483.88	1712.17	2054.60
NYFARA		40.59	47.36	54.12	60.89	74.42	87.95	101.48	121.78
NYPA		132.78	154.91	177.04	199.17	243.43	287.69	331.95	398.34
SDC		103.33	120.55	137.77	155.00	189.44	223.88	258.32	309.99
TOTAL		961.57	1121.83	1282.09	1442.36	1762.88	2083.40	2403.92	2884.71