

**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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22 February 2010

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 2 March 2010** 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 2010/11**

Report of the Head of Service – Finance (pages 3 to 13 attached).

4. **Prudential Borrowing Indicators 2010/11**

Report of the Head of Service – Finance (pages 14 to 26 attached).

5. **Council Tax 2010/11**

Report of the Head of Service – Finance (pages 27 to 46 attached).

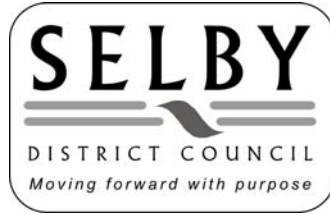
6. **PRIVATE SESSION**

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 paragraphs 3 and 4 of Part 1 of Schedule 12(A) of the Act.

7. **North Yorkshire Building Control Partnership**

Report of Head of Service – Development Services (pages 47 to 50 attached)

<p><b>COUNCILLORS ARE REMINDED TO UPDATE THE REGISTER OF INTERESTS AFTER ANY CHANGE IN CIRCUMSTANCES WHICH MAY AFFECT CURRENT ENTRIES</b></p>
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**Agenda Item No: 3**

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**Title:** The Budget, Reserves and Balances 2010/11

**To:** Council

**Date:** 2 March 2010

**Service Area:** Finance

**Author:** Karen Iveson – Head of Finance

**Presented by:** Karen Iveson

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**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's statements in paragraphs 4.3 and 4.9 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 climate continues to impact 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. The medium term financial plan includes an annual contingency of £150,000 to help mitigate risk to both income and expenditure.
- 4.2 However, the financial outlook remains uncertain due to potential future Government grant cuts – cuts of 5% year on year from 2011/12 to 2012/13 have been modelled. Such cuts will require further significant savings and in preparation for this, proposals for on-going base budget savings were put forward as part of the budget and approved at the Council meeting on 9 February 2010. The level and profile of the required savings will be kept under review as the financial outlook becomes clearer.
- 4.3 In respect of the proposed budget requirement for 2010/11, councillors are asked to consider the following statement:

**“ The Head of Finance reports that the estimates of income and expenditure forming the Council's General Fund Revenue and Housing Revenue budgets for 2010/11 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 2010/11 to be robust.”**

## Reserves and Balances

- 4.4 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 of 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
- 4.5 Appendix B shows the estimated balance on each of the Council's reserves at the end of 2010/11 after taking into account the impact of the agreed budget and provides a brief summary of each reserve.

### The General Fund (Working ) Balance

- 4.6 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 4 years. Appendix A gives further details on the General Fund Balance.

### Housing Revenue Account Balance

- 4.7 The suggested minimum balance on the Housing Revenue Account is £250 per dwelling which equates to £793k as at 1 April 2010. The estimated HRA balance will be £2.7m at 1<sup>st</sup> April 2010 and whilst this appears to be in excess of the amount required, future financial projections show the reserve depleting to below the assumed level by 2015/16.

### Specific Earmarked Reserves

- 4.8 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 2010/11 revenue budget proposals were approved at the Council meeting on 9 February 2010.

4.9 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 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 2010/11 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 2010/11 budgets are robust, and based on current assumptions regarding the economic climate the Council has adequate levels of reserves and balances, however future potential cuts in Government grants will require further significant savings and therefore the review of budgets will continue during 2010/11.

## 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	<b>Service Improvement</b>	<b>No Impact</b>
9.2	<b>Equalities</b>	<b>No Impact</b>
9.3	<b>Community Safety and Crime</b>	<b>No Impact</b>
9.4	<b>Procurement</b>	<b>No Impact</b>
9.5	<b>Risk Management</b> 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.	<b>Impact</b>
9.7	<b>Value for Money</b> The budgets and use of reserves and balances are designed to deliver value for money services and make best use of the resources available.	<b>Impact</b>

## 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 efficiencies and 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 2010 is £2.8m. Given the shortfall in investment interest due to the economic recession and the expected cuts in Government grant, the excess balances over £1.5m will be used to support revenue spending and Council Tax in the medium term.

- *Adequacy of inflation*

Generally budgetary provision is made for inflation in respect of pay, prices and contract expenditure (in 2010/11 no allowance for pay inflation has been included within the budget). 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 £19.7m in 2010/11 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 **£275k** is considered adequate for this purpose.

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

- Trade waste
- Car Parks
- Planning and Building Control
- Land Charges
- Industrial Unit Rents
- Markets

There is a risk that expected income will not materialise and a fall in demand beyond that predicted for 2010/11 of say a further 10% would lead to a reduction in income of around **£300k**.

- *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.

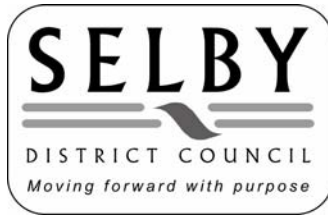
6. The Housing Revenue Account suggested balance is based on £250 per property, which gives a minimum requirement of £793k at 1 April 2010. The estimated HRA balance at 1 April is projected to be £2.7m which is well above the minimum but the HRA Business Plan shows that this will be depleted by 2015/16.

**BALANCES AND RESERVES FORECAST****GENERAL FUND**

Description	Estimated Balance 01/04/10 £000's	Transfers 2010/11 £000's	Contribution 2010/11 £000's	Utilised 2010/11 £000's	Estimated Balance 31/03/11 £000's	Comments
General Fund Unallocated	2,867		14	-44	2,837	Unallocated GF Reserve
Tadcaster Central Area Project	496			-496	0	Set up in 1998/99 holds monies for Tadcaster Central Area Project
Building Repairs	249		120	-120	249	For spend on buildings repairs (civic centre, leisure centres, depots)
Wheeled Bin Hardship Fund	18				18	Set up to provide bins for those on low income / pension that can't afford bin.
Sherburn Amenity Land	10				10	Balance of a budget required for works on land at Sherburn undertaken during 1996.
Computer Development	432		150	-242	340	Fund set up for annual contribution £150k to purchase IT equipment rather than lease. Spend subject to individual project approvals.
Planning Enquiries	100				100	Provision for costs associated with Planning enquiries.
Special Projects	914			-857	57	To fund capital or 'one-off' revenue projects.
Planning Delivery Grant	632			-632	0	Holds PDG monies awaiting use.
Transport Repairs & Renewals	155		15	-120	50	Transport fund from which new vehicles are purchased. Balance covers existing fleet.
PFI Scheme	2,416		588	-334	2,670	To fund PFI schemes.
Spend To Save	554			-62	492	To provide 'up front' investment for initiatives that generate revenue budget savings.
District Election	35		35		70	To cover the costs of the district election.
<b>TOTAL GF</b>	<b>8,878</b>	<b>0</b>	<b>922</b>	<b>-2,907</b>	<b>6,893</b>	

**HOUSING REVENUE ACCOUNT**

Description	Estimated Balance 01/04/10	Transfers 2010/11	Contribution 2010/11	Utilised 2010/11	Estimated Balance 31/03/11	Comments
Housing Revenue Account	2,115		82	-854	1,343	Unallocated HRA reserve agreed at £250 per property use start of year
Housing Projects	589			-589	0	Set up to fund HRA projects can be either revenue or capital.
<b>TOTAL HRA</b>	<b>2,704</b>	<b>0</b>	<b>82</b>	<b>-1,443</b>	<b>1,343</b>	



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**Title:** Prudential Borrowing Indicators 2010/11

**To:** Council

**Date:** 2 March 2010

**Service Area:** Finance

**Author:** Nicola Chick, Accountancy Services Manager

**Presented by:** Karen Iveson, Head of Service – Finance

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## **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 £20,000,000 and the Operational Borrowing Limit at £16,000,000 for 2010/11.**
  - iii. Councillors delegate authority to the Head of Service – Finance to effect movement within the agreed authorised boundary limits for long-term borrowing for 2010/11 onwards.**
  - iv. Councillors delegate authority to the Head of Service – Finance to effect movement within the agreed operational boundary limits for long-term borrowing for 2010/11 onwards.**
  - v. Councillors approve the use of General Fund Balances to fund the additional costs associated with the borrowing for the Selby Community Project in 2010/11 and 2011/12.**

### **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 The regime of self-regulation for borrowing of monies for capital purposes continues for 2010/11. 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 Head of Service – Finance as 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 2010/11 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.

- 4.6 As part of the implementation of International Financial Reporting Standards (IFRS) the Council is required to review all assets that it is using and paying for via leases or rentals. The purpose being that some of these assets may now have to be included in the Council's balance sheet when IFRS is implemented from 2010/11. Officers are currently undertaking this review. Should any such assets have to be added to the Council's balance sheet, the funding of these assets then becomes classed as 'Other long term liabilities, which will affect the indicators shown in tables 3,4,5,6 and 7 of Appendix A. Any impact will be reported to Councillors as soon as it is known.
- 4.7 A revised expenditure profile for the new civic centre has been received since Councillors approved the budget at Council on 9 February 2010. This requires £4.965m of resources in 2010/11. In the budget it was intended that the £2,600,000 of borrowing required to support the project would be taken as £1,250,000 at the end of 2010/11 and £1,350,000 in 2011/12. Due to delays in receiving expected capital receipts allocated for the project, all of this borrowing will now need to be taken in 2010/11. In addition because the forecasts for interest rates is to rise it is proposed to draw down the total borrowing before the end of 2009/10. Officers are currently in discussion with the Council's Treasury Management Advisors on the optimum time to access this borrowing. It is estimated that this will initially cost the Council an additional £111k in 2010/11 and £54k in 2011/12 however, over the 25 year term for the borrowing it is estimated that doing this will save £64k. The impact of drawing borrowing in 2010/11 has been factored into the prudential indicator calculations.
- 4.8 In addition it is expected that temporary borrowing of £308k in 2010/11 and £231k in 2011/12 will be required to fund timing gap for receiving capital receipts. This will cause a temporary increase in the capital financing requirement in these years which will need MRP charge to be made in 2011/12. Once the receipts are realised in 2012/13 a voluntary reduction of the capital financing requirement can be made to match the temporary borrowing. It is suggested that this one year cost is supported from additional budget savings from 2009/10 or contingency.

## **5 Financial Implications**

- 5.1 The financial implications of this report are associated with the draw down of the £2,600,000 twenty five year borrowing for the Selby Community Project and the £539,811 of temporary borrowing. The financial implications are summarised below;



Year	Community Office Borrowing Budget £	Estimated Full Year cost of Borrowing £	Shortfall / (Saving) £
2010/11	5,600	117,000	111,400
2011/12	63,000	117,000	54,000
2012/13 – 2035/36	123,750	117,000	(162,000)
2036/37	67,500	0	(67,500)
Total Saving			(64,100)

5.2 There are no financial implications as a consequence of the prudential indicators in 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 2010/11****1 AFFORDABILITY INDICATORS**

- 1.1 The actual capital expenditure that was incurred in 2008/09 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**

	<b>2008/09 Actual £'000</b>	<b>2009/10 Forecast £'000</b>	<b>2010/11 Estimate £'000</b>	<b>2011/12 Estimate £'000</b>	<b>2012/13 Estimate £'000</b>
Economy	615	2,180	10	0	0
Environment	70	0	0	0	0
Planning	0	0	0	0	0
Policy & Resources	406	940	6,365	1,897	939
Social - GF	721	896	1,096	340	340
Social - HRA	3,948	5,413	2,501	1,283	1,950
<b>TOTAL</b>	<b>5,760</b>	<b>9,429</b>	<b>9,972</b>	<b>3,520</b>	<b>3,229</b>

- 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 2008/09 are shown in table 2.

**Table 2: Ratio of Financing Costs to Net Revenue Stream**

	<b>2008/09 Actual %</b>	<b>2009/10 Forecast %</b>	<b>2010/11 Estimate %</b>	<b>2011/12 Estimate %</b>	<b>2012/13 Estimate %</b>
GF	-4.72	0.91	4.90	3.31	2.91
HRA	7.57	14.88	0.58	0.07	0.09

- 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 capital financing requirement for the Council for current

and future years and the actual capital financing requirement for 2008/09 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**

	<b>2008/09 Actual £'000</b>	<b>2009/10 Forecast £'000</b>	<b>2010/11 Estimate £'000</b>	<b>2011/12 Estimate £'000</b>	<b>2012/13 Estimate £'000</b>
GF	2,531	2,421	2,321	5,130	5,207
HRA	-2,550	-2,330	-2,110	-1,890	-1,670

- 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 financing 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 reports that the authority had no difficulty meeting this requirement in 2008/09, nor are any difficulties envisaged for the current (2009/10) or future years (2010/11 – 2012/13). 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 which includes the borrowing for the Selby Community Project.

**Table 4: Actual and Forecasted External Debt**

	Actual	Forecasted			
Gross External Debt	31 March 2009 £'000	31 March 2010 £'000	31 March 2011 £'000	31 March 2012 £'000	31 March 2013 £'000
External Borrowing	11,055	11,541	12,625	11,625	11,617
Other Long Term Liabilities	0	0	0	0	0
Gross External Debt	11,055	11,541	12,625	11,625	11,617

- 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 2008/09 and 2009/10 figures shown below are for comparative purposes. It is also recommended that members continue to delegate authority to the Head of Service – Finance, 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**

	Actual		Forecasted		
Authorised Limit For:	2008/09 £'000	2009/10 £'000	2010/11 £'000	2011/12 £'000	2012/13 £'000
External Borrowing	16,000	18,000	20,000	20,000	20,000
Other Long Term Liabilities	0	0	0	0	0
Gross External Debt	16,000	18,000	20,000	20,000	20,000

- 1.21 The Head of Service – Finance 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 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 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 Service – Finance. 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, 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	2008/09 £'000	2009/10 £'000	2010/11 £'000	2011/12 £'000	2012/13 £'000
External Borrowing	12,000	14,000	16,000	16,000	16,000
Other Long Term Liabilities	0	0	0	0	0
Gross External Debt	12,000	14,000	16,000	16,000	16,000

- 1.23 In taking its decisions on this report, Councillors are asked to note that the authorised limit determined for 2010/11 (see paragraph 1.22 above) will be the statutory limit determined under section 3(1) of the Local Government Act 2003.
- 1.24 The increase in the authorised and operational boundaries from 2010/11 reflects the borrowing required for the new Civic Centre and the current economic climate, which is causing temporary cash flow dips within the day-to-day treasury management operations.

## 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 2008/09, 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?	2008/09 Actual 31.03.09 £'000	2009/10 Original 31.03.10 £'000	2009/10 Revised 31.03.10 £'000	2010/11 Estimate 31.03.11 £'000	2011/12 Estimate 31.03.12 £'000	2012/13 Estimate 31.03.13 £'000
Net External Borrowing	-16,004	-16,461	-14,309	-9,375	-7,375	-7,383
Capital Financing Requirement	-19	1	94	211	3,240	3,537

- 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 2009/10 budget setting round

are shown in table 8.

**Table 8: Incremental Impact of Capital Investment Decisions**

2.6	Capital Investment Impact Upon:	2009/10 £	2010/11 £	2011/12 £	2012/13 £
	Annual Band D Council Tax	0.55	4.55	6.23	5.89
	Average Weekly Housing Rent	9.18	0.36	0.05	0.06

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 2009/10 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 2010/11 to 2012/13.

3.2 In addition the Council approved an upper limit on its variable interest rate exposures for 2009/10 of 30% of its outstanding principal sums for the next three years. It is recommended that this limit is approved again for 2010/11 to 2012/13.

3.3 This means that the Head of Service - Finance 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**

	2009/10	2010/11	2011/12	2012/13
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**

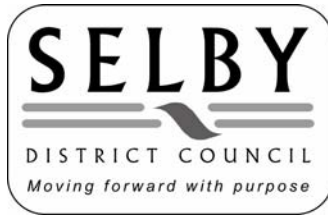
	Upper Limit	Lower Limit
Under 12 Months	20%	0%
12 months and within 24 months	20%	0%
24 months and within 5 years	50%	0%
5 years and within 10 years	75%	0%
10 years and 15 years	75%	0%
15 years and over	75%	20%

- 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.



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**Title:** Council Tax 2010/11

**To:** Council

**Date:** 2 March 2010

**Service Area:** Financial Services

**Author:** Kevin Ross, Principal Accountant

**Presented by:** Karen Iveson, Head of Service - Finance

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**1 Purpose of Report**

1.1 To present councillors with information to enable the 2010/11 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 2010/11.**
  - (ii) Councillors formally approve the values contained in Appendices A to E and Schedule C in relation to the Council Tax for 2010/11.**
  - (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 2010/11 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 9 February 2010 councillors approved the Selby District Council element of the Council Tax.
- 4.2 The Council approved a net budget of £11.578m. There will be a net Band D District charge of £158.88.
- 4.3 Due to the late receipt of two Internal Drainage Board precept demands, the agreed levies will add another £11k to the General Fund Estimates for 2010/11, which will be met from General Balances.
- 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 estimates for 2010/2011 to 2012/2013 (Appendix A);
  - (ii) The capital programme for 2010/2011 to 2012/2013 (Appendix B);
  - (iii) The staffing estimates for the year 2010/2011 (Appendix C).
- 4.6 At the meeting on 15 December 2009 the District Council calculated the following amounts for the year 2010/2011 in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992;
- (i) 29,674 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 2010/2011 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992.

- 4.8 The Council should note that for the year 2010/2011, 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 2010/2011 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 2010/2011 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 15 December 2009.  
Accountancy working papers.

GENERAL FUND

	2010/2011 Estimate £	2011/2012 Estimate £	2012/2013 Estimate £
<u>Net Expenditure</u>			
Economy Board	1,396,580	1,427,410	1,452,910
Environment Board	3,801,310	3,671,530	3,740,390
Planning Committee	682,990	674,760	674,520
Policy & Resources Committee	4,502,610	4,275,160	4,247,840
Social Board	1,693,800	2,111,370	2,108,970
Unallocated Savings	(252,000)	(891,000)	(1,315,000)
Contingency	150,000	150,000	150,000
	11,975,290	11,419,230	11,059,630
Capital Accounting Adjustment	(594,330)	(448,370)	(378,850)
External Interest	743,640	726,370	793,525
Investment Income	(271,430)	(496,450)	(667,750)
FRS17 Superannuation Adjustment	(134,990)	(140,320)	(145,470)
	11,718,180	11,060,460	10,661,085
Contribution to / (from) Reserves	(400,606)	215,373	437,919
Revenue Contribution to Capital Outlay	260,000	-	-
<b>TOTAL</b>	<b>11,577,574</b>	<b>11,275,833</b>	<b>11,099,004</b>

## CAPITAL EXPENDITURE

## APPENDIX B

The table below shows projected expenditure against available spending powers for 2010/11. In 2010/11 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 2010/11 there are currently no plans to utilise this option.

	HRA 2010/11 £'000	General Fund 2010/11 £'000	HRA 2011/12 £'000	General Fund 2011/12 £'000	HRA 2012/13 £'000	General Fund 2012/13 £'000
<u>Expenditure:</u>						
Asset Management		542		15		592
Selby Community Project		4,965		1,764		82
ICT Hardware, Software and Infrastructure		242		118		265
Vehicles		120				
Car Parks		496				
All Weather Pitch		565				
Home Improvement grants (including Disabled Facilities)		531		340		340
Heritage Grants		10				
Decent Homes	2,326		1,283		1,950	
Other HRA Housing Works	175					
<b>Projected Expenditure</b>	<b>2,501</b>	<b>7,471</b>	<b>1,283</b>	<b>2,237</b>	<b>1,950</b>	<b>1,279</b>
<u>Funding Sources:</u>						
Capital receipts		2,811		1,760		886
Grants and Contributions		634		128		128
Earmarked Reserves		1,107		118		265
Revenue	1,486	10	-		-	
Borrowing	220	2,909	220	231	220	
Major Repairs Allowance	816		2,055		2,095	
<b>Projected Funding</b>	<b>2,522</b>	<b>7,471</b>	<b>2,275</b>	<b>2,237</b>	<b>2,315</b>	<b>1,279</b>
<b>Spending Power Available to Carry Forward</b>	<b>21</b>		<b>992</b>		<b>365</b>	



**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 2010 and March 2011. The table also shows the actual full time equivalent staffing numbers in established posts at 31st March 2009.

	Full Time Equivalents (FTE) based on Established Posts		
	Actual FTE 31.3.09	Budgeted FTE 31.3.10	Budgeted FTE 31.3.11
Chief Executive / Directors & HOS / Support Management Team	18.0	8.0	8.0
Environmental Health & Leisure	66.3		
Housing	86.8		
Housing & Property		109.8	109.8
Planning & Economic Development			
Development Services	34.1	34.5	34.5
Policy & Performance	7.8		
Partnerships & Commissioning		12.7	12.7
Legal & Democratic Services	18.6		
Human Resources	5.0		
Customers & Business Support		55.0	55.0
Finance & Central Services	99.8		
Finance		65.5	65.5
	336.4	285.5	285.5

**Comments re Budgeted FTE 31.3.11**

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	363
Balne	94
Barkston Ash	208
Barlby	1,584
Barlow	272
Beal	261
Biggin	59
Bilbrough	165
Birkin	55
Bolton Percy, Colton & Steeton	227
Brayton	1,894
Brotherton	232
Burn	196
Burton Salmon	196
Byram cum Sutton	484
Camblesforth	504
Carlton	662
Cawood	636
Chapel Haddlesey	89
Church Fenton	495
Cliffe	480
Cridling Stubbs	68
Drax	147
Eggborough	637
Escrick	462
Fairburn	322
Gateforth	108
Hambleton	690
Healaugh & Catterton	101
Heck	86
Hemingbrough	711
Hensall	308
Hillam	340
Hirst Courtney	107
Huddleston with Newthorpe	29
Kelfield	174
Kellington	304
Kirk Smeaton	200
Little Fenton	46
Little Smeaton	130
Long Drax	42
Monk Fryston	424
Newland	81
Newton Kyme and Toulston	120
North Duffield	483

**PARISH COUNCIL PRECEPTS  
BAND D EQUIVALENT PROPERTIES**

**APPENDIX D**

Oxton	10
Riccall	866
Ryther	97
Saxton & Lead	231
Selby	4,470
Sherburn in Elmet	2,133
Skipwith	124
South Milford	907
Stapleton	26
Stillingfleet	181
Stutton with Hazlewood	391
Tadcaster	2,179
Temple Hirst	44
Thorganby	147
Thorpe Willoughby	929
Towton (with Grimston, Kirby Wharfe & North Milford)	176
Ulleskelf	333
Walden Stubbs	31
West Haddlesey	91
Whitley	370
Wistow	493
Womersley	169

**29,674**

## APPENDIX E

Amounts now calculated by the Council for the year 2010/2011 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992:

- a) **£53,079,189** 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) **£40,136,460** 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) **£12,942,729** 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) **£6,862,968** 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) **£204.89** 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) **£1,365,155** being the aggregate amount of all special items referred to in Section 34(1) of the Act.
- g) **£158.88** 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.

## APPENDIX E

Amounts now calculated by the Council for the year 2010/2011 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.

<b>Valuation Band</b>	<b>NYCC</b>	<b>NY Fire Authority</b>	<b>NY Police Authority</b>
	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
<b>A-</b>	<b>587.49</b>	<b>34.50</b>	<b>113.64</b>
<b>A</b>	<b>704.99</b>	<b>41.40</b>	<b>136.37</b>
<b>B</b>	<b>822.48</b>	<b>48.30</b>	<b>159.09</b>
<b>C</b>	<b>939.98</b>	<b>55.20</b>	<b>181.82</b>
<b>D</b>	<b>1057.48</b>	<b>62.10</b>	<b>204.55</b>
<b>E</b>	<b>1292.48</b>	<b>75.90</b>	<b>250.01</b>
<b>F</b>	<b>1527.47</b>	<b>89.70</b>	<b>295.46</b>
<b>G</b>	<b>1762.47</b>	<b>103.50</b>	<b>340.92</b>
<b>H</b>	<b>2114.96</b>	<b>124.20</b>	<b>409.10</b>

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

Appleton Roebuck & Acaster Selby	182.30
Balne	178.03
Barkston Ash	178.11
Barlby	210.42
Barlow	201.26
Beal	227.85
Biggin	167.35
Bilbrough	186.15
Birkin	158.88
Bolton Percy, Colton & Steeton	180.91
Brayton	190.03
Brotherton	201.98
Burn	176.74
Burton Salmon	177.76
Byram cum Sutton	197.56
Camblesforth	188.64
Carlton	186.07
Cawood	216.40
Chapel Haddlesey	202.76
Church Fenton	187.16
Cliffe	199.17
Cridling Stubbs	184.88
Drax	192.89
Eggborough	177.72
Escrick	179.44
Fairburn	187.39
Gateforth	178.47
Hambleton	196.56
Healaugh & Catterton	163.09
Heck	186.98
Hemingbrough	190.53
Hensall	181.61
Hillam	187.10
Hirst Courtney	245.80
Huddleston with Newthorpe	165.78
Kelfield	180.14
Kellington	226.64
Kirk Smeaton	178.88
Little Fenton	158.88
Little Smeaton	158.88
Long Drax	181.50

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

Monk Fryston	181.68
Newland	158.88
Newton Kyme cum Toulston	179.88
North Duffield	189.94
Oxton	166.88
Riccall	235.70
Ryther cum Ossendyke	194.96
Saxton cum Scarthingwell & Lead	210.83
Selby	258.38
Sherburn in Elmet	206.09
Skipwith	158.88
South Milford	189.75
Stapleton	158.88
Stillingfleet	179.79
Stutton with Hazlewood	178.06
Tadcaster	208.16
Temple Hirst	158.88
Thorganby	172.49
Thorpe Willoughby	185.46
Towton (with Grimston, Kirby Wharfe & North Milford)	173.08
Ulleskelf	206.74
Walden Stubbs	158.88
West Haddlesey	183.06
Whitley	185.91
Wistow	182.35
Womersley	226.12



## DISTRICT COUNCIL TAX (INCLUDING PARISH COUNCIL EXPENDITURE)

## SCHEDULE B

PARISH COUNCIL	Parish Band D 2010/11	BANDS															
		A		B		C		D		E		F		G		H	
		£	p	£	p	£	p	£	p	£	p	£	p	£	p	£	p
Appleton Roebuck & Acaster Selby	23.42	121.53	141.79	162.06	182.30	222.81	263.32	303.83	364.60								
Balne	19.15	118.69	138.46	158.26	178.03	217.60	257.15	296.72	356.06								
Barkston Ash	19.23	118.74	138.53	158.33	178.11	217.69	257.27	296.85	356.22								
Barlby	51.54	140.28	163.66	187.05	210.42	257.18	303.94	350.70	420.84								
Barlow	42.38	134.17	156.53	178.91	201.26	245.99	290.71	335.43	402.52								
Beal	68.97	151.90	177.21	202.55	227.85	278.49	329.11	379.75	455.70								
Biggin	8.47	111.57	130.16	148.77	167.35	204.54	241.72	278.92	334.70								
Bilbrough	27.27	124.10	144.78	165.48	186.15	227.52	268.88	310.25	372.30								
Birkin	0.00	105.92	123.57	141.24	158.88	194.19	229.49	264.80	317.76								
Bolton Percy, Colton & Steeton	22.03	120.61	140.70	160.82	180.91	221.12	261.31	301.52	361.82								
Brayton	31.15	126.69	147.80	168.93	190.03	232.26	274.48	316.72	380.06								
Brotherton	43.10	134.65	157.09	179.55	201.98	246.87	291.75	336.63	403.96								
Burn	17.86	117.83	137.46	157.12	176.74	216.02	255.29	294.57	353.48								
Burton Salmon	18.88	118.51	138.25	158.02	177.76	217.27	256.76	296.27	355.52								
Byram cum Sutton	38.68	131.71	153.65	175.62	197.56	241.47	285.36	329.27	395.12								
Camblesforth	29.76	125.76	146.72	167.69	188.64	230.56	272.48	314.40	377.28								
Carlton	27.19	124.05	144.72	165.41	186.07	227.42	268.76	310.12	372.14								
Cawood	57.52	144.27	168.31	192.37	216.40	264.49	312.57	360.67	432.80								
Chapel Haddlesey	43.88	135.17	157.70	180.24	202.76	247.82	292.87	337.93	405.52								
Church Fenton	28.28	124.77	145.57	166.38	187.16	228.75	270.34	311.93	374.32								
Cliffe	40.29	132.78	154.91	177.05	199.17	243.43	287.69	331.95	398.34								
Cridling Stubbs	26.00	123.25	143.79	164.35	184.88	225.97	267.05	308.13	369.76								
Drax	34.01	128.59	150.02	171.47	192.89	235.76	278.62	321.48	385.78								
Eggborough	18.84	118.48	138.22	157.99	177.72	217.22	256.70	296.20	355.44								
Escrick	20.56	119.63	139.56	159.52	179.44	219.32	259.19	299.07	358.88								
Fairburn	28.51	124.93	145.74	166.58	187.39	229.04	270.67	312.32	374.78								
Gateforth	19.59	118.98	138.81	158.65	178.47	218.13	257.79	297.45	356.94								
Hambleton	37.68	131.04	152.88	174.73	196.56	240.24	283.92	327.60	393.12								
Healaugh & Catterton	4.21	108.73	126.84	144.98	163.09	199.34	235.57	271.82	326.18								
Heck	28.10	124.65	145.43	166.22	186.98	228.53	270.08	311.63	373.96								
Hemingbrough	31.65	127.02	148.19	169.37	190.53	232.87	275.21	317.55	381.06								
Hensall	22.73	121.07	141.25	161.44	181.61	221.97	262.32	302.68	363.22								
Hillam	28.22	124.73	145.52	166.32	187.10	228.68	270.25	311.83	374.20								
Hirst Courtney	86.92	163.87	191.17	218.50	245.80	300.43	355.04	409.67	491.60								
Huddleston with Newthorpe	6.90	110.52	128.94	147.37	165.78	202.62	239.46	276.30	331.56								
Kelfield	21.26	120.09	140.11	160.14	180.14	220.17	260.20	300.23	360.28								
Kellington	67.76	151.09	176.27	201.47	226.64	277.01	327.37	377.73	453.28								
Kirk Smeaton	20.00	119.25	139.13	159.02	178.88	218.63	258.38	298.13	357.76								
Little Fenton	0.00	105.92	123.57	141.24	158.88	194.19	229.49	264.80	317.76								
Little Smeaton	0.00	105.92	123.57	141.24	158.88	194.19	229.49	264.80	317.76								
Long Drax	22.62	121.00	141.16	161.35	181.50	221.84	262.16	302.50	363.00								
Monk Fryston	22.80	121.12	141.30	161.51	181.68	222.06	262.42	302.80	363.36								
Newland	0.00	105.92	123.57	141.24	158.88	194.19	229.49	264.80	317.76								
Newton Kyme cum Toulston	21.00	119.92	139.90	159.91	179.88	219.86	259.82	299.80	359.76								
North Duffield	31.06	126.63	147.73	168.85	189.94	232.15	274.35	316.57	379.88								
Oxton	8.00	111.25	129.79	148.35	166.88	203.97	241.05	278.13	333.76								
Riccall	76.82	157.13	183.32	209.52	235.70	288.08	340.45	392.83	471.40								
Ryther cum Ossendyke	36.08	129.97	151.63	173.31	194.96	238.29	281.61	324.93	389.92								
Saxton cum Scarthingwell & Lead	51.95	140.55	163.98	187.42	210.83	257.68	304.53	351.38	421.66								
Selby	99.50	172.25	200.96	229.68	258.38	315.80	373.21	430.63	516.76								

**DISTRICT COUNCIL TAX (INCLUDING PARISH COUNCIL EXPENDITURE)**

**SCHEDULE B**

PARISH COUNCIL	Parish Band D 2010/11	BANDS															
		A		B		C		D		E		F		G		H	
		£	p	£	p	£	p	£	p	£	p	£	p	£	p	£	p
Sherburn in Elmet	47.21	137.39	160.29	183.20	206.09	251.89	297.68	343.48	412.18								
Skipwith	0.00	105.92	123.57	141.24	158.88	194.19	229.49	264.80	317.76								
South Milford	30.87	126.50	147.58	168.68	189.75	231.92	274.08	316.25	379.50								
Stapleton	0.00	105.92	123.57	141.24	158.88	194.19	229.49	264.80	317.76								
Stillingfleet	20.91	119.86	139.83	159.83	179.79	219.75	259.69	299.65	359.58								
Stutton with Hazlewood	19.18	118.71	138.49	158.29	178.06	217.63	257.19	296.77	356.12								
Tadcaster	49.28	138.77	161.90	185.04	208.16	254.42	300.67	346.93	416.32								
Temple Hirst	0.00	105.92	123.57	141.24	158.88	194.19	229.49	264.80	317.76								
Thorganby	13.61	114.99	134.16	153.34	172.49	210.82	249.15	287.48	344.98								
Thorpe Willoughby	26.58	123.64	144.24	164.87	185.46	226.68	267.88	309.10	370.92								
Towton (with Grimston, Kirby Wharfe & North Milford)	14.20	115.39	134.61	153.86	173.08	211.55	250.00	288.47	346.16								
Ulleskelf	47.86	137.83	160.79	183.78	206.74	252.69	298.62	344.57	413.48								
Walden Stubbs	0.00	105.92	123.57	141.24	158.88	194.19	229.49	264.80	317.76								
West Haddlesey	24.18	122.04	142.38	162.73	183.06	223.74	264.42	305.10	366.12								
Whitley	27.03	123.94	144.59	165.27	185.91	227.23	268.53	309.85	371.82								
Wistow	23.47	121.57	141.82	162.10	182.35	222.88	263.39	303.92	364.70								
Womersley	67.24	150.75	175.87	201.01	226.12	276.37	326.61	376.87	452.24								

**TOTAL COUNCIL TAX 2010/2011**

**SCHEDULE C**

**BANDS**

**PARISH COUNCIL**

	<b>A</b>		<b>B</b>		<b>C</b>		<b>D</b>		<b>E</b>		<b>F</b>		<b>G</b>		<b>H</b>	
	<b>£</b>	<b>p</b>	<b>£</b>	<b>p</b>	<b>£</b>	<b>p</b>	<b>£</b>	<b>p</b>	<b>£</b>	<b>p</b>	<b>£</b>	<b>p</b>	<b>£</b>	<b>p</b>	<b>£</b>	<b>p</b>
Appleton Roebuck & Acaster Selby	1004.29		1171.67		1339.05		1506.43		1841.19		2175.95		2510.72		3012.86	
Balne	1001.44		1168.35		1335.25		1502.16		1835.97		2169.79		2503.60		3004.32	
Barkston Ash	1001.49		1168.41		1335.32		1502.24		1836.07		2169.90		2503.73		3004.48	
Barlby	1023.03		1193.54		1364.04		1534.55		1875.56		2216.57		2557.58		3069.10	
Barlow	1016.93		1186.41		1355.90		1525.39		1864.37		2203.34		2542.32		3050.78	
Beal	1034.65		1207.10		1379.54		1551.98		1896.86		2241.75		2586.63		3103.96	
Biggin	994.32		1160.04		1325.76		1491.48		1822.92		2154.36		2485.80		2982.96	
Bilbrough	1006.85		1174.66		1342.47		1510.28		1845.90		2181.52		2517.13		3020.56	
Birkin	988.67		1153.45		1318.23		1483.01		1812.57		2142.13		2471.68		2966.02	
Bolton Percy, Colton & Steeton	1003.36		1170.59		1337.81		1505.04		1839.49		2173.95		2508.40		3010.08	
Brayton	1009.44		1177.68		1345.92		1514.16		1850.64		2187.12		2523.60		3028.32	
Brotherton	1017.41		1186.97		1356.54		1526.11		1865.25		2204.38		2543.52		3052.22	
Burn	1000.58		1167.34		1334.11		1500.87		1834.40		2167.92		2501.45		3001.74	
Burton Salmon	1001.26		1168.14		1335.01		1501.89		1835.64		2169.40		2503.15		3003.78	
Byram cum Sutton	1014.46		1183.54		1352.61		1521.69		1859.84		2198.00		2536.15		3043.38	
Camblesforth	1008.51		1176.60		1344.68		1512.77		1848.94		2185.11		2521.28		3025.54	
Carlton	1006.80		1174.60		1342.40		1510.20		1845.80		2181.40		2517.00		3020.40	
Cawood	1027.02		1198.19		1369.36		1540.53		1882.87		2225.21		2567.55		3081.06	
Chapel Haddlesey	1017.93		1187.58		1357.24		1526.89		1866.20		2205.51		2544.82		3053.78	
Church Fenton	1007.53		1175.45		1343.37		1511.29		1847.13		2182.97		2518.82		3022.58	
Cliffe	1015.53		1184.79		1354.04		1523.30		1861.81		2200.32		2538.83		3046.60	

**TOTAL COUNCIL TAX 2010/2011**

**SCHEDULE C**

**BANDS**

**PARISH COUNCIL**

	<b>A</b>		<b>B</b>		<b>C</b>		<b>D</b>		<b>E</b>		<b>F</b>		<b>G</b>		<b>H</b>	
	<b>£</b>	<b>p</b>	<b>£</b>	<b>p</b>	<b>£</b>	<b>p</b>	<b>£</b>	<b>p</b>	<b>£</b>	<b>p</b>	<b>£</b>	<b>p</b>	<b>£</b>	<b>p</b>	<b>£</b>	<b>p</b>
Cridling Stubbs	1006.01		1173.67		1341.34		1509.01		1844.35		2179.68		2515.02		3018.02	
Drax	1011.35		1179.90		1348.46		1517.02		1854.14		2191.25		2528.37		3034.04	
Eggborough	1001.23		1168.11		1334.98		1501.85		1835.59		2169.34		2503.08		3003.70	
Escrick	1002.38		1169.44		1336.51		1503.57		1837.70		2171.82		2505.95		3007.14	
Fairburn	1007.68		1175.63		1343.57		1511.52		1847.41		2183.31		2519.20		3023.04	
Gateforth	1001.73		1168.69		1335.64		1502.60		1836.51		2170.42		2504.33		3005.20	
Hambleton	1013.79		1182.76		1351.72		1520.69		1858.62		2196.55		2534.48		3041.38	
Healaugh & Catterton	991.48		1156.73		1321.97		1487.22		1817.71		2148.21		2478.70		2974.44	
Heck	1007.41		1175.31		1343.21		1511.11		1846.91		2182.71		2518.52		3022.22	
Hemingbrough	1009.77		1178.07		1346.36		1514.66		1851.25		2187.84		2524.43		3029.32	
Hensall	1003.83		1171.13		1338.44		1505.74		1840.35		2174.96		2509.57		3011.48	
Hillam	1007.49		1175.40		1343.32		1511.23		1847.06		2182.89		2518.72		3022.46	
Hirst Courtney	1046.62		1221.06		1395.49		1569.93		1918.80		2267.68		2616.55		3139.86	
Huddleston with Newthorpe	993.27		1158.82		1324.36		1489.91		1821.00		2152.09		2483.18		2979.82	
Kelfield	1002.85		1169.99		1337.13		1504.27		1838.55		2172.83		2507.12		3008.54	
Kellington	1033.85		1206.15		1378.46		1550.77		1895.39		2240.00		2584.62		3101.54	
Kirk Smeaton	1002.01		1169.01		1336.01		1503.01		1837.01		2171.01		2505.02		3006.02	
Little Fenton	988.67		1153.45		1318.23		1483.01		1812.57		2142.13		2471.68		2966.02	
Little Smeaton	988.67		1153.45		1318.23		1483.01		1812.57		2142.13		2471.68		2966.02	
Long Drax	1003.75		1171.05		1338.34		1505.63		1840.21		2174.80		2509.38		3011.26	
Monk Fryston	1003.87		1171.19		1338.50		1505.81		1840.43		2175.06		2509.68		3011.62	
Newland	988.67		1153.45		1318.23		1483.01		1812.57		2142.13		2471.68		2966.02	

**TOTAL COUNCIL TAX 2010/2011**

**SCHEDULE C**

**BANDS**

**PARISH COUNCIL**

	<b>A</b>		<b>B</b>		<b>C</b>		<b>D</b>		<b>E</b>		<b>F</b>		<b>G</b>		<b>H</b>	
	<b>£</b>	<b>p</b>	<b>£</b>	<b>p</b>	<b>£</b>	<b>p</b>	<b>£</b>	<b>p</b>	<b>£</b>	<b>p</b>	<b>£</b>	<b>p</b>	<b>£</b>	<b>p</b>	<b>£</b>	<b>p</b>
Newton Kyme cum Toulston	1002.67		1169.79		1336.90		1504.01		1838.23		2172.46		2506.68		3008.02	
North Duffield	1009.38		1177.61		1345.84		1514.07		1850.53		2186.99		2523.45		3028.14	
Oxton	994.01		1159.67		1325.34		1491.01		1822.35		2153.68		2485.02		2982.02	
Riccall	1039.89		1213.20		1386.52		1559.83		1906.46		2253.09		2599.72		3119.66	
Ryther cum Ossendyke	1012.73		1181.51		1350.30		1519.09		1856.67		2194.24		2531.82		3038.18	
Saxton cum Scarthingwell & Lead	1023.31		1193.86		1364.41		1534.96		1876.06		2217.16		2558.27		3069.92	
Selby	1055.01		1230.84		1406.68		1582.51		1934.18		2285.85		2637.52		3165.02	
Sherburn in Elmet	1020.15		1190.17		1360.20		1530.22		1870.27		2210.32		2550.37		3060.44	
Skipwith	988.67		1153.45		1318.23		1483.01		1812.57		2142.13		2471.68		2966.02	
South Milford	1009.25		1177.46		1345.67		1513.88		1850.30		2186.72		2523.13		3027.76	
Stapleton	988.67		1153.45		1318.23		1483.01		1812.57		2142.13		2471.68		2966.02	
Stillingfleet	1002.61		1169.72		1336.82		1503.92		1838.12		2172.33		2506.53		3007.84	
Stutton with Hazlewood	1001.46		1168.37		1335.28		1502.19		1836.01		2169.83		2503.65		3004.38	
Tadcaster	1021.53		1191.78		1362.04		1532.29		1872.80		2213.31		2553.82		3064.58	
Temple Hirst	988.67		1153.45		1318.23		1483.01		1812.57		2142.13		2471.68		2966.02	
Thorganby	997.75		1164.04		1330.33		1496.62		1829.20		2161.78		2494.37		2993.24	
Thorpe Willoughby	1006.39		1174.13		1341.86		1509.59		1845.05		2180.52		2515.98		3019.18	
Towton (with Grimston, Kirby Wharfe & North Milford)	998.14		1164.50		1330.85		1497.21		1829.92		2162.64		2495.35		2994.42	
Ulleskelf	1020.58		1190.68		1360.77		1530.87		1871.06		2211.26		2551.45		3061.74	
Walden Stubbs	988.67		1153.45		1318.23		1483.01		1812.57		2142.13		2471.68		2966.02	

**TOTAL COUNCIL TAX 2010/2011**

**SCHEDULE C**

**BANDS**

**PARISH COUNCIL**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
West Haddlesey	1004.79	1172.26	1339.72	1507.19	1842.12	2177.05	2511.98	3014.38
Whitley	1006.69	1174.48	1342.26	1510.04	1845.60	2181.17	2516.73	3020.08
Wistow	1004.32	1171.71	1339.09	1506.48	1841.25	2176.03	2510.80	3012.96
Womersley	1033.50	1205.75	1378.00	1550.25	1894.75	2239.25	2583.75	3100.50
NYCC	704.99	822.48	939.98	1057.48	1292.48	1527.47	1762.47	2114.96
NYFARA	41.40	48.30	55.20	62.10	75.90	89.70	103.50	124.20
NYPA	136.37	159.09	181.82	204.55	250.01	295.46	340.92	409.10
SDC	105.92	123.57	141.23	158.88	194.19	229.49	264.80	317.76
<b>TOTAL</b>	<b>988.68</b>	<b>1153.44</b>	<b>1318.23</b>	<b>1483.01</b>	<b>1812.58</b>	<b>2142.12</b>	<b>2471.69</b>	<b>2966.02</b>