



Full Council 28 February 2012

Budget and Council Tax: 2012/2013

1. Summary and Reasons for Recommendations

- 1.1 The Council is required to consider the budget for the Borough Council and set the level of Council Tax for 2012/2013 to fund this budget.
- 1.2 Setting the budget for 2012/2013 has been a challenging process, due to the public sector funding cuts, the broader economic climate, and the resulting pressures placed on the Borough Council.
- 1.3 The proposed 2012/2013 budget is £11.740m, compared to the 2011/2012 budget of £12.229m. Efficiency savings and increased income of £2.15m are being proposed, as well as growth of £0.418m.
- 1.4 The Borough Council is approaching completion of a major programme of capital investment across the Borough, and it is estimated that £3.352m will be spent on this programme during 2012/2013.
- 1.5 The Cabinet is recommending that Council Tax is not increased for the year 2012/2013.

2. Recommendations

- 2.1 That, having taken into account the information received by Cabinet on 15 February 2012 (Report C353) including the Report by the Chief Finance Officer set out at Appendix F, together with the up to date information and advice contained in this report, the level of Band D Council Tax for 2012/2013 be set at £175.23;
- 2.2 Subject to 2.1 above, the following formal Council Tax resolution be adopted:-
 - (a) the revenue budgets attached as Appendix A, together with the additional revenue requirements ('growth bids') summarised within Appendix C and the efficiency Dynamic Review – Innovation, Value and Enterprise ('DR-IVE') savings and new income detailed at Appendix D be approved;
 - (b) the revised capital programme attached at Appendix B be approved;
 - (c) the statutory calculations under Sections 30 to 36 of the Local Government Finance Act 1992, attached as Appendix J, be noted;
 - (d) the Suffolk County Council and Suffolk Police Authority provisional precepts issued to the Borough Council, in accordance with Section 40 of the Local Government Finance Act 1992 for each of the categories of dwellings shown below, be noted:-

Precepting Authority	2012/2013 provisional precept by valuation bands							
	A	B	C	D	E	F	G	H
County Council	751.02	876.19	1,001.36	1,126.53	1,376.87	1,627.21	1,877.55	2,253.06
Police Authority	111.18	129.71	148.24	166.77	203.83	240.89	277.95	333.54
<p>(e) in accordance with Section 30(2) of the Local Government Finance Act 1992, the amounts shown in Schedule 4 of Appendix I be agreed as the amount of Council Tax for the year 2012/2013 for each of the categories of dwellings shown;</p> <p>(f) the Chief Finance Officer be authorised to amend where necessary the amounts in Schedule 4 of Appendix I in accordance with any changes notified by Suffolk County Council, and/or Suffolk Police Authority, to the provisional precepts noted in 2.2(d) above;</p> <p>2.3 the Chief Finance Officer, in consultation with the Portfolio Holder for Performance and Resources, be authorised to transfer any surplus on the 2011/2012 revenue budget to the General Fund, and to vire funds between existing Earmarked Reserves (as set out at Appendix G) as deemed appropriate throughout the year.</p> <p>2.4 the Borough Council's basic amount of Council Tax for 2012/2013 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.</p> <p>2.5 the following be included in the 2012/2013 Service and Team Plans to cover the period 2012/2013 to 2015/2016:-</p> <p>(a) new schemes with approved funding as listed in Appendix C of this report;</p> <p>(b) minor non-recurring schemes below £5,000, on the condition that they will only proceed if they can be funded from existing budgets or working balances;</p> <p>(c) the savings and extra income arising from the DR-IVE review for 2012/2013 as outlined in Appendix D to this report; and</p> <p>(d) other initiatives which are to be met from within existing base budgets, external grants or which have no new resource implications.</p>								
3. Corporate Objectives								
<p>3.1 The budget underlies all the policies and services provided by the Borough Council and the recommendations contribute to the following corporate objectives:-</p> <p>(a) Corporate Priority: <i>'To raise Corporate standards and efficiency'</i>; and</p> <p>(b) Cabinet Commitments: <i>'To improve efficiency and value for money'</i>.</p>								
Contact Details	Portfolio Holder				Lead Officer			
Name	David Ray				Liz Watts			
Telephone	(01359) 250912				(01284) 757252			
E-mail	david.ray@stedsbc.gov.uk				liz.watts@stedsbc.gov.uk			

4. Introduction

4.1 The budget is the financial process which underlies the delivery of the Borough Council's commitments, objectives and services. The budget takes into account the cost of delivering these services together with the revenue implications of the capital investment and asset disposals programmes. Attached at Appendix A is the Revenue Budget Summary which provides an overview of the proposed revenue expenditure for 2012/2013, by service area. The total net revenue expenditure in 2012/2013 for the Borough Council is £11.740m.

4.2 Attached at Appendix B is the agreed Capital Programme, with some minor amendments including the combination of some allocations and re-profiling of others to reflect the current estimated pattern of expenditure. This shows an investment of £3.352m (net) across a range of projects during 2012/2013.

4.3 Comparison of 2011/2012 and 2012/2013 Revenue Budgets

4.3.1 External economic pressures have put new and changing demands on the revenue budget. Undoubtedly the most significant change is in the Government grant (set out in 4.4 below).

4.3.2 A comparison of the 2011/2012 and 2012/2013 budgets are set out in Appendix C.

4.4 Government Grant

4.4.1 We are now approaching the second year of the 2010 Comprehensive Spending Review Finance Settlement, and the grant cut for 2012/2013 is 12.6% (from £5.24m to £4.58m). This brings the total grant cut to 35.2% over the first two years of the settlement.

4.4.2 While there had appeared to be some 'light at the end of the tunnel', the Chancellor's Statement on 29 November 2011 indicated that there may be still further cuts beyond those already announced. We will not know about the detail of these further cuts until well into 2012.

4.4.3 The Government has offered to subsidise all councils which freeze Council Tax, by providing a grant equivalent to a 2.5% Council Tax increase. However, unlike the 2011/2012 Council Tax freeze grant, which was awarded for four years, (i.e., a payment of 2.5% of Council Tax is made to the Borough Council every year for four years), the 2012/2013 grant is a one-off award.

Table 1: Council Tax increases over the four years to 2012/2013

	2009/2010	2010/2011	2011/2012	2012/2013
Council Tax increase	0%	1.9%	0%	0% (proposed)

4.5 Efficiency (DR-IVE) savings

4.5.1 In order to respond to the very significant Government grant cut, the Borough Council has had to make significant savings. The Borough Council has an excellent track record of achieving substantial year on year budget savings, having delivered £8.9m since 2005/2006. The planned 2012/2013 savings are a further £2.15m, and these are set out at Appendix D.

4.6 Capital Programme

- 4.6.1 The Borough Council is coming to the end of a major Capital Programme which has seen extensive investments in Bury St Edmunds, Haverhill and the rural areas of the Borough. Appendix B shows the planned capital expenditure in the current and future years, summarised in Table 2 below:

Table 2: Planned Capital Expenditure over four years to 2015/2016

	2012/2013	2013/2014	2014/2015	2015/2016	Total
Net Expenditure	£3.352m	£0.80m	£0.80m	£0.80m	£5.752m

- 4.6.2 In the short to medium term the proposals set out in this report should enable the Borough Council to maintain levels of usable capital receipts reserves at between £8m to £9m over the period 2012 to 2018, which is considered to be a prudent level for such reserves. However, this approach still does not address the funding of longer term requirements for major capital repairs to key Borough Council assets, including for example the £11m for major repairs and refurbishment of the Borough Council's two leisure centres included in the Leisure Asset Management Plan (AMP) for the period 2020/2021 to 2022/2023. Consideration of the affordability of these major capital expenditure proposals, including options for funding, will need to be included in the options and investment appraisals for these projects.
- 4.6.3 An essential part of the funding arrangements for the Capital Programme is the disposal of surplus assets. The Borough Council has an agreed programme of asset disposal, which has already been severely affected by the recession. Table 3 is a summary estimate of the likely level of income from asset disposals over the period 2012/2013 to 2013/2014.

Table 3: Estimated income from asset disposals over three years to 2014/2015

	2012/2013	2013/2014	2014/2015
Estimated income from asset disposals	£3.81m	£0.61m	£0.34m

- 4.6.4 The calculation of interest income used in the Medium Term Financial Strategy (MTFS) is based on the use of existing and anticipated capital receipts. Changes in the level and timing of this expenditure together with the achievement of the capital receipts have a direct impact on revenue funding requirements. However, the Interest Equalisation Reserve does allow for some change in the budgeted levels of income from interest to be accommodated. The Prudential Code for Capital Finance and matters relating to the affordability of the Capital Programme are addressed in Appendix H. The revenue cost of the Capital Programme is achievable without significant Council Tax rises provided the savings indicated in the MTFS and set out in Appendix D are implemented.

4.7 Medium Term Financial Strategy (MTFS)

- 4.7.1 The Borough Council's Medium Term Financial Strategy (MTFS) includes the impact of all known capital and revenue commitments between 2012/2013 and 2015/2016. The MTFS is attached at Appendix E. Key assumptions in the updated MTFS are shown in Table 4 below:

Table 4: Key assumptions in the MTFS

Type of Expenditure	2012/2013	2013/2014	2014/2015
Non-payroll inflation	3%	3%	3%
General income inflation	3%	3%	3%
Employee pay increase*	1%	1%	1%
Energy costs	13.7%	5%	5%
Government grant	-6.1%	-5%	-5%
Return on Investments	1.5%	2%	2.6%

** no pay award will be made unless in accordance with national negotiations, but an allowance must be made for it in the budget, as information is not received in time for budget setting*

4.7.2 The MTFS is used to assess the longer term implications of budgetary decisions. It will be noted from the model that, between 2013/2014 and 2015/2016, there is a projected gap between expenditure and income in the region of £1.9m. Should any of the assumptions listed above change significantly, the gap would also change. Appendix L sets out a sensitivity analysis showing the potential impact, should any of the assumptions change adversely.

4.8 Reserves

4.8.1 The Borough Council holds General Fund balances as a contingency to cover the cost of unexpected expenditure during the year. The Borough Council agreed in 2005 that the minimum prudent level of General Fund balance should be £1.75m. As in previous years the Borough Council can use balances above this minimum to support revenue expenditure and to reduce the level of Council Tax. The budget monitoring report to the Performance and Audit Scrutiny Committee on 30 January 2012 indicated that the level of surplus on the 2011/2012 revenue budget is estimated to be £200,000. It is proposed to transfer the final year-end surplus in its entirety to the General Fund. On this basis it is estimated that there will be £3.431m in the General Fund balance at the start of the 2012/2013 financial year and, as a short term funding measure, there is scope to use some of this to support the 2012/2013 budget. As shown in the MTFS attached at Appendix E it is proposed to use £146,000 of the General Fund to balance the 2012/2013 budget.

4.8.2 At the end of the 2011/2012 financial year the Borough Council will have an estimated £10.9m in Earmarked Reserves. The current level of Earmarked Reserves and contributions during 2012/2013 has been reviewed and where appropriate annual contributions have been adjusted. Appendix G sets out the proposed contributions to and expenditure from Earmarked Reserves during 2012/2013.

4.9 Risk Assessment

4.9.1 A risk assessment is included at Appendix F as part of the Chief Finance Officer's report. The conclusion of the Chief Finance Officer is that the Borough Council be advised that overall, the estimates are robust, taking into account known risks and mitigating strategies and the reserves are adequate for the 2012/2013 budget plans. **Council is advised to have regard to this report when making their decisions on the 2012/2013 budget.**

4.10 Calculation of the Council Tax

- 4.10.1 On 15 February 2012 the Cabinet agreed to recommend to full Council that Council Tax be frozen at 2011/2012 levels.
- 4.10.2 The Council Tax is set for a Band D property and then adjusted for the other Council Tax bandings. Band D is a national benchmark and for St Edmundsbury, the Band D equivalent for 2011/2012 was 38,188 properties; for 2012/2013 it is 38,344 properties, a 0.4% increase in the number of properties. The methodology in arriving at this figure has not been changed from that used in calculating previous years, and has been adjusted to allow for Single Person Occupancy, phased building and small changes in discounts and exemptions.
- 4.10.3 Since the meeting of Cabinet on 15 February 2012 the precept levels of other precepting bodies have been received, These are detailed below:
- 4.10.4 The Town and Parish Councils have set their own Council Tax requirements for 2012/2013 and those that have notified the Borough Council are detailed at Appendix I Schedule 5 and total £797,485. An amended Appendix I will follow once further notifications have been received.
- 4.10.5 Suffolk County Council met on 9 February 2012 and set a precept at £43,196,049.34, adjusted by a share of the forecast Collection Fund deficit of £33,678. This results in a Band D Council Tax of £1,126.53, no change from 2011/2012.
- 4.10.6 Suffolk Police Authority met on 20 February 2012 and set their precept at £6,394,599.31, adjusted by a share of the forecast Collection Fund deficit of £4,805. This results in a Band D Council Tax of £166.77, an increase of 3.75%.
- 4.10.7 Based on 2012/2013 provisional figures, the proportion of an average Council Tax bill for a Band D property is as follows:
- | | |
|---------------------------|-------|
| St Edmundsbury: | 11.6% |
| Suffolk County Council: | 74.5% |
| Suffolk Police Authority: | 11.1% |
| Parish/Town Councils: | 2.8% |
- 4.10.8 There are a number of statutory calculations that follow from this budgetary decision and these are detailed in Appendix J.

5. Other Options considered

- 5.1 In general, use of reserves to reduce the level of Council Tax in 2012/2013 will require either an increase in the Council Tax in future years or additional efficiency savings above those currently sought. However, the proposed use of General Fund to balance the 2012/2013 budget is low, as set out in 4.8 above.
- 5.2 It is important to note that as the MTFs projection is taken further forward, the degree of uncertainty concerning future budget estimates will increase. This position is even further exacerbated by the unpredictability of the global economic environment.

6. Community impact

6.1 General

- 6.1.1 The purpose of this report is to support the aims and objectives of the Corporate Plan, which has the vision of *"Improving the quality of life for everyone in St Edmundsbury"*.

6.1.2 The proposed 2012/2013 weekly cost of the Borough Council element of the Council Tax is as follows:-

Band	A	B	C	D	E	F	G	H
Weekly Cost	£2.24	£2.62	£3.00	£3.37	£4.12	£4.87	£5.62	£6.74

6.1.3 People on low income, such as some pensioners and benefit recipients, are often eligible for Council Tax Benefit.

6.1.4 The Council Taxes for Suffolk County Council, the Police Authority and, where applicable, the Parish and Town Councils will be added to these Borough Council figures to give the total annual bill.

6.1.5 The impact of the recession has been severe across the nation, although the Borough has weathered the storm well in many instances, and the Borough Council's investments in the town centres of Bury St Edmunds and Haverhill have mitigated some of the effects. The public sector spending cuts have started, and will continue to have an adverse effect on many people in the community, and the Borough Council has gone to great lengths to minimise this impact, by making savings in the Borough Council's internal structures in order to avoid frontline cuts wherever possible.

6.2 Diversity

6.2.1 The budget proposals in this paper affect households in accordance with their Council Tax banding. The budget underwrites the range of measures the Borough Council is taking to address diversity issues across the Borough.

7. **Consultation**

7.1 Given the wider financial environment, in particular the squeeze on household budgets, Cabinet took the decision this year to undertake extensive public consultation regarding the key savings/new income proposals. This consultation took the form of focus groups with residents (carried out by a market research company), focus groups with parishes and town councils (carried out by officers), a postal survey to 2,000 households and an online survey.

7.2 The summary results of the consultation are set out in Appendix K

8. **Resource implications** *(including asset management implications)*

8.1 The resource implications are explained in the attached appendices.

9. **Risk Assessment** *(potential hazards or opportunities affecting corporate, service or project objectives)*

9.1 The risk assessment is contained in the report of the Chief Finance Officer at Appendix F.

10. **Legal or policy implications**

10.1 Legislation and the Borough Council's Constitution require that the Borough Council sets a balanced budget annually.

Wards affected	All	Portfolio Holder	Performance and Resources
Background Papers	Sustainable Budget Reports to Performance and Audit Committee and Cabinet throughout 2011/2012. Various other reports to Overview and Scrutiny Committee during 2011/2012.	Subject Area	Finance Corporate Plans and Strategies

W:\Democratic WP Services\Committee\Reports\Council\2012\12.02.28\Budget and Council Tax Setting 2012-2013.doc

Service	Ref No	2010/2011	2011/2012	2012/2013
		Actual	Budget	Budget
GENERAL FUND SUMMARY				
BUDGET REQUIREMENT				
Directorates				
Chief Executive	1	1,559,844	1,440,800	293,300
Community	2	8,903,018	8,603,350	8,897,900
Economy & Environment	3	2,851,830	2,184,850	2,548,300
Net Expenditure of Directorates	4	13,314,692	12,229,000	11,739,500
Use of Support Service Balances	5	(229,505)		
Total Net Expenditure	6	13,085,187	12,229,000	11,739,500
Transfer to/(from) Reserves: Working Balances	7	642,161	(87,977)	(145,043)
BUDGET REQUIREMENT	8	13,727,348	12,141,023	11,594,457
GRANTS & COUNCIL TAX REQUIREMENT				
Collection Fund (Surplus)/Deficit	9	36,588	(39,013)	44,826
Government Support				
Business Rate Income	10	(6,179,843)	(4,005,043)	(4,661,917)
Revenue Support Grant	11	(933,198)	(1,405,263)	(258,347)
Amount Met from Collection fund				
St Edmundsbury Borough Council	12	6,650,895	6,691,704	6,719,019
Parish Councils	13	1,452,914	1,632,672	1,632,672
Total Amount Met from Collection Fund	14	8,103,809	8,324,376	8,351,691
Working Balances				
Opening Balance	15	2,675,771	3,317,932	3,229,955
Transfers to/from General Fund	16	642,161	(87,977)	(145,043)
Closing Balance	17	3,317,932	3,229,955	3,084,912
CEO Support Services		-	-	(352,200)
Chief Executive		270,900	246,450	248,500
Corporate Communications Manager		30,307	25,200	24,850
Corporate Review Programmes		17,661	27,500	29,700
Mayoralty		130,704	130,900	136,000
Head of HR & Org Development		11,667	26,850	27,000
Head of Legal & Democratic		1,032,870	1,073,450	1,042,150
Finance		(1,064,717)	(1,009,450)	(1,892,300)
Local Tax Collection		1,087,430	911,600	880,750
Revenues & Benefits		606,723	466,500	594,100
Interest		(563,701)	(458,200)	(445,250)
Chief Finance Officer		65,735	(89,550)	(862,700)
CEO DIRECTORATE	1	1,559,844	1,440,800	293,300
Community Support Services				(223,800)
Emergency Planning		53,419	47,800	47,150
Head of Environmental Health & Housing		2,028,596	1,995,250	1,963,700

Service	Ref No	2010/2011	2011/2012	2012/2013
		Actual	Budget	Budget
Youth and community Development		79,820	141,200	158,200
Community Strategy		106,391	49,100	29,600
WSLSP costs				21,150
Elections		151,744	181,200	209,650
Community Safety		202,720	204,100	204,450
Community Centres		170,726	151,600	147,300
Head of Neighbourhood Management & Development		711,401	727,200	770,350
Allotments - Haverhill		6,442	2,750	2,200
Parks & Open Spaces		1,475,900	1,479,250	1,496,900
Countryside recreation and management		374,310	378,100	343,800
Cemeteries & Crematorium		295,031	291,950	281,900
Arts Development		22,527	39,700	39,800
Art Gallery		52,329	50,300	56,000
Heritage services		804,077	860,350	731,850
Theatre & Public Entertainment		1,259,985	998,800	1,645,600
Guildhall		21,865	19,100	27,050
Leisure Centre Trust		1,154,908	1,073,100	1,121,700
Victory Ground		55,088	50,950	62,250
Community recreation		111,000	84,500	87,550
North Mtnc Of Highway Verges		272,150	285,900	284,750
Tourism		169,317	179,750	138,400
Shopmobility		34,673	38,600	20,750
Head of Leisure		6,109,601	5,833,100	6,340,500
COMMUNITY DIRECTORATE	2	8,903,018	8,603,350	8,897,900
Environmental Support Services				(60,150)
Building Control		65,150	59,500	51,050
HH Master Plan		15,300	28,100	-
Local Land Charges		17,304	(3,400)	(27,050)
Planning Control		1,368,750	1,306,250	1,353,650
Head of Planning & Economic Development		1,466,504	1,390,450	1,377,650
Cleansing		1,164,204	1,198,150	1,193,950
Abandoned Vehicles		28,282	33,100	36,750
Waste Collection		1,853,313	2,082,700	2,150,400
Head of Waste Management		3,045,799	3,313,950	3,381,100
Economic Development		241,099	200,800	265,300
Engineering		(439,711)	(1,297,000)	(1,155,900)
Property Services		184,561	176,750	189,250
Corporate Property		(1,646,422)	(1,600,100)	(1,448,950)
ECONOMY & ENVIRONMENT DIRECTORATE	3	2,851,830	2,184,850	2,548,300

(1) Central government have changed the way the formula grant is split, increasing business rate income whilst reducing revenue support grant as part of the deficit reduction plans

(2) Parish Council figure for 2012/2013 is the same as 2011/2012 as we are still awaiting information

Capital Programme Rephased and Amended										
Cost Centre Code	Schemes	Actuals 2010/11 £000	Estimate							Total of Columns £000
			Adjusted 2011/12 £000	2012/13 £000	2013/14 £000	2014/15 £000	2015/16 £000	2016/17 £000	2017/18 £000	
SUMMARY										
	Expenditure									
	Community	5,502	2,943	5,635	1,105	1,115	1,124	1,134	1,144	19,702
	Economy and Environment	1,914	3,270	1,765	2,000	250	250	250	250	9,949
	Chief Executive's	10	12	-	-	-	-	-	-	22
	Total Expenditure	7,426	6,225	7,400	3,105	1,365	1,374	1,384	1,394	29,673
	Income									
	Community	(1,609)	(841)	(3,033)	(555)	(565)	(574)	(584)	(594)	(8,355)
	Economy and Environment	(1,247)	(2,152)	(1,015)	(1,750)	-	-	-	-	(6,164)
	Chief Executive's	-	(12)	-	-	-	-	-	-	(12)
	Total Income	(2,856)	(3,005)	(4,048)	(2,305)	(565)	(574)	(584)	(594)	(14,531)
	Net expenditure	4,570	3,220	3,352	800	800	800	800	800	15,142
COMMUNITY										
	Improvement Grants									
C505	Decent Homes Grants	124								124
C505	Decent Home Grants - Government Grant	(124)								(124)
C568	Decent Homes Plus Grants	98	120	67						285
C568	Decent Homes Plus Grants - Government Grant	(98)	(120)	(67)						(285)
C504	Discretionary Homes Assistance	113	157	300	300	300	300	300	300	2,070
C506	Disabled Facilities Grants	545	562	500	500	500	500	500	500	4,107
C506	Disabled Facilities - Specified Capital Grant	(274)	(270)	(250)	(250)	(250)	(250)	(250)	(250)	(2,044)
	Improvement Grants	384	449	550	550	550	550	550	550	4,133
	Registered Social Landlords - Affordable Housing Schemes									
C891	Gypsy and traveller site	52	21	630						703
C891	Gypsy and traveller site - government funding	(52)	(21)	(635)						(708)
C570	Empty homes grants to private owners			75						75
C569	Havebury - Bury Road, Chedburgh			400						400
C572	Private Sector Hsg Leasing Scheme	50		25						75
C572	Private Sector Hsg Leasing Scheme - S106 contribution	(50)		(25)						(75)
C156	Prospect Row	22	23							45
C156	Prospect Row - S106 contribution	(22)	(23)							(45)
C573	Beetons Cottages, Bury St Edmunds		37	38						75
C573	Beetons Cottages, Bury St Edmunds - S106 contribution		(37)	(38)						(75)
C166	Millfields Way, Haverhill			96						96
C166	Millfields Way, Haverhill - S106 contribution			(96)						(96)
C167	Lethrede Supported Housing	10	10							20
C167	Lethrede Supported Housing - S106 contribution	(10)	(10)							(20)
C905	Provision of Affordable Housing - to be allocated			304						304
C905	Provision of Affordable Housing - S106 contribution to be allocated			(209)						(209)
	Registered Social Landlords - Affordable Housing Schemes	-	-	565	-	-	-	-	-	565

Capital Programme Rephased and Amended										
Cost Centre Code	Schemes	Actuals 2010/11 £000	Estimate							Total of Columns £000
			Adjusted 2011/12 £000	2012/13 £000	2013/14 £000	2014/15 £000	2015/16 £000	2016/17 £000	2017/18 £000	
	Sustainable Development									
C450	Generating Renewable Energy - to be allocated			44						44
C450	Generating Renewable Energy - to be allocated - growth area initiatives funding			(44)						(44)
C451	Nowton Park Visitor Centre		17							17
C451	Nowton Park Visitor Centre - growth area initiatives funding		(17)							(17)
C452	West Stow		132							132
C453	Haverhill Depot Storage Building		57							57
C454	Haverhill Depot Office Building		45							45
C455	BSE Leisure Centre		115							115
C456	Haverhill Leisure Centre		104							104
C457	Haverhill Council Offices		106							106
C457	Haverhill Council Offices - contribution from SCC		(53)							(53)
C458	West Suffolk House		72							72
C458	West Suffolk House - contribution from SCC		(36)							(36)
	Sustainable Development	-	542	-	-	-	-	-	-	542
	Closed Circuit Television System									
C184	Cameras and Server			272						272
C184	Contribution from equipment reserve			(272)						(272)
	Closed Circuit Television System	-	-	-	-	-	-	-	-	-
C157	Radio West Suffolk	2								2
	Rural Areas									
C634	Rural Village Hall, Play Scheme Grants & Rural Initiatives	61	27	75						163
	Theatre and Public Entertainment									
C743	The Apex - New Public Venue	3,487	169	200						3,856
C743	Contributions - EEDA(£1.39m);Centros Miller(£1.1m);The Apex reserve (£130k)	(871)	(165)							(1,036)
C165	The Apex, Furniture & Equipment	221	45							266
C165	The Apex, Furniture & Equipment - Reserves	(60)								(60)
C168	The Apex, Improvements £170k		100	70						170
C168	The Apex, Improvements - Reserves		(25)							(25)
	Theatre and Public Entertainment	2,777	124	270	-	-	-	-	-	3,171
	Museums									
	Heritage Review Requirements:									
C799	Building Changes - Moyses Hall	14								14
C172	Moyses's Hall and West Stow new exhibits			25						25
	Museums	14	-	25	-	-	-	-	-	39
	Community Parks & Open Spaces									
C627	Children's Play Equipment - Replacement		7							7
C182	Children's Play Equipment - Nowton Park		30							30
C142	Castle playing fields, Haverhill	1								1
PROVISION	Children's Play Equipment - Haverhill Recreation Ground				70					70
	Contribution from building repairs reserve				(70)					(70)
PROVISION	Clements Park (Former school site)			100						100
PROVISION	Clements Park (Former school site) - contribution			(100)						(100)
PROVISION	County Upper School multi use games area (MUGA)			15						15
	Contribution from building repairs reserve			(15)						(15)
C170	Hardwick Heath parking			60						60
C132	Abbey Gardens play area	32	148							180
	Community Parks & Open Spaces	33	185	60	-	-	-	-	-	278

Capital Programme Rephased and Amended										
Cost Centre Code	Schemes	Actuals 2010/11 £000	Estimate							Total of Columns £000
			Adjusted 2011/12 £000	2012/13 £000	2013/14 £000	2014/15 £000	2015/16 £000	2016/17 £000	2017/18 £000	
	Cemeteries									
C158	Bury St Edmunds Cemetery footway repairs	2								2
	Community Centres									
C159	Vehicle - mobile youth centre	17								17
C159	Vehicle - mobile youth centre - grant	(17)								(17)
	Community Centres	-	-	-	-	-	-	-	-	-
	Sport & Recreation									
	Leisure Centres									
	Bury Leisure Centre									
PROVISION	<i>Bury Leisure Centre all weather pitch</i>			140	10					150
	<i>Contribution from building repairs reserve</i>			(140)	(10)					(150)
C761	Fire recovery works, cladding & glazing, health suite, DDA & reception	54	313							367
C782	Improvement works - excluding equipment	33								33
	Haverhill Leisure Centre									
PROVISION	<i>Haverhill Leisure Centre all weather pitch</i>			142	8					150
	<i>Contribution from building repairs reserve</i>			(142)	(8)					(150)
C800	Improvement works	(14)	42							28
	Leisure Centres	73	355	-	-	-	-	-	-	428
	Nowton Park									
C171	Car parking		80							80
C131	Visitor centre	51	404	50						505
	Nowton Park	51	484	50	-	-	-	-	-	585
	Sport & Recreation	124	839	50	-	-	-	-	-	1,013
	Sports Development & Community Recreation									
	Haverhill Community Football									
C747	Relocation Cost	511								511
C747	Football Foundation and other grants	(31)	(64)							(95)
	Haverhill Community Football	480	(64)	-	-	-	-	-	-	416
	Bury Community Football Project									
C134	Relocation Cost	16		1,982						1,998
C134	Football Foundation and other grants/contributions			(1,000)						(1,000)
	Bury Community Football Project	16	-	982	-	-	-	-	-	998
	Leisure asset management									
PROVISION	<i>Schemes to be identified</i>				217	315	324	334	344	1,534
	<i>Contribution from building repairs reserve</i>				(217)	(315)	(324)	(334)	(344)	(1,534)
	Leisure asset management	-	-	-	-	-	-	-	-	-
C571	Grant to Victory Sports Ground	-		25						25
	Sports Development & Community Recreation	496	(64)	1,007	-	-	-	-	-	1,439
TOTAL OF COMMUNITY										
	Expenditure	5,502	2,943	5,635	1,105	1,115	1,124	1,134	1,144	19,702
	Grants, Contributions & Reserves	(1,609)	(841)	(3,033)	(555)	(565)	(574)	(584)	(594)	(8,355)
	Net Expenditure	3,893	2,102	2,602	550	550	550	550	550	11,347

Capital Programme Rephased and Amended										
Cost Centre Code	Schemes	Actuals 2010/11 £000	Estimate							Total of Columns £000
			Adjusted 2011/12 £000	2012/13 £000	2013/14 £000	2014/15 £000	2015/16 £000	2016/17 £000	2017/18 £000	
ECONOMY AND ENVIRONMENT										
	Haverhill Master Plan									
C200	Haverhill Cinema	20								20
C199	Cinema Car Parks	1								1
C197	Accommodation works Haverhill Cinema	(8)								(8)
C164	Plaza, Haverhill	20	5							25
C209	Queen Street enhancements	32								32
C209	Queen Street enhancements - contributions (Tesco £300k/SCC £190k)	(32)								(32)
	Haverhill Master Plan	33	5	-	-	-	-	-	-	38
	Conservation of Historic Areas									
C120	Rural Environment - minor improvement works in villages, etc	(5)	46							41
C002	Other Villages		3							3
C003	Buildings at Risk - conservation grants	2								2
	Conservation of Historic Areas	(3)	49	-	-	-	-	-	-	46
	Growth Area Initiatives									
C280	Growth Area Initiatives		90							90
C280	Growth Area Initiatives - grants		(90)							(90)
C281	Haverhill Golf Course Link Path	25	10							35
C281	Haverhill Golf Course Link Path - funding	(25)	(10)							(35)
C282	Wilsey Open Space		25							25
C282	Wilsey Open Space - funding		(25)							(25)
C283	HH Railway Walks - Educ		7							7
C283	HH Railway Walks - Educ - funding		(7)							(7)
C284	High Street HH Improvements			750						750
C284	High Street HH Improvements - funding			(750)						(750)
C285	Hanchet End Business Park Loan		750							750
C285	Hanchet End Business Park Loan - grant		(750)							(750)
C286	Suffolk Business Park Loan		750		1,750					2,500
C286	Suffolk Business Park Loan - grant		(750)		(1,750)					(2,500)
C287	Millfields Way, Haverhill - housing scheme			180						180
C287	Millfields Way, Haverhill - housing scheme - funding			(180)						(180)
C288	Clements Primary School Site			50						50
C288	Clements Primary School Site - funding			(50)						(50)
C289	Lark Valley Path		137							137
C289	Lark Valley Path - funding		(137)							(137)
C290	Tollgate Recreation Ground, Bury St Edmunds		20							20
C290	Tollgate Recreation Ground, Bury St Edmunds - funding		(20)							(20)
C291	Oakes Road, Open Space, Bury St Edmunds		45							45
C291	Oakes Road, Open Space, Bury St Edmunds - funding		(45)							(45)
C292	Lake Avenue, Open Space, Bury St Edmunds		30							30
C292	Lake Avenue, Open Space, Bury St Edmunds - funding		(30)							(30)
C293	Spring Lane Nature Reserve			35						35
C293	Spring Lane Nature Reserve - funding			(35)						(35)
C294	Gainsborough Recreation Ground, Bury St Edmunds		15							15
C294	Gainsborough Recreation Ground, Bury St Edmunds - funding		(15)							(15)
C295	Ram Meadow		10							10
C295	Ram Meadow - funding		(10)							(10)
	Growth Area Initiatives	-	-	-	-	-	-	-	-	-

Capital Programme Rephased and Amended										
Cost Centre Code	Schemes	Actuals 2010/11 £000	Estimate							Total of Columns £000
			Adjusted 2011/12 £000	2012/13 £000	2013/14 £000	2014/15 £000	2015/16 £000	2016/17 £000	2017/18 £000	
	Economic Development									
C792	Rural areas Community Initiatives Fund	22	20							42
C137	Parkway improvements		23							23
C137	Parkway improvements - S106 contribution		(23)							(23)
C136	Hollands Road Employment Units, Haverhill	194	71							265
C152	Menta training/business centre, 2 Hollands Road, Haverhill	40								40
C152	Menta training/business centre, 2 Hollands Road, Haverhill - contributions (EEDA £100k, LABGI £30k)	(40)								(40)
	Economic Development	216	91	-	-	-	-	-	-	307
	Commercial & Industrial Development									
C100	Infrastructure Completion	21	15							36
C102	Millfields Way access road	2								2
C118	Tassel Road, Roads and Sewers	1	7							8
C121	Homefield Business Park - new access road		33							33
	Commercial & Industrial Development	24	55	-	-	-	-	-	-	79
	Property Fund									
C099	Acquisition of Key Strategic or Investment Property			500						500
	Cattle Market Development									
C391	Cattle Market Redevelopment, Bury St Edmunds - Car Parking	264								264
C433	Cycle Stands at Cattle Market	2	11							13
C433	Cycle Stands at Cattle Market - S106 contribution	(2)	(11)							(13)
C161	Chalk Rd - Landscaping Parking Bays	24								24
C161	Chalk Rd - Landscaping Parking Bays - contributions	(24)								(24)
	Cattle Market Development	264	-	-	-	-	-	-	-	264
	Administrative Buildings and Depots									
C248	Rationalisation of Council Office Buildings	24								24
C051	Haverhill Depot Relocation - short term funding requirement	(6)								(6)
	Administrative Buildings and Depots	18	-	-	-	-	-	-	-	18
	Major Planned Building Maintenance									
Various	Major Planned Building Maintenance		408	250	250	250	250	250	250	1,908
	Contribution from building repairs reserve	(11)	(175)							(186)
C140	Blanchard Planter St Mary's Sq	10								10
C255	Asbestos Management	1								1
	Major Planned Building Maintenance	-	233	250	250	250	250	250	250	1,733
	Parking Services									
	Cleales Site, Haverhill									
C330	Car parking & rear service road	8								8
C330	Contribution from car parks reserve	(8)								(8)
C162	Land School Yard East & West	780								780
C162	Land School Yard East & West - contribution from Centros	(744)								(744)
C893	School Yard Car Parks	38								38
C893	School Yard Car Parks	(38)								(38)
	Parking Services	36	-	-	-	-	-	-	-	36

Capital Programme Rephased and Amended										
Cost Centre Code	Schemes	Actuals 2010/11 £000	Estimate							Total of Columns £000
			Adjusted 2011/12 £000	2012/13 £000	2013/14 £000	2014/15 £000	2015/16 £000	2016/17 £000	2017/18 £000	
	Highways									
	Cycle Routes									
C144	Cycle route signing	9								9
C144	Cycle route signing - funded by SCC	(9)								(9)
	Cycle Routes	-	-	-	-	-	-	-	-	-
	Traffic Management									
C429	£1.2m WS College Access	13								13
C403	Mobility works, Bury and Haverhill	9								9
	Traffic Management	22	-	-	-	-	-	-	-	22
	Environmental Enhancement									
C906	Feasibility Studies - Environmental Enhancement Schemes		20							20
C143	St Olaves and Westley Estate precincts	55	3							58
C143	St Olaves and Westley Estate precincts - S106 and Havebury Housing conts	(55)	(3)							(58)
C416	Environmental Improvement Works, Risbygate Street	1	72							73
C416	Environmental Improvement Works, Risbygate Street - contributions	(1)	(14)							(15)
C427	St Andrews St Sth	41								41
C427	St Andrews St Sth - S278 contribution	(41)								(41)
C124	Cattle Market Redevelopment - TC Management & Enhancement Fund		250							250
C130	Central Walk	1								1
C135	Town centre public realm works	73	324							397
C135	Town centre public realm works - LABGI	(59)								(59)
C173	St Andrews St South access arrangements		35							35
C405	Environmental Enhancement - St Johns Street	1								1
C411	Completion of Works Southgate Corridor	21								21
C417	Jubilee Walk & Bus Station	11								11
C417	Jubilee Walk & Bus Station sec 106 contn	(11)								(11)
C892	St Andrews St South, Risbygate St, Brentgovel St junction - funded by SCC		(1)							(1)
C155	Nelson Road	2								2
C155	Nelson Road - S106 contribution	(2)								(2)
C154	St John's Street Arch	4	35							39
C154	St John's Street Arch - S106 contribution	(4)	(35)							(39)
C147	Pedestrian crossing - West Road	(3)								(3)
C147	Pedestrian crossing - West Road - funded by SCC	3								3
C163	Fornham Road/Station Hill crossing	144								144
C163	Fornham Road/Station Hill crossing - S106 contributions	(144)								(144)
	Environmental Enhancement	37	686	-	-	-	-	-	-	723
	Street Furniture									
C419	Replacement of Street Furniture	19								19
	Street Furniture	19	-	-	-	-	-	-	-	19

Capital Programme Rephased and Amended										
Cost Centre Code	Schemes	Actuals 2010/11 £000	Estimate							Total of Columns £000
			Adjusted 2011/12 £000	2012/13 £000	2013/14 £000	2014/15 £000	2015/16 £000	2016/17 £000	2017/18 £000	
	Public Transport									
C426	Bus Station extension	1								1
C426	Bus Station extension - contribution from SCC		(1)							(1)
	Public Transport	1	(1)	-	-	-	-	-	-	-
	Highways	79	685	-	-	-	-	-	-	764
TOTAL OF ECONOMY AND ENVIRONMENT										
	Expenditure	1,914	3,270	1,765	2,000	250	250	250	250	9,949
	Grants, Contributions & Reserves	(1,247)	(2,152)	(1,015)	(1,750)	-	-	-	-	(6,164)
	Net Expenditure	667	1,118	750	250	250	250	250	250	3,785
CHIEF EXECUTIVE'S										
	ICT Software									
C067	Asset 4000 Software	10								10
	ICT Software	10	-	-	-	-	-	-	-	10
	Website									
C183	Website refresh and review		12							12
C183	Contribution from reserve		(12)							(12)
	Website	-	-	-	-	-	-	-	-	-
TOTAL OF CHIEF EXECUTIVE'S										
	Expenditure	10	12	-	-	-	-	-	-	22
	Grants, Contributions & Reserves	-	(12)	-	-	-	-	-	-	(12)
	Net Expenditure	10	-	-	-	-	-	-	-	10

Summary of major budget changes

This is a comparison of the 2011/12 and 2012/13 budgets. A breakdown of the DR-IVE savings can be found at Appendix D.

The table starts with the 2011/12 budget requirement of £12.229m and shows the key changes which take this figure to the 2012/13 total of £11.740m.

Item	Increase/ (Decrease) £000s	£000s
2011/2012 Budget requirement		12,229
DR-IVE savings and increased income (see Appendix D)	(2,156)	
2011/2012 one off non recurring DR-IVE	484	
Growth:		
Bonfire/Beacons event for Jubilee	5	
Freedom of the Borough Ceremony for ex councillors	4	
Refuse and Cleansing Agency Staff	65	
Increased Contributions to building maintenance reserve	14	
Leisure Asset Management Review	297	
LSP Funding	3	
Election Reserve	30	
Total Growth	418	
Other Changes:		
Salary Increases	339	
Rental Income decreased	26	
Net increase in Benefits paid and Subsidy Received	43	
Housing Benefit Admin Grant Reduction	94	
Interest Income decreased	13	
Fuel Costs Increase	53	
Trade Waste Fees Increased	-33	
Public Halls cost increase, (excluding DR-IVE savings)	148	
Combination of other small differences	82	
Total Other Changes	765	
2012/2013 Budget requirement		11,740

Revenue Support Grant change

	2010/2011 £000s	2011/2012 £000s	2012/2013 £000s
Revenue Support Grant (Excluding Council Tax freeze grant)	7,077	5,243	4,585
% Change		-25.92%	-12.55%

DR-IVE Savings and New Income Proposals 2012/2013

The table below lists a summary of the DR-IVE savings identified as part of the Council's budget setting process (both cost reductions and additional income).

Nearly all of the items have been considered by the Performance and Audit Committee at their meetings in October 2011, November 2011 and January 2012. In addition some other minor items have been included that arose from the officer budget preparation process.

The total value of the proposed savings/additional income is £2,156,500.

CHIEF EXEC'S DIRECTORATE	
Savings area	£000s
Finance staff saving through early retirement	15.00
Finance staff saving through control posts transferring from Revs and Bens	5.00
Customer Service Staff Haverhill (merge 2 receptions)	32.80
Customer Service Staff WSH (retirement and not replace)	5.90
Cut Communications p/t post (postholder contracted until March 2012)	17.85
Procurement savings across a range of budgets	15.50
Efficiency savings in ICT (not related to shared service)	51.40
Efficiency savings in Finance due to internal restructuring	40.00
Restructuring in Democratic Services	12.00
Reduction in Audit Commission fees	9.50
ICT income	40.00
Chief Exec's Total	244.95
Cut staff homeworking allowance (Subject to consultation)	18.50
E&E DIRECTORATE	
Savings area	£000s
Staff restructuring	146.75
Changes in delivery of service	3.00
Night time charges for car parking (increased events)	35.00
Increase car parking prices in the borough car parks (when consulted, 51% of people in Bury were in favour or had no opinion; 61% of people in Haverhill were in favour)	150.00
Charge for off-street blue badge parking (70% of people consulted about this were in favour; 36% of blue badge holders were in favour)	100.00
Efficiency savings in Planning and Development Control	18.70
Reduction in disposal costs of recycled waste	24.35
Reduction in service charge for underground car park	13.85
Increased trade waste income	7.25
Take on management of Clare Country Park	15.00
Economic Development various small savings	1.55
Other small savings	0.55
Procurement savings across a range of budgets	43.00
Reorganisation within CCTV team (49% of the public wished to keep monitoring at present level, and 25% of them supported monitoring in peak time only.)	30.00
E & E Total	589.00

COMMUNITY DIRECTORATE	
Savings area	£000s
Delete vacant admin officer Housing	9.00
Review management structure in Housing	5.00
Recoup more licensing costs through fees - new case law/legislation.	15.80
Saving on county-wide ASB software procurement	6.00
Apply existing grants policy for residents' associations	0.35
Delete vacant post of Grants Officer and restructure	12.60
Tree/woodland management procurement	5.00
Memorial inspection programme – new approach	10.00
Transfer remaining allotments to community	0.50
Supplies and Services - Parks Service	1.50
Delete vacant posts in heritage	38.55
Repeat past heritage exhibition with partners	2.00
Bury St Edmunds Festival review	5.00
Increased income leisure services – catering (subject to tender), hiring, events, shop sales and services	39.25
Reduce cost of Xmas Fayre	6.00
Transfer of Chalkstone, Westbury, Leiston and Newbury Community Centres (67% public support in budget consultation). <i>The phasing of these savings relates to the target set by O&S Committee for two transfers per year over the next two years, and may change.</i>	30.00
£100k reduction in management fee to Abbeycroft, from £340k to £240k over 4 years, mainly delivered through new income generation.	40.00
Reduction of outreach and collections budgets. Recurring saving of £27k. One-off saving in 2012/13 of a further £8k.	35.00
Public Halls – staff restructuring	18.00
Car parking income at West Stow; increase is a combination of the completion of the set-up costs in 11/12 (year one of the introduction of car parking), small inflationary increases and plans to increase visitor numbers.	15.00
Increase the number of car parking spaces at Hardwick Heath by 30 (capital investment required – see separate paper on this agenda) as part of Leisure AMP.	25.00
Introduce car parking charges at Nowton Country Park, to include a new arrangement for parking for sports users at Nowton and Hardwick, following consultation with football and hockey organisations; terminate the subsidy of parking for sports users at Hardwick so that both parks operate the same system. Season tickets will be available for all users. (52% support in budget consultation).	30.00

COMMUNITY DIRECTORATE CONT'D	
Savings area	£000s
Income initiatives at Nowton Park (subject to outcome of AMP review for Nursery site).	10.00
Reduce residual funding for drug and alcohol work (but retain £5k for a new grant pot to support organisations working in this field).	3.00
Reduce inspection regime for playing fields and neighbourhood parks. (The public were not in favour of significant reduction in the park ranger structure, but when asked in the focus groups, were open to some minimal reorganisation, which is what this proposal reflects).	20.40
Reduction in Haverhill Town Hall Arts Centre grant, due to the Haverhill Town Council decision to precept the equivalent sum locally. (£50k retained for arts grants fund)	158.75
Restructure Heritage and TIC teams (although the consultation was more specifically around the buildings used by these teams, and moving the TIC into Moyses there was clear support for maintaining both services but doing so more cost-effectively either by reducing hours or staff)	80.00
Staff saving in Environmental Health & Housing (student post deleted)	7.70
Other small savings across a range of budgets	6.00
Procurement savings across a range of budgets	32.50
Community Total	667.90

SHARED SERVICES	
Savings area	£000s
Joint management	170.00
ICT	142.00
Communications	21.70
Learning and Development	-1.50
Internal Audit	20.00
Property	60.15
Neighbourhoods	13.80
Leisure	120.00
Environmental Health & Housing	90.00
Shared Services Total	636.15

Total DR-IVE Savings	2,156.50
-----------------------------	-----------------

MEDIUM TERM FINANCIAL STRATEGY (FIVE YEAR MODEL)

Headings	Ref No	For illustrative Purposes Only					
		2010/2011 Actual £'000	2011/2012 Projections £'000	2012/2013 Projections £'000	2013/2014 Projections £'000	2014/2015 Projections £'000	2015/2016 Projections £'000
Per subjective		13,612	12,687	12,185	12,826	13,186	13,551
Additional horizon items/growth bids							
Increased contributions due to pension deficit					122	244	366
Drive - non recurring					16	16	16
V&P contributions					250	250	250
Assumed growth					200	200	200
Total cost of services (excluding interest)	1	13,612	12,687	12,185	13,415	13,897	14,384
Estimated underspend for the year	2		(200)				
Sub total	3	13,612	12,487	12,185	13,415	13,897	14,384
Interest on Balances before effect of Capital Programme		(564)	(584)	(521)	(739)	(971)	(1,634)
Effect of the Capital Programme:-							
Loss of Interest from capital programme			126	76	152	230	423
Investment interest	4	(564)	(458)	(445)	(587)	(741)	(1,211)
Total Net Expenditure	5	13,048	12,029	11,740	12,828	13,156	13,173
Recurring Savings Targets:							
Year 9	6				(660)	(680)	(700)
Year 10	7					(316)	(326)
Year 11	8						(912)
Total Net Expenditure	9	13,048	12,029	11,740	12,167	12,159	11,235
Transfer to/(from) Reserves	10	643	112	(146)	(767)	(768)	-
BUDGET REQUIREMENT	11	13,691	12,141	11,594	11,400	11,391	11,235
Collection Fund Deficit/(Surplus)	12	37	(39)	45	45	45	45
Government Grants	13	(7,077)	(5,410)	(4,920)	(4,523)	(4,305)	(3,931)
Amount Charged to Council Tax Payers	14	6,651	6,692	6,719	6,922	7,131	7,349
Tax Base	15	37,955	38,188	38,344	38,535	38,727	38,921
Council Tax at Band D	16	175.23	175.23	175.23	179.64	184.14	188.82
£.p Increase Year on Year	17	3.24	-	-	4.41	4.50	4.68
% age Increase Year on Year - after DR-IVE	18	1.9%	0.0%	0.0%	2.5%	2.5%	2.5%
Balances Summary							
Opening Balance	19	2,676	3,319	3,431	3,285	2,518	1,750
Proposed transfer to earmarked reserves	20						
Transfer to/(from) General Fund Working Balance	21	643	112	(146)	(767)	(768)	
Closing Balance	22	3,319	3,431	3,285	2,518	1,750	1,750

The Council's Budget for 2012/2013: **Report by the Chief Finance Officer**

INTRODUCTION

- (1) The Local Government Act 2003 places a personal duty on the Chief Finance Officer to report to the Council when considering its budget and Council Tax. The report must deal with the robustness of the estimates and the adequacy of reserves.
- (2) The Act requires Councillors to have regard to the report in making their decisions. Where this advice is not accepted, it should be recorded formally within the minutes of the Council meeting.

FINANCIAL CONTROLS

Policies and Control Procedures

- (3) A number of safeguards exist to ensure local authorities do not over-commit themselves financially. These include:-
 - (a) the Chief Finance Officer's Section 114 powers, which require a report to Council if there is, or is likely to be, unlawful expenditure or an unbalanced budget; and
 - (b) the Prudential Code, which applies to capital financing (see Appendix H).
- (4) St Edmundsbury Borough Council operates a comprehensive and effective range of financial management policies. These are contained in the Financial Procedure Rules, which form part of the Council's Constitution. This Constitution is available on the council's internet, intranet, and in hard copy at West Suffolk House.
- (5) The Council conducts an annual review of the effectiveness of the system of internal control and reports on this in the Annual Governance Statement. This report was last approved at the Performance and Audit Committee on 27 June 2011.
- (6) The Council continues to implement effective risk management policies, identifying corporate, operational and budget risks and mitigating strategies. Capital projects are subject to a comprehensive work plan which includes detailed risk management strategies. The Council operates a monthly Programme Board which monitors the progress of capital and revenue projects.
- (7) The internal and external audit functions play a key role in ensuring that the Council's financial controls and governance arrangements are operating satisfactorily.
- (8) This is backed up by the review processes of Cabinet, with the Performance and Audit Committee undertaking the role of the Council's Audit Committee.

Approach to budgeting

- (9) The commitment given to the public that Council Tax rises should be kept to a minimum, but service standards and levels be maintained or improved, led to the 2005 adoption of the DR-IVE (Dynamic Review – Innovation, Value and Enterprise) process to identify efficiency savings. The council is now in the seventh year of this approach to budgeting.
- (10) Preparations for the 2012/13 budget started before the 2011/12 budget year began, with high level workshops with Corporate Management Team and Management Team. An extensive programme of public budget consultation was carried out over the later Summer and Autumn of 2011. Budget proposals were presented to the Performance & Audit Scrutiny Committee in October and November 2011 and December 2012. Grants to voluntary bodies were subject to scrutiny by the Grants Panel.
- (11) Local authorities are required to maintain reserves to meet projected future expenditure needs and fund unexpected events or 'emergencies'. Every year a number of transfers are made into earmarked reserves, such as maintenance, vehicle purchase, etc. These transfers are made in order to ensure that reserves are properly replenished on a regular basis and have formed an essential part of the prudent and long-term planning of the organisation.
- (12) All budgets are provided on a cash basis. The Council's policies require budget holders to manage within their allocated budgets using virement if necessary. The Council has used departmental working balances in order to assist this process rather than adopt a "spend it or lose it" mentality.

Year End Budget Procedures

- (13) Year end variances from budgets are transferred either to the General Fund or to Earmarked Reserves. The Council reviews the position on the reserves balances annually in February, as part of the budget-setting process for the following year, and in June, as part of the final accounts process.

Robustness of medium term plans

- (14) The Council has a proven track record of financial control. A key factor is the Council's regular and close monitoring of spending against budgets throughout the year.
- (15) The Council has an agreed Medium Term Financial Strategy which includes:-
 - (a) financial forecasts for revenue budget planning;
 - (b) capital investment planning; and
 - (c) pension fund financial planning.
- (16) The MTFs was substantially revised during 2009/10. In the past, the MTFs (previously known as the 'Five Year Model') had been modelled on a single figure % increase on the Council's costs and income (4% for 2009/10). This fairly basic approach to modelling provided an adequate level of accuracy when the economy was predictable and stable. However, 'predictable' and 'stable' are clearly not

words that could be used to describe the economy since 2009. It was therefore necessary to undertake a complete revision of the MTFS, and construct it in such a way that each type of expenditure and income can be modelled individually, to a far greater degree of accuracy.

- (17) Inevitably the public sector spending cuts have had a significant effect on the MTFS in 2012/13 and beyond. Although the Comprehensive Spending Review in November 2010 set ceiling cuts over the four years of the review period, recent announcements by the Chancellor of the Exchequer have indicated that deeper cuts may be required. I refer to these in the main body of this report.

ROBUSTNESS OF THE ESTIMATES

Context

- (18) Officers prepare the budget forecasts that are used by Councillors as a basis for decision making. The many separate budget forecasts originate from both service and central directorates. The assessment of the robustness of the estimates is as follows.

Council Budget – Inflation and Other Cost Increases

- (19) Inflation is a measure of the pay and price increase that will occur in future years, assuming no change in the volume of service delivery. This is usually a significant increase in the Council's costs. In setting the overall budget strategy, the increase in employee costs is based on previously agreed pay deals and experience of the impact of staff turnover and incremental progression built into the pay scales. The areas of energy costs and transport, in particular, are subject to strong market pressures on prices, even more so in the current financial environment where it is extremely hard to predict future costs. Increased demand for services is another factor which has had a significant effect on the 2012/13 budget forecasts, in line with the economic downturn and the already experienced increase in needs-led services such as Benefits. A summary of the key areas of spend and the predicted level of inflation in the MTFS is set out in Table 5 of the main report.

Efficiency Savings

- (20) The budget for 2012/13 includes efficiency savings totalling £2.156m. Details of these savings are shown at Appendix D.

Mitigation of Strategic Financial Risk

- (21) The estimates for 2012/13 are robust and underpinned by effective financial policies and controls. For the reasons explained, there is a greater financial risk than usual in the 2012/13 budget because of the significant amount of savings to be achieved and the high degree of uncertainty in the economy. Taking all factors into account, the forecast for 2012/13 is that Council spending should, with careful budgetary control, not exceed the budget. This is important given the need to identify savings in future years in order to continue to deliver low or zero council tax rises.

Adequacy of Insurance Arrangements

- (22) The Council operates an Insurance Provision Fund that has sums set aside to meet the outstanding liabilities on claims brought against the Council in relation to its insurance policies. The balance on the Insurance Provision is projected to be £237,000 at 1 April 2012 and is expected to be £282,000 at 31 March 2013.

Capital Receipts

- (23) The severe and unexpected financial downturn since 2008 has had a significant effect on the predicted capital receipts, and this has been reflected in the forecast of 2012/13 capital receipts (set out in Table 4 of the main report), which is a realistic estimate, given the external climate.

Interest

- (24) Interest income has traditionally played a key part in balancing the Council's Budget and a minor long term adjustment in the Bank of England base rate can have a major impact on the overall financial position of the Council. For example, a 1% change in the assumed level of interest that could be achieved in 2012/13 equates to approximately £300,000 reduction in the amount of interest received in a full year. The current turbulence in the banking industry has had, and will continue to have, a severe impact on the Council's budget.
- (25) The Council subscribes to the services of an external investment advisor in order to minimise the risk in determining interest rate forecasts and undertakes a thorough risk analysis of each counterparty as part of its Treasury Management Procedures. Any adverse interest rate adjustments can be offset to a certain degree by the Council's Interest Equalisation Reserve. The Chief Finance Officer in consultation with the Portfolio Holder for Resources and Efficiency has delegated authority to determine the level of transfers to/from the Interest Equalisation Reserve.
- (26) Interest rate projections used in the Medium Term Financial Strategy (MTFS) have been set out in detail in the risk assessment below.

Pension Fund

- (27) The ongoing turbulence in the markets, combined with the demographic pressures, continue to put significant strain on the pension fund. The government has responded nationally to this pressure, with short term and long term proposals.
- (28) The short terms proposals, which were the subject of a consultation at the end of 2011, set out a number strategies to deal with the impact of the public sector pension funds on the public purse. These included increasing the retirement age (in line with the state pension age), increasing employee contributions, and/or changing the accrual rate.
- (29) The government's initial plan was to introduce these changes by April 2012. However, negotiations on the long term plans (proposed in the Hutton report) progressed at a pace, and so the short term changes have been put on hold, pending successful outcome of the longer term negotiations, which – if concluded by April 2013 and implemented by April 2014 - will mean that the short term changes are wrapped up within the longer term proposals.

- (30) The longer term changes include proposals such as the introduction of Career Average pensions (rather than Final Salary pensions) and a combination of the short term solutions mentioned earlier. The outcome of these negotiations will be known in the next few weeks.
- (31) Whatever the outcome, it is clear that the pension fund will continue to create a significant element of risk in the council's budget going forward.

RESERVES

Earmarked Reserves

- (32) Earmarked Reserves are used to pay for specific commitments. The main Earmarked Reserves relate to funding set aside to replace, renew or maintain vehicles, office equipment (including CCTV), car parks and wheeled bins. The extent of the replenishment of these reserves has been reduced for 2012/13, to take into account the current healthy level of the reserves. The proposed contribution to earmarked reserves during 2012/13 is set out at Appendix G.

General Fund Reserve

- (33) The General Fund Reserve is a corporate reserve, to be deployed by either Cabinet or the Council for any purpose within the legal power of the Council. Examples of the purposes for which it might be used include:-
- (a) dealing with unforeseen in-year budget pressures;
 - (b) financing one-off items of expenditure; or
 - (c) providing a strategic reserve to deal with such matters as major emergencies, exceptional insurance claims or reducing council tax.
- (34) The regular source of finance for the General Fund Reserve is any underspend on the Council's annual budget. If the need arose, the Reserve could be increased within the agreed budget plan for a particular year, or by transferring balances from other reserves. Given the range of potential calls on the General Fund Reserve, the Council has agreed that a prudential approach be taken to maintaining its balance and in February 2005, the Council accepted the then Chief Finance Officer's recommendation that £1.75 million would be a reasonable level of General Fund Balance.
- (35) In the event of the General Fund Reserve being reduced below £1.75 million, the Chief Finance Officer would advise the Cabinet to agree a plan to restore the balance over the following two or three years, depending on the amount involved.
- (36) Current estimates are that the underspend on the 2011/2012 budget will be £200,000. It is proposed to transfer this underspend to the General Fund. The budget strategy for 2012/13 requires the use of £146,000 from the General Fund Reserve (details are in the main report and shown in the MTFs at Appendix E). After taking this transfer into account, the forecast General Fund balance at 31 March 2013 will be in the region of £3.3 million. This is adequate to support the 2012/13 budget and allows for a potential further use of balances to support the 2013/14 and 2014/15 budgets.
- (37) Depending on the level of Council Tax, the three year savings target for 2013/2014 to 2015/2016 is in the region of £1.9m. In order to achieve these

savings it is appropriate to have sufficient reserves to give flexibility with regard to the timing of action plans to deliver them.

- (38) 2012/13 and beyond will be challenging financially, due to the significant public sector spending cuts and the aftermath of the recession and possible double dip recession. However, notwithstanding these external challenges, the Council is in a comparatively solid financial position, with an adequate level of reserves.

Risk Assessment

- (39) The following is a summary of the assessment of the risk associated with the preparation of the budget. All areas will be monitored by the Chief Finance Officer but they are the culmination of individual managers' responsibilities and combine to establish overall corporate responsibility.

Risk description and rating	Likelihood of Risk Occurring	Potential Impact
<p>1. Exposure to Interest Rates</p> <p>Interest rates have been budgeted at 1.5% for 2012/13, 2% for 2013/2014, 2.6% for 2014/2015 and 4.3% for 2015/2016. At current invested levels a shortfall of 0.25 percentage points would produce a loss equal to £94,000 in a full year. Reserves need to be adequate to accommodate this possibility. A specific interest equalisation reserve is already established to mitigate the effect of loss of interest.</p>	H	H
<p>2. Level of Reserves</p> <p>The minimum level of general fund of £1.75 million needs to be retained. There is a risk that a combination of unforeseen expenditure and failure to achieve the planned savings in 2012/13 require further use of the General Fund taking it below this minimum level.</p>	L	M
<p>3. Capping</p> <p>The Coalition government is introducing legislation which will hand responsibility for controlling council tax back to local people, enabling them to have a referendum if there is an 'excessive' increase in council tax. In the meantime, the government has committed to fund any council which freezes council tax by making a one-off grant of 2.5% of the total council tax collected.</p>	L	L
<p>4. Future Council Tax increases</p> <p>Given the announced public sector spending cuts, the continued low interest rates and the pressures on so many of the Council's budgets, there are significant pressures on council tax in the future. These are being monitored and the Council has already started planning for the 2013/14 budget, in order to contain council tax</p>	M	L

Risk description and rating	Likelihood of Risk Occurring	Potential Impact
increases as far as possible.		
5. <u>Under/Over Spending</u>		
<p>In the past few years, the capital programme has been the subject of underspending rather than overspending. However, the public sector financial crisis, coupled with increased demand for some of the Council's key services, has placed significantly higher pressure on the annual revenue budget. The projected outturn for 2011/12 is an underspend of £200,000, which is considerably lower than in the previous few years (when underspends have been around £1m annually).</p>	M	M
<p>From a revenue perspective the high level of efficiency savings achieved to date do make it more challenging to identify further savings in future years. Future efficiency programmes are likely to impact upon service delivery, with a resulting need for transformational changes to services, including the very important shared services agenda.</p>	L	M
6. <u>Errors and Omissions</u>		
<p>In preparing a budget which includes a large number of heads of expenditure there is a risk that items will be omitted/included in error, or that estimates will be miscalculated. In practice, past experience shows that this is not a major problem, but the risk still exists. The risks associated with estimating and budgeting can be offset by retaining adequate reserves and a robust budget monitoring process in order that corrective action can be taken at an early stage, should issues arise.</p>	L	L
7. <u>Pension Fund Financing</u>		
<p>The 2010 triennial valuation showed that there was a £15.87 million deficit (compared to £1.46 million at the 2007 valuation). Given the significant drop in the markets, and the continued economic downturn, this increase in deficit is not entirely surprising. Cabinet approved a strategy at their 19 January 2011 meeting to address both the deficit and the future rate contributions. The final results of the Hutton Review and other government consultations around pension arrangements are also likely to have an impact on the future of the pension fund contributions and a further report will be made to Cabinet once the outcome of these changes are known.</p>	H	H

CONCLUSION

- (40) The conclusion of the Chief Finance Officer is that the Council be advised that, overall, the estimates are robust (taking into account known risks and mitigating strategies) and the reserves are adequate for the 2012/13 budget plans.**
- (41) Cabinet and Council are asked to have regard to this report when making their decisions on the 2012/13 budget.**

W:\Democratic WP Services\Committee\Reports\Council\2012\12.02.28\Budget and Council Tax Setting 2012-2013 - Appendix F.doc

Summary of Earmarked Reserves

APPENDIX G

Description	2010/11 Actual			2011/12 Revised			2012/13 Estimate			
	Balance 1st April £'000	Income £'000	Expend £'000	Balance 1st April £'000	Income £'000	Expend £'000	Balance 31st Mar £'000	Income £'000	Expend £'000	Balance 31st Mar £'000
Museums										
Moyses Hall Exhibits	1			1			1			1
Gershom Parkington Bequest	519	7	22	504	8	5	507	8	5	510
Museum Reserve	68		4	64	-	-	64	1		65
Total Museums	588	7	26	569	8	5	572	9	5	576
Environmental Improvements										
Environmental Improvements Reserve	21			21			21			21
Historic Buildings Grants	3		1	2		2	-			-
Total Environmental Improvements	24	-	1	23	-	2	21	-	-	21
Building Repairs										
Building Repair Reserve	1,413	1,028	872	1,569	1,064	1,200	1,433	1,339	1,349	1,423
Bunting Road Service	16		2	14	9	7	16	10		26
Total Building Repairs	1,429	1,028	874	1,583	1,073	1,207	1,449	1,349	1,349	1,449
Vehicle and Plant Renewals										
Vehicle and Plant Renewals - Client	235			235		11	224	18	150	92
Vehicle and Plant Renewals - DSOs	2,707		274	2,433		135	2,298	256	1,234	1,320
Total Vehicle and Plant Renewals	2,942	-	274	2,668	-	146	2,522	274	1,384	1,412
Other Earmarked Reserves										
Invest to save Reserve		300		300			300	2	300	2
Procurement Reserve		50		50			50	1		51
Car Parks New Provision	224		107	117		68	49	1		50
Wheeled Bins	216		85	131		50	81	1	76	6
Office Equipment	692	118	84	726	123	30	819	135	34	920
Computer Equipment	95	48	57	86	60	50	96	48	50	94
Rural areas action plan	67		25	42	79	30	91	1	30	62
The Apex Reserve	189	34	137	86	8	94	-			-
Economic Development Reserve	396		131	265		180	85	1	34	52
Haverhill Master Plan Reserve	125		20	105		7	98			98
Public Service Village - Section 106 Reserve	98	150	48	200		82	118		43	75
Election reserve	82			82		65	17	31		48
Building Control Fees Reserve	1	80	81	-	46	46	-	39	39	-
Leisure centres reserve	49			49		-	49			49
Outdoor leisure facilities	12		4	8		3	5			5
Local government reorganisation	54		16	38		28	10			10
HB Equalisation Reserve	788	211		999		100	899		100	799
VAT Reserve	1,038		350	688		13	675	10	-	685
Cemetery and Gravestone Provision	55		9	46		24	22		15	7
Planning Reserve	714	61	258	517	17	108	426	4	296	134
Private Development	421	100	423	98		98	-			-
Concessionary fares	202		170	32		5	27			27
Self Insured Fund	88	150	61	177	100	40	237	100	55	282
Special Pension Reserve	428		116	312			312			312
Capital Reserve	708	274	35	947		35	912		250	662
Interest Equalisation Reserve	778		51	727			727	128		855
New Homes Bonus - Provisional Reserve					267		267	559		826
Leased flats management	13	6		19	7		26	8		34
Total Other Earmarked Reserves	7,533	1,582	2,268	6,847	707	1,156	6,398	1,069	1,322	6,145
Grand Total of Reserves	12,516	2,617	3,443	11,690	1,788	2,516	10,962	2,701	4,060	9,603

**THE PRUDENTIAL CODE FOR CAPITAL FINANCE
IN LOCAL AUTHORITIES**

1. Introduction

- 1.1 Part 1 of the Local Government Act 2003 ('the Act') makes provision for the control of local authority debt. Regulations under the Act give statutory backing to the Chartered Institute of Public Finance and Accountancy (CIPFA) Prudential Code for Capital Finance, which establishes a regime to ensure that capital investment is both affordable and prudent.

2. Objectives of the Prudential Code

- 2.1 The Local Government Act 2003 introduced a new system for Councils' capital investments, which has given greater freedom to Councils who finance their capital investment by way of borrowing. Under the new system the government requested CIPFA to develop a way of assessing that local authority capital expenditure was being controlled by authorities. This is known as the Prudential Code, which all councils must adopt.

The objective of the code is to provide a framework for local authority capital finance which will ensure that for individual local authorities:-

- (a) capital expenditure plans are affordable;
- (b) all external borrowing and other long term liabilities are within prudent and sustainable levels;
- (c) treasury management decisions are taken in accordance with professional good practice;

and that in taking decisions in relation to (a) to (c) above the local authority is accountable, by providing a clear and transparent framework. Furthermore the framework established by the code should be consistent with and support:-

- (d) local strategic planning;
- (e) local asset management planning; and
- (f) proper option appraisal.

- 2.2 All of these factors have been considered in the preparation of the Council's investment plans. The Council has set service objectives in its corporate plan. Asset management assessments for individual properties are produced and are linked to service reviews.
- 2.3 The prudential indicators 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 probably be misleading and counter productive. In particular, local authorities had widely different debt positions at the start of the prudential system and the differences are likely to increase over time as the result of the exercise of local choices. The system is specifically designed to support such local decision making in a manner that is publicly accountable.

3. **Management of Capital Expenditure to 2013/2014**

- 3.1 In order to ensure that capital plans are affordable the Council needs to make reasonable estimates of the level of capital expenditure arising from its plans and the level of borrowing that this may lead to. The proposed capital programme is attached at Appendix B to the main report. This programme is included as part of the Medium Term Financial Strategy (MTFS), attached at Appendix E to the main report.
- 3.2 None of the proposed capital expenditure will be financed from borrowing. St Edmundsbury has no external debt and will finance all of its expenditure on the capital programme from capital receipts.
- 3.3 The capital programme is reviewed on a regular basis and has been updated to reflect slippage and reprogramming. Changes affect the level of interest earned and the requirement to achieve new capital receipts.

4. **Prudential Indicators**

- 4.1 The prudential code is designed to ensure that, when decisions are taken on capital spending, appropriate consideration is given to the affordability of these plans in the light of the revenue budget position and future financial forecasts. In order to do this the Council must agree a number of targets and monitor financial performance against them. Within the Code these targets are known as Prudential Indicators; these are used separately to assess:-
 - (a) management of capital expenditure;
 - (b) affordability;
 - (c) prudence;
 - (d) management of external debt; and
 - (e) treasury management.
- 4.2 The proposed prudential indicators for the Council, as required by the code, are shown below. Parts of the code which relate to borrowing limits and borrowing policy are addressed in the Treasury Management Policy Statement.

5. **Affordability of Capital Spending Plans**

- 5.1 The fundamental objective in the consideration of the affordability of the Council's capital plans is to ensure that the proposed investment in capital assets remains sustainable. This is judged by the impact of the investment on revenue budgets and therefore on Council Tax. The Capital Strategy adopted in October 2005 requires an assessment of the annual revenue costs for each scheme.
- 5.2 **Estimate of Incremental Impact of Capital Investment Decisions on the Council Tax**
 - 5.2.1 This indicator is provided to measure the impact of capital expenditure on Council Tax. It is based on a continuation of the current policy assumption that

capital receipts are used to finance capital investment. In these circumstances the extra cost to the taxpayer of capital spending is calculated by reference to the loss of interest income incurred by the capital spending, divided by the tax base to give an indication of the impact on the Council Tax at Band D. The figures for the current and next three years are shown below:

For Band D Council Tax

Item	2011/12	2012/13	2013/14	2014/15
Incremental Impact of Capital Investment (ie., loss of interest income incurred as a result of capital spend)	£3.30	£1.98	£3.94	£5.94

- 5.2.2 This indicator shows that the proposed capital expenditure programme will have a varied impact on the level of Council Tax over the next three years, which is closely linked to predictions about interest rates. The impact in 2012/13 reflects the fact that whilst the capital expenditure programme slows down, interest rate predictions remain very low (1.5%). In 2013/14 the interest rate prediction increases to 2%, 2.6% for 2014/15 and 4.3% 2015/16. It should be noted, however, that this indicator is not designed to include any new income resulting from capital works, or any savings potentially arising from them.

5.3 Impact on Revenue Budgets

- 5.3.1 This indicator estimates the proportion of the total budget that is committed to supporting the revenue costs of capital investment. In the case of St Edmundsbury, this relates to the loss of interest suffered as a result of the use of capital receipts for capital spending. The estimates of financing costs include current commitments and the proposals in this budget report are shown in the following table. This indicator demonstrates the impact that lower interest rates have on the council's interest income. As interest rate predictions increase from 2013/14 onwards, so the proportion of budget being supported by interest income increases. (It should be noted that if the authority were borrowing to finance its capital expenditure, these figures would be positive, rather than negative, and would demonstrate more directly the ratio of the cost of borrowing to the net revenue budget).

Item	2011/12	2012/13	2013/14	2014/15
Ratio of financing costs to net revenue stream	-4%	-4%	-9%	-9%

6. Prudence of Capital Spending Plans

- 6.1 The capital financing requirement measures the Council's underlying need to borrow for a capital purpose. The Code states the following as an indicator for 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 next two financial years."

Estimates of the end of year capital financing requirement for the authority for the current and future years and the actual capital financing requirement are:-

Item	2011/12	2012/13	2013/14	2014/15
Estimated capital financing requirement.	-£1.0m	-£1.0m	-£1.0m	-£1.0m

- 6.2 At any point in time, the Council has a number of cashflows both positive and negative, and manages its treasury position in terms of its borrowing 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 cash and capital cash. External investment or disinvestment 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 a capital purpose.
- 6.3 The negative indicator reflects the fact that the Council has no requirement to borrow in order to finance its capital spending plans over the period of the Medium Term Financial Strategy, (attached at Appendix E to this report).

COUNCIL TAX BASE IN THOSE PARTS OF THE AREA TO WHICH SPECIAL ITEMS RELATE

Schedule 1

Part of the Council's Area	Number of Band D Equivalent Properties
Bardwell	305.30
Barnham	231.75
Barningham	348.80
Barrow cum Denham	675.60
Barton, Great	953.20
Bradfield Combust with Stanningfield	241.60
Bradfield St Clare	69.90
Bradfield St George	161.70
Bradley, Great	164.10
Brockley	132.50
Bury St Edmunds	14,036.83
Cavendish	443.30
Chedburgh	240.20
Chevington	270.90
Clare	854.90
Coney Weston	169.50
Cowlinge	135.90
Culford	183.80
Wordwell	7.90
West Stow	75.70
Denston	54.80
Depden	82.20
Euston	59.90
Fakenham Magna	61.90
Flempton-cum-Hengrave	131.70
Fornham All Saints	305.40
Fornham St Martin-cum-St Genevieve	512.10
Hargrave	124.20
Haverhill	8,120.30
Hawkedon	63.20
Hawstead	137.90
Hepworth	221.10
Honington-cum-Sapiston	315.72
Hopton	259.60

Part of the Council's Area	Number of Band D Equivalent Properties
Knettishall	12.00
Horringer	419.20
Ickworth	9.40
Hundon	454.40
Ingham	162.20
Ixworth cum Ixworth Thorpe	813.30
Kedington	674.80
Lackford	101.70
Lidgate	106.30
Livermere, Great	87.10
Market Weston	101.00
Nowton	69.60
Ousden	120.00
Pakenham	366.20
Poslingford	85.40
Rede	51.10
Risby	292.40
Rushbrook with Rougham	438.30
The Saxhams	129.60
Stansfield	91.50
Stanton	877.21
Stoke By Clare	222.90
Stradishall	163.40
Thelnetham	104.00
Thurlow, Great	82.10
Thurlow, Little	111.00
Troston	281.93
Westley	95.30
Whelnetham, Great/Little	365.90
Whepstead	213.00
Wickhambrook	498.30
Withersfield	214.60
Wrattling, Great	89.50

BASIC AMOUNTS OF COUNCIL TAX IN THOSE PARTS OF THE AREA TO WHICH SPECIAL ITEMS RELATE

Schedule 2

Part of the Council's Area	Valuation
	Band D £ p
Bardwell	196.49
Barnham	197.03
Barningham	225.57
Barrow cum Denham	202.28
Barton, Great	202.81
Bradfield Combust with Stanningfield	206.80
Bradfield St Clare	198.65
Bradfield St George	206.29
Bradley, Great	218.16
Brockley	211.03
Bury St Edmunds	188.73
Cavendish	222.50
Chedburgh	202.86
Chevington	198.03
Clare	282.16
Coney Weston	189.88
Cowlinge	203.87
Culford	203.83
Wordwell	217.51
West Stow	211.60
Denston	182.49
Depden	205.74
Euston	201.96
Fakenham Magna	212.55
Flempton-cum-Hengrave	194.29
Fornham All Saints	216.20
Fornham St Martin-cum-St Genevieve	208.14
Hargrave	206.16
Haverhill	283.03
Hawkedon	179.82
Hawstead	225.80
Hepworth	191.26
Honington-cum-Sapiston	221.12
Hopton	197.81

Part of the Council's Area	Valuation
	Band D £ p
Knettishall	200.73
Horringer	199.46
Ickworth	199.27
Hundon	201.65
Ingham	202.98
Ixworth cum Ixworth Thorpe	221.14
Kedington	232.54
Lackford	209.65
Lidgate	221.97
Livermere, Great	227.86
Market Weston	208.96
Nowton	221.70
Ousden	215.41
Pakenham	195.40
Poslingford	213.39
Rede	197.11
Risby	203.04
Rushbrook with Rougham	192.96
The Saxhams	205.69
Stansfield	223.08
Stanton	225.96
Stoke By Clare	228.07
Stradishall	213.08
Thelnetham	190.00
Thurlow, Great	214.94
Thurlow, Little	223.89
Troston	200.70
Westley	188.98
Whelnetham, Great/Little	194.82
Whepstead	211.57
Wickhambrook	223.65
Withersfield	201.87
Wrating, Great	231.48

BASIC AMOUNTS OF COUNCIL TAX IN RESPECT OF DIFFERENT VALUATION BANDS

Schedule 3

Part of the Council's Area	VALUATION BANDS							
	A	B	C	D	E	F	G	H
	£ p	£ p	£ p	£ p	£ p	£ p	£ p	£ p
Ampton, Timworth & Livermere	116.82	136.29	155.76	175.23	214.17	253.11	292.05	350.46
Bardwell	130.99	152.83	174.66	196.49	240.15	283.82	327.48	392.98
Barnardiston	116.82	136.29	155.76	175.23	214.17	253.11	292.05	350.46
Barnham	131.35	153.25	175.14	197.03	240.81	284.60	328.38	394.06
Barningham	150.38	175.44	200.51	225.57	275.70	325.82	375.95	451.14
Barrow cum Denham	134.85	157.33	179.80	202.28	247.23	292.18	337.13	404.56
Barton, Great	135.21	157.74	180.28	202.81	247.88	292.95	338.02	405.62
Bradfield Combust with Stanningfield	137.87	160.84	183.82	206.80	252.76	298.71	344.67	413.60
Bradfield St Clare	132.43	154.51	176.58	198.65	242.79	286.94	331.08	397.30
Bradfield St George	137.53	160.45	183.37	206.29	252.13	297.97	343.82	412.58
Bradley, Great	145.44	169.68	193.92	218.16	266.64	315.12	363.60	436.32
Bradley, Little	116.82	136.29	155.76	175.23	214.17	253.11	292.05	350.46
Brockley	140.69	164.13	187.58	211.03	257.93	304.82	351.72	422.06
Bury St Edmunds	125.82	146.79	167.76	188.73	230.67	272.61	314.55	377.46
Cavendish	148.33	173.06	197.78	222.50	271.94	321.39	370.83	445.00
Chedburgh	135.24	157.78	180.32	202.86	247.94	293.02	338.10	405.72
Chevington	132.02	154.02	176.03	198.03	242.04	286.04	330.05	396.06
Clare	188.11	219.46	250.81	282.16	344.86	407.56	470.27	564.32
Coney Weston	126.59	147.68	168.78	189.88	232.08	274.27	316.47	379.76
Cowlinge	135.91	158.57	181.22	203.87	249.17	294.48	339.78	407.74
Culford	135.89	158.53	181.18	203.83	249.13	294.42	339.72	407.66
Wordwell	145.01	169.17	193.34	217.51	265.85	314.18	362.52	435.02
West Stow	141.07	164.58	188.09	211.60	258.62	305.64	352.67	423.20
Denston	121.66	141.94	162.21	182.49	223.04	263.60	304.15	364.98
Depden	137.16	160.02	182.88	205.74	251.46	297.18	342.90	411.48
Euston	134.64	157.08	179.52	201.96	246.84	291.72	336.60	403.92
Fakenham Magna	141.70	165.32	188.93	212.55	259.78	307.02	354.25	425.10
Flempton-cum-Hengrave	129.53	151.11	172.70	194.29	237.47	280.64	323.82	388.58
Fornham All Saints	144.13	168.16	192.18	216.20	264.24	312.29	360.33	432.40
Fornham St Martin-cum-St Genevieve	138.76	161.89	185.01	208.14	254.39	300.65	346.90	416.28
Hargrave	137.44	160.35	183.25	206.16	251.97	297.79	343.60	412.32
Haverhill	188.69	220.13	251.58	283.03	345.93	408.82	471.72	566.06
Hawkedon	119.88	139.86	159.84	179.82	219.78	259.74	299.70	359.64
Hawstead	150.53	175.62	200.71	225.80	275.98	326.16	376.33	451.60
Hepworth	127.51	148.76	170.01	191.26	233.76	276.26	318.77	382.52
Honington-cum-Sapiston	147.41	171.98	196.55	221.12	270.26	319.40	368.53	442.24
Hopton	131.87	153.85	175.83	197.81	241.77	285.73	329.68	395.62
Knettishall	133.82	156.12	178.43	200.73	245.34	289.94	334.55	401.46
Horringer	132.97	155.14	177.30	199.46	243.78	288.11	332.43	398.92
Ickworth	132.85	154.99	177.13	199.27	243.55	287.83	332.12	398.54
Hundon	134.43	156.84	179.24	201.65	246.46	291.27	336.08	403.30

BASIC AMOUNTS OF COUNCIL TAX IN RESPECT OF DIFFERENT VALUATION BANDS

Schedule 3

Part of the Council's Area	VALUATION BANDS							
	A £ p	B £ p	C £ p	D £ p	E £ p	F £ p	G £ p	H £ p
Ingham	135.32	157.87	180.43	202.98	248.09	293.19	338.30	405.96
Ixworth cum Ixworth Thorpe	147.43	172.00	196.57	221.14	270.28	319.42	368.57	442.28
Kedington	155.03	180.86	206.70	232.54	284.22	335.89	387.57	465.08
Lackford	139.77	163.06	186.36	209.65	256.24	302.83	349.42	419.30
Lidgate	147.98	172.64	197.31	221.97	271.30	320.62	369.95	443.94
Livermere, Great	151.91	177.22	202.54	227.86	278.50	329.13	379.77	455.72
Market Weston	139.31	162.52	185.74	208.96	255.40	301.83	348.27	417.92
Nowton	147.80	172.43	197.07	221.70	270.97	320.23	369.50	443.40
Ousden	143.61	167.54	191.48	215.41	263.28	311.15	359.02	430.82
Pakenham	130.27	151.98	173.69	195.40	238.82	282.24	325.67	390.80
Poslingford	142.26	165.97	189.68	213.39	260.81	308.23	355.65	426.78
Rede	131.41	153.31	175.21	197.11	240.91	284.71	328.52	394.22
Risby	135.36	157.92	180.48	203.04	248.16	293.28	338.40	406.08
Rushbrook with Rougham	128.64	150.08	171.52	192.96	235.84	278.72	321.60	385.92
The Saxhams	137.13	159.98	182.84	205.69	251.40	297.11	342.82	411.38
Stansfield	148.72	173.51	198.29	223.08	272.65	322.23	371.80	446.16
Stanton	150.64	175.75	200.85	225.96	276.17	326.39	376.60	451.92
Stoke By Clare	152.05	177.39	202.73	228.07	278.75	329.43	380.12	456.14
Stradishall	142.05	165.73	189.40	213.08	260.43	307.78	355.13	426.16
Thelnetham	126.67	147.78	168.89	190.00	232.22	274.44	316.67	380.00
Thurlow, Great	143.29	167.18	191.06	214.94	262.70	310.47	358.23	429.88
Thurlow, Little	149.26	174.14	199.01	223.89	273.64	323.40	373.15	447.78
Troston	133.80	156.10	178.40	200.70	245.30	289.90	334.50	401.40
Westley	125.99	146.98	167.98	188.98	230.98	272.97	314.97	377.96
Whelnetham, Great/Little	129.88	151.53	173.17	194.82	238.11	281.41	324.70	389.64
Whepstead	141.05	164.55	188.06	211.57	258.59	305.60	352.62	423.14
Wickhambrook	149.10	173.95	198.80	223.65	273.35	323.05	372.75	447.30
Withersfield	134.58	157.01	179.44	201.87	246.73	291.59	336.45	403.74
Wixoe	116.82	136.29	155.76	175.23	214.17	253.11	292.05	350.46
Wratting, Great	154.32	180.04	205.76	231.48	282.92	334.36	385.80	462.96
Wratting, Little	116.82	136.29	155.76	175.23	214.17	253.11	292.05	350.46

AMOUNT OF AGGREGATE COUNCIL TAX FOR THE YEAR FOR EACH CATEGORY OF DWELLINGS

Schedule 4

Part of the Council's Area	VALUATION BANDS							
	A	B	C	D	E	F	G	H
	£ p	£ p	£ p	£ p	£ p	£ p	£ p	£ p
Ampton, Timworth & Livermere	979.02	1,142.19	1,305.36	1,468.53	1,794.87	2,121.21	2,447.55	2,937.06
Bardwell	993.19	1,158.73	1,324.26	1,489.79	1,820.85	2,151.92	2,482.98	2,979.58
Barnardiston	979.02	1,142.19	1,305.36	1,468.53	1,794.87	2,121.21	2,447.55	2,937.06
Barnham	993.55	1,159.15	1,324.74	1,490.33	1,821.51	2,152.70	2,483.88	2,980.66
Barningham	1,012.58	1,181.34	1,350.11	1,518.87	1,856.40	2,193.92	2,531.45	3,037.74
Barrow cum Denham	997.05	1,163.23	1,329.40	1,495.58	1,827.93	2,160.28	2,492.63	2,991.16
Barton, Great	997.41	1,163.64	1,329.88	1,496.11	1,828.58	2,161.05	2,493.52	2,992.22
Bradfield Combust with Stanningfield	1,000.07	1,166.74	1,333.42	1,500.10	1,833.46	2,166.81	2,500.17	3,000.20
Bradfield St Clare	994.63	1,160.41	1,326.18	1,491.95	1,823.49	2,155.04	2,486.58	2,983.90
Bradfield St George	999.73	1,166.35	1,332.97	1,499.59	1,832.83	2,166.07	2,499.32	2,999.18
Bradley, Great	1,007.64	1,175.58	1,343.52	1,511.46	1,847.34	2,183.22	2,519.10	3,022.92
Bradley, Little	979.02	1,142.19	1,305.36	1,468.53	1,794.87	2,121.21	2,447.55	2,937.06
Brockley	1,002.89	1,170.03	1,337.18	1,504.33	1,838.63	2,172.92	2,507.22	3,008.66
Bury St Edmunds	988.02	1,152.69	1,317.36	1,482.03	1,811.37	2,140.71	2,470.05	2,964.06
Cavendish	1,010.53	1,178.96	1,347.38	1,515.80	1,852.64	2,189.49	2,526.33	3,031.60
Chedburgh	997.44	1,163.68	1,329.92	1,496.16	1,828.64	2,161.12	2,493.60	2,992.32
Chevington	994.22	1,159.92	1,325.63	1,491.33	1,822.74	2,154.14	2,485.55	2,982.66
Clare	1,050.31	1,225.36	1,400.41	1,575.46	1,925.56	2,275.66	2,625.77	3,150.92
Coney Weston	988.79	1,153.58	1,318.38	1,483.18	1,812.78	2,142.37	2,471.97	2,966.36
Cowlinge	998.11	1,164.47	1,330.82	1,497.17	1,829.87	2,162.58	2,495.28	2,994.34
Culford	998.09	1,164.43	1,330.78	1,497.13	1,829.83	2,162.52	2,495.22	2,994.26
Wordwell	1,007.21	1,175.07	1,342.94	1,510.81	1,846.55	2,182.28	2,518.02	3,021.62
West Stow	1,003.27	1,170.48	1,337.69	1,504.90	1,839.32	2,173.74	2,508.17	3,009.80
Denston	983.86	1,147.84	1,311.81	1,475.79	1,803.74	2,131.70	2,459.65	2,951.58
Depden	999.36	1,165.92	1,332.48	1,499.04	1,832.16	2,165.28	2,498.40	2,998.08
Euston	996.84	1,162.98	1,329.12	1,495.26	1,827.54	2,159.82	2,492.10	2,990.52
Fakenham Magna	1,003.90	1,171.22	1,338.53	1,505.85	1,840.48	2,175.12	2,509.75	3,011.70
Flempton-cum-Hengrave	991.73	1,157.01	1,322.30	1,487.59	1,818.17	2,148.74	2,479.32	2,975.18
Fornham All Saints	1,006.33	1,174.06	1,341.78	1,509.50	1,844.94	2,180.39	2,515.83	3,019.00
Fornham St Martin-cum-St Genevieve	1,000.96	1,167.79	1,334.61	1,501.44	1,835.09	2,168.75	2,502.40	3,002.88
Hargrave	999.64	1,166.25	1,332.85	1,499.46	1,832.67	2,165.89	2,499.10	2,998.92
Haverhill	1,050.89	1,226.03	1,401.18	1,576.33	1,926.63	2,276.92	2,627.22	3,152.66
Hawkedon	982.08	1,145.76	1,309.44	1,473.12	1,800.48	2,127.84	2,455.20	2,946.24
Hawstead	1,012.73	1,181.52	1,350.31	1,519.10	1,856.68	2,194.26	2,531.83	3,038.20
Hepworth	989.71	1,154.66	1,319.61	1,484.56	1,814.46	2,144.36	2,474.27	2,969.12
Honington-cum-Sapiston	1,009.61	1,177.88	1,346.15	1,514.42	1,850.96	2,187.50	2,524.03	3,028.84
Hopton	994.07	1,159.75	1,325.43	1,491.11	1,822.47	2,153.83	2,485.18	2,982.22
Knettishall	996.02	1,162.02	1,328.03	1,494.03	1,826.04	2,158.04	2,490.05	2,988.06
Horringer	995.17	1,161.04	1,326.90	1,492.76	1,824.48	2,156.21	2,487.93	2,985.52
Ickworth	995.05	1,160.89	1,326.73	1,492.57	1,824.25	2,155.93	2,487.62	2,985.14

AMOUNT OF AGGREGATE COUNCIL TAX FOR THE YEAR FOR EACH CATEGORY OF DWELLINGS

Schedule 4

Part of the Council's Area	VALUATION BANDS							
	A £ p	B £ p	C £ p	D £ p	E £ p	F £ p	G £ p	H £ p
Hundon	996.63	1,162.74	1,328.84	1,494.95	1,827.16	2,159.37	2,491.58	2,989.90
Ingham	997.52	1,163.77	1,330.03	1,496.28	1,828.79	2,161.29	2,493.80	2,992.56
Ixworth cum Ixworth Thorpe	1,009.63	1,177.90	1,346.17	1,514.44	1,850.98	2,187.52	2,524.07	3,028.88
Kedington	1,017.23	1,186.76	1,356.30	1,525.84	1,864.92	2,203.99	2,543.07	3,051.68
Lackford	1,001.97	1,168.96	1,335.96	1,502.95	1,836.94	2,170.93	2,504.92	3,005.90
Lidgate	1,010.18	1,178.54	1,346.91	1,515.27	1,852.00	2,188.72	2,525.45	3,030.54
Livermere, Great	1,014.11	1,183.12	1,352.14	1,521.16	1,859.20	2,197.23	2,535.27	3,042.32
Market Weston	1,001.51	1,168.42	1,335.34	1,502.26	1,836.10	2,169.93	2,503.77	3,004.52
Nowton	1,010.00	1,178.33	1,346.67	1,515.00	1,851.67	2,188.33	2,525.00	3,030.00
Ousden	1,005.81	1,173.44	1,341.08	1,508.71	1,843.98	2,179.25	2,514.52	3,017.42
Pakenham	992.47	1,157.88	1,323.29	1,488.70	1,819.52	2,150.34	2,481.17	2,977.40
Poslingford	1,004.46	1,171.87	1,339.28	1,506.69	1,841.51	2,176.33	2,511.15	3,013.38
Rede	993.61	1,159.21	1,324.81	1,490.41	1,821.61	2,152.81	2,484.02	2,980.82
Risby	997.56	1,163.82	1,330.08	1,496.34	1,828.86	2,161.38	2,493.90	2,992.68
Rushbrook with Rougham	990.84	1,155.98	1,321.12	1,486.26	1,816.54	2,146.82	2,477.10	2,972.52
The Saxhams	999.33	1,165.88	1,332.44	1,498.99	1,832.10	2,165.21	2,498.32	2,997.98
Stansfield	1,010.92	1,179.41	1,347.89	1,516.38	1,853.35	2,190.33	2,527.30	3,032.76
Stanton	1,012.84	1,181.65	1,350.45	1,519.26	1,856.87	2,194.49	2,532.10	3,038.52
Stoke By Clare	1,014.25	1,183.29	1,352.33	1,521.37	1,859.45	2,197.53	2,535.62	3,042.74
Stradishall	1,004.25	1,171.63	1,339.00	1,506.38	1,841.13	2,175.88	2,510.63	3,012.76
Thelnetham	988.87	1,153.68	1,318.49	1,483.30	1,812.92	2,142.54	2,472.17	2,966.60
Thurlow, Great	1,005.49	1,173.08	1,340.66	1,508.24	1,843.40	2,178.57	2,513.73	3,016.48
Thurlow, Little	1,011.46	1,180.04	1,348.61	1,517.19	1,854.34	2,191.50	2,528.65	3,034.38
Troston	996.00	1,162.00	1,328.00	1,494.00	1,826.00	2,158.00	2,490.00	2,988.00
Westley	988.19	1,152.88	1,317.58	1,482.28	1,811.68	2,141.07	2,470.47	2,964.56
Whelnetham, Great/Little	992.08	1,157.43	1,322.77	1,488.12	1,818.81	2,149.51	2,480.20	2,976.24
Whepstead	1,003.25	1,170.45	1,337.66	1,504.87	1,839.29	2,173.70	2,508.12	3,009.74
Wickhambrook	1,011.30	1,179.85	1,348.40	1,516.95	1,854.05	2,191.15	2,528.25	3,033.90
Withersfield	996.78	1,162.91	1,329.04	1,495.17	1,827.43	2,159.69	2,491.95	2,990.34
Wixoe	979.02	1,142.19	1,305.36	1,468.53	1,794.87	2,121.21	2,447.55	2,937.06
Wratting, Great	1,016.52	1,185.94	1,355.36	1,524.78	1,863.62	2,202.46	2,541.30	3,049.56
Wratting, Little	979.02	1,142.19	1,305.36	1,468.53	1,794.87	2,121.21	2,447.55	2,937.06

Parish Town Council Precept Requirements

Appendix I

Parish 1	Gross Requirements						Grants					Precept 13 £	No Band D Dwellings 14	Parish Council Tax 15 £
	Gross Requirements			Expenditure Grant Aided		Gross	Administration 8 7.50% £	Requested Other 9a Max 50% £	Actual Other 9b 30.25% £	Total Grants Requested 10 £	Total Grant Payable 12 capped at 9% £			
	Grants	S137	Total	Administration	Other	Total								
	2	3	4	5	6	7								
Ampton, Timworth and Livermere (NIL)	-	-	-	-	-	-	-	-	-	-	-	-	66.70	-
Bardwell	-	250	250	3,365	4,485	8,100	252	2,243	1,357	2,495	1,609	6,491	305.30	21.26
Barnardiston (NIL)	-	-	-	-	-	-	-	-	-	-	-	-	60.00	-
Barnham	200	400	600	2,400	3,200	6,200	180	1,600	968	1,780	1,148	5,052	231.75	21.80
Barningham	-	200	200	9,460	12,340	22,000	710	6,170	3,732	6,880	4,442	17,558	348.80	50.34
Barrow cum Denham	-	-	-	12,262	9,938	22,200	920	4,969	3,006	5,889	3,926	18,274	675.60	27.05
Barton, Great	2,520	225	2,745	16,263	12,192	31,200	1,220	6,096	3,688	7,316	4,908	26,292	953.20	27.58
Bradfield Combust with Stanningfield	-	-	-	3,349	6,493	9,842	251	3,247	1,964	3,498	2,215	7,627	241.60	31.57
Bradfield St Clare	-	-	-	1,065	935	2,000	80	468	283	548	363	1,637	69.90	23.42
Bradfield St George	1,100	150	1,250	3,550	700	5,500	266	350	212	616	478	5,022	161.70	31.06
Bradley, Great	-	20	20	2,730	6,450	9,200	205	3,225	1,951	3,430	2,156	7,044	164.10	42.93
Bradley, Little (NIL)	-	-	-	-	-	-	-	-	-	-	-	-	23.20	-
Brockley	-	-	-	-	6,800	6,800	-	3,400	2,057	3,400	2,057	4,743	132.50	35.80
Cavendish	-	200	200	8,525	18,450	27,175	639	9,225	5,581	9,864	6,220	20,955	443.30	47.27
Chedburgh	-	300	300	3,986	3,799	8,085	299	1,900	1,149	2,199	1,448	6,637	240.20	27.63
Chevington	-	500	500	3,800	3,100	7,400	285	1,550	938	1,835	1,223	6,177	270.90	22.80
Clare	17,495	3,000	20,495	18,190	64,211	102,896	1,364	32,106	19,422	33,470	11,482	91,414	854.90	106.93
Coney Weston	500	17	517	851	1,690	3,058	64	845	511	909	575	2,483	169.50	14.65
Cowlinge	-	20	20	1,750	3,230	5,000	131	1,615	977	1,746	1,108	3,892	135.90	28.64
(Culford	1,629	315	1,944	2,996	776	5,716	225	388	235	613	460	5,256	183.80	28.60
(Wordwell	103	20	123	191	49	363	14	25	15	39	29	334	7.90	42.28
(West Stow	853	165	1,018	1,569	407	2,994	118	204	123	322	241	2,753	75.70	36.37
Denston	-	370	370	30	-	400	2	-	-	2	2	398	54.80	7.26
Depden	-	-	-	2,610	135	2,745	196	68	41	264	237	2,508	82.20	30.51
Euston	1,200	100	1,300	100	300	1,700	8	150	91	158	99	1,601	59.90	26.73
Fakenham Magna	-	-	-	1,615	1,170	2,785	121	585	354	706	475	2,310	61.90	37.32
Flempton-Cum-Hengrave	100	-	100	720	2,500	3,320	54	1,250	756	1,304	810	2,510	131.70	19.06
Fornham All Saints	280	1,000	1,280	5,620	8,650	15,550	422	4,325	2,616	4,747	3,038	12,512	305.40	40.97
Fornham St Martin-cum-St Genevieve	800	300	1,100	11,285	7,615	20,000	846	3,808	2,303	4,654	3,149	16,851	512.10	32.91
Hargrave	3,410	-	3,410	90	500	4,000	7	250	151	257	158	3,842	124.20	30.93
Hawkedon	-	-	-	200	150	350	15	75	45	90	60	290	63.20	4.59
Hawstead	684	-	684	5,216	2,100	8,000	391	1,050	635	1,441	1,026	6,974	137.90	50.57
Hepworth	-	290	290	2,930	780	4,000	220	390	236	610	456	3,544	221.10	16.03
Honington-Cum-Sapiston	800	7,774	8,574	3,885	3,328	15,787	291	1,664	1,007	1,955	1,298	14,489	315.72	45.89
(Hopton	-	280	280	3,405	3,485	7,170	255	1,743	1,054	1,998	1,309	5,861	259.60	22.58
(Knettishall	-	20	20	200	145	365	15	73	44	88	59	306	12.00	25.50
(Horringer	7,400	200	7,600	139	3,484	11,223	10	1,742	1,054	1,752	1,064	10,159	419.20	24.23
(Ickworth	-	-	-	146	131	277	11	66	40	77	51	226	9.40	24.04
Hundon	750	1,100	1,850	5,065	7,844	14,759	380	3,922	2,373	4,302	2,753	12,006	454.40	26.42
Ingham	180	815	995	2,690	1,460	5,145	202	730	442	932	644	4,501	162.20	27.75
Ixworth cum Ixworth Thorpe	-	2,000	2,000	12,465	34,135	48,600	935	17,068	10,325	18,003	11,260	37,340	813.30	45.91

Parish Town Council Precept Requirements

Appendix I

Parish 1	Gross Requirements						Grants					Precept 13 £	No Band D Dwellings 14 674.80	Parish Council Tax 15 £
	Gross Requirements			Expenditure Grant Aided		Gross Total 7 £	Requested Administration 8 7.50% £	Requested Other 9a Max 50% £	Actual Other 9b 30.25% £	Total Grants Requested 10 £	Total Grant Payable 12 capped at 9% £			
	Grants 2	S137 3	Total 4	Administration 5	Other 6									
	£	£	£	£	£	£	£	£	£	£				
Kedington	-	1,800	1,800	20,490	25,695	47,985	1,537	12,848	7,772	14,385	9,309	38,676	674.80	57.31

Parish Town Council Precept Requirements

Appendix I

Parish 1	Gross Requirements						Grants					Precept 13 £	No Band D Dwellings 14	Parish Council Tax 15 £
	Gross Requirements			Expenditure Grant Aided		Gross Total 7	Administration 8 7.50%	Requested Other 9a Max 50%	Actual Other 9b 30.25%	Total Grants Requested 10	Total Grant Payable 12 capped at 9%			
	Grants 2	S137 3	Total 4	Administration 5	Other 6									
	£	£	£	£	£	£	£	£	£	£				
Lackford	-	-	-	3,128	872	4,000	235	436	264	671	499	3,501	101.70	34.42
Lidgate	-	325	325	3,474	2,050	5,849	261	1,025	620	1,286	881	4,968	106.30	46.74
Livermere, Great	-	100	100	2,762	2,766	5,628	207	1,383	837	1,590	1,044	4,584	87.10	52.63
Market Weston	-	110	110	2,872	918	3,900	215	459	278	674	493	3,407	101.00	33.73
Nowton	100	-	100	2,185	1,595	3,880	164	798	482	962	646	3,234	69.60	46.47
Ousden	-	270	270	2,960	2,600	5,830	222	1,300	786	1,522	1,008	4,822	120.00	40.18
Pakenham	-	320	320	4,450	4,228	8,998	334	2,114	1,279	2,448	1,613	7,385	366.20	20.17
Poslingford	-	-	-	1,939	2,100	4,039	145	1,050	635	1,195	780	3,259	85.40	38.16
Rede	-	-	-	346	1,144	1,490	26	572	346	598	372	1,118	51.10	21.88
Risby	-	100	100	4,199	5,945	10,244	315	2,973	1,798	3,288	2,113	8,131	292.40	27.81
Rushbrook with Rougham	-	150	150	4,830	4,520	9,500	362	2,260	1,367	2,622	1,729	7,771	438.30	17.73
The Saxhams	50	-	50	1,950	3,000	5,000	146	1,500	907	1,646	1,053	3,947	129.60	30.46
Stansfield	-	600	600	2,855	1,630	5,085	214	815	493	1,029	707	4,378	91.50	47.85
Stanton	-	1,750	1,750	9,545	44,685	55,980	716	22,343	13,516	23,059	11,482	44,498	877.21	50.73
Stoke By Clare	100	500	600	4,910	9,512	15,022	368	4,756	2,877	5,124	3,245	11,777	222.90	52.84
Stradishall	-	500	500	3,280	3,800	7,580	246	1,900	1,149	2,146	1,395	6,185	163.40	37.85
Thelnetham	-	-	-	1,235	565	1,800	93	283	171	376	264	1,536	104.00	14.77
Thurlow, Great	100	100	200	1,800	2,000	4,000	135	1,000	605	1,135	740	3,260	82.10	39.71
Thurlow, Little	-	200	200	2,819	3,718	6,737	211	1,859	1,125	2,070	1,336	5,401	111.00	48.66
Troston	-	-	-	3,970	5,030	9,000	298	2,515	1,521	2,813	1,819	7,181	281.93	25.47
Westley	-	200	200	1,200	-	1,400	90	-	-	90	90	1,310	95.30	13.75
Whelnetham, Great/Little	500	500	1,000	3,700	3,937	8,637	278	1,969	1,191	2,247	1,469	7,168	365.90	19.59
Whepstead	115	725	840	6,140	1,750	8,730	461	875	529	1,336	990	7,740	213.00	36.34
Wickhambrook	1,070	350	1,420	10,024	19,264	30,708	752	9,632	5,827	10,384	6,579	24,129	498.30	48.42
Withersfield	400	100	500	3,000	3,500	7,000	225	1,750	1,059	1,975	1,284	5,716	214.60	26.64
Wixoe (NIL)	-	-	-	-	-	-	-	-	-	-	-	-	69.40	-
Wratting, Great	600	100	700	4,610	100	5,410	346	50	30	396	376	5,034	89.50	56.25
Wratting, Little (NIL)	-	-	-	-	-	-	-	-	-	-	-	-	67.00	-
Parish Total excluding Town Councils	43,039	28,831	71,870	269,386	394,081	735,337	20,206	197,050	119,200	217,256	127,352	607,985	16,187.21	
Town Councils:														
Bury St Edmunds						189,500						189,500	14,036.83	13.50
Haverhill						875,382						875,382	8,120.30	107.80
Total of Parishes & Town Councils	43,039	28,831	71,870	269,386	394,081	1,800,219	20,206	197,050	119,200	217,256	127,352	1,672,867	38,344.34	43.63

1. Grouped parishes which levy a precept are shown bracketed together.
2. Grouped parishes which precept as a group are shown on one line.
3. The total average Council Tax is calculated by dividing the total precepts by the total tax base for the Borough.

PROVISIONAL COUNCIL TAX RESOLUTION

The Localism Act 2011 has made significant changes to the Local Government Finance Act 1992, and now requires the billing authority to calculate a Council Tax for the year, not its budget requirement as previously.

The Council Tax resolution has to be very precise legally and so has to quote the sections of the appropriate Acts of Parliament. The following is a simplified explanation of each of the significant parts of the resolution:

- (1)(a) the number of Band D equivalent properties to be used in the calculation of the Council Tax;
- (2) the Council Tax Requirement, excluding parish precepts
- (3)(a) the Council's budgeted gross expenditure, including parish precepts and special expenses
- (3)(b) the Council's budgeted income, including those items referred to at (3)(g) below;
- (3)(c) the Council Tax Requirement, including parish precepts.
- (3)(d) the average band D Council Tax being levied in the district, for the Council and all the parishes;
- (3)(e) the amount of parish precepts and special expenses;
- (3)(f) the headline Council Tax amount for the Council. This is the amount required to fund this Council's general expense services that cover the whole district;

For those areas that raise a parish precept, the figure in Schedule 2 of Appendix I shows the Council's band D equivalent Council Tax figure inclusive of the relevant parish precept;

the figures in Schedule 3 of Appendix I shows the amount of the Council's Council Tax for each of the valuation bands, inclusive of the relevant parish precept, and

Schedule 4 of Appendix I shows the total aggregate Council Tax for each of the valuation bands, (i.e. inclusive of County, Police and parish precepts).

The Council is recommended to resolve as follows:

1. It be noted that the Council calculated the Council Tax Base 2012/20113:-
 - (a) for the whole Council area as 38,344.34 [Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the "Act")]; and
 - (b) for dwellings in those parts of its area to which one or more special items relate as in the attached in Schedule 1 of Appendix I,
- 2 That the Council Tax requirement for the Council's own purposes for 2012/13 (excluding Town and Parish precepts) is £6,719,019
3. The following amounts be now calculated by the Council for the year 2012/2013 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992:-
 - (a) £64,121,422, being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by Town and Parish Councils.
 - (b) £55,769,731, being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
 - (c) £8,351,691 being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year. (Item R in the formula in Section 31B of the Act).
 - (d) £218.86 being the amount at 3(c) above (Item R), all divided by Item T (1(a) above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Town and Parish).
 - (e) £1,672,867 being the aggregate amount of all special items (Town and Parish precepts) referred to in Section 34(1) of the Act (as per the attached Appendix I).

- (f) £175.23 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T (1(a) above), calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no Town and Parish precept relates.
- (g) £4,875,438 being the aggregate of the sums which the Council estimates will be payable for the year into its general fund in respect of redistributed National Non Domestic Rates (NNDR), Revenue Support Grant (RSG), additional grant or Standard Spending Assessment (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 Section 97(3) of the Local Government Finance Act 1988 (Council Tax Surplus) and increased by the amount of any sum which the Council estimates will be transferred from its Collection Fund to its General Fund pursuant to the Collection Fund (Community Charges) directions under section 98(4) of the Local Government Finance Act 1988 made on 7 February 1994 (Community Charge Surplus);
- (h) the figures in Schedule 2 of Appendix I, being the amounts given by adding to the amount at 3(g) above the amounts of the special item relating to dwellings in those parts of the Council's area mentioned above divided, in each case, by the amount at 1(b) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate; and
- (i) the figures in Schedule 3 of Appendix I, being the amounts given by multiplying the amounts at 3(f) and 3(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.

Appendix K – Summary of budget consultation exercise and outcomes

Consultation question summary	Estimated saving, or new income	%age of respondents	Action we are proposing	Why we're taking this action
CCTV cameras monitor urban areas and open spaces. Are you in favour of this level monitoring continuing? Could it be reduced?	£169,000 saving if CCTV service stops completely.	84% favoured keeping monitoring. 25% said peak time only.	Monitor 24 hours a day, seven days a week but reduced staffing at quieter times.	High percentage shows people value the feeling of safety a constant CCTV service provides
Increase car parking charges in Bury and Haverhill car parks by 10%.	£150,000 income	50/50 in Bury. 61% in favour in Haverhill.	Increase charges from 1 April 2012	Cost is borne only by those who use the car parks, not all Council Tax payers. Car parks good value compared to some towns.
Introduce parking fees at Nowton Country Park as we do now at Hardwick Heath and West Stow.	£25,000 income	52% in favour	Introduce charging.	Principle of 'user pays'. There will also be a good value season ticket.
Charge blue badge holders in borough council car parks.	£100,000 income	70% in favour	Introduce charges in off-street car parks (no charges on-street, which includes Angel Hill	Many places now charge all car park users. Blue badge holders will get double the amount of time they pay for. Extra time will help those with mobility difficulties. Free parking bays still available on-street.
Cut staffing and other costs through sharing services with another council.	£312,000 saving	68% in favour	Share services with Forest Heath District Council. Have a joint Chief Executive and one management team across both councils.	Sharing with Forest Heath will save around £2 million by 2013, shared between both councils.
Reduce voluntary, arts and community grants by total of 20% over four	£33,750 saving	54% disagree	Freeze the current 'pot' of funding and then review each individual grant on its merits. Most grants	The Council recognises the important of a strong voluntary sector. This decision will therefore

Consultation question summary	Estimated saving, or new income	%age of respondents	Action we are proposing	Why we're taking this action
years.			will stay the same, but some may reduce. This approach will also give us the chance to support additional organisations if needed.	give the voluntary and arts sectors some certainty about the Council's funding plans for the next four years but also mean that the Council prioritises its spending appropriately.
Introduce more web-based services so people can help themselves online.		62% in favour	Redesign some services so people can access services, such as making planning applications, for example, online.	People are used to being able to access services 24 hours a day, seven days a week – not just when council offices are open.
Transfer ownership and costs of urban community centres to local communities.		67% in favour	Southgate Community Centre successfully transferred; others being looked at over next two years.	Ownership gives local people control of their own facilities (already the case in rural areas where village halls are owned and paid for by local communities).
Reduce current standards of flower planting and grass cutting.		85% said no	Maintain standards, but look at more efficient ways of working to get some savings.	Potential impact on prosperity of towns in floral displays and environmental works cut back.
Reduce the current level of the park ranger service.	Current service costs £250,000	62% against reducing the current level of service	Only make a very small reduction in the current level of the ranger service and look to generate more income from the parks in a sensitive manner.	Rangers add value for people using parks. Appropriate events and commercial activities in the parks can help to maintain the free services currently provided.
Charge for toilets in the Abbey Gardens.	£20,000 income	52% said no	No charge in 2012/13.	Savings can be made elsewhere – but charging may need to be reviewed in future.
Close the Tourist Information Centre (TIC) in Bury St Edmunds.	Closing saves £100,000	78% said no	Keep a TIC.	Tourism service has impact on vitality of the town by bringing people in to spend money in the local economy.
Reduce TIC opening hours and/or merge with	£50,000 saving	67% said yes	Investigate possibility.	Need more detail on potential impact before making any

Consultation question summary	Estimated saving, or new income	%age of respondents	Action we are proposing	Why we're taking this action
Moyses Hall Museum				decision.
Reduce Moyses Hall Museum's opening hours		75% said yes	Investigate possibility.	Museum's hours need to be considered as part of TIC review.

Sensitivity Analysis								
	Current			Adverse changes				
	% Change each			% Change each year				
	2013/ 2014	2014/ 2015	2015/ 2016	2013/ 2014	2014/ 2015	2015/ 2016		
Assumptions								
Transport Fuel	10%	10%	10%	15%	15%	15%		
General Expenses	3%	3%	3%	4%	4%	4%		
General Income	3%	3%	3%	2%	2%	2%		
Payroll	1%	1%	1%	2%	2%	2%		
Energy	5%	5%	5%	7.5%	7.5%	7.5%		
Government Grant	-5%	-5%	-5%	-7.5%	-7.5%	-7.5%		
Interest	2.0%	2.6%	4.3%	1.0%	1.6%	3.3%		
Required DR-ive Savings over 3 years	£1.9m			£5.8m				