

**The Council's Vision:**

To enable people to live, work and prosper in West Somerset

**WEST SOMERSET DISTRICT COUNCIL**

**Meeting to be held on Wednesday 26 February 2014 at 4.30 pm**

**Council Chamber, Williton**

**AGENDA**

**1. Apologies for Absence**

**2. Declarations of Interest**

To receive and record any declarations of interest in respect of any matters included on the agenda for consideration at this meeting.

**3. Public Participation**

The Chairman to advise the Committee of any items on which members of the public have requested to speak and advise those members of the public present of the details of the Council's public participation scheme.

For those members of the public wishing to speak at this meeting there are a few points you might like to note.

A three-minute time limit applies to each speaker and you will be asked to speak before Councillors debate the issue. There will be no further opportunity for comment at a later stage. Your comments should be addressed to the Chairman and any ruling made by the Chair is not open to discussion. If a response is needed it will be given either orally at the meeting or a written reply made within five working days of the meeting.

**4. Chairman's Announcements**

**5. Changes to Procedure Rule 15 – Recorded Vote for Budget and Council Tax Setting Decisions**

To consider Report No. WSC 33/14, to be presented by Councillor S J Pugsley, Lead Member for Executive Support and Democracy – **SEE ATTACHED.**

The purpose of the report is to agree to amend the existing Council Procedure Rules to ensure compliance with new legislation to provide that votes at key budget decision making meetings are recorded.

**6. Annual Budget and Council Tax Setting 2014/15**

To consider Report No. WSC 32/14, to be presented by Councillor K V Kravis, Lead Member for Resources and Central Support – **SEE ATTACHED.**

The purpose of the report is to provide Members with all information required for Council to approve the revenue budget for 2014/15.

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### **7. Council Tax Resolution 2014/15**

To consider Report No. WSC 30/14, to be presented by Councillor K V Kravis, Lead Member for Resources and Central Support – **SEE ATTACHED.**

The purpose of the report is to enable the Council to calculate and set the Council Tax for 2014/15.

### **8. Pay Policy Statement 2014/15**

To consider Report No. WSC 27/14, to be presented by Councillor K V Kravis, Lead Member for Resources and Central Support – **SEE ATTACHED.**

The purpose of the report is to seek approval from Council for the 2014/15 Pay Policy Statement.

### **9. East Wharf Development , Watchet – Update Report**

To consider Report No. WSC 34/14, to be presented by Councillor T Taylor, Leader of Council - **TO FOLLOW.**

The purpose of the report is to bring members up to date with the results of negotiations that have recently taken place between the Council, the marina operator and Urban Splash. It also identifies, for member approval, potential immediate and future actions.

## **COUNCILLORS ARE REMINDED TO CHECK THEIR POST TRAYS**

### **The Council's Corporate Priorities:**

- Local Democracy:  
Securing local democracy and accountability in West Somerset, based in West Somerset, elected by the people of West Somerset and responsible to the people of West Somerset.
- New Nuclear Development at Hinkley Point  
Maximising opportunities for West Somerset communities and businesses to benefit from the development whilst protecting local communities and the environment.

### **The Council's Core Values:**

- Integrity
- Fairness
- Respect
- Trust

## RISK SCORING MATRIX

Report writers score risks in reports uses the scoring matrix below

**Risk Scoring Matrix**

<b>Likelihood</b>	5	Almost Certain	Low (5)	Medium (10)	High (15)	Very High (20)	Very High (25)
	4	Likely	Low (4)	Medium (8)	Medium (12)	High (16)	Very High (20)
	3	Possible	Low (3)	Low (6)	Medium (9)	Medium (12)	High (15)
	2	Unlikely	Low (2)	Low (4)	Low (6)	Medium (8)	Medium (10)
	1	Rare	Low (1)	Low (2)	Low (3)	Low (4)	Low (5)
			1	2	3	4	5
			Negligible	Minor	Moderate	Major	Catastrophic
<b>Impact</b>							

<b>Likelihood of risk occurring</b>	<b>Indicator</b>	<b>Description (chance of occurrence)</b>
1. Very Unlikely	May occur in exceptional circumstances	< 10%
2. Slight	Is unlikely to, but could occur at some time	10 – 25%
3. Feasible	Fairly likely to occur at same time	25 – 50%
4. Likely	Likely to occur within the next 1-2 years, or occurs occasionally	50 – 75%
5. Very Likely	Regular occurrence (daily / weekly / monthly)	> 75%

- Mitigating actions for high ('High' or above) scoring risks are to be reflected in Service Plans, managed by the Group Manager and implemented by Service Lead Officers;
- Lower scoring risks will either be accepted with no mitigating actions or included in work plans with appropriate mitigating actions that are managed by Service Lead Officers.



Report Number: WSC <sup>1</sup>33/14

Presented by: Cllr S Pugsley, Lead Member for Executive Support and Democracy

Author of the Report: Bruce Lang

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Report to a Meeting of: Council

To be Held on: 26 February 2014

Date Entered on Executive Forward Plan Or Agreement for Urgency Granted: n/a

## CHANGES TO PROCEDURE RULE 15 – RECORDED VOTE FOR BUDGET AND COUNCIL TAX SETTING DECISIONS

### 1. PURPOSE OF REPORT

- 1.1 To agree to amend the existing Council Procedure Rules to ensure compliance with new legislation to provide that votes at key budget decision making meetings are recorded.

### 2. CONTRIBUTION TO CORPORATE PRIORITIES

- 2.1 This issue does not relate directly to the current corporate priorities but reflects compliance with new legislation.

### 3. RECOMMENDATIONS

- 3.1 To approve the changes to Part 4 of the Constitution, Council Procedure Rule 15 as set out in Appendix A to this report.

### 4. RISK ASSESSMENT (IF APPLICABLE)

#### Risk Matrix

Description	Likelihood	Impact	Overall
That the Council does not comply with current legislation and any budget/council tax setting decision could be challenged	4	4	16
Agreed to amend Standing Orders to comply with recent legislation	1	4	4

The scoring of the risks identified in the above table has been based on the scoring matrix. Each risk has been assessed and scored both before the mitigation measures have been actioned and after they have.

### 5. BACKGROUND INFORMATION

- 5.1 The Local Authorities (Standing Orders) (England) (Amendment) Regulations 2014 come into force on 25 February 2014 and require local authorities to amend their Standing Orders

to provide that votes at key budget decision making/council tax setting meetings are recorded.

5.2 Given that the Regulations were issued on 7 February 2014, it has been necessary to bring this report quickly to this Council meeting to ensure compliance with the law before 2014/15 budget and council tax decisions are taken later on the agenda.

5.3 The required changes to the Council's Rules of Procedure are set out in Appendix A to this report which shows the amended procedure rule – adding in 15.4(b)- regarding recorded votes to make it mandatory that any votes taken in regards to substantive motions in respect of setting the annual budget and council tax precept will be recorded.

## **6. FINANCIAL/RESOURCE IMPLICATIONS**

6.1 There are no financial implications in respect of this report.

## **7. SECTION 151 OFFICER COMMENTS**

7.1 The adoption of the recommendation set out in this report will ensure compliance with recent legislation; not to proceed in this manner could leave the Council open to challenge in terms of any decisions made in the future regarding budget and council tax setting.

## **8. EQUALITY & DIVERSITY IMPLICATIONS**

**Members need to demonstrate that they have consciously thought about the three aims of the Public Sector Equality Duty as part of the decision making process.**

The three aims the authority **must** have due regard for:

- Eliminate discrimination, harassment, victimisation
- Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it
- Foster good relations between persons who share a relevant protected characteristic and persons who do not share it

8.1 There are no direct implications associated with the recommendations in this report.

## **9. CRIME AND DISORDER IMPLICATIONS**

9.1 There are no direct implications associated with the recommendations in this report.

## **10. CONSULTATION IMPLICATIONS**

10.1 There are no consultation implications associated with this report.

## **11. ASSET MANAGEMENT IMPLICATIONS**

11.1 There are no direct implications associated with the recommendations in this report.

## **12. ENVIRONMENTAL IMPACT IMPLICATIONS**

12.1 There are no direct implications associated with the recommendations in this report.

## **13. LEGAL IMPLICATIONS**

13.1 The adoption of the recommendation set out in this report will ensure compliance with the Local Authorities (Standing Orders) (England) (Amendment) Regulations 2014.

## **15. VOTING** **AT COUNCIL, CABINET AND COMMITTEES**

### **15.1 Majority**

Unless this Constitution provides otherwise for specific circumstances, any matter will be decided by a simple majority of those Members voting and present in the room at the time the question was put.

### **15.2 Chairman's Casting Vote**

If there are equal numbers of votes for and against, the Chairman will have a second or casting vote. There will be no restriction on how the Chairman chooses to exercise a casting vote.

### **15.3 Methods of Voting**

- (a)** Unless a ballot or recorded vote is demanded under (b) below, the Chairman will take the vote by show of hands, or if there is no dissent, by affirmation of the meeting.
- (b)** The vote will take place by ballot if two Members present at the meeting demand it. The Chairman or Chief Officer will announce the numerical result of the ballot immediately the result is known.

### **15.4 Recorded vote**

- (a)** If two Members present at the meeting demand it before the vote is taken, the names for and against the motion or amendment or abstaining from voting will be taken down in writing and entered into the minutes. A demand for a recorded vote will override the demand for a ballot.
- (b) (i)** Immediately after any vote is taken at a budget decision meeting there must be a recorded vote in the minutes of the proceedings of that meeting the names of the persons who cast a vote for the decision or against the decision or who abstained from voting.
- (ii)** "Budget decision meeting" means the meeting at which the Council makes a calculation (whether originally or by substitute) in accordance with any sections 31A, 31B, 34 to 36A, 42A, 42B, 45 to 49, 52ZJ of the Local Government Finance Act 1992; or
- (iii)** Issues a precept under Chapter 4 of Part 1 of that Act and includes a meeting where making the calculation or issuing the precept as the case may be was included as an item of business on the agenda for that meeting.
- (iv)** References to a vote are references to a vote on any decision related to the making of the calculation or the issuing of the precept as the case may be.

### **15.5 Right to require individual vote to be recorded**

Where any Member requests it immediately after the vote is taken, their vote will be so recorded in the minutes to show whether they voted for or against the motion or abstained from voting.

### **15.6 Voting on appointments**

If there are more than two people nominated for any position to be filled and there is not a clear majority of votes in favour of one person, then the name of the person with the least number of votes will be taken off the list and a new vote taken. The process will continue until there is a majority of votes for one person.

*Report Number:* WSC 32/14  
*Presented by:* Cllr Kate Kravis, Lead Member for Resources & Central Support  
*Author of the Report:* Sharon Campbell  
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*Report to a Meeting of:* Council  
*To be Held on:* 26<sup>th</sup> February 2014  
*Date Entered on Executive Forward Plan Or Agreement for Urgency Granted:* 18<sup>th</sup> January 2012

## ANNUAL BUDGET & COUNCIL TAX SETTING 2014/15

### 1. PURPOSE OF REPORT

- 1.1. The purpose of this report is to provide Members with all information required to approve the proposed revenue budget for 2014/15.

### 2. RECOMMENDATIONS

- 2.1. That Council accepts the Council Tax Freeze Grant and thus does not increase Council Tax in respect of 2014/15.
- 2.2. The revenue budget for 2014/15 is as presented in **Appendix A**
- 2.3. The savings as shown in **Appendix B, Table 10** (as recommended by Scrutiny and Cabinet) are taken, balancing the remainder of the budget using general reserves
- 2.4. The revised Medium-Term Financial Plan is as **Appendix A, Table 2**

### 3. RISK ASSESSMENT (IF APPLICABLE)

#### Risk Matrix

Description	Likelihood	Impact	Overall
The obvious key risk is that the Council suddenly becomes financially unsustainable resulting in it being unable to deliver services.	Likely (4)	Catastrophic (5)	<b>Very High (20)</b>
<i>The mitigation is that a budget is approved that reflects a Medium Term Financial Plan that demonstrates sustainability</i>	Rare (1)	Catastrophic (5)	<b>Low (5)</b>

The scoring of the risks identified in the above table has been based on the scoring matrix. Each risk has been assessed and scored both before the mitigation measures have been actioned and after they have.

### 4. BACKGROUND INFORMATION

- 4.1 All necessary background information has been provided in the Budget setting paper 2014/15 (**Appendices A and B**), provided with this report

- 4.2 The recently published document titled 'The Referendums Relating to Council Tax Increases (Principles) (England) Report 2014/15 sets out the principles proposed by the Secretary of State to determine whether an authority's relevant basic amount of council tax is excessive. The key principle is – For 2014/15 the relevant basic amount of council tax of an authority is excessive if it is 2% or more than 2% greater than its relevant basic amount of council tax for 2013/14.
- 4.3 Trying to construct a reliably accurate MTFP and associated budget for 2014/15 continues to be difficult due to continued reductions in government funding and the forecasting needed for National Non-Domestic Rates (NNDR) retention figures.
- 4.4 Initial analysis of the NNDR retention guidance for 2014/15 and the associated accounting treatment suggests that West Somerset Council could have more income than is currently in the budget. Until detailed analysis has been undertaken it is felt prudent to budget using the original estimates and any additional income will transfer to reserves in 2014/15.
- 4.5 The Financial Settlement for West Somerset, plus further predicted significant future reductions in Government Revenue Support Grant Funding, means that the Council needs to make considerable savings over the next few years. The shared working arrangements with Taunton Deane Borough Council will help address some of the shortfall but more still needs to be done.
- 4.6 There have been changes to the MTFP position since Cabinet on the 5<sup>th</sup> February and the main variances are as follows:

A decrease in retained National Non-Domestic rates of £2,536 following the submission of the NNDR1.

An increase in Revenue Support Grant of £313

A decrease in New Homes Bonus of £465

An estimated surplus on the NNDR collection fund of £119,823

A reduction in the General Fund carried forward following the reassessment of the likely 2013/14 underspends which have decreased by £38,649 and a small balancing adjustment of £6,895

- 4.7 Following the transfer of the toilet block at Kilve beach Veolia have agreed to clean the Carousel Toilets in Minehead from April to November within the existing contractual payment.
- 4.8 In these times and circumstances, it is very important that the council has clear priorities to ensure that it is able to focus its limited resource on the things that are important for West Somerset. The Corporate Plan 2014-17 identifies just two priorities as described below: -

Local Democracy:

Securing local democracy and accountability in West Somerset, based in West Somerset, elected by the people of West Somerset and responsible to the people of West Somerset.

New Nuclear Development at Hinkley Point:

Maximising opportunities for West Somerset communities and businesses to benefit from the potential development whilst protecting local communities and the environment.

**5. FINANCIAL/RESOURCE IMPLICATIONS**

- 5.1 These are contained within the appendices to this report.

## 6. **SECTION 151 OFFICER COMMENTS**

- 6.1 The council's forecast financial position at the end of 2013/14 shows minimum risk-assessed balances of at least £500,000 in place, with earmarked reserves financing a number of one-off projects that feature outside of the ongoing revenue budget.
- 6.2 Whilst the council is able to set a budget for 2014/15, using savings already identified and general reserves, the long term financial forecast shows significant savings are still required to set a balanced budget for 15/16 and from then onwards.
- 6.3 It is a requirement of the Local Government Act 2003 that the Section 151 Officer advises on the adequacy of reserves and the robustness of the budget.
- 6.3.1 *Adequacy of Reserves* - An assessment of reserves was made for the 2012/13 budget, the major change since then has been in the way that Local Government is funded and a new earmarked reserve has been created to mitigate the risks of major refunds of NNDR. General Fund and Earmarked Revenue Reserves at 31 March 2014 are forecast to be above minimum risk-assessed levels and I recommend that the current and future Councils maintain them at no less than £500,000.
- 6.3.2 *Robustness of the Budget* - It is the assessment of the Section 151 Officer that the budget as presented does provide a robust budget based on all the information available at the time of writing.

## 7. **EQUALITY & DIVERSITY IMPLICATIONS**

### 7.1 **Members need to demonstrate that they have consciously thought about the three aims of the Public Sector Equality Duty as part of the decision making process.**

The three aims the authority **must** have due regard for:

- Eliminate discrimination, harassment, victimisation
- Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it
- Foster good relations between persons who share a relevant protected characteristic and persons who do not share it

There are no direct implications associated with the recommendations in this report

## 8. **CRIME AND DISORDER IMPLICATIONS**

- 8.1 There are no specific implications from the recommendations in the report.

## 9. **CONSULTATION IMPLICATIONS**

- 9.1 It is not thought that there are any equalities impacts from the identified savings for 2014/15.
- 9.2 The Scrutiny Committee received a report in November 2013 to highlight the overall budget position and given the opportunity to scrutinise the proposed savings. The resolutions were as follows:

- That the Scrutiny Committee recommend to Council the savings totalling £121,027 for 2014/15 as set out in the report, to balance the budget (the interest saving has subsequently been delayed until 15/16)
- That the identification of the preferred savings options for 2015/16 and 2016/17 be deferred and that a Members Seminar be arranged in order to identify saving options for 2015/16 and 2016/17.

9.3 Cabinet received a report on 5<sup>th</sup> February

## **10. ASSET MANAGEMENT IMPLICATIONS**

10.1 There are no specific implications from the recommendations in the report.

## **11. ENVIRONMENTAL IMPACT IMPLICATIONS**

11.1 There are none directly in respect of this report.

## **12. LEGAL IMPLICATIONS**

12.1 It is a legal requirement that the council sets a balanced budget, i.e. one that does not result in a deficit using available sources of revenue (including reserves). Further legal requirements relating to the setting of Council Tax and the new Business Rate Retention scheme are listed in **Appendix 'A'**.

12.2 The Local Government Act 2000 states that it is the responsibility of Full Council, on the recommendation of Cabinet, to approve the budget and related council tax demand. The Act makes it clear that the role of Scrutiny in the financial process is to hold the Executive (Cabinet) to account and to ensure that decision making is efficient, transparent and accountable.

## West Somerset Council Budget Setting Papers 2014/15

This paper brings together the background information for the Tax Set for the General Fund for the financial year commencing 1 April 2014.

The Council  
COUNCIL TAX 2014/15  
SECTION 151 OFFICER.  
To be submitted 26th February 2014

### 1. Legal Requirement

The District Council is required to set the Council Tax for the financial year starting 1 April 2014 by no later than 11<sup>th</sup> March each year (3 weeks before the new financial year). West Somerset is the billing authority for the district area and must, therefore, set and collect the Tax on behalf of Somerset County Council, Avon and Somerset Police Authority and Devon and Somerset Fire and Rescue. As well as its own expenditure on the provision of services, it must also take account of local precepts issued by the parishes and towns in the District.

Once the Council Tax has been set the process of billing taxpayers can begin. The tax set meeting is arranged for 26<sup>th</sup> February 2014, by which time all the precepts should have been received. Any precepts not received will be assumed at 2013/14 figures. Parish precepts will be advised to Council on 26<sup>th</sup> February 2014

### 2. Business Rate Retention Scheme

As described above all local authorities are required to submit what is called a NNDR1 (National Non Domestic Rates) form by 31<sup>st</sup> January each year. The information in the table below has been gleaned from that submission. Amounts included within the return are based on the best estimates available.

#### Estimate of NNDR1

Table 1

<b>Net Yield</b>		<b>£11,800,231</b>
Amounts Retained		
Government Share (50%)	£5,900,116	
WSC Share (40%)	£4,720,092	
SCC Share (18% of 50%)	£1,062,021	
Devon & Somerset Fire & Rescue Share (2% of 50%)	£118,002	<b>£11,800,231</b>
<b>WSC Retained</b>		£4,720,092
Less: Tariff to Government		£2,979,434
Sub Total		£1,740,658
Less: WSC Baseline Funding		£1,071,130
Gross Retention		£669,528
Less: Maximum 50% Levy Payment to Government		£334,764
<b>NET AMOUNT RETAINED BY WSC</b>		<b>£334,764</b>

Early analysis of the guidance suggests that the payment of grants to offset the reliefs announced in the autumn statement will benefit West Somerset by a further £169,000 but until detailed work has been done on this it is felt prudent not to include this within the 2014/15 budget.

### 3. Current MTFP

#### WEST SOMERSET MTFP AS AT 29th JANUARY 2014

Table 2

Detail	14/15 £	15/16 £	16/17 £
Starting Budget	5,036,645	5,344,124	4,908,012
Inflation & pension deficit	157,218	157,773	193,356
Pressures	228,438	-67,700	26,958
Savings found/to find	-78,177	-526,185	-131,429
<b>Total Spend (b)</b>	<b>5,344,124</b>	<b>4,908,012</b>	<b>4,996,898</b>
<b>Funded By</b>			
Council Tax	1,823,221	1,859,685	1,896,879
Council Tax Freeze Grant	20,547	20,547	20,547
Revenue Support Grant	1,224,738	838,063	754,257
Council Tax Benefit & Housing Benefit Admin Grant	240,683	240,683	240,683
New Homes Bonus	443,644	600,537	699,387
National Non-Domestic Rates Retention	1,405,894	1,429,346	1,457,933
Less parish grant	-87,530	-80,359	-72,323
Welfare Reform	59,659	0	0
Estimated surplus from previous years NNDR	119,823		
<b>Total Income (c)</b>	<b>5,250,679</b>	<b>4,908,012</b>	<b>4,996,898</b>
<b>Movement in Reserves</b>			
General Reserves Brought Forward (as reported at Scrutiny 17/3/14) (a)	1,098,272	777,165	677,165
Transfer from (New Homes Bonus) (d)	-51,820	0	0
Transfer to (safety net and welfare reform) (e)	279,482	100,000	0
<b>Total General Reserves(a-b+c+d-e)</b>	<b>777,165</b>	<b>677,165</b>	<b>677,165</b>

Note pressures - £175,500 increase in Minimum Revenue Provision taking it to £195,500 in 14/15 reducing by £67,700 in 15/16 then a further £50,100 in 16/17  
£38,438 re loss of Hinkley Point C contribution to permanent West Somerset Council staff costs in 14/15  
£14,500 re reduction in car park income  
£77,058 impact of pension reforms re contracting out in 16/17

Note that the recommended level of general reserves is £500,000

#### 4. The General Fund 2014/15

The proposed budget for 2014/15 is based on levels of funding including, Revenue Support Grant, Various Other Grants, New Homes Bonus, Council Tax, Baseline Funding through National Non-Domestic Rates Retention and Business Rate Retention in excess of its baseline funding.

Of these funding streams the Council has no ability to influence the level of Revenue Support Grant, Various Other Grants and its Baseline Funding through National Non-Domestic Rates Retention. Of the others it has a limited ability to increase Council Tax because of government policies and limited ability to generate significant

amounts of New Homes Bonus because of planning policies that cover the majority of the district. That only leaves the ability to generate Business Rate Retention by encouraging economic growth that generates increased business rate income. But like other funding streams the ability to do this is limited. The exception to this is the proposed future new nuclear development at Hinkley Point. The balance in the equation is the net cost of its services, with contributions from revenue and / or earmarked reserves available as one-off revenue income. This is shown in **table 3** below.

<b>West Somerset Council Budget 2014/15 - Table 3</b>	
<b>Revenue Budget 2014/15</b>	<b>£</b>
Net Expenditure	5,422,301
Less: Savings identified	-78,177
<b>Cost of services</b>	<b>5,344,124</b>
<b>FINANCED BY</b>	
Council Tax	1,823,221
Council Tax Freeze Grant	20,547
Revenue Support Grant	1,224,738
C Tax Support Admin. Grant	240,683
New Homes Bonus	443,644
Business Rate Retention	1,740,658
Business Rate Retention Levy	-334,764
C Tax Support – Grant to Parishes	-87,530
C Tax Support – New Burdens Funding	59,659
Estimated surplus on 13/14 NNDR	119,823
<b>Income</b>	<b>5,250,679</b>
DEFICIT / (SURPLUS) IN YEAR	93,445
<b>General Fund Balance</b>	
Year End General Fund 2013/14	1,098,272
Transfer from Earmarked Reserves	51,820
Transfer to Earmarked Reserves	(279,482)
Year End General Fund 2014/15	<b>777,165</b>

## 5. The District Council's Budget-Setting Process – Principles

The figures in the budget are calculated based on the following assumptions

- Council Tax is frozen for 2014/15
- A 1% pay award to staff
- Inflation of £85,000
- Pension Deficit Recovery will increase by £50,000
- The total amount of business rate refunds and write-offs does not exceed 5% of the annual yield
- A Minimum Revenue Provision of £195,500 is required (receipts due from asset sales delayed to 2014/15)
- The renewal of an outstanding loan in February 2014
- Following the removal of the parking meter in Parsons Street Car Park, the transfer of Kilve Car Park and the new agreement for the Dulverton Car Parks the car parking income has reduced by £17,800; this means that following some other small budget adjustments the pressure for 2014/15 will be £14,500.
- The delayed saving from the repayment of the external loan will be covered by 2013/14 underspends
- The estimated surplus from the 13/14 NNDR retention is transferred to the safety net reserve to help cover future appeals

## 6. The Council Tax charge for 2014/15

The tax base is calculated by taking the number of chargeable dwellings in the District converted to the equivalent number of band D properties. This figure is then typically reduced to reflect potential losses in collection and the effects of the Council Tax support scheme and then increased to reflect Technical Council Tax Reforms. Details of the calculation for 2014/15 are shown in **table 4** below

<b>Council Tax Base Calculation – Table 4</b>	
Gross Tax Base	15,354.7
Reduction for Council Tax Support	<u>-1,895.3</u>
	13,459.4
Losses in Collection	<u>-230.4</u>
Net Total	<u><u>13,229.0</u></u>

The Council Tax charge for the year is simply the District's precept requirement divided by the Tax Base.

$$\frac{\text{Council Tax Requirement 2014/15}}{\text{Tax Base (number of Band Ds) Equivalent}} = \frac{\pounds 1,823,221}{13,229} = \pounds 137.82 \text{ per band D}$$

The Council will continue to receive a government grant equal to a 2.5% increase in council tax in 2014/15 for freezing its Council Tax in 2011/12 (this is now included within Revenue Support Grant). For 2014/15 the government are again encouraging local authorities to freeze their council tax by offering a grant equivalent to a 1% increase.

As far as 'capping' increases in council tax the government last year set a general 2% threshold, any increase exceeding this limit would trigger the requirement for a referendum to be held. However, those District Councils whose average (Band D) level of council tax charge was in the lower quartile nationally could increase their charge by up to £5.00 per annum. Last year West Somerset Council's level of Council Tax was in the lower quartile and we were able to increase by more than 2%. In respect of 2014/15 the recently published document titled 'The Referendums Relating to Council Tax Increases (Principles) (England) Report 2014/15 sets out the principles proposed by the Secretary of State to determine whether an authority's relevant basic amount of council tax is excessive. The key principle is – For 2014/15 the relevant basic amount of council tax of an authority is excessive if it is 2% or more than 2% greater than its relevant basic amount of council tax for 2013/14.

## 7 Grant Settlement

### Spending Power

Government grant is not the only way that councils receive their money. The Government has looked at all funding sources (except fees and charges) in assessing the relevant spending power of each council. It has taken account of council income from council tax (using their assumptions and not ours), start-up funding assessment and grants. It considers, therefore, that it is fairest and most accurate to look at a council's overall 'spending power' rather than simply their grant levels.

Using these figures West Somerset Council's Spending Power has decreased by 5.2% (against an average as calculated by DCLG of 2.9%).

**West Somerset Council's Spending Power – Figures  
provided by the DCLG**

	2013/14	2014/15
Council Tax	£1,773,000	£1,779,000
Start Up Funding Assessment	£2,653,000	£2,296,000
Community Right to Challenge Grant	£9,000	£9,000
Community Right to Bid Grant	£8,000	£8,000
Council Tax Support New Burdens	£33,000	£60,000
CT/HB Admin Subsidy	£273,000	£248,000
New Homes Bonus	£393,000	£448,000
Less Council Tax Support Grant to Parishes	-£110,000	-£110,000
Adjustment for business rate cap		£11,000
Indicative CT Freeze 15/16		£21,000
<b>TOTAL</b>	<b>£5,032,000</b>	<b>£4,770,000</b>

Start-Up Funding

This is an assessment by government of what the councils need to spend in certain areas and then disaggregated between Revenue Support Grant and Business Rate Retention Baseline Funding. These two figures when added together amount to the total of government funding being made available.

**West Somerset Council's Start-Up Funding – Table 6**

	2014/15
<b>Revenue Support Grant</b>	
Formula Funding	£1,138,811
Council Tax Freeze Grant 2011/12	£28,832
Efficiency Support for Sparse Areas	£25,070
Homelessness Prevention Grant	£28,888
Returned Funding	£3,138
<b>Total</b>	<b>£1,224,738</b>
<b>Business Rates Baseline Funding</b>	
Formula Funding	£1,030,804
Council Tax Freeze Grant 2011/12	£19,962
Homelessness Prevention Grant	£20,364
<b>Total</b>	<b>£1,071,130</b>
<b>OVERALL TOTAL</b>	<b>£2,295,868</b>

This translates to a reduction in start-up funding of 12.7%.

**9 New Homes Bonus**

The New Homes Bonus (NHB) commenced in April 2011, is intended to reward local authorities by granting them an amount of money for each new Band D equivalent property that is entered onto the valuation list. There is an additional grant for empty properties brought back into use and for new affordable homes.

The concept of this grant is that it will be an accumulative award for six years, in the seventh year the first year's award will be replaced by that in the seventh and so on. Having regard to the Councils financial situation the New Homes Bonus has been used to generally finance the Councils net expenditure rather than being ring-fenced for a specific purpose. Details of the grants awarded in the first three years are shown in **table 8** along with an estimate of ongoing New Homes Bonus.

**Summary of New Homes Bonus to date – Table 7**

<b>Income</b>	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Year one (2011/12)	91,342	91,342	91,342	91,342	91,342	91,342
Year two (2012/13)		147,213	147,213	147,213	147,213	147,213
Year three (2013/14)			145,401	145,401	145,401	145,401
Year four (2014/15)				59,688	59,688	59,688
Year five (2015/16)					156,403	156,403
Year six (2016/17)						98,875
<b>Sub total</b>	<b>91,342</b>	<b>238,555</b>	<b>383,956</b>	<b>443,644</b>	<b>600,047</b>	<b>698,922</b>

It was proposed by government that from 2015/16 a proportion of New Homes Bonus would be top-sliced and passed to the Local Enterprise Partnership but this has been withdrawn pending a review of the funding stream.

### **9 The Medium Term Financial Plan 1<sup>st</sup> April 2015 to 31<sup>st</sup> March 2018**

The Government has announced the provisional levels of grant funding that the Council can expect to receive in 2015/16. The most worrying aspect concerns the amount of Revenue Support Grant the Council can expect to receive which has been cut by 31.6%, from £1,224,738 to £838,063. Whilst the baseline funding for NNDR retention is forecast to increase this still leaves a reduction in start-up funding of 15.5%.

EDF have lodged an appeal against their NNDR and it was originally assumed that this would be paid in 2013/14 and the budget was set based on that. It has now transpired that the refund will not be made until at least 2014/15 but that we will need to make a provision for any outstanding appeals at the end of 2013/14.

Other key assumptions in future years include: -

- Council Tax Increases 2015/16 & 2016/17 of 2% in each year
- Pay awards of 2.5% in 2015/16 and 2016/17
- Continuing increasing pension deficit payments of £50,000 pa
- Sale of assets and thus reduction in MRP of £67,700 in 15/16 and £50,100 in 16/17 down to a total of £77,700
- Reductions in Revenue Support Grant of £386,362 in 2015/16 and an additional £83,806 (10%) in 2016/17
- 2% year on year increase in NNDR retention
- New Homes Bonus rising from £383,956 to £443,644 in 2014/15 and then to £600,047 in 2015/16
- Continuing levels of government grant regarding the local Council Tax Support Scheme
- Level of Council Tax Support Grant to Parishes to continue to reduce in line with the reduction to the start-up funding
- Capital to be funded from capital receipts during this MTFP period.
- The repayment of the external loan prior to 2015/16

A copy of the current MTFP is shown in **table 2** above.

## Appendix B

### Revenue Budget 2014/15

#### 1. Council Spending - Budget Book

The budget is presented in Service Plan format, to provide information on the resources allocated to each of the Corporate Priorities. A copy is attached here at table 8 below -

### Budget Book 2014/15 - Cost Centre Level

Budget 2013/14	Cost Centre Description	Cost Centre Number	Budget 2014/15
£75	Member Services	4300	£75
£105,075	Legal	4302	£105,075
£22,100	Elections	4303	£22,100
<b>-£48,250</b>	Land Charges	4304	<b>-£48,250</b>
£314,338	CDC	4305	£310,652
£200,380	Human Resources	4306	£250,380
£42,000	Postages	4307	£42,000
£8,185	Information Team	4308	£8,185
£1,370	Corporate Director	4311	£1,370
£500	Executive Support Team	4312	£500
£116,725	Finance	4359	£117,515
£58,300	Internal Audit	4360	£58,300
£52,750	Investment & Interest	4361	£228,250
£70,000	Insurance	4362	£70,000
£20,000	WSC - TDBC Project		£20,000
<b>£963,548</b>			<b>£1,186,152</b>
<b>-£45,891</b>	Economic Development	4322	£4,340
£1,050	Tourism	4323	£1,050
<b>-£83,850</b>	Licensing	4338	<b>-£83,850</b>
£10,000	Housing Bed & Breakfast	4339	£10,000
£18,450	Housing Temporary Accommodation	4340	£18,450
£29,500	Housing Homelessness Admin	4341	£29,500
£8,600	Planning Policy	4342	£8,600
<b>-£9,270</b>	Housing Staff	4343	£1,800
£5,050	Food Safety	4344	£5,050
£14,700	Environmental Health	4345	£14,700
£4,150	Environmental Health Staff	4346	£4,150
<b>-£2,000</b>	GM Housing & Community	4347	£600
<b>-£10,000</b>	CT Benefits	4348	£41,160
£82,095	Housing Benefit Administration	4349	£29,585
<b>-£40,000</b>	HB Rent Allowance	4350	<b>-£40,000</b>
£5,000	HB Non HRA Rent Rebate	4351	£5,000
<b>-£15,200</b>	Benefits Staff	4352	£3,300
<b>-£37,300</b>	CT Collection	4353	<b>-£37,300</b>
<b>-£6,450</b>	NDR Administration	4355	<b>-£6,450</b>

£840	Revenues Staff	4356	£840
£77,530	Housing Private Sector Renewal	4368	£54,820
£12,500	Housing Enabling	4379	£12,500
<b>£19,504</b>			<b>£77,845</b>
£67,500	Design and Print	4301	£67,500
£370	Customer Services	4309	£370
-£19,725	Roughmoor Depot	4313	-£19,725
-£28,462	Estates - Assets	4314	-£1,462
-£62,050	Roughmoor Enterprise Centre	4315	-£62,050
£80,346	West Somerset House	4317	£81,086
£30,900	Contact Centre	4318	£30,900
£16,200	Coast Protection	4319	£19,200
£11,500	Flood Defence	4320	£11,500
£4,700	VIIC	4321	£4,700
-£188,645	Development Control	4324	-£135,190
-£87,645	Building Control	4325	-£87,645
-£366,175	Parking - Off Street	4326	-£348,375
£910	Parking Staff	4326	£910
£116,650	Public Conveniences	4330	£116,650
£67,157	Open Spaces	4331	£62,472
£990,880	Waste	4332	£1,045,880
£433,000	Street Cleansing	4333	£436,000
£640	GM Environment & Services	4334	£640
-£17,900	Community Safety	4336	£3,000
£65,247	Community Links	4337	£65,247
£209,270	IT	4357	£210,620
£79,000	Telephones	4358	£79,000
£37,300	Brunel Way Depot	4374	£38,985
£11,902	Watchet Harbour	4375	£11,902
-£7,300	Barnsclose Units	4376	-£7,300
£2,025	Minehead Harbour	4378	£2,025
-£11,866	Community Development		
<b>£1,435,729</b>			<b>£1,626,840</b>
<b>£2,617,864</b>	<b>Salary Estimates</b>		<b>£2,453,287</b>
<b>£5,036,645</b>	<b>Total Revenue Budget</b>		<b>£5,344,124</b>
	<b>MTFP Total</b>		<b>£5,344,124</b>

**Quarter 3 Performance Report Variances - Table 9**

<b>Variance £</b>	
(72,685)	Housing Economy and Welfare
3,439	Environment and Community
(60,510)	Corporate Services
(20,036)	Corporate Management
88,841	WSC/TDBC Project Costs
<b>(60,951)</b>	

**3. Savings Proposed for 2014/15****Savings proposals for the 2014/15 Budget - Table 10**

<b>Description</b>	<b>Target £120,089 2014/15</b>	<b>Comment</b>
<b>Savings Identified for 2014/15</b>		
Staff - Post 66 Housing Options & Advice Officer	£14,662	Reduction in hours to 3 days per week
Staff - Post 83 Accounting Technician	£26,423	Vacant Post to be deleted (£5,600 to fund additional hours for Post 69 Accountancy Assistant)
Home Improvement Agency Contract	£22,710	Negotiated reduction in contract
External Audit	£2,982	Decrease in Audit Fee
Staff - Shared Senior Management	£11,400	Joint Chief Executive
<b>TOTAL</b>	<b>£78,177</b>	
<b>Use of General Reserves</b>	<b>£93,445</b>	Prior to any transfers to and from earmarked reserves

Significant further work will be required to enable a balanced budget to be set for 15/16 and onwards. Sharing services with Taunton Deane will help towards the savings target, both in terms of staff savings and savings arising from transformation.

**Future Potential Savings****Table 11**

<b>2015/16</b>	<b>£</b>
Shared management and services business case	295,600
Interest on external loan	42,850
Termination of Home Improvement Agency Contract	39,320
Cessation of Rural Housing Project	12,500
<b>Sub Total</b>	<b>390,270</b>
To be identified	135,450
<b>Total</b>	<b>525,720</b>

### Earmarked Reserves

A summary of the 'earmarked' reserves and the forecast position at the year-end is shown in **table 13** below.

**Earmarked Reserves – Table 12**

Description	Balance as at 1/4/13	Adjustments in Year	Grant Received in Year	Applied in Year	Balance as at 31/3/14
Economic Regeneration	27,500.00	(27,500.00)			0.00
Working Neighbourhood Fund	159,747.37	(21,780.37)		(49,967.00)	88,000.00
Community Safety Reserve	7,395.15				7,395.15
Land Charge Reserve	32,897.71				32,897.71
Tourism Reserve	19,138.75				19,138.75
Seaside Town Reserve	96,424.90			(84,783.82)	11,641.08
Corporate Performance Improvement	19,419.46			(19,419.46)	0.00
New Homes Bonus	193,892.14	(19,878.14)	383,964.00	(506,158.00)	51,820.00
Lorry Park Reserve	46,000.00	(37,665.00)		(8,335.00)	0.00
Local Strategic Partnership	1,320.67	(1,201.13)		(119.54)	0.00
Hinkley Point C – DCO	47,902.43	(47,902.43)			0.00
Sustainability Reserve	325,295.85	136,510.40			461,806.25
Mortgage Rescue Programme	34,500.00			(25,000.00)	9,500.00
Minehead Event Reserve	20,000.00			(5,415.00)	14,585.00
COOL Tourism Reserve	367.65			(367.65)	0.00
Housing Benefit Administration	15,535.51		15,235.00	(24,967.12)	5,803.39
New Burdens	25,541.68	(37,303.10)	32,680.00		20,918.58
Benefit External Processing	4,754.68		106,094.00	(106,096.00)	4,752.68
Discretionary Housing Payments	11,424.00				11,424.00

WSC Elections Reserve	10,000.00				10,000.00
Water Bathing Signs	1,266.46				1,266.46
<b>TOTAL</b>	<b>1,100,324.41</b>	<b>(56,719.77)</b>	<b>537,973.00</b>	<b>(830,628.59)</b>	<b>750,949.05</b>



**Report Number:** WSC 30/14  
**Presented by:** Cllr Kate Kravis, Lead Member For Resources and Central Support  
**Author of the Report:** Steve Plenty  
**Contact Details:**  
     **Tel.No.: Direct Line** 01984 635217  
     **Email:** sjplenty@westsomerset.gov.uk  
  
**Report to a Meeting of:** Council  
**To be Held on:** 26<sup>th</sup> February 2014  
**Date Entered on Executive Forward Plan Or Agreement for Urgency Granted:** N/A

## COUNCIL TAX RESOLUTION 2014/15

### 1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to enable the Council to calculate and set the Council Tax for 2014/15.

### 2. CONTRIBUTION TO CORPORATE PRIORITIES

- 2.1 None directly in this report.

### 3. RECOMMENDATIONS

- 3.1 To approve the formal Council Tax Resolution as shown in Appendix A, B, and C to this report.

### 4. RISK ASSESSMENT (IF APPLICABLE)

#### Risk Matrix

Description	Likelihood	Impact	Overall
The key risk is that the Council does not approve the council tax requirement in the correct format.	Possible (3)	Major (4)	Medium (12)
<i>The mitigation for this is that the Council uses the attached CIPFA format to approve the council tax requirement.</i>	Rare (1)	Major (4)	Low (4)

The scoring of the risks identified in the above table has been based on the scoring matrix. Each risk has been assessed and scored both before the mitigation measures have been actioned and after they have.

### 5. BACKGROUND INFORMATION

- 5.1 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 Requirement for the year, not its budget requirement as reported in previous years.

- 5.2 The precept levels of the other precepting bodies have now been received. These are detailed below:
- 5.3 Somerset County Council met on 19<sup>th</sup> February 2014 and set their precept at £13,590,151.70, adjusted by a Collection Fund Surplus of £238,000. This results in a Band D Council Tax of £1,027.30 and details can be found in Appendix B to this report.
- 5.4 Police & Crime Commissioner for Avon and Somerset met on 5<sup>th</sup> February 2014 and set their precept at £2,267,094.81, adjusted by a Collection Fund Surplus of £38,760. This results in a Band D Council Tax of £171.37 and details can be found in Appendix B to this report.
- 5.5 Devon and Somerset Fire and Rescue Service met on 24<sup>th</sup> February 2014 and set their precept at £1,017,177.81, adjusted by a Collection Fund Surplus of £17,340. This results in a Band D Council Tax of £76.89 and details can be found in Appendix B to this report.
- 5.7 The Town and Parish Precepts for 2014/15 are detailed in Appendix C to this report and total £811,879.31. The increase in the average Band D Council Tax for Parish and Town Councils is 2.42% and results in an average Band D Council Tax figure of £61.37 for 2014/15.
- 5.8 By approving the Council Tax Resolution the total Band D Council Tax will be as follows:

	<b>2013/14</b> <b>£</b>	<b>2014/15</b> <b>£</b>	<b>Increase</b> <b>%</b>
West Somerset Council	137.82	137.82	0.00%
Somerset County Council	1,027.30	1,027.30	0.00%
Police & Crime Commissioner for Avon and Somerset	168.03	171.37	1.99%
Devon and Somerset Fire and Rescue Service	75.39	76.89	1.99%
<b>Sub-Total</b>	<b>1,408.54</b>	<b>1,413.38</b>	<b>0.34%</b>
Town and Parish Council (Average)	59.92	61.37	2.42%
<b>Total</b>	<b>1,468.46</b>	<b>1,474.75</b>	<b>0.43%</b>

## **6. FINANCIAL/RESOURCE IMPLICATIONS**

- 6.1 As set out in the report.

## **7. SECTION 151 OFFICER COMMENTS**

- 7.1 West Somerset Council is proposing a Council Tax increase of 0.00%, therefore opting to take the Council Tax Freeze grant being offered. The amount of the freeze grant is £20,547 for 2014/15.

## **8. EQUALITY & DIVERSITY IMPLICATIONS**

**Members need to demonstrate that they have consciously thought about the three aims of the Public Sector Equality Duty as part of the decision making process.**

The three aims the authority **must** have due regard for:

- Eliminate discrimination, harassment, victimisation
- Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it
- Foster good relations between persons who share a relevant protected characteristic and persons who do not share it

8.1 None directly in this report.

## **9. CRIME AND DISORDER IMPLICATIONS**

9.1 None directly in this report.

## **10. CONSULTATION IMPLICATIONS**

10.1 None directly in this report.

## **11. ASSET MANAGEMENT IMPLICATIONS**

11.1 None directly in this report.

## **12. ENVIRONMENTAL IMPACT IMPLICATIONS**

12.1 None directly in this report.

## **13. LEGAL IMPLICATIONS**

13.1 None directly in this report.



**The Council is recommended to resolve as follows:**

1. It be noted that the Council calculated the Council Tax Base 2014/15
  - (a) for the whole Council area as **13,229.0** [Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the Act)] (**the tax base for the whole district**); and
  - (b) for dwellings in those parts of its area to which a Parish precept relates as in the attached Appendix C (**the tax base for each parish or town council area**).
  
2. Calculate that the Council Tax requirement for the Council's own purposes for 2014/15 (excluding Parish precepts) is £1,823,221.
  
3. That the following amounts be calculated for the year 2014/15 in accordance with Sections 31 to 36 of the Act:

(a)	£24,718,130	being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act; (expenditure, including all precepts issued to it by parish and town councils).
(b)	£22,083,030	being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act (income, including government grants, benefits subsidy and adjustments for surpluses on the Collection Fund).
(c)	£2,635,100	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); (expenditure less income).
(d)	£199.19	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; (this is an overall average amount of Council Tax, per Band D property including Parish precepts).
(e)	£811,879	being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act (as per the attached Appendix C).
(f)	£137.82	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 Parish precept relates (the District Council element of the tax for Band D dwellings).

4. To note that the County Council, the Police Authority and the Fire Authority have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the Council's area as indicated in the table below.
  
5. That the Council, in accordance with Sections 30 ad 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the table below as the amounts of Council Tax for 2014/15 for each part of its area and for each of the categories of dwellings. The table excludes parish and town precepts and special expenses.

## VALUATION BANDS

### WEST SOMERSET COUNCIL

A	B	C	D	E	F	G	H
£91.88	£107.19	£122.51	£137.82	£168.45	£199.07	£229.70	£275.64

### SOMERSET COUNTY COUNCIL

A	B	C	D	E	F	G	H
£684.87	£799.01	£913.16	£1,027.30	£1,255.59	£1,483.88	£1,712.17	£2,054.60

### POLICE & CRIME COMMISSIONER FOR AVON AND SOMERSET

A	B	C	D	E	F	G	H
£114.25	£133.29	£152.33	£171.37	£209.45	£247.53	£285.62	£342.74

### DEVON AND SOMERSET FIRE AND RESCUE SERVICES

A	B	C	D	E	F	G	H
£51.26	£59.80	£68.35	£76.89	£93.98	£111.06	£128.15	£153.78

### AGGREGATE OF COUNCIL TAX REQUIREMENTS

A	B	C	D	E	F	G	H
£942.26	£1,099.29	£1,256.35	£1,413.38	£1,727.47	£2,041.54	£2,355.64	£2,826.76

## APPENDIX B

## Council Tax Schedule 2014/15

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
West Somerset Council	91.88	107.19	122.51	137.82	168.45	199.07	229.70	275.64
Somerset County Council	684.87	799.01	913.16	1,027.30	1,255.59	1,483.88	1,712.17	2,054.60
Police & Crime Commissioner for Avon and Somerset	114.25	133.29	152.33	171.37	209.45	247.53	285.62	342.74
Devon and Somerset Fire and Rescue Service	51.26	59.80	68.35	76.89	93.98	111.06	128.15	153.78
Parish/Town only (a)								
Parish/Town & District (b)								
Total (c)								
<b>Bicknoller</b>	(a) 11.14	12.99	14.85	16.71	20.42	24.13	27.84	33.41
	(b) 103.02	120.18	137.36	154.53	188.87	223.20	257.54	309.05
	(c) 953.40	1,112.28	1,271.20	1,430.09	1,747.89	2,065.67	2,383.48	2,860.17
<b>Brompton Ralph</b>	(a) 28.84	33.65	38.45	43.26	52.87	62.49	72.10	86.52
	(b) 120.72	140.84	160.96	181.08	221.32	261.56	301.80	362.16
	(c) 971.10	1,132.94	1,294.80	1,456.64	1,780.34	2,104.03	2,427.74	2,913.28
<b>Brompton Regis</b>	(a) 16.97	19.79	22.62	25.45	31.11	36.76	42.42	50.90
	(b) 108.85	126.98	145.13	163.27	199.56	235.83	272.12	326.54
	(c) 959.23	1,119.08	1,278.97	1,438.83	1,758.58	2,078.30	2,398.06	2,877.66
<b>Brushford</b>	(a) 23.93	27.92	31.91	35.90	43.88	51.86	59.83	71.80
	(b) 115.81	135.11	154.42	173.72	212.33	250.93	289.53	347.44
	(c) 966.19	1,127.21	1,288.26	1,449.28	1,771.35	2,093.40	2,415.47	2,898.56
<b>Carhampton</b>	(a) 24.85	28.99	33.13	37.27	45.55	53.83	62.12	74.54
	(b) 116.73	136.18	155.64	175.09	214.00	252.90	291.82	350.18
	(c) 967.11	1,128.28	1,289.48	1,450.65	1,773.02	2,095.37	2,417.76	2,901.30
<b>Clatworthy</b>	(a) 17.29	20.18	23.06	25.94	31.70	37.47	43.23	51.88
	(b) 109.17	127.37	145.57	163.76	200.15	236.54	272.93	327.52
	(c) 959.55	1,119.47	1,279.41	1,439.32	1,759.17	2,079.01	2,398.87	2,878.64
<b>Crowcombe</b>	(a) 18.66	21.77	24.88	28.00	34.22	40.44	46.66	55.99
	(b) 110.54	128.96	147.39	165.82	202.67	239.51	276.36	331.63
	(c) 960.92	1,121.06	1,281.23	1,441.38	1,761.69	2,081.98	2,402.30	2,882.75
<b>Cutcombe</b>	(a) 34.06	39.74	45.41	51.09	62.44	73.80	85.15	102.18
	(b) 125.94	146.93	167.92	188.91	230.89	272.87	314.85	377.82
	(c) 976.32	1,139.03	1,301.76	1,464.47	1,789.91	2,115.34	2,440.79	2,928.94
<b>Dulverton</b>	(a) 59.34	69.24	79.13	89.02	108.80	128.58	148.36	178.03
	(b) 151.22	176.43	201.64	226.84	277.25	327.65	378.06	453.67
	(c) 1,001.60	1,168.53	1,335.48	1,502.40	1,836.27	2,170.12	2,504.00	3,004.79
<b>Dunster</b>	(a) 26.19	30.55	34.92	39.28	48.01	56.74	65.47	78.56
	(b) 118.07	137.74	157.43	177.10	216.46	255.81	295.17	354.20
	(c) 968.45	1,129.84	1,291.27	1,452.66	1,775.48	2,098.28	2,421.11	2,905.32
<b>East Quantoxhead</b>	(a) 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(b) 91.88	107.19	122.51	137.82	168.45	199.07	229.70	275.64
	(c) 942.26	1,099.29	1,256.35	1,413.38	1,727.47	2,041.54	2,355.64	2,826.76
<b>Elworthy</b>	(a) 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(b) 91.88	107.19	122.51	137.82	168.45	199.07	229.70	275.64
	(c) 942.26	1,099.29	1,256.35	1,413.38	1,727.47	2,041.54	2,355.64	2,826.76
<b>Exford</b>	(a) 30.86	36.01	41.15	46.29	56.58	66.87	77.16	92.59
	(b) 122.74	143.20	163.66	184.11	225.03	265.94	306.86	368.23
	(c) 973.12	1,135.30	1,297.50	1,459.67	1,784.05	2,108.41	2,432.80	2,919.35
<b>Exmoor</b>	(a) 13.96	16.29	18.62	20.94	25.60	30.25	34.91	41.89
	(b) 105.84	123.48	141.13	158.76	194.05	229.32	264.61	317.53
	(c) 956.22	1,115.58	1,274.97	1,434.32	1,753.07	2,071.79	2,390.55	2,868.65
<b>Exton</b>	(a) 22.41	26.14	29.88	33.61	41.08	48.55	56.02	67.23
	(b) 114.29	133.33	152.39	171.43	209.53	247.62	285.72	342.87
	(c) 964.67	1,125.43	1,286.23	1,446.99	1,768.55	2,090.09	2,411.66	2,893.99
<b>Holford</b>	(a) 18.27	21.32	24.36	27.41	33.50	39.59	45.68	54.82
	(b) 110.15	128.51	146.87	165.23	201.95	238.66	275.38	330.46
	(c) 960.53	1,120.61	1,280.71	1,440.79	1,760.97	2,081.13	2,401.32	2,881.58
<b>Huish Champflower</b>	(a) 19.93	23.25	26.57	29.90	36.54	43.18	49.83	59.79
	(b) 111.81	130.44	149.08	167.72	204.99	242.25	279.53	335.43
	(c) 962.19	1,122.54	1,282.92	1,443.28	1,764.01	2,084.72	2,405.47	2,886.55
<b>Kilve</b>	(a) 20.38	23.78	27.17	30.57	37.36	44.16	50.95	61.14
	(b) 112.26	130.97	149.68	168.39	205.81	243.23	280.65	336.78
	(c) 962.64	1,123.07	1,283.52	1,443.95	1,764.83	2,085.70	2,406.59	2,887.90
<b>Luccombe</b>	(a) 26.02	30.35	34.69	39.03	47.70	56.37	65.05	78.05
	(b) 117.90	137.54	157.20	176.85	216.15	255.44	294.75	353.69
	(c) 968.28	1,129.64	1,291.04	1,452.41	1,775.17	2,097.91	2,420.69	2,904.81
<b>Luxborough</b>	(a) 12.39	14.45	16.52	18.58	22.71	26.84	30.97	37.16
	(b) 104.27	121.64	139.03	156.40	191.16	225.91	260.67	312.80
	(c) 954.65	1,113.74	1,272.87	1,431.96	1,750.18	2,068.38	2,386.61	2,863.92
<b>Minehead</b>	(a) 54.19	63.22	72.25	81.28	99.34	117.40	135.47	162.56
	(b) 146.07	170.41	194.76	219.10	267.79	316.47	365.17	438.20
	(c) 996.45	1,162.51	1,328.60	1,494.66	1,826.81	2,158.94	2,491.11	2,989.32

<b>Monksilver</b>	(a)	5.89	6.88	7.86	8.84	10.80	12.77	14.73	17.68
	(b)	97.77	114.07	130.37	146.66	179.25	211.84	244.43	293.32
	(c)	948.15	1,106.17	1,264.21	1,422.22	1,738.27	2,054.31	2,370.37	2,844.44
<b>Nettlecombe</b>	(a)	16.19	18.89	21.59	24.29	29.68	35.08	40.48	48.57
	(b)	108.07	126.08	144.10	162.11	198.13	234.15	270.18	324.21
	(c)	958.45	1,118.18	1,277.94	1,437.67	1,757.15	2,076.62	2,396.12	2,875.33
<b>Oare</b>	(a)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(b)	91.88	107.19	122.51	137.82	168.45	199.07	229.70	275.64
	(c)	942.26	1,099.29	1,256.35	1,413.38	1,727.47	2,041.54	2,355.64	2,826.76
<b>Old Cleeve</b>	(a)	9.07	10.59	12.10	13.61	16.63	19.66	22.68	27.22
	(b)	100.95	117.78	134.61	151.43	185.08	218.73	252.38	302.86
	(c)	951.33	1,109.88	1,268.45	1,426.99	1,744.10	2,061.20	2,378.32	2,853.98
<b>Porlock</b>	(a)	54.53	63.61	72.70	81.79	99.97	118.14	136.32	163.58
	(b)	146.41	170.80	195.21	219.61	268.42	317.21	366.02	439.22
	(c)	996.79	1,162.90	1,329.05	1,495.17	1,827.44	2,159.68	2,491.96	2,990.34
<b>Sampford Brett</b>	(a)	10.35	12.07	13.80	15.52	18.97	22.42	25.87	31.04
	(b)	102.23	119.26	136.31	153.34	187.42	221.49	255.57	306.68
	(c)	952.61	1,111.36	1,270.15	1,428.90	1,746.44	2,063.96	2,381.51	2,857.80
<b>Selworthy &amp; Minehead Without</b>	(a)	28.61	33.37	38.14	42.91	52.45	61.98	71.52	85.82
	(b)	120.49	140.56	160.65	180.73	220.90	261.05	301.22	361.46
	(c)	970.87	1,132.66	1,294.49	1,456.29	1,779.92	2,103.52	2,427.16	2,912.58
<b>Skilgate</b>	(a)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(b)	91.88	107.19	122.51	137.82	168.45	199.07	229.70	275.64
	(c)	942.26	1,099.29	1,256.35	1,413.38	1,727.47	2,041.54	2,355.64	2,826.76
<b>Stogumber</b>	(a)	22.02	25.69	29.36	33.03	40.37	47.71	55.05	66.06
	(b)	113.90	132.88	151.87	170.85	208.82	246.78	284.75	341.70
	(c)	964.28	1,124.98	1,285.71	1,446.41	1,767.84	2,089.25	2,410.69	2,892.82
<b>Stogursey</b>	(a)	25.78	30.08	34.37	38.67	47.26	55.86	64.45	77.34
	(b)	117.66	137.27	156.88	176.49	215.71	254.93	294.15	352.98
	(c)	968.04	1,129.37	1,290.72	1,452.05	1,774.73	2,097.40	2,420.09	2,904.10
<b>Stringston</b>	(a)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(b)	91.88	107.19	122.51	137.82	168.45	199.07	229.70	275.64
	(c)	942.26	1,099.29	1,256.35	1,413.38	1,727.47	2,041.54	2,355.64	2,826.76
<b>Timberscombe</b>	(a)	26.18	30.55	34.91	39.27	48.00	56.73	65.46	78.55
	(b)	118.06	137.74	157.42	177.09	216.45	255.80	295.16	354.19
	(c)	968.44	1,129.84	1,291.26	1,452.65	1,775.47	2,098.27	2,421.10	2,905.31
<b>Treborough</b>	(a)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(b)	91.88	107.19	122.51	137.82	168.45	199.07	229.70	275.64
	(c)	942.26	1,099.29	1,256.35	1,413.38	1,727.47	2,041.54	2,355.64	2,826.76
<b>Upton</b>	(a)	16.28	18.99	21.70	24.42	29.84	35.27	40.69	48.83
	(b)	108.16	126.18	144.21	162.24	198.29	234.34	270.39	324.47
	(c)	958.54	1,118.28	1,278.05	1,437.80	1,757.31	2,076.81	2,396.33	2,875.59
<b>Watchet</b>	(a)	78.45	91.52	104.60	117.67	143.82	169.97	196.12	235.34
	(b)	170.33	198.71	227.11	255.49	312.27	369.04	425.82	510.98
	(c)	1,020.71	1,190.81	1,360.95	1,531.05	1,871.29	2,211.51	2,551.76	3,062.10
<b>West Quantoxhead</b>	(a)	10.13	11.81	13.50	15.19	18.56	21.94	25.31	30.38
	(b)	102.01	119.00	136.01	153.01	187.01	221.01	255.01	306.02
	(c)	952.39	1,111.10	1,269.85	1,428.57	1,746.03	2,063.48	2,380.95	2,857.14
<b>Williton</b>	(a)	62.61	73.04	83.48	93.91	114.78	135.65	156.52	187.82
	(b)	154.49	180.23	205.99	231.73	283.23	334.72	386.22	463.46
	(c)	1,004.87	1,172.33	1,339.83	1,507.29	1,842.25	2,177.19	2,512.16	3,014.58
<b>Winsford</b>	(a)	12.56	14.65	16.75	18.84	23.03	27.21	31.40	37.68
	(b)	104.44	121.84	139.26	156.66	191.48	226.28	261.10	313.32
	(c)	954.82	1,113.94	1,273.10	1,432.22	1,750.50	2,068.75	2,387.04	2,864.44
<b>Withycombe</b>	(a)	31.37	36.59	41.82	47.05	57.50	67.96	78.41	94.10
	(b)	123.25	143.78	164.33	184.87	225.95	267.03	308.11	369.74
	(c)	973.63	1,135.88	1,298.17	1,460.43	1,784.97	2,109.50	2,434.05	2,920.86
<b>Withypool &amp; Hawkridge</b>	(a)	15.60	18.20	20.80	23.40	28.60	33.80	39.00	46.80
	(b)	107.48	125.39	143.31	161.22	197.05	232.87	268.70	322.44
	(c)	957.86	1,117.49	1,277.15	1,436.78	1,756.07	2,075.34	2,394.64	2,873.56
<b>Wootton Courtenay</b>	(a)	11.98	13.98	15.98	17.97	21.97	25.96	29.96	35.95
	(b)	103.86	121.17	138.49	155.79	190.42	225.03	259.66	311.59
	(c)	954.24	1,113.27	1,272.33	1,431.35	1,749.44	2,067.50	2,385.60	2,862.71

## APPENDIX C

## Town &amp; Parish Council Precepts 2014/15

Parish/Town Council	2013/14			2014/15			C Tax Increase
	Tax Base	Precepts	Council Tax Band D	Tax Base	Precepts	Council Tax Band D	
Bicknoller	201.1	£2,872.37	£14.28	206.1	£3,443.11	£16.71	16.98%
Brompton Ralph	97.7	£4,226.22	£43.26	97.2	£4,204.87	£43.26	0.00%
Brompton Regis	204.8	£5,211.91	£25.45	210.2	£5,349.59	£25.45	0.00%
Brushford	213.2	£7,655.91	£35.90	226.4	£8,127.76	£35.90	0.00%
Carhampton	309.3	£11,528.84	£37.27	324.5	£12,094.12	£37.27	0.00%
Clatworthy	38.5	£1,000.00	£25.94	39.7	£1,029.82	£25.94	0.00%
Crowcombe	222.6	£6,039.46	£27.13	229.2	£6,416.50	£28.00	3.18%
Cutcombe	180.8	£7,877.00	£43.57	184.2	£9,411.00	£51.09	17.26%
Dulverton	589.8	£49,308.37	£83.60	606.3	£53,971.00	£89.02	6.48%
Dunster	429.1	£16,857.08	£39.28	432.5	£16,988.60	£39.28	0.00%
East Quantoxhead	43.4		£0.00	41.8		£0.00	
Elworthy	32.2		£0.00	31.9		£0.00	
Exford	186.3	£7,905.86	£42.43	192.9	£8,930.00	£46.29	9.10%
Exmoor	68.2	£1,374.05	£20.14	63.0	£1,318.82	£20.94	3.97%
Exton	92.7	£3,146.95	£33.96	95.2	£3,200.00	£33.61	-1.02%
Holford	126.7	£3,284.57	£25.92	132.8	£3,640.00	£27.41	5.73%
Huish Champflower	111.5	£3,500.00	£31.39	112.4	£3,360.38	£29.90	-4.75%
Kilve	185.6	£5,500.00	£29.64	188.8	£5,771.53	£30.57	3.15%
Luccombe	62.4	£2,625.00	£42.04	69.1	£2,696.80	£39.03	-7.17%
Luxborough	94.5	£1,755.75	£18.58	96.8	£1,798.50	£18.58	0.00%
Minehead	3,862.5	£313,944.00	£81.28	3,966.3	£322,380.86	£81.28	0.00%
Monksilver	57.9	£511.34	£8.84	58.7	£518.91	£8.84	0.00%
Nettlecombe	89.2	£1,893.24	£21.23	94.7	£2,300.00	£24.29	14.39%
Oare	33.8		£0.00	33.5	£0.00	£0.00	
Old Cleeve	635.9	£8,657.50	£13.61	644.4	£8,770.28	£13.61	0.00%
Porlock	667.9	£49,774.90	£74.52	687.7	£56,247.40	£81.79	9.75%
Sampford Brett	134.8	£2,092.98	£15.52	136.5	£2,118.48	£15.52	0.00%
Selworthy & Minehead Without	218.0	£9,353.97	£42.91	233.3	£10,010.90	£42.91	0.00%
Skilgate	45.6		£0.00	50.1		£0.00	
Stogumber	303.4	£9,048.37	£29.83	312.4	£10,318.89	£33.03	10.75%
Stogursey	461.8	£17,857.63	£38.67	472.5	£18,271.58	£38.67	0.00%
Stringston	43.6		£0.00	46.8		£0.00	
Timberscombe	162.3	£6,300.00	£38.82	165.5	£6,500.00	£39.27	1.17%
Treborough	27.5		£0.00	30.1	£0.00	£0.00	
Upton	82.0	£2,000.00	£24.39	83.8	£2,046.00	£24.42	0.10%
Watchet	1,034.8	£115,516.55	£111.63	1,075.8	£126,590.55	£117.67	5.41%
West Quantoxhead	160.1	£3,500.00	£21.87	164.6	£2,500.00	£15.19	-30.54%
Williton	795.1	£74,667.34	£93.91	821.0	£77,100.11	£93.91	0.00%
Winsford	159.2	£3,000.00	£18.84	164.7	£3,102.95	£18.84	0.00%
Withycombe	112.5	£4,997.46	£44.43	116.9	£5,500.00	£47.05	5.89%
Withypool & Hawkridge	119.6	£2,850.00	£23.84	121.8	£2,850.00	£23.40	-1.84%
Wootton Courtenay	163.9	£3,000.00	£18.31	166.9	£3,000.00	£17.97	-1.82%
<b>TOTAL / AVERAGE</b>	<b>12,861.8</b>	<b>£770,634.62</b>	<b>£59.92</b>	<b>13,229.0</b>	<b>£811,879.31</b>	<b>£61.37</b>	



Report Number: WSC<sup>31</sup> 27/14

Presented by: Cllr K V Kravis, Lead Member for Resources and Central Support

Author of the Report: Martin Griffin, HR Consultant

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Report to a Meeting of: Council

To be Held on: 26 February 2014

Date Entered on Executive Forward Plan Or Agreement for Urgency Granted: n/a

## PAY POLICY STATEMENT 2014/15

### 1. PURPOSE OF REPORT

1.1 To seek approval from Council for the 2014/15 Pay Policy Statement.

### 2. CONTRIBUTION TO CORPORATE PRIORITIES

2.1 There are no direct links to the Council's existing Corporate Priorities.

### 3. RECOMMENDATIONS

3.1 That Council approve the Pay Policy Statement 2014/15 as set out in Appendix A to the report and amendments to the Written Statement on Local Government Pension Scheme Employers Discretions and Key Pensions Policy as set out in Appendix E.

### 4. RISK ASSESSMENT (IF APPLICABLE)

#### Risk Matrix

Description	Likelihood	Impact	Overall
Failure of Council to approve a Pay Policy Statement by 31 March 2014 will mean that the Council is in breach of the Localism Act 2011 which could damage the Council's reputation or lead to challenge.	2	2	4
<i>The HR Section proactively manages the Policy Review Schedule and the annual requirement to approve a Pay Policy Statement has been added to this Schedule.</i>	1	1	1

The scoring of the risks identified in the above table has been based on the scoring matrix. Each risk has been assessed and scored both before the mitigation measures have been actioned and after they have.

### 5. BACKGROUND INFORMATION

5.1 The Localism Act 2011 requires that a relevant authority must approve, through Full Council, a pay policy statement for the following financial year and this must set out the authority's policies for the financial year relating to a range of factors. This is the third year that the Council has needed to approve a pay Policy Statement.

- 5.2 The statement for 2014/15 has met the existing requirements of the Localism Act 2011 and statutory guidance from the Department for Communities and Local Government but has, for the first time, been provided to reflect the decisions made by Full Council on 12 November 2013 to enter into the Joint Management and Shared Services Project with Taunton Deane BC.
- 5.3 The Joint Pay Policy Statement also reflects the majority of the Local Government Pension Scheme Discretions which are needed to cover the introduction of the new 2014 Local Government Pension Scheme which commences on 1 April 2014. There are two additional discretions which need to be considered which will be brought back for member consideration within a three month period of 1 April 2014 as the Transitional Regulations are not enacted as yet and these two discretions require further investigation.
- 5.4 The changes contained in **Appendix A** reflect new Regulation numbers but are based on the previous approach taken by the authority.

## **6. FINANCIAL/RESOURCE IMPLICATIONS**

- 6.1 There are no financial implications associated with this report.

## **7. SECTION 151 OFFICER COMMENTS**

- 7.1 The Section 151 officer has read this report and has no comment to make.

## **8. EQUALITY & DIVERSITY IMPLICATIONS**

**Members need to demonstrate that they have consciously thought about the three aims of the Public Sector Equality Duty as part of the decision making process.**

The three aims the authority **must** have due regard for:

- Eliminate discrimination, harassment, victimisation
- Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it
- Foster good relations between persons who share a relevant protected characteristic and persons who do not share it

- 8.1 There are no equality and diversity implications arising from this report.

## **9. CRIME AND DISORDER IMPLICATIONS**

- 9.1 There are no crime and disorder implications arising from this report.

## **10. CONSULTATION IMPLICATIONS**

- 10.1 The Council's UNISON Branch have been consulted on this report and have not provided any comments on the Pay Policy Statement for 2014/15.

## **11. ASSET MANAGEMENT IMPLICATIONS**

- 11.1 There are no asset management implications associated with this report.

## **12. ENVIRONMENTAL IMPACT IMPLICATIONS**

- 12.1 There are no environmental implications associated with the content of this report.

## **13. LEGAL IMPLICATIONS**

- 13.1 The Council are required to comply with the provisions of the Localism Act 2011.

## **PAY POLICY STATEMENT 2014/15**

### **Taunton Deane Borough Council and West Somerset Council**

#### **1. Introduction**

This pay statement describes the pay arrangements and policies that relate to the pay of the workforce which serves the Joint Management and Shared Services Partnership between Taunton Deane Borough Council and West Somerset Council). This statement describes in particular the arrangements for the JMASS senior staff and its lowest paid employees.

The statement will be considered by elected members of the two councils at Full Council meetings.

#### **2. Purpose of the statement**

Section 38 (1) of the Localism Act 2011 requires local authorities to prepare and publish a pay policy statement for each financial year.

The pay statement is intended to bring together sufficient information about the different elements of the local authority's pay policies to enable local taxpayers to reach an informed view about local decisions on all aspects of pay and reward for employees. It also provides the context for the more detailed financial information that is already published by local authorities under the Code of Recommended Practice for Local Authorities on Data Transparency and the by Accounts and Audit (England) Regulations 2011.

#### **3. The Joint Management and Shared Service partnership between Taunton Deane Borough Council and West Somerset Council**

In November 2013 the two councils entered into an agreement by which services will be delivered by a single workforce across the two local authority areas.

In order to reduce costs and increase efficiency for the two councils the workforce is led by a single Chief Executive and team of senior staff which replaces the two separate management teams which served the two councils before the agreement was approved. The two councils share the salary costs of senior employees set out in this statement.

This pay statement has been produced during a period of transition for the workforce. The transfer of staff into new posts in a reorganised single workforce is currently underway and will be completed by the end of 2014/15. Taunton Deane Borough Council will employ all staff on behalf of the Partnership.

Elected members, at respective Council meetings on 12 November 2013, have already considered and approved the details of senior salary packages for the Joint Management Team and new terms and conditions of employment for the whole of

the shared workforce are being negotiated with UNISON with a view to these new terms being in place by 1 April 2015.

Elected members agreed a revised pay and grading scheme for the single workforce below the Joint Management Team at their meetings of 12 November 2013.

In view of these changes this pay statement represents the position on the pay structures and other elements of the remuneration package for staff as at 31 March 2014.

#### **4. Policy statement**

The Partnership is committed to ensuring transparent, fair and equitable pay and reward arrangements that provide value for money and enable the recruitment and retention of employees with the skills and motivation to deliver high quality services for Taunton Deane Borough Council and West Somerset Council and its communities. The policies that support these objectives are summarised in this document.

#### **5. Scope**

The pay statement describes the pay arrangements that apply to the Joint Management Team (the senior employees) and the two council's lowest paid employees.

For the purpose of this pay statement **senior employees** are defined as those staff in the top three tiers of management; the Chief Executive, 3 Directors, the Assistant Chief Executive and 7 Assistant Directors.

The pay and grading of employees, other than senior employees, are currently set using pay structures divided into grades within which are spinal column points setting the pay rates. Posts are allocated to a pay grade through a process of job evaluation.

Current pay and grading structures for the two councils are set out in the attached Appendices C (TDBC) and B (WSC). As agreed by both Councils the TDBC pay and grading structure will be used when appointments are made to the joint workforce.

For the purpose of this statement **lowest paid employees** for the two councils are defined as follows:

- Taunton Deane Borough Council - those who receive a salary equivalent to Grade B on the council's pay structure. This is because no employee of the council is paid at a grade lower than Grade B (Point 11).
- West Somerset Council – those who receive a salary equivalent to Grade 1 (Point 8)

The Councils are required, for the purposes of this statement, to define 'its lowest paid employees' and also to explain why they have adopted this definition.

Other than the posts set out in above (senior management) and recognised apprentices all posts within the councils have been subject to Job Evaluation to assess the value of the job content and then, subject to that value, have been placed in an agreed grade.

The councils will therefore define their lowest paid employees as those on the minimum pay points as these (apart from apprentices) are the lowest hourly rates paid to employees of the councils. The Council have adopted this definition, as it can be easily understood.

It should, however, be pointed out that the new TDBC pay gradings have been amended by members to commence from the current 'Living Wage' (outside of London) and when the creation of the shared workforce is completed this will be the lowest hourly rate paid to employees.

## **6. Remuneration of senior employees**

As part of the annual Pay Policy Statement each council must state

- (a) the elements of remuneration for each senior employee and these are set out in Appendix A.
- (b) the policy for determining the remuneration of senior employees on recruitment,

The Joint Management Team are employed on fixed pay points for all posts within the top three tiers and therefore remuneration in terms of salary will be fixed on appointment if these remained unaltered.

Any other elements of remuneration, as set out in Appendix A, that are relevant at the point of recruitment are highlighted accordingly.

The Leaders will, after taking independent pay advice from South West Councils or similar, recommend the remuneration package on appointment to the above posts to Full Council prior to advertisement of any vacancy. The remuneration package will then be subject to the approval of Full Councils.

- (c) how any increases and additions to remuneration for each senior employee are made,

Annual cost of living pay awards are negotiated nationally by the Local Government Employers organisation and, where a pay award is agreed, these will be applied to the fixed pay point of the employee.

The Council has the ability to determine certain pension Local Government Pension Scheme discretions and the Discretions which have been adopted by each authority are attached in Appendices D (TDBC) and E (WSC).

The post of Chief Executive is employed on the Terms and Conditions of Employment agreed by the JNC for Chief Executives and all other senior employees are covered by the Terms and Conditions of Employment agreed by the JNC for Chief Officers all of which are supplemented by local terms and conditions agreed by Taunton Deane Borough Council as the employer.

(d) the use of performance-related pay for chief officers,

The councils do not operate Performance Related Pay schemes for any of its staff.

(e) the use of bonuses for senior employees,

The councils do not operate Bonus Schemes or Bonus Payments for any of its staff.

(f) the approach to the payment of senior employees on their ceasing to hold office under or to be employed by the authority,

Any termination payments to senior employees on ceasing office will comply with the policies current at that time, which will have been approved by Full Council of the employing authority. No additional termination payments will be made without the approval of the Executive/Cabinet, this will include any Compromise Agreement settlements, which may be subject to a confidentiality clause. The current joint redundancy policy is attached at Appendix F and retirement policies are attached as Appendices G (TDBC) and H (WSC).

That where severance payments for staff exceed £100,000 they will be reported to full council for approval and in presenting information to full council the components of the relevant severance package will be clearly set out. These components may include salary paid in lieu, redundancy compensation, pension entitlements, holiday pay and any bonuses, fees or allowances paid.

(g) the remuneration of senior employees who return to Local Authority employment

Where the senior employee:

- a. was a previously employed senior employee who left with a severance payment and applies to comeback as a senior employee.

Executive/Cabinet approval would be required to authorise re-employment within the authority of a previously employed senior employee who had left with a severance payment and is seeking re-employment.

- b. was previously employed by the same authority and have comeback as a senior employee under a contract for services.

Executive/Cabinet will be required to approve any award of a 'contract for services' to a senior employee who has previously been employed by the authority.

- c. is in receipt of a Local Government Pension Scheme Pension.

If an employee receiving a pension from the Local Government Pension Scheme becomes re-employed then their pension could be affected. If their pension plus the earnings from their new job is higher than the final pay their pension was calculated on, then their pension will be affected. For every pound that their earnings plus pension exceed previous pay, then their pension will reduce by a pound. This abatement will last for as long as the person exceeds their limit (so either when the new job ends or they reduce their hours so their earnings drop down below the acceptable level).

However, abatement is not applied where the member's pension is less than £3000 per annum.

The Joint Chief Executive is the appointed Returning Officer for Taunton Deane whilst the Assistant Chief Executive is the appointed Returning Officer for West Somerset Council and both receive a fee for County, District and Parish Council and for Parliamentary Election duties. The fee for undertaking this role varies from year to year and is not subject to this policy since fee levels are set regionally and nationally.

## **7. Remuneration of other employees**

As explained in paragraph 5 above, the council's pay structure for all other employees consists of grades and incremental points set out in the attached appendices. Grades are allocated to jobs through a process of job evaluation which establishes the relative value of different jobs within the workforce. The two councils currently operate the same job evaluation scheme (the Greater London Provincial Council Scheme) and both Council's have agreed to continue to use this Scheme for the shared workforce. Salaries for all employees (including senior employees) are subject to increases agreed under national pay award settlements.

The council's pay structure creates the basis of the relationship between the pay of all employees within the scope of the Pay Policy Statement.

The maximum salary for the post of Chief Executive is approximately 7.39:1 for TDBC and 8.26:1 for WSC times the maximum salary of the lowest paid employee. The maximum salary of the Directors is 5.38:1 for TDBC and 6.01:1 for WSC times the maximum salary of the lowest paid employee. The maximum salary of the

Assistant Directors is 4.03:1 for TDBC and 4.50:1 for WSC times the lowest paid employee.

The maximum salary for the post of Chief Executive is approximately 4.4:1 for TDBC and 3.7:1 for WSC times the mean FTE salary.

**NB On completion of the creation of the shared workforce at the end of 2014/15 there will only be one set of comparisons as all staff will be employed by TDBC.**

## **8 Transparency and Publication of Data**

The councils will publish the Pay Policy Statement on the Taunton Deane Borough Council and West Somerset Council websites alongside other information relating to transparency/open government and this can be found on:

<https://www.westsomersetonline.gov.uk/transparency>  
[http://www.tauntondeane.gov.uk/irj/public/council/consultations/consultation?rid=/wpcontent/Sites/TDBC/Web%20Pages/Council/Consultations/Transparency%20Open%20Data\\_0](http://www.tauntondeane.gov.uk/irj/public/council/consultations/consultation?rid=/wpcontent/Sites/TDBC/Web%20Pages/Council/Consultations/Transparency%20Open%20Data_0)

## **9. Review**

The Localism Act requires councils to prepare and publish a pay policy statement for each financial year. The next statement is due for publication before the end of March 2015.

**APPENDICES**

Appendix A	Remuneration to senior staff
Appendix B	West Somerset Council Pay & Grading Structure
Appendix C	Taunton Deane Borough Council Pay & Grading Structure
Appendix D	Taunton Deane Borough Council Local Government Pension Scheme Discretions
Appendix E	West Somerset Council Local Government Pension Scheme Discretions
Appendix F	Taunton Deane Borough Council & West Somerset Council redundancy policy
Appendix G	Taunton Deane Borough Council Flexible Retirement Policy
Appendix H	West Somerset Council Retirement Policy



## Appendix A – Remuneration to Senior Staff

### The Level and Remuneration for each Chief Officer

Post	Statutory Role	Terms and Conditions and JE Status	Salary	Salary Progression	Bonus or Performance related pay	Other Benefits	Pension Enhancement in Year
Chief Executive	Head of Paid Service	JNC Chief Executives – Out of JE	£110,000	No	No	Lease Car  Payment of Professional Subscription  *Election payments – Returning Officer  Payments relating to LGPS Employer Contributions	No
Strategic Director of Operations & Deputy Chief Executive	Section 151 Officer	JNC Chief Officers – Out of JE	£85,000	No	No	Lease Car  Payment of Professional Subscription  Payments relating to LGPS Employer Contributions	No
Strategic Director of		JNC Chief Officers –	£80,000	No	No	Payment of Professional	No

Housing & Communities		Out of JE				Subscription	
						Payments relating to LGPS Employer Contributions	
Strategic Director Growth & Development		JNC Chief Officers – Out of JE	£80,000	No	No	Lease Car	No
						Payment of Professional Subscription	
						Payments relating to LGPS Employer Contributions	
Assistant Chief Executive	Monitoring Officer	JNC Chief Officers – Out of JE	£63,500	No	No	Payment of Professional Subscription	No
						Payments relating to LGPS Employer Contributions	
Assistant Director Housing & Community Development		JNC Chief Officers – Out of JE	£60,000	No	No	Payment of Professional Subscription	No
						Payments relating to LGPS Employer Contributions	

Assistant Director Corporate Services		JNC Chief Officers – Out of JE	£60,000	No	No	Lease Car  Payment of Professional Subscription  Payments relating to LGPS Employer Contributions	No
Assistant Director Planning & Environment		JNC Chief Officers – Out of JE	£60,000	No	No	Lease Car cash allowance  Payment of Professional Subscription  Payments relating to LGPS Employer Contributions	No
Assistant Director Resources		JNC Chief Officers – Out of JE	£60,000	No.	No	Payment of Professional Subscription  Payments relating to LGPS Employer Contributions	No
Assistant Director		JNC Chief Officers –	£60,000	No	No	Payment of Professional	No

Business Development		Out of JE				Subscription Payments relating to LGPS Employer Contributions	
Assistant Director Operational Delivery		JNC Chief Officers – Out of JE	£60,000	No	No	Payment of Professional Subscription Payments relating to LGPS Employer Contributions	No

\* Additional payments are made by Central Government to officers carrying out additional duties at elections. These payments will only be received when elections take place and vary according to the responsibility undertaken.

\*\* These thresholds relate to the publication of salary information as required under the Code of Recommended Practice for Local Authorities on Data Transparency (£58,200 is the minimum of the Senior Civil Service minimum pay band) and the Audit and Accounts Regulations (£50,000)

## Appendix B –West Somerset Council Pay & Grading Structure

<b>West Somerset Groups</b>	<b>Spinal Column Points</b>	<b>Salary Banding</b>
WS 1	SCP 5 – 8	£12,435 - £13,321
WS 2	SCP 9 – 12	£13,725 - £15,189
WS 3	SCP 13 – 16	£15,598 - £16,604
WS 4	SCP 17 – 20	£16,998 - £18,638
WS 5	SCP 21 – 24	£19,317 – £21,067
WS 6	SCP 25 – 28	£21,734 - £23,945
WS 7	SCP 29 – 32	£24,892 - £27,323
WS 8	SCP 33 – 36	£28,127 - £30,311
WS 9	SCP 37 – 40	£31,160 - £33,998
WS 10	SCP 41 – 44	£34,894 - £37,578
WS 11	SCP 45 - 48	£38,422 - £41,148
Group Manager	SCP 49 – 52	£42,032 - £44,674

## APPENDIX C – Taunton Deane Borough Council Pay & Grading Structure

Grade	SCP				
	N/A	N/A	N/A	N/A	N/A
<b>B</b>				<b>10</b> £14,760	<b>11</b> £14,880
<b>C</b>	<b>12</b> £15,189	<b>13</b> £15,598	<b>14</b> £15,882	<b>15</b> £16,215	<b>16</b> £16,604
<b>D</b>	<b>17</b> £16,998	<b>18</b> £17,333	<b>19</b> £17,980	<b>20</b> £18,638	<b>21</b> £19,317
<b>E</b>	<b>22</b> £19,817	<b>23</b> £20,400	<b>24</b> £21,067	<b>25</b> £21,734	<b>26</b> £22,443
<b>F</b>	<b>27</b> £23,188	<b>28</b> £23,945	<b>29</b> £24,892	<b>30</b> £25,727	<b>31</b> £26,539
<b>G</b>	<b>32</b> £27,323	<b>33</b> £28,127	<b>34</b> £28,922	<b>35</b> £29,528	<b>36</b> £30,311
<b>H</b>	<b>37</b> £31,160	<b>38</b> £32,072	<b>39</b> £33,128	<b>40</b> £33,998	<b>41</b> £34,894
<b>I</b>	<b>42</b> £35,784	<b>43</b> £36,676	<b>44</b> £37,578	<b>45</b> £38,422	<b>46</b> £39,351
<b>J</b>	<b>47</b> £40,254	<b>48</b> £41,148	<b>49</b> £42,032	<b>50</b> £42,935	<b>51</b> £43,811
<b>K</b>	<b>52</b> £44,705	<b>53</b> £45,590	<b>54</b> £46,483	<b>55</b> £47,171	<b>56</b> £47,862
<b>L</b>	<b>57</b> £48,547	<b>58</b> £49,234	<b>59</b> £49,922	<b>60</b> £50,610	<b>61</b> £51,298

## **APPENDIX D**

### **WRITTEN STATEMENT ON LOCAL GOVERNMENT PENSION SCHEME EMPLOYERS DISCRETIONS AND KEY PENSIONS POLICY**

#### **TAUNTON DEANE BOROUGH COUNCIL**

**April 2014 to 31 March 2015**

### **LGPS (Administration) Regulations 2008**

#### **Regulation B12**

It is not the policy of the Council to augment member's service made redundant/retiring in the interests of efficiency on or before 31<sup>st</sup> March 2014. This discretion can be deleted on 30 September 2014 as former employees only have six months in which to make a request.

#### **Regulation B30 (2)**

The Council will allow individual former employees leaving employment on or before 31.03.14 the option to request early payment of benefits after on or after age 55 and before age 60 which will be considered on a case-by-case basis following the production of a business case. In these cases no additional compensation will be awarded.

#### **Regulation B30 (5)**

With regard to the early payment of benefits on or after age 55 and before age 60 made under B30 (2) above the Council retains the right to waive the actuarial reduction of benefits on exceptional compassionate grounds.

#### **Regulation B30A (3)**

The Council will allow the option to request an application for reinstatement of a suspended tier 3 ill health pension on or after age 55 and before age 60 which will be considered on a case-by-case including the production of evidential support. This applies to employees leaving service on or before 31 March 2014.

#### **Regulation B30A (5)**

With regard to an application for reinstatement of a suspended tier 3 ill health pension on or after age 55 and before age 60 made under B30A (3) above the Council retains the right to waive the actuarial reduction of benefits on exceptional compassionate grounds.

## **Local Government Pension Scheme Regulations 1997 (as amended) in relation to active councillor members and pre 1.4.08 scheme leavers.**

### **Regulation 31 (2)**

The Council will allow a post 31/3/98/pre 1/4/08 leaver or from a councillor member the option to request early payment of benefits after on or after age 55 and before age 60 which will be considered on a case-by-case basis following the production of a business case. In these cases no additional compensation will be awarded.

### **Regulation 31 (5)**

With regard to the early payment of benefits made in accordance with Regulation 31 (2) the Council retains the right to waive the actuarial reduction of benefits on exceptional compassionate grounds.

### **Regulation 31 (7A)**

The Council will allow councillor optants out and pre 1/4/08 employee optants out the option to request payment of benefits at normal retirement date and these will be considered on a case-by-case basis following the production of a business case.

## **The Local Government Pension Scheme Regulations 2013**

### **Regulation 100 (6)**

It is not Council policy to extend the 12-month limit on transfer of previous pension rights into the LGPS.

### **Regulation 9 (1) and 9 (3)**

### **Regulation 9 (1) and 9 (3)**

It is Council policy to allow employee contribution rates to be determined as changes occur during the financial year.

### **Regulation 16(2)(e) and 16(4)(d) Funding of Additional Pension**

It is not the policy of the Council to fund additional pension and will not enter into a shared cost additional pension contributions arrangement..

### **Regulation 30(6) Flexible Retirement**

The Council will allow benefits to be paid to a member of staff if they reduce their hours/grade (known as flexible retirement) and this is set out in the Council's Retirement Policy. Each case will be decided individually after the consideration of a detailed business case and only applies to those aged 55 and over.

**Regulation 30(8)**

With regard to flexible retirement and requests from staff aged 55 or over for retirement the Council retains the right to waive the actuarial reduction of benefits on exceptional compassionate grounds.

**Regulation 31 Award of Additional Pension**

It is not the policy of the Council to award Employer APC for active member leaving on redundancy/efficiency other than by allowing employees leaving on grounds of redundancy/efficiency to use compensation payments to fund additional pensions..

**The Local Government (Early Termination of Employment) Discretionary Compensation Regulations 2006**

As set out in the Redundancy Policy the Council do not limit redundancy payments to the statutory maximum weekly pay threshold and instead use actual weekly pay of the employee.

The Council does not offer a minimum payment with regard to redundancy. Benefits are calculated using actual weekly pay and the statutory number of weeks as calculated against continuous local government service (and service covered by the Modification Order.

The Council provides up to 60 weeks compensation, in addition to any redundancy payment as set out in both the Compensation Policy.

Where additional compensation is paid the employee has the option to augment pension benefits by using all of the additional compensation unless specific criteria are met.

## **APPENDIX E**

### **WRITTEN STATEMENT ON LOCAL GOVERNMENT PENSION SCHEME EMPLOYERS DISCRETIONS AND KEY PENSIONS POLICY**

#### **WEST SOMERSET COUNCIL**

**April 2014 to 31 March 2015**

#### **LGPS (Administration) Regulations 2008**

##### **Regulation B12**

It is not the policy of the Council to augment member's service made redundant/retiring in the interests of efficiency on or before 31<sup>st</sup> March 2014. This discretion can be deleted on 30 September 2014 as former employees only have six months in which to make a request.

##### **Regulation B30 (2)**

The Council will allow individual former employees leaving employment on or before 31.03.14 the option to request early payment of benefits after on or after age 55 and before age 60 which will be considered on a case-by-case basis following the production of a business case. In these cases no additional compensation will be awarded.

##### **Regulation B30 (5)**

With regard to the early payment of benefits on or after age 55 and before age 60 made under B30 (2) above the Council retains the right to waive the actuarial reduction of benefits on exceptional compassionate grounds.

##### **Regulation B30A (3)**

The Council will allow the option to request an application for reinstatement of a suspended tier 3 ill health pension on or after age 55 and before age 60 which will be considered on a case-by-case including the production of evidential support. This applies to employees leaving service on or before 31 March 2014.

##### **Regulation B30A (5)**

With regard to an application for reinstatement of a suspended tier 3 ill health pension on or after age 55 and before age 60 made under B30A (3) above the Council retains the right to waive the actuarial reduction of benefits on exceptional compassionate grounds.

**Local Government Pension Scheme Regulations 1997 (as amended) in relation to active councillor members and pre 1.4.08 scheme leavers.**

**Regulation 31 (2)**

The Council will allow a post 31/3/98/pre 1/4/08 leaver the option to request early payment of benefits after on or after age 55 and before age 60 which will be considered on a case-by-case basis following the production of a business case. In these cases no additional compensation will be awarded.

**Regulation 31 (5)**

With regard to the early payment of benefits made in accordance with Regulation 31 (2) the Council retains the right to waive the actuarial reduction of benefits on exceptional compassionate grounds.

**Regulation 31 (7A)**

The Council will allow pre 1/4/08 employee optants out the option to request payment of benefits at normal retirement date and these will be considered on a case-by-case basis following the production of a business case.

**The Local Government Pension Scheme Regulations 2013**

**Regulation 100 (6)**

It is not Council policy to extend the 12-month limit on transfer of previous pension rights into the LGPS.

**Regulation 9 (1) and 9 (3)**

It is Council policy to allow employee contribution rates to be determined as changes occur during the financial year.

### **Regulation 16(2)(e) and 16(4)(d) Funding of Additional Pension**

It is not the policy of the Council to fund additional pension and will not enter into a shared cost additional pension contributions arrangement..

### **Regulation 30(6) Flexible Retirement**

The Council will allow benefits to be paid to a member of staff if they reduce their hours/grade (known as flexible retirement) and this is set out in the Council's Retirement Policy. Each case will be decided individually after the consideration of a detailed business case and only applies to those aged 55 and over.

### **Regulation 30(8)**

With regard to flexible retirement and requests from staff aged 55 or over for retirement the Council retains the right to waive the actuarial reduction of benefits on exceptional compassionate grounds.

### **Regulation 31 Award of Additional Pension**

It is not the policy of the Council to award Employer APC for active member leaving on redundancy/efficiency other than by allowing employees leaving on grounds of redundancy/efficiency to use compensation payments to fund additional pensions..

### **The Local Government (Early Termination of Employment) Discretionary Compensation Regulations 2006**

As set out in the Redundancy Policy the Council do not limit redundancy payments to the statutory maximum weekly pay threshold and instead use actual weekly pay of the employee.

The Council does not offer a minimum payment with regard to redundancy. Benefits are calculated using actual weekly pay and the statutory number of weeks as calculated against continuous local government service (and service covered by the Modification Order.

The Council provides up to 30 weeks compensation, in addition to any redundancy payment as set out in both the Redundancy and Retirement Policies.

Where additional compensation is paid the employee has the option to augment pension benefits by using all of the additional compensation.

## APPENDIX F – Taunton Deane Borough Council & West Somerset Council Redundancy Policy



Implementation date of policy	13 <sup>th</sup> November 2013
Review date	April 2015

### Redundancy and Redeployment (transition) Policy

#### Introduction

This policy covers any redundancy situations that may arise following the approval of the business case for joint management and shared services between Taunton Deane Borough Council and West Somerset Council (the Councils).

The Councils recognise a responsibility to safeguard the job security and prospects of their employees as far as possible. They also recognise that they must adapt to change and that this process of combining two sets of employees will inevitably affect the structure and size of the workforce.

#### Scope

The policy applies to the employees of both of the Councils and will cover the period following the approval at Full Council of the business case for joint management and shared services between the Councils.

The policy will be reviewed in April 2015 with UNISON to ensure its continued relevance and effectiveness. An extension may be applied with agreement of UNISON.

#### Aims

The aim of this policy is to set out one procedure that will be followed by both Councils throughout the transition period. In doing so, it ensures employees, managers and UNISON are clear of the procedure that is being followed through any redundancy process.

As far as possible, the Councils will seek to avoid or minimise the need for compulsory redundancies, this policy sets out the ways in which the Councils will do this.

## Redundancy Procedure

### Consultation

Where the possibility of redundancies is identified the Councils will inform and consult with the relevant trade union representatives as early as possible and before any formal decisions have been made. As part of the consultation the Council will provide the following information:

- the reasons for the proposed redundancies;
- the numbers and descriptions of employees it proposes to make redundant;
- the total number of employees of those descriptions employed at the establishment in question;
- the proposed method of selecting those who may be dismissed;
- the proposed method of carrying out the dismissals, including the period over which the dismissals are to take effect;
- the proposed method of calculating any redundancy payments;
- the number of agency workers working temporarily for, and under the supervision and direction of, the employer;
- the parts of the employer's business in which the agency workers work; and
- the type of work that the agency workers carry out.

Formal consultation shall be deemed to commence on the date when these details are given in a letter to the Branch Secretaries of both Branches.

Consultation timescales will depend upon the scale of potential redundancies and will be as follows:

- A minimum of 30 days before the first dismissal takes effect, where up to 99 employees are to be made redundant over a period of 90 days or less, or,
- A minimum of 45 days before the first dismissal takes effect, where more than 100 employees are to be made redundant over a period of 90 days or less

Any consultation responses received in time will be included in any committee reports to be considered by the appropriate Committee.

### Measures to avoid or minimise compulsory redundancies

The Councils will, in consultation with the appropriate trade union representatives explore any options to avoid or minimise the need for compulsory redundancies. Alternatives may include (not in order of priority):

- Reductions through natural staff turnover (i.e. not automatically replacing employees who leave)
- Seeking volunteers for redundancy

- Redeployment, including retraining where appropriate
- Stopping or reducing overtime other than contractual or emergency overtime
- Restrictions on permanent and/or external recruitment
- Termination of casual or agency worker arrangements
- Flexible retirements/voluntary reduction in hours

### Employees 'at risk' of redundancy

#### Notification of 'at risk' status

As soon as practicable after the unions have been informed of the potential for redundancies, any individuals affected will be informed that they are 'at risk' of redundancy and that consultation has commenced. An individual will be identified as being 'at risk' of redundancy if their current post does not exist in a new structure or there will be a reduction in the number of the same post in a new structure. This will be confirmed in writing with an estimate of any redundancy payment and if applicable, pension payment due.

Throughout the consultation period, further meetings (usually mid consultation and at the end of the consultation period) will be arranged with individuals 'at risk' of redundancy to discuss any concerns, redeployment opportunities, any selection processes etc. Records of any discussions will be kept on the employee's personal file.

#### Rights of employees 'at risk'

Employees 'at risk' of redundancy have certain rights. The Councils will make every effort to redeploy the individuals within the Councils services.

Employees are entitled to reasonable paid time off to look for alternative employment. This may include time off to attend interviews or attend relevant training courses. A reasonable amount of time is considered to be up to two days per week (pro rata for part-time employees). Such time off must be arranged in advance with the line manager.

A central register of employees 'at risk' of redundancy will be held in HR and those employees put 'at risk' will be informed by HR of all relevant vacancies arising within the Councils. Efforts will be made to redeploy employees within the Councils to retain skills, knowledge and experience and reasonable training will be provided if necessary.

The Councils will make every effort to facilitate employees search for new employment, either through in-house support or, on occasions, outplacement specialists. Support may include; advice on writing application forms or preparing CVs, interview tips, coaching etc.

## Selection for redundancy

Once a proposal for a restructure or reduction in headcount is approved and where compulsory redundancies are unavoidable, the ring fence arrangements and process of selection for redundancy will be agreed with UNISON. It may include some or all of the following criteria:

- Attendance records (other than absences covered by the Equality Act 2010)
- Disciplinary records ('live' warnings only)
- Skills and experience
- Past performance records
- A selection interview

If a function or service is to be discontinued all employees directly related to the provision of that function will automatically be selected for redundancy.

If there is to be a reduction in the number of posts but the job descriptions remain largely unchanged, (i.e. duties are more than 80% the same). Selection will be based on agreed criteria and made by a selection panel that comprises of a higher level of management, at least 1 member of CMT and a representative from HR.

If a restructure involves the creation of new roles, selection for redundancy will be dependant on success at interview for those new roles. A new role is one where the duties are more than 20% different. A ring fence of employees that can apply for the new posts will be agreed with UNISON and will be based on job type, grade and/or salary levels. The appointment panel should consist of managers from a higher level of management, at least 1 member of CMT and a representative from HR.

This appointment process does not apply to posts named as Scheduled Posts on the constitution, (i.e. Joint Chief Executive, Strategic Directors, Corporate Directors, Theme Managers and Corporate Managers). As these appointments require an Appointments Committee, comprising of at least one member of each of the Councils Executive/Cabinet Committees.

The employee/s selected for redundancy will receive written notification of the reasons for their selection as well as their proper contractual notice in accordance with their contract of employment or statutory notice whichever is greater.

NB – The cost of redundancy is not a factor that will be taken into account when selection for redundancy is made.

## Calculation of redundancy payments

Employees will be notified personally about their redundancy entitlements as soon as possible after they have been notified that they are 'at risk' of

redundancy, including the compensation/severance payment in writing and details of any pension due where applicable.

The qualifying service in respect of redundancy payments is two years continuous local government service (in accordance with the Redundancy Payments (Local Government) Modification Order. Reckonable service is limited to the last 20 years before redundancy.

Statutory redundancy payments are made according to the following scale:

(a) one and a half week's pay\* for each year of employment during which the employee was aged 41 and over;

(b) one week's pay\* for each year of employment during which the employee was aged 22 to 40 inclusive;

(c) half a week's pay\* for each year of employment in which the employee was aged 21 and under.

\* A week's pay is based on contractual pay and does not include occasional overtime or additional payments.

Appendix one includes a table with the number of statutory weeks entitlement according to age and continuous service.

If prior to the expiry of the employee's notice of dismissal an individual receives an offer of employment with a related employer (in accordance with the Redundancy Payments Continuity of Employment in Local Government Modification Order 1999) to start immediately or within four weeks of the end of the previous employment, a redundancy payment cannot be made by the Council.

#### Compensation/severance payments

The Councils operate a discretionary enhanced redundancy payment scheme under the Local Government (Early Termination of Employment) (Discretionary Compensation) Regulations 2006, as compensation for the loss of employment on redundancy grounds. Details of the Council's schemes are available from the HR representatives.

Employees will be entitled to the discretionary compensation/severance payments in accordance with the existing policy of their employing Council.

Redundancy and compensation/severance payments will be made to employees within 4 weeks of the date of leaving employment.

#### Local Government Pension Scheme Payments

Employees that have been members of the LGPS for 3 month's or more and are aged 55 or over, are entitled to the immediate unreduced payment of their LGPS benefits if dismissed on the grounds of redundancy.

### Redeployment Procedure

Wherever possible employees will be redeployed to avoid compulsory redundancy.

The Councils reserve the right in agreement with UNISON to apply a ring fence to new roles that are created as a result of any proposed restructures and offer them in the first instance to those employees at a similar job type grade/salary level within the existing structure and who have the relevant skills and experience that match the job description or person specification.

Where there is only one individual matched with the new position they will be slotted in.

Where there is more than one employee that matches the role or a group of employees to more than one role, a selection procedure panel will take place that involves a formal interview and other recruitment selection procedures.

All other vacancies arising within the Council where a suitable ring fence is not identified will be offered to employees 'at risk' of redundancy in the first instance. Such vacancies will be sent initially to the HR Team who will check them against the 'at risk' register for any suitable candidates. Employees will be matched according to the essential criteria on the person specification, salary levels and preferred hours of work. Consideration must also be given to any reasonable appropriate training that will enable them to perform the duties of the role.

Any employees that meet the essential criteria will be made an offer of redeployment. Where more than one employee is matched to a vacancy a selection process will apply.

Any offer of redeployment will be made in writing and will include reference to a trial period, any training available, terms and conditions and protection arrangements if applicable.

Any employees that are redeployed into a new role will be given a 4 week trial period. This period may be extended by mutual agreement.

If the trial period is successful the employee will be sent written confirmation of any changes to terms and conditions. If the trial period is deemed unsuccessful by the manager, contractual notice will be reduced by the length of the trial period.

If an offer of redeployment is made by the Councils and the employee decides during the trial period that they wish to reject the offer, they must advise HR in writing within the trial period.

An employee who believes that a job offer is not suitable alternative employment may claim a redundancy payment. However, this will only be paid where the Councils agree that the job is unsuitable. The decision will be made by a Member of CMT, taking account of any changes to terms and conditions and the level of seniority.

#### Pay Protection and Trickle Down

As part of this policy there will be no protection for employees who are redeployed into another post.

Once agreed, ringfences will operate distinctly from one another without the ability to trickle down or across.

#### Appeals

If an employee is aggrieved about their selection for redundancy they have the right of appeal. The appeal must be received in writing by HR within 10 working days of the decision being made. Refer to Council Appeal Procedure.

If the selection for redundancy was made by the Joint Chief Executive the employee will have the right of appeal to be heard by an Appeal Committee comprising of at least one member of each of the Councils Executive/Cabinet Committee.

If the selection for redundancy was made by a Member of CMT other than the Joint Chief Executive the employee will have a right of appeal to be heard by the Joint Chief Executive.

All decisions made by the appeal panel are final.

Appendix one – Table to show entitlement to statutory weeks redundancy based on age and continuous service

		Years Service																		
		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Age	18																			
	19																			
	20	1	1	1	1															
	21	1	1.5	1.5	1.5	1.5														
	22	1	1.5	2	2	2	2													
	23	1.5	2	2.5	3	3	3	3												
	24	2	2.5	3	3.5	4	4	4	4											
	25	2	3	3.5	4	4.5	5	5	5	5										
	26	2	3	4	4.5	5	5.5	6	6	6	6									
	27	2	3	4	5	5.5	6	6.5	7	7	7	7								
	28	2	3	4	5	6	6.5	7	7.5	8	8	8	8							
	29	2	3	4	5	6	7	7.5	8	8.5	9	9	9	9						
	30	2	3	4	5	6	7	8	8.5	9	9.5	10	10	10	10					
	31	2	3	4	5	6	7	8	9	9.5	10	10.5	11	11	11	11				
	32	2	3	4	5	6	7	8	9	10	10.5	11	11.5	12	12	12	12	12		
	33	2	3	4	5	6	7	8	9	10	11	11.5	12	12.5	13	13	13	13	13	
	34	2	3	4	5	6	7	8	9	10	11	12	12.5	13	13.5	14	14	14	14	14
	35	2	3	4	5	6	7	8	9	10	11	12	13	13.5	14	14.5	15	15	15	15
	36	2	3	4	5	6	7	8	9	10	11	12	13	14	14.5	15	15.5	16	16	16
	37	2	3	4	5	6	7	8	9	10	11	12	13	14	15	15.5	16	16.5	17	17
	38	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	16.5	17	17.5	18
39	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	17.5	18	18.5	
40	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17.0	18.0	18.5	19.0	
41	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17.0	18.0	19.0	19.5	
42	2.5	3.5	4.5	5.5	6.5	7.5	8.5	9.5	10.5	11.5	12.5	13.5	14.5	15.5	16.5	17.5	18.5	19.5	20.5	
43	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17.0	18.0	19.0	20.0	21.0	

		Years Service																		
		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
AGE	44	3.0	4.5	5.5	6.5	7.5	8.5	9.5	10.5	11.5	12.5	13.5	14.5	15.5	16.5	17.5	18.5	19.5	20.5	21.5
	45	3.0	4.5	6.0	7	8	9	10	11	12	13	14	15	16	17.0	18.0	19.0	20.0	21.0	22.0
	46	3.0	4.5	6.0	7.5	8.5	9.5	10.5	11.5	12.5	13.5	14.5	15.5	16.5	17.5	18.5	19.5	20.5	21.5	22.5
	47	3.0	4.5	6.0	7.5	9.0	10	11	12	13	14	15	16	17.0	18.0	19.0	20.0	21.0	22.0	23.0
	48	3.0	4.5	6.0	7.5	9.0	10.5	11.5	12.5	13.5	14.5	15.5	16.5	17.5	18.5	19.5	20.5	21.5	22.5	23.5
	49	3.0	4.5	6.0	7.5	9.0	10.5	12.0	13.0	14.0	15	16	17.0	18.0	19.0	20.0	21.0	22.0	23.0	24.0
	50	3.0	4.5	6.0	7.5	9.0	10.5	12.0	13.5	14.5	15.5	16.5	17.5	18.5	19.5	20.5	21.5	22.5	23.5	24.5
	51	3.0	4.5	6.0	7.5	9.0	10.5	12.0	13.5	15	16	17.0	18.0	19.0	20.0	21.0	22.0	23.0	24.0	25.0
	52	3.0	4.5	6.0	7.5	9.0	10.5	12.0	13.5	15.0	16.5	17.5	18.5	19.5	20.5	21.5	22.5	23.5	24.5	25.5
	53	3.0	4.5	6.0	7.5	9.0	10.5	12.0	13.5	15.0	16.5	18.0	19.0	20.0	21.0	22.0	23.0	24.0	25.0	26.0
	54	3.0	4.5	6.0	7.5	9.0	10.5	12.0	13.5	15.0	16.5	18.0	19.5	20.5	21.5	22.5	23.5	24.5	25.5	26.5
	55	3.0	4.5	6.0	7.5	9.0	10.5	12.0	13.5	15.0	16.5	18.0	19.5	21.0	22.0	23.0	24.0	25.0	26.0	27.0
	56	3.0	4.5	6.0	7.5	9.0	10.5	12.0	13.5	15.0	16.5	18.0	19.5	21.0	22.5	23.5	24.5	25.5	26.5	27.5
	57	3.0	4.5	6.0	7.5	9.0	10.5	12.0	13.5	15.0	16.5	18.0	19.5	21.0	22.5	24.0	25.0	26.0	27.0	28.0
	58	3.0	4.5	6.0	7.5	9.0	10.5	12.0	13.5	15.0	16.5	18.0	19.5	21.0	22.5	24.0	25.5	26.5	27.5	28.5
	59	3.0	4.5	6.0	7.5	9.0	10.5	12.0	13.5	15.0	16.5	18.0	19.5	21.0	22.5	24.0	25.5	27.0	28.0	29.0
	60	3.0	4.5	6.0	7.5	9.0	10.5	12.0	13.5	15.0	16.5	18.0	19.5	21.0	22.5	24.0	25.5	27.0	28.5	29.5
61	3.0	4.5	6.0	7.5	9.0	10.5	12.0	13.5	15.0	16.5	18.0	19.5	21.0	22.5	24.0	25.5	27.0	28.5	30.0	
62	3.0	4.5	6.0	7.5	9.0	10.5	12.0	13.5	15.0	16.5	18.0	19.5	21.0	22.5	24.0	25.5	27.0	28.5	30.0	
63	3.0	4.5	6.0	7.5	9.0	10.5	12.0	13.5	15.0	16.5	18.0	19.5	21.0	22.5	24.0	25.5	27.0	28.5	30.0	
64	3.0	4.5	6.0	7.5	9.0	10.5	12.0	13.5	15.0	16.5	18.0	19.5	21.0	22.5	24.0	25.5	27.0	28.5	30.0	

## **APPENDIX G – Taunton Deane Borough Council Flexible Retirement Policy**

### **TAUNTON DEANE BOROUGH COUNCIL**

#### **FULL OR PARTIAL FLEXIBLE RETIREMENT POLICY**

1. Employees aged 55 (aged 50 up to 31 March 2010) who are members of the Local Government Pension Scheme are able to request payment of early retirement benefits whilst remaining in the Council's employment on reduced hours or a lower grade.
2. This right does not apply to employees who are in receipt of a redundancy payment and early pension benefits or who have taken early retirement in the interests of the efficiency of the service.
3. As a guide, a business case for flexible retirement where any reduction is minimal (e.g. less than 20% either in terms of reduced hours or lower grade) may be difficult to objectively justify.
4. Requests for flexible working may be instigated by employees who meet the criteria set out in 1 above at anytime but will only be able to make one request in any 12 month period.
5. An employee should, in the first instance, approach their line manager with a request for reduced hours, more flexible working patterns by putting their request in writing.
6. The line manager will notify the HR Advisory Team and a meeting will be arranged within 21 days to discuss the request from the employee.
7. At this point the HR Advisory Team will request an estimate of early retirement benefits from the Pension Section of Somerset County Council which will be provided to the employee and be used to complete the Flexible Retirement Approval Request Form.
8. The meeting between the employee, line manager and a member of the HR Advisory Team will discuss the request and business case and will only be referred for approval if it is operationally viable.
9. If the request is referred for approval this will be considered by the relevant Theme Manager/Service Unit Manager and the HR Manager.
10. It should be noted that employees who are retiring in this way before their normal retirement age will suffer an actuarial reduction in their benefits to reflect early payment. In exceptional compassionate circumstances the Council has the right to waive this actuarial reduction.

- 11.** If the request is not referred for approval this will be confirmed to the employee in writing to the employee within 14 days of the meeting. The employee would have the right of appeal against this decision which should be made in writing to the Retained HR Manager within 10 days of receipt of the reason for refusal of the request or refusal to waive the actuarial reduction on compassionate grounds where the request is approved.
- 12.** Appeals will be heard by a Strategic Director advised by the Retained HR Manager.

Approved by Council – October 2009

## APPENDIX H \_ West Somerset Retirement Policy



June 2008  
CAB

Amended August 2008 (Agreed Council 17<sup>th</sup> September 2008)  
**Amended March 2011 (Agreed Council 23<sup>rd</sup> March 2011)**

# Retirement Policy

For your information, this policy gives details on the Council's retirement procedures, which include Flexible Retirement Scheme, Retirement in the Interests of Efficiency and Ill Health Retirement.

With the abolition of the Default Retirement Age from 1<sup>st</sup> October 2011 the Council no longer has a fixed age of retirement and employees will be able to determine their own retirement date. It should be noted that the Local Government Pension Scheme retains a normal retirement age of 65 when benefits can be drawn without deduction although employees should always take advice on when and on what basis benefits can be drawn.

### 1. Discretionary Flexible Retirement

Employees aged fifty-five years or over who are members of the Local Government Pension Scheme may apply to receive payment of early pension retirement benefits whilst remaining in the Council's employment on reduced hours/grade.

The Council's decision is purely discretionary in such cases, but fair and appropriate consideration will be given to all requests where the reduction is for at least 20% of existing hours of work.

Please note this does not apply to employees who are in receipt of a redundancy payment and early pension benefits or who have taken early retirement in the interests of efficiency.

#### **Discretionary Flexible Retirement Procedure**

If you satisfy the criteria and wish to request payment of your accrued pension benefits whilst continuing in employment on reduced hours/grade, you must submit your request in writing to your Corporate Manager. Your written request must contain details of the following:

- The reduction in hours/grade proposed (at least 20% of existing hours).
- How the change in working pattern will affect the Council and your colleagues and how this might be overcome.
- The proposed start date of the change in hours/grade.

On receipt of your request your Corporate Manager will advise Human Resources who will request an estimate of your early retirement benefits from the Pensions Section of Somerset County Council.

Employees who are retiring in this way before the normal retirement age as laid down in the Local Government Pension Scheme may suffer an actuarial reduction in their benefits to reflect the early payment. However, employees who are retiring before their normal retirement age and who are protected and meet the 85 year rule criteria will not suffer any actuarial reduction in their benefits. In these cases, there will be up-front costs to the Council arising from the early payments of benefits.

The relevant Corporate Manager and Human Resources will then give due consideration to your request based on the operational viability of the proposal and the economic impact of any up-front pension costs or any other associated costs to the Council.

The outcome of this review will then be reported to CMT for a decision and after consideration of all the relevant factors, you will then be notified in writing of the outcome. The Council's decision in such cases is purely discretionary and the outcome is final.

## **2. Retirement in the Interests of Efficiency**

This scheme facilitates reorganisation in staffing structures in the interests of the efficiency of the service and of the individual employee(s) concerned. It is applied entirely at the discretion of the Council and there is no right of appeal against the Council's decision.

The expression 'early retirement in the interests of the efficiency of the service' is difficult to define but the application of this scheme can be justified because: -

- (a) it facilitates/encourages internal restructuring
- (b) it allows for the retirement of an employee who is unable to match up to the changed requirements of his/her job
- (c) The Local Government (Early Termination of Employment)(Discretionary Payments) (England and Wales) Regulations 2006 allow local authorities to use their discretion in the interests of the efficient exercise of that authority's functions.

The scheme is voluntary and it must be clearly understood that it is not meant to cover cases where action should be taken to dismiss an employee on grounds of discipline, ill health, and lack of qualifications or capability. Application of the scheme does not imply that an employee is or has become inefficient.

If you retire in the interests of efficiency, you will be entitled to a lump-sum payment calculated using your actual weeks pay and equating to the equivalent of the statutory number of weeks payable for redundancy (see the ready reckoner table at the end of this policy), however you will not be entitled to receive a redundancy payment from the Council.

The lump sum received may be used to augment pensionable service and advice should be sought from the Pensions Section of Somerset County Council or may be taken as a cash sum (with the first £30,000 tax free).

Employees aged fifty-five years or over who are members of the Local Government Pension Scheme will receive payment of early pension retirement benefits.

### 3. Ill Health Retirement

Early retirement on the grounds of permanent ill health can be approved in circumstances where the Council's Occupational Health Physician or an independent Physician have issued a certificate stating that the employee is permanently incapable of undertaking his/her duties and if you are unlikely to be capable of gainful employment within a reasonable time after you leave.

The Chief Executive has delegated authority in consultation with the appropriate Portfolio holder, to take this course of action on behalf of the Council and in so doing would have regard to: -

- (a) length of sickness absence of the employee
- (b) age of the employee and nature of duties undertaken
- (c) scope for redeployment
- (d) nature of the sickness absence

The Council expects the Occupational Health Physician to ensure that the employee is examined by himself/herself or a specialist Occupational Health Physician. The Council would not wish to receive a report, which relied solely on the opinion of the employee's G.P. In addition the Council may obtain the view of an independent medical adviser.

During the period of sickness absence, the employee will be visited by a member of the Human Resources Team or his/her representative and, in most instances, it is anticipated that the decision to retire an employee on ill health grounds will be taken with the employee's agreement.

The retirement of the employee will be reported to a meeting of the Council's Cabinet.

The Council has no discretion on the enhancement of superannuation benefits in circumstances of ill health retirement.

The LGPS operates a three-tier ill health system for employees who are members of the Scheme. To qualify for a benefit:

- The employee must have at least 3 months membership or have had a transfer of pension rights into the LGPS and
- The employer must terminate the employment on grounds that the employees ill health or infirmity of mind or body renders him/her incapable of discharging efficiently the duties of his/her employment, and
- The employee must have a reduced likelihood of obtaining gainful employment before age 65 (Note: gainful employment means paid employment for not less than 30 hours in each week for a period of not less than 12 months).

If all of the above conditions above are met, and the employer has obtained the certificate referred to in the first paragraph of this Section the scheme member is entitled to a tier 1, tier 2 or tier 3 pension.

Tier 1: If a member is judged to have no reasonable prospect of being capable of obtaining gainful employment before age 65, pension benefits are payable based on

accrued membership plus 100% of prospective membership\* between leaving and age 65.

Tier 2: If the member is judged to be incapable of obtaining gainful employment within 3 years of leaving but is likely to be capable of obtaining gainful employment before age 65, pension benefits are payable based on accrued membership plus 25% of prospective membership\* between leaving and age 65.

Tier 3: If the member is judged to be capable of obtaining gainful employment within 3 years of leaving, short-term reviewable pension benefits are payable based on accrued membership only.

\* If the member is part time, the enhancement is pro-rated based on their hours at the date of leaving but ignoring any reduction in hours directly resulting from the employee's ill health or infirmity of mind or body.

**If you have any queries regarding this policy, please do not hesitate to contact Human Resources.**

**Retirement In The Interest of Efficiency Pay – Ready Reckoner****Complete Year's Service**

Age	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
18		1																		
19		1	1.5																	
20		1	1.5	2																
21		1	1.5	2	2.5															
22		1	1.5	2	2.5	3														
23		1.5	2	2.5	3	3.5	4													
24		2	2.5	3	3.5	4	4.5	5												
25		2	3	3.5	4	4.5	5	5.5	6											
26		2	3	4	4.5	5	5.5	6	6.5	7										
27		2	3	4	5	5.5	6	6.5	7	7.5	8									
28		2	3	4	5	6	6.5	7	7.5	8	8.5	9								
29		2	3	4	5	6	7	7.5	8	8.5	9	9.5	10							
30		2	3	4	5	6	7	8	8.5	9	9.5	10	10.5	11						
31		2	3	4	5	6	7	8	9	9.5	10	10.5	11	11.5	12					
32		2	3	4	5	6	7	8	9	10	10.5	11	11.5	12	12.5	13				
33		2	3	4	5	6	7	8	9	10	11	11.5	12	12.5	13	13.5	14			
34		2	3	4	5	6	7	8	9	10	11	12	12.5	13	13.5	14	14.5	15		
35		2	3	4	5	6	7	8	9	10	11	12	13	13.5	14	14.5	15	15.5	16	
36		2	3	4	5	6	7	8	9	10	11	12	13	14	14.5	15	15.5	16	16.5	17
37		2	3	4	5	6	7	8	9	10	11	12	13	14	15	15.5	16	16.5	17	17.5
38		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	16.5	17	17.5	18
39		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	17.5	18	18.5
40		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	18.5	19
41		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	19.5
42		2.5	3.5	4.5	5.5	6.5	7.5	8.5	9.5	10.5	11.5	12.5	13.5	14.5	15.5	16.5	17.5	18.5	19.5	20.5
43		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
44		3	4.5	5.5	6.5	7.5	8.5	9.5	10.5	11.5	12.5	13.5	14.5	15.5	16.5	17.5	18.5	19.5	20.5	21.5
45		3	4.5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
46		3	4.5	6	7.5	8.5	9.5	10.5	11.5	12.5	13.5	14.5	15.5	16.5	17.5	18.5	19.5	20.5	21.5	22.5
47		3	4.5	6	7.5	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
48		3	4.5	6	7.5	9	10.5	11.5	12.5	13.5	14.5	15.5	16.5	17.5	18.5	19.5	20.5	21.5	22.5	23.5
49		3	4.5	6	7.5	9	10.5	12	13	14	15	16	17	18	19	20	21	22	23	24
50		3	4.5	6	7.5	9	10.5	12	13.5	14.5	15.5	16.5	17.5	18.5	19.5	20.5	21.5	22.5	23.5	24.5

<b>51</b>		3	4.5	6	7.5	9	10.5	12	13.5	15	16	17	18	19	20	21	22	23	24	25
<b>52</b>		3	4.5	6	7.5	9	10.5	12	13.5	15	16.5	17.5	18.5	19.5	20.5	21.5	22.5	23.5	24.5	25.5
<b>Age</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b>	<b>17</b>	<b>18</b>	<b>19</b>	<b>20</b>
<b>53</b>		3	4.5	6	7.5	9	10.5	12	13.5	15	16.5	18	19	20	21	22	23	24	25	26
<b>54</b>		3	4.5	6	7.5	9	10.5	12	13.5	15	16.5	18	19.5	20.5	21.5	22.5	23.5	24.5	25.5	26.5
<b>55</b>		3	4.5	6	7.5	9	10.5	12	13.5	15	16.5	18	19.5	21	22	23	24	25	26	27
<b>56</b>		3	4.5	6	7.5	9	10.5	12	13.5	15	16.5	18	19.5	21	22.5	23.5	24.5	25.5	26.5	27.5
<b>57</b>		3	4.5	6	7.5	9	10.5	12	13.5	15	16.5	18	19.5	21	22.5	24	25	26	27	28
<b>58</b>		3	4.5	6	7.5	9	10.5	12	13.5	15	16.5	18	19.5	21	22.5	24	25.5	26.5	27.5	28.5
<b>59</b>		3	4.5	6	7.5	9	10.5	12	13.5	15	16.5	18	19.5	21	22.5	24	25.5	27	28	29
<b>60</b>		3	4.5	6	7.5	9	10.5	12	13.5	15	16.5	18	19.5	21	22.5	24	25.5	27	28.5	29.5
<b>61 plus</b>		3	4.5	6	7.5	9	10.5	12	13.5	15	16.5	18	19.5	21	22.5	24	25.5	27	28.5	30