

Taunton Deane Borough Council

Council Meeting - 25 February 2014

Part I

To deal with written questions to, and receive recommendations to the Council from, the Executive.

(i) Councillor Williams

(a) General Fund Revenue Estimates 2014/2015

(These recommendations need to be read in conjunction with the report submitted to the Executive on 5 February 2014 which includes all the details of the proposed General Fund Budget to reflect the proposed 1.99% Council Tax increase.)

The Executive has considered its final 2014/2015 budget proposals which recognises the continuing financial challenges, with annual reductions in Government funding for Local Council services as the Government seeks to reduce the national deficit.

The 2014/2015 Budget is the first year within the Council's five-year Medium Term Financial Plan (MTFP) and has been prepared within the context of priorities identified by Members which were embedded in the Council's Corporate Business Plan 2013-2016.

The budget contains details on:-

- (i) the General Fund Revenue Budget proposals for 2014/2015, including the proposed Council Tax rate;
- (ii) draft figures on the predicted financial position of the Council for the following four years.

The Corporate Scrutiny Committee considered the draft budget proposals at its meeting on 21 January 2014. Although there were no specific amendments proposed by the Committee, a number of comments were made in connection with the proposals relating to the Mayoralty, the use of New Homes Bonus, Shopmobility, increased fees for pitch fees and open spaces, Council Tax, Deane Helpline and play equipment inspections. These comments had been taken into account by the Executive.

The Council Tax calculation and formal tax setting resolution is to be considered separately. The proposed budget for Taunton Deane contains a proposed 1.99% Council Tax increase for 2014/2015 which will mean that the Band D Council Tax will remain at £137.88. The Band D taxpayer will, therefore, receive all the services provided by the Council in 2014/2015 at a cost of £2.64 per week.

It is a requirement for the Council to prepare not only budgets for the following financial year but to also provide indicative figures into future years. The MTFP provides an indication of the expected budget gap going forward into 2015/2016 and beyond and a summary of this position is reflected in the following table:-

	2014/15 £k	2015/16 £k	2016/17 £k	2017/18 £k	2018/19 £k
Net Expenditure	10,860	10,239	11,103	11,644	12,325
<i>Financed By:</i>					
Retained Business Rates	(2,346)	(2,411)	(2,471)	(2,533)	(2,596)
Revenue Support Grant	(2,766)	(1,901)	(1,309)	(720)	(324)
Tax Freeze Grant	0	0	0	0	0
Council Tax	(5,748)	(5,846)	(5,980)	(6,118)	(6,260)
Predicted Budget Gap	0	81	1,343	2,273	3,145

These estimates include the following main assumptions relating to funding:-

- Revenue Support Grant (RSG) for 2014/2015 and 2015/2016 is as set out in the Provisional Finance Settlement. It is then projected to diminish to nil by 2020.
- Retained Business Rates for 2014/2015 is currently based on the provisional forecasts for 2014/2015 – but final estimates need to be reviewed once final guidance was received from the Government. Broadly, funding in subsequent years is projected to increase in line with inflation.
- Council Tax is assumed to increase by 1.99% in 2014/15, then subsequently increase by 2% per year.

It is proposed that the minimum acceptable reserves position should be retained at £1,500,000, or £1,250,000 if funds are allocated to 'invest to save' initiatives.

The current Budget for 2014/2015 will maintain reserves above this minimum, but following a number of allocations from reserves agreed during 2013/2014 there is limited 'headroom' in the current estimated balance. This will significantly limit the Council's ability to fund 'up front' service and transformation investment from revenue reserves.

Based on the MTFP position set out above the General Reserves forecast is summarised as follows:-

General Reserves Forecast

	2014/15 £k	2015/16 £k	2016/17 £k	2017/18 £k	2018/19 £k
Estimated Balance B/F	(1,697)	(1,697)	(1,616)	(273)	2,000
Predicted Budget Gap	0	81	1,343	2,273	3,145
Estimated Balance C/F	(1,697)	(1,616)	(273)	2,000	5,145

Clearly the Council will need to ensure that further action is taken in future to balance the budget and maintain a sustainable reserves position. The Budget proposal for 2014/2015 plus the savings that will be delivered through the Joint Management and Shared Services in 2014/2015 and 2015/2016 mean that the reserves forecast for the next two years remains above the minimum requirement.

However reserves are currently projected to fall below the acceptable minimum in 2016/2017 if no further action is taken. The Council will need to continue to plan to deliver a sustainable financial position as part of the Corporate Business Plan and supporting financial strategy.

The estimated Special Expenses chargeable to the non-parished area of Taunton in 2014/2015 amounts to £42,290 (rounded), which represents a 1.99% increase in the special expenses per Band D equivalent of £2.98 per property per year in the Unparished Area.

In line with the Policy recently agreed by Full Council, it is proposed to 'top up' the budget for the Unparished Area by allocating £6,220 of the Council Tax Support Grant Funding to increase the budget for the new financial year to £48,510 (rounded).

Before the start of each financial year, the Council is required to determine the basis on which it will make provision from revenue for the repayment of borrowing undertaken for the purpose of financing capital expenditure. This annual provision, known as Minimum Revenue Provision (MRP), is designed to ensure that authorities make prudent provision to cover the continuing costs of their borrowing.

The proposed Policy for 2014/2015 is for the calculation of MRP to be the same as the current year.

The Council's Section 151 Officer has a duty to comment, as part of the budget setting process on the robustness of the budget and the adequacy of reserves. In her response, Shirlene Adam has stated that she believes the Council's reserves to be adequate and the budget estimates used in preparing the 2014/2015 budget to be robust.

Equalities Impact Assessments have again been undertaken on proposed budget savings items in line with the Council's statutory obligations. Members are recommended to take account of these assessments as part of the budget decision process.

It is therefore **recommended** that the budget for General Fund services for 2014/2015 as outlined in the report to the Executive be agreed and that:-

- (a) The Section 151 Officer's Statement of Robustness, which applies to the whole budget including General Fund, Housing Revenue Account and Capital Budget proposals be noted and that the recommended minimum acceptable level of reserves at £1,500,000 or £1,250,000 if funds are allocated to invest to save initiatives, be approved;

- (b) The General Fund Revenue Budget 2014/2015, including a Basic Council Tax Requirement budget of £5,192,970 and Special Expenses of £48,512 be approved;
- (c) The transfer of any under/overspend in the 2013/2014 General Fund Revenue Account Outturn to/from the General Fund reserves be approved;
- (d) The Budget Savings Proposals for 2014/2015 as set out in the report to the Executive be approved and the Equalities Impact Assessments provided as part of the budget decision process be noted;
- (e) A Supplementary Estimate of £72,500 in 2013/2014 to provide funding for the estimated redundancy costs related to the Savings Proposals be approved;
- (f) The Minimum Revenue Provision (MRP) Policy with MRP calculated as follows, be approved:-
- for supported borrowing, 4% on outstanding debt;
 - for unsupported borrowing, the debt associated with the asset divided by the estimated useful life of the asset; and
 - for capital grants and contributions to third parties, 4% (or 1/25th) per year on a straight line basis; and
- (g) The General Reserves position and Medium Term Financial Plan projections, and the continuing financial challenge to address the Budget Gap for future years be noted.

(b) Capital Programme Budget Estimates 2014/2015

(These recommendations need to be read in conjunction with the report submitted to the Executive on 5 February 2014 which includes all the details of the proposed Capital Programme.)

The Executive has also considered the proposed General Fund (GF) and Housing Revenue Account (HRA) Capital Programmes for 2014/2015.

At its last meeting, Full Council approved the prioritisation framework for capital schemes, reflecting the issues flagged by Members as being important during the Corporate Business Plan review process. The prioritisation system has been developed in order to ensure that the Council's very limited Capital Resources are channelled at key projects. This framework has been applied in arriving at the proposed Capital Programme for 2014/2015:-

Priority	
1	Business Continuity (corporate / organisational)
2	Statutory Service Investment (to get to statutory minimum / contractual / continuity)
3	Growth (top 5)
4	Transformation
5	Others

The Council approved a Capital Programme for General Fund schemes totalling £3,930,000 in February 2013. Slippage from the previous year plus supplementary budget approvals during the year has increased the current Budget to £17,469,000.

Approval has also recently been given for £2,040,000 of capital expenditure for 2014/2015 (and £264,000 for 2015/2016) for the Firepool Access, Section 106 Agreement Affordable Housing schemes and the Chapel Roof (Taunton Cemetery).

Further bids for capital expenditure have been received for 2014/2015 and these have been considered against the prioritisation framework. The proposed additions to the General Fund Capital Programme for 2014/2015 total £684,000.

Funding of capital investment in the future will rely upon a variety of sources including Capital Receipts, Grant Funding, Capital Contributions, Revenue Budgets or Reserves and through Borrowing.

In addition to the above programme, the Corporate Management Team has prioritised the 'Top 5' growth-related capital projects as those schemes that would be recommended to Members assuming the necessary funding sources could be identified.

These were large schemes that were not currently affordable from existing capital resources. However, the Executive has included a recommendation in the General Fund Revenue Budget report to allocate £1,600,000 of the 2014/2015 New Homes Bonus Grant to support growth and regeneration priorities which would provide a potential source of funding towards the identified schemes in the future.

The proposed Draft HRA Capital Programme 2014/2015 totals £7,750,000 for Maintenance and Improvement schemes plus £500,000 for the Social Housing Development Programme. This was part of a Five-Year Capital Expenditure Estimate of some £37,900,000 for the period 2014/2015 to 2018/2019. The programme reflects the priorities set out in the updated 30-Year HRA Business Plan.

It is proposed that the HRA Capital Programme for 2014/2015 will be fully funded from revenue resources, including the Major Repairs Reserve, Revenue Contributions to Capital Outlay and the Social Housing Development Fund.

The Corporate Scrutiny Committee has considered the draft programmes and made no formal suggestions for any changes. The Tenants Services Management Board has also considered the draft Housing Capital Programme.

Equality Impact Assessments have been undertaken on the proposed budget items,

where appropriate. Members are asked to take these assessments into account in confirming the recommended budget proposals for 2013/2014.

It is therefore **recommended** that:-

- (a) The additional General Fund Capital Programme Budget of £684,000 be approved; and
- (b) The Housing Revenue Account Capital Programme of £8,250,000 for 2014/2015 also be approved.

(c) Council Tax Setting 2014/2015

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.

The Town and Parish Council Precepts for 2014/2015 total £545,755. The increase in the average Band D Council Tax for Town and Parish Councils, including Special Expenses for the Unparished Area, is 3.80% and results in an average Band D Council Tax figure of £14.49 for 2014/2015.

The Avon and Somerset Constabulary Police and Crime Commissioner has recently announced a 1.99% increase. The confirmed precept is £6,454,420.12 which results in a Band D Council Tax of £171.37. The precept will be adjusted by a Collection Fund contribution of £39,010.

The Devon and Somerset Fire and Rescue Authority approved its tax requirement on 17 February 2014. The estimated amount of precept reflects a 0% increase (subject to confirmation after this report is published) and has been set at £2,839,411, which results in a Band D Council Tax of £75.39. The Precept will be adjusted by a Collection Fund contribution of £17,500.

The Somerset County Council approved its tax requirement on 19 February 2014. The amount of precept also includes a 0% increase (subject to confirmation after this report is published) and has been set at £38,691,169, which results in a Band D Council Tax of £1,027.30. The Precept will be adjusted by a Collection Fund contribution of £238,490.

The estimated balance on the Council Tax Collection Fund is forecast on 15 January each year. Any surplus or deficit was shared between the County Council, the Police and Crime Commissioner, the Fire Authority and Taunton Deane, in shares relative to our precept levels.

This year the estimated balance is a surplus of £329,630. Taunton Deane's share of this amounts to £34,630, and this has been reflected in the General Fund Revenue Estimates.

It is **recommended**:-

- (a) That the following formal Council Tax Resolution to reflect the proposed 1.99% increase in Council Tax in 2014/2015 be approved:-
- (1) That it be noted that on 15 January 2014 the Council calculated the Council Tax Base for 2014/2015:-
- (i) for the whole Council area as 37,662.97 [Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the "Act"); and,
 - (ii) for dwellings in those parts of its area to which a Parish precept related as in Appendix B below;
- (2) That the Council Tax requirement for the Council's own purposes for 2014/2015 (excluding Parish precepts) be calculated as £5,192,970;
- (3) That the following amounts be calculated for the year 2014/2015 in accordance with Sections 31 to 36 of the Act:-
- (i) £92,496,325 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by Parish Councils. (*Gross Expenditure including amount required for working balance*)
 - (ii) £86,757,600 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act. (*Gross Income including reserves to be used to meet Gross Expenditure*)
 - (iii) £5,738,725 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). (*Total Demand on Collection Fund.*)
 - (iv) £152.37 being the amount at 3(c) above (Item R), all divided by Item T (1(a) above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish precepts). (*Council Tax at Band D for Borough Including Parish Precepts and Special Expenses*)
 - (v) £545,755 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act (as in Appendix B below). (*Parish Precepts and Special Expenses*).

(vi) £137.88 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. (*Council Tax at Band D for Borough Excluding Parish Precepts and Special Expenses*);

- (4) To note that Somerset County Council, Avon and Somerset Police and Crime Commissioner and Devon and Somerset Fire Authority would issue 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;
- (5) That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate provisional amounts shown in the table in Appendix A to these Minutes as the amounts of Council Tax for 2014/2015 for each part of its area and for each category of dwellings;
- (6) To determine that the Council's basic amount of Council Tax for 2014/2015 was not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992; and
- (7) To note that if the above formal Council Tax Resolution was approved the total Band D Council Tax would be as follows:-

	2013/2014	2014/2015	Increase
	£	£	%
Taunton Deane Borough Council	135.19	137.88	1.99%
Somerset County Council	1,027.30	1,027.30*	0.00%
Police and Crime Commissioner	168.03	171.37	1.99%
Devon and Somerset Fire Authority	75.39	75.39*	0.00%
Sub-Total	1,405.91	1,411.94*	0.43%
Town and Parish Council (average)	13.96	14.49	3.80%
Total	1,419.87	1,426.43*	0.46%

* provisional figures

APPENDIX A

Valuation Bands								
Council Tax Schedule 2014/2015	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Taunton Deane Borough Council *	91.92	107.24	122.56	137.88	168.52	199.16	229.80	275.76
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 and Crime Commissioner *	114.25	133.29	152.33	171.37	209.45	247.53	285.62	342.74
Devon & Somerset Fire & Rescue Authority *	50.26	58.64	67.01	75.39	92.14	108.90	125.65	150.78
Parish / Town only (a)	9.66	11.27	12.88	14.49	17.71	20.93	24.15	28.98
Parish / Town & District (b)	101.58	118.51	135.44	152.37	186.23	220.09	253.95	304.74
Total (c)	950.95	1,109.45	1,267.94	1,426.43	1,743.42	2,060.40	2,377.38	2,852.86
<u>Parish: **</u>								
Ash Priors	941.30	1,098.18	1,255.06	1,411.94	1,725.70	2,039.47	2,353.24	2,823.88
Ashbrittle	954.41	1,113.48	1,272.54	1,431.61	1,749.74	2,067.88	2,386.02	2,863.22
Bathealton	945.20	1,102.73	1,260.26	1,417.79	1,732.85	2,047.92	2,362.99	2,835.58
Bishops Hull	954.43	1,113.50	1,272.57	1,431.64	1,749.78	2,067.93	2,386.07	2,863.28
Bishops Lydeard/Cothelstone	961.80	1,122.10	1,282.39	1,442.69	1,763.28	2,083.89	2,404.49	2,885.38
Bradford on Tone	954.15	1,113.17	1,272.19	1,431.21	1,749.25	2,067.30	2,385.36	2,862.42
Burrowbridge	957.61	1,117.21	1,276.81	1,436.41	1,755.61	2,074.82	2,394.02	2,872.82
Cheddon Fitzpaine	956.43	1,115.83	1,275.23	1,434.63	1,753.43	2,072.24	2,391.06	2,869.26
Chipstable	952.69	1,111.47	1,270.25	1,429.03	1,746.59	2,064.16	2,381.72	2,858.06
Churchstanton	957.89	1,117.53	1,277.18	1,436.82	1,756.11	2,075.41	2,394.71	2,873.64
Combe Florey	953.75	1,112.71	1,271.66	1,430.62	1,748.53	2,066.45	2,384.37	2,861.24
Comeytrowe	949.19	1,107.39	1,265.58	1,423.78	1,740.17	2,056.57	2,372.97	2,847.56
Corfe	948.85	1,106.98	1,265.12	1,423.26	1,739.54	2,055.82	2,372.11	2,846.52
Cotford St Luke	955.31	1,114.52	1,273.74	1,432.95	1,751.38	2,069.82	2,388.26	2,865.90
Creech St Michael	960.17	1,120.19	1,280.22	1,440.24	1,760.29	2,080.35	2,400.41	2,880.48

Valuation Bands

Council Tax Schedule 2014/2015	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Durston	948.09	1,106.11	1,264.12	1,422.13	1,738.15	2,054.19	2,370.22	2,844.26
Fitzhead	957.63	1,117.22	1,276.83	1,436.43	1,755.63	2,074.84	2,394.06	2,872.86
Halse	950.83	1,109.29	1,267.76	1,426.23	1,743.17	2,060.11	2,377.06	2,852.46
Hatch Beauchamp	951.85	1,110.48	1,269.12	1,427.76	1,745.04	2,062.32	2,379.61	2,855.52
Kingston St Mary	949.92	1,108.24	1,266.55	1,424.87	1,741.50	2,058.15	2,374.79	2,849.74
Langford Budville	954.44	1,113.51	1,272.58	1,431.65	1,749.79	2,067.94	2,386.09	2,863.30
Lydeard St Lawrence/Tolland	954.16	1,113.18	1,272.21	1,431.23	1,749.28	2,067.33	2,385.39	2,862.46
Milverton	957.69	1,117.31	1,276.92	1,436.53	1,755.75	2,074.99	2,394.22	2,873.06
Neroche	953.47	1,112.37	1,271.28	1,430.19	1,748.01	2,065.83	2,383.66	2,860.38
North Curry	956.07	1,115.41	1,274.75	1,434.09	1,752.77	2,071.46	2,390.16	2,868.18
Norton Fitzwarren	959.81	1,119.78	1,279.74	1,439.71	1,759.64	2,079.58	2,399.52	2,879.42
Nynehead	958.75	1,118.54	1,278.33	1,438.12	1,757.70	2,077.29	2,396.87	2,876.24
Oake	951.71	1,110.33	1,268.94	1,427.56	1,744.79	2,062.03	2,379.27	2,855.12
Otterford	941.30	1,098.18	1,255.06	1,411.94	1,725.70	2,039.47	2,353.24	2,823.88
Pitminster	954.43	1,113.50	1,272.57	1,431.64	1,749.78	2,067.93	2,386.07	2,863.28
Ruishton/Thornfalcon	957.50	1,117.08	1,276.66	1,436.24	1,755.40	2,074.57	2,393.74	2,872.48
Sampford Arundel	966.92	1,128.07	1,289.22	1,450.37	1,772.67	2,094.98	2,417.29	2,900.74
Staplegrove	951.88	1,110.52	1,269.17	1,427.81	1,745.10	2,062.39	2,379.69	2,855.62
Stawley	953.30	1,112.18	1,271.06	1,429.94	1,747.70	2,065.47	2,383.24	2,859.88
Stoke St Gregory	958.34	1,118.06	1,277.78	1,437.50	1,756.94	2,076.39	2,395.84	2,875.00
Stoke St Mary	952.15	1,110.84	1,269.53	1,428.22	1,745.60	2,062.99	2,380.37	2,856.44
Taunton	943.29	1,100.50	1,257.71	1,414.92	1,729.34	2,043.77	2,358.20	2,829.83
Trull	953.36	1,112.26	1,271.15	1,430.04	1,747.82	2,065.61	2,383.41	2,860.08
Wellington	957.93	1,117.59	1,277.24	1,436.89	1,756.19	2,075.51	2,394.82	2,873.78
Wellington Without	954.17	1,113.20	1,272.22	1,431.25	1,749.30	2,067.36	2,385.42	2,862.50
West Bagborough	951.49	1,110.07	1,268.65	1,427.23	1,744.39	2,061.56	2,378.72	2,854.46

Valuation Bands

Council Tax Schedule 2014/2015	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
West Buckland	953.19	1,112.06	1,270.92	1,429.78	1,747.50	2,065.24	2,382.97	2,859.56
West Hatch	952.74	1,111.53	1,270.31	1,429.10	1,746.67	2,064.26	2,381.84	2,858.20
West Monkton	957.82	1,117.45	1,277.09	1,436.72	1,755.99	2,075.26	2,394.54	2,873.44
Wiveliscombe	957.23	1,116.76	1,276.30	1,435.83	1,754.90	2,073.98	2,393.06	2,871.66

(* provisional figures)

(** this may be subject to penny rounding adjustments and will be confirmed in the final Tax Report to Full Council on the 25 February 2014)

APPENDIX B

TOWN & PARISH COUNCIL PRECEPTS

Parish/Town Council	2013/14			2014/15			Council Tax Increase
	Tax Base	Precept Levied	Council Tax Band D	Tax Base	Precept Levied	Council Tax Band D	
		£	£		£	£	
Ash Priors	81.46	-	-	77.15	-	-	0.00%
Ashbrittle	86.74	2,000	23.06	91.49	1,800	19.67	-14.67%
Bathealton	84.83	500	5.89	85.52	500	5.85	-0.81%
Bishops Hull	1,052.00	20,750	19.72	1,066.11	21,000	19.70	-0.13%
Bishops Lydeard/ Cothelstone	1,021.90	28,489	27.88	1,051.08	32,321	30.75	10.30%
Bradford on Tone	285.01	5,500	19.30	285.36	5,500	19.27	-0.12%
Burrowbridge	196.21	4,700	23.95	200.22	4,900	24.47	2.17%
Cheddon Fitzpaine	598.80	9,843	16.44	612.72	13,900	22.69	38.01%
Chipstable	129.81	2,150	16.56	130.11	2,223	17.09	3.16%
Churchstanton	342.98	8,126	23.69	348.93	8,681	24.88	5.01%
Combe Florey	116.50	2,250	19.31	120.42	2,250	18.68	-3.26%
Comeytrowe	1,967.11	23,290	11.84	1,955.60	23,154	11.84	0.00%
Corfe	132.02	1,500	11.36	132.54	1,500	11.32	-0.39%
Cotford St Luke	752.62	15,300	20.33	764.65	16,065	21.01	3.35%
Creech St Michael	937.95	26,544	28.30	952.22	26,948	28.30	0.00%
Durstun	58.64	607.37	10.36	58.89	600	10.19	-1.63%
Fitzhead	113.55	2,832	24.94	116.15	2,844	24.49	-1.82%
Halse	139.03	1,800	12.95	139.93	2,000	14.29	10.40%

Parish/Town Council	2013/14			2014/15			Council Tax Increase
	Tax Base	Precept Levied	Council Tax Band D	Tax Base	Precept Levied	Council Tax Band D	
	£	£	£	£	£	£	
Hatch Beauchamp	249.16	4,000	16.05	252.87	4,000	15.82	-1.47%
Kingston St Mary	424.73	5,496	12.94	425.85	5,508	12.93	-0.05%
Langford Budville	225.54	4,500	19.95	228.27	4,500	19.71	-1.20%
Lydeard St Lawrence/Tolland	199.03	3,839.23	19.29	204.14	3,938	19.29	0.01%
Milverton	562.51	12,650	22.49	569.28	14,000	24.59	9.36%
Neroche	239.15	4,446	18.59	245.73	4,484	18.25	-1.85%
North Curry	692.23	15,366	22.20	692.49	15,342	22.15	-0.19%
Norton Fitzwarren	903.16	25,871	28.64	904.74	25,122	27.77	-3.06%
Nynehead	165.34	4,250	25.70	162.35	4,250	26.18	1.84%
Oake	317.34	5,000	15.76	320.09	5,000	15.62	-0.86%
Otterford	165.11	-	-	168.69	-	-	0.00%
Pitminster	435.08	8,885	20.42	451.84	8,899	19.70	-3.56%
Ruishton/Thornfalcon	574.63	14,000	24.36	576.15	14,000	24.30	-0.26%
Sampford Arundel	121.94	4,800	39.36	124.91	4,800	38.43	-2.38%
Staplegrove	708.57	10,000	14.11	743.74	11,800	15.87	12.42%
Stawley	132.17	2,460	18.61	133.37	2,400	18.00	-3.32%
Stoke St Gregory	356.14	10,000	28.08	352.08	9,000	25.56	-8.96%
Stoke St Mary	198.25	3,008	15.17	198.81	3,236	16.28	7.28%
Taunton	14,115.83	41,218	2.92	14,206.18	42,292	2.98	1.95%
Trull	992.02	18,000	18.14	994.65	18,000	18.10	-0.26%
Wellington	4,290.56	97,396	22.70	4,355.37	108,666	24.95	9.91%

Parish/Town Council	2013/14			2014/15			Council Tax Increase
	Tax Base	Precept Levied	Council Tax Band D	Tax Base	Precept Levied	Council Tax Band D	
		£	£		£	£	
Wellington Without	293.61	5,500	18.73	292.04	5,640	19.31	3.10%
West Bagborough	154.78	2,500	16.15	163.53	2,500	15.29	-5.35%
West Buckland	424.77	7,580	17.84	419.36	7,483	17.84	-0.01%
West Hatch	136.11	2,330	17.12	135.80	2,330	17.16	0.23%
West Monkton	1,077.78	27,664	25.67	1,105.07	27,379	24.78	-3.47%
Wiveliscombe	1,027.90	23,500	22.86	1,046.48	25,000	23.89	4.49%
Totals	37,280.60	520,441	13.96	37,662.97	545,755	14.49	3.80%

(d) Treasury Management Strategy Statement and Investment Strategy

At its last meeting, the Executive considered a report which detailed the Treasury Management and Investment Strategies for the 2014/2015 financial year.

The Council's debt is currently £94,200,000. Short-term interest rates are currently at 0.5% and this rate is expected to be at this level for the next financial year.

The Financial Services (Banking Reform) Act 2013 changes – which includes the bail-in provisions – are reflected within the Treasury Management Strategy Statement.

The Strategy has taken account of the Government's predictions for growth, advice from the Council's Treasury advisors Arlingclose including their predictions on interest rates and changes in legislation governing financial institutions. The current economic outlook has several key treasury management implications:-

- Investment returns are likely to remain relatively low during 2014/2015;
- Borrowing interest rates are currently attractive, but might remain low for some time;
- The timing of any borrowing will need to be monitored carefully. There will remain a cost of carry – any borrowing undertaken that results in an increase in investments will incur a revenue loss between borrowing costs and investment returns.

The Strategy looks to reduce the levels of investment per counterparty but included more counterparties with whom the Council can invest any cash surpluses. To reduce exposure to risk and volatility Taunton Deane will continue to:-

- (1) Consider security, liquidity and yield, in that order;
- (2) Consider alternative assessments of credit strength;
- (3) Spread investments over a range of approved counterparties; and
- (4) Only invest for longer periods to gain higher rates of return where there are acceptable levels of counterparty risk.

The historically low interest rate situation has led to significant reductions in investment income in the past years which impacts directly on the Council's budget.

The Council's General Fund capital financing requirement (CFR) for 2014/2015 is £11,908,000 which is currently funded through internal borrowing. The Council is able to borrow funds in excess of the current CFR up to the projected level in 2016/2017 of £10,777,000.

It is **recommended** that:-

- (1) The Treasury Management Strategy Statement and Investment Strategy be approved; and
- (2) The Prudential Indicators, set out in the Appendix to the Treasury Management

Strategy Statement and Investment Strategy – a copy of which is attached to this recommendation – be also approved.

Appendix

Prudential Indicators

Prudential Indicators revisions to 2013/14 and 2014/15 – 2016/17

1. Background:

There is a requirement under the Local Government Act 2003 for local authorities to have regard to CIPFA's Prudential Code for Capital Finance in Local Authorities (the "CIPFA Prudential Code") when setting and reviewing their Prudential Indicators.

2. Gross Debt and the Capital Financing Requirement:

This is a key indicator of prudence. In order to ensure that over the medium term debt will only be for a capital purpose, the local Council should ensure that debt does not, except in the short term, exceed the total of capital financing requirement in the preceding year plus the estimates of any additional capital financing requirement for the current and next two financial years.

If in any of these years there is a reduction in the capital financing requirement, this reduction is ignored in estimating the cumulative increase in the capital financing requirement which is used for comparison with **gross** external debt.

The s.151 officer reports that the Council had no difficulty meeting this requirement in 2013/14, nor are there any difficulties envisaged for future years. This view takes into account current commitments, existing plans and the proposals in the approved budget.

3. Estimates of Capital Expenditure:

3.1 This indicator is set to ensure that the level of proposed capital expenditure remains within sustainable limits and, in particular, to consider the impact on Council Tax and in the case of the HRA, housing rent levels.

Capital Expenditure	2013/14 Approved £'000	2013/14 Revised £'000	2014/15 Estimate £'000	2015/16 Estimate £'000	2016/17 Estimate £'000
Non-HRA	3,553	7,254	7,574	667	667
HRA	14,805	9,186	18,927	7,515	7,415
Total	18,358	16,440	26,501	8,182	8,082

3.2 Capital expenditure will be financed or funded as follows:

Capital Financing	2013/14 Approved £'000	2013/14 Revised £'000	2014/15 Estimate £'000	2015/16 Estimate £'000	2016/17 Estimate £'000
Capital Receipts	1,229	1,468	679	0	0
Government Grants	787	1,602	685	310	310
Revenue Contributions	9,342	11,602	10,858	7,872	7,772
s.106 Funding	0	340	0	0	0
Unsupported borrowing	7,000	1,428	14,279	0	0
Total Financing and Funding	18,358	16,440	26,501	8,182	8,082

Table 1 shows that the capital expenditure plans of the Council cannot be funded entirely from sources other than external borrowing.

4. Ratio of Financing Costs to Net Revenue Stream:

4.1 This is an indicator of affordability and highlights the revenue implications of existing and proposed capital expenditure by identifying the proportion of the revenue budget required to meet financing costs. This ratio can be negative for Councils in a net investment position. The definition of financing costs is set out in the Prudential Code.

4.2 The ratio is based on costs net of investment income.

Ratio of Financing Costs to Net Revenue Stream	2013/14 Approved %	2013/14 Revised %	2014/15 Estimate %	2015/16 Estimate %	2016/17 Estimate %
Non-HRA	(2.52)	(2.36)	(2.41)	(2.46)	(2.46)
HRA	12.03	12.42	11.44	10.78	10.50
Total	9.51	10.06	9.03	8.32	8.04

5. Capital Financing Requirement:

5.1 The Capital Financing Requirement (CFR) measures the Council's underlying need to borrow for a capital purpose. The calculation of the CFR is taken from the amounts held in the Balance Sheet relating to capital expenditure and financing.

Capital Financing Requirement	2013/14 Approved £'000	2013/14 Revised £'000	2014/15 Estimate £'000	2015/16 Estimate £'000	2016/17 Estimate £'000
Non-HRA	7,688	8,604	11,908	11,337	10,777
HRA	102,232	98,003	106,546	106,546	103,848
Total CFR	109,920	106,607	118,454	117,883	114,625

6. Incremental Impact of Capital Investment Decisions:

6.1 This is an indicator of affordability that shows the impact of capital investment decisions on Council Tax and Housing Rent levels. The incremental impact is calculated by comparing the total revenue budget requirement of the current approved capital programme with an equivalent calculation of the revenue budget requirement arising from the proposed capital programme.

Incremental Impact of Capital Investment Decisions	2013/14 Approved £	2014/15 Estimate £	2015/16 Estimate £	2016/17 Estimate £
Increase in Band D Council Tax	3.15	5.31	(0.29)	(0.15)
Increase in Average Weekly Housing Rents	(0.59)	0.69	(0.02)	(0.02)

7. Authorised Limit and Operational Boundary for External Debt:

7.1 The Council has an integrated treasury management strategy and manages its treasury position in accordance with its approved strategy and practice. Overall borrowing will therefore arise as a consequence of all the financial transactions of the Council and not just those arising from capital spending reflected in the CFR.

7.2 The **Authorised Limit** sets the maximum level of external debt on a gross basis (i.e. excluding investments) for the Council. It is measured on a daily basis against all external debt items on the Balance Sheet (i.e. long and short term borrowing, overdrawn bank balances and long term liabilities). This Prudential Indicator separately identifies borrowing from other long term liabilities such as finance leases. It is consistent with the Council's existing commitments, its proposals for capital expenditure and financing and its approved treasury management policy statement and practices.

7.3 The Authorised Limit is the statutory limit determined under Section 3(1) of the Local Government Act 2003 (referred to in the legislation as the Affordable Limit).

7.4 The Operational Boundary has been set on the estimate of the most likely, i.e. prudent but not worst case scenario with sufficient headroom over and above this to allow for unusual cash movements.

7.5 The Operational Boundary links directly to the Council's estimates of the CFR and estimates of other cashflow requirements. This indicator is based on the same estimates as the Authorised Limit reflecting the most likely, prudent but not worst case scenario but without the additional headroom included within the Authorised Limit.

	2013/14 Approved £'000	2013/14 Revised £'000	2014/15 Estimate £'000	2015/16 Estimate £'000	2016/17 Estimate £'000
Authorised Limit for External Debt	166,920	166,920	182,733	167,883	164,625
Operational Boundary for External Debt	146,920	146,920	162,733	147,883	144,625

7.6 The HRA has a debt cap of £115.8m which is a figure set by Central Government.

8. Adoption of the CIPFA Treasury Management Code:

8.1 This indicator demonstrates that the Council has adopted the principles of best practice.

Adoption of the CIPFA Code of Practice in Treasury Management
The Council approved the adoption of the CIPFA Treasury Management Code at its Executive meeting on 14 January 2004

The Council has incorporated the changes from the revised CIPFA Code of Practice into its treasury policies, procedures and practices.

9. Upper Limits for Fixed Interest Rate Exposure and Variable Interest Rate Exposure:

9.1 These indicators allow the Council to manage the extent to which it is exposed to changes in interest rates. This Council calculates these limits on (*select as appropriate*) net principal outstanding sums, (i.e. fixed rate debt net of fixed rate investments / net interest paid (i.e. interest paid on fixed rate debt net of interest received on fixed rate investments))

9.2 The upper limit for variable rate exposure has been set to ensure that the Council is not exposed to interest rate rises which could adversely impact on

the revenue budget. The limit allows for the use of variable rate debt to offset exposure to changes in short-term rates on investments

Interest Rate Exposures	Existing level or Benchmark level at 31/03/13 %	2013/14 Approved %	2013/14 Revised %	2014/15 Estimate %	2015/16 Estimate %	2016/17 Estimate %
Fixed						
Interest payable on fixed rate borrowing /Principal sums outstanding on fixed rate borrowing	94.69	100	100	100	100	100
Less: Interest receivable on fixed rate investments/Principal sums outstanding on fixed rate investments	(14.04)	(100)	(100)	(100)	(100)	(100)
Variable						
Interest payable on variable rate borrowing/Principal sums outstanding on variable rate borrowing	5.31	50	50	50	50	50
Less: Interest receivable on variable rate investments/Principal sums outstanding on variable rate investments	(52.96)	(100)	(100)	(100)	(100)	(100)

9.3 The limits above provide the necessary flexibility within which decisions will be made for drawing down new loans on a fixed or variable rate basis; the decisions will ultimately be determined by expectations of anticipated interest rate movements as set out in the Council's treasury management strategy.

10. Maturity Structure of Fixed Rate borrowing:

10.1 This indicator highlights the existence of any large concentrations of fixed rate debt needing to be replaced at times of uncertainty over interest rates and is designed to protect against excessive exposures to interest rate changes in any one period, in particular in the course of the next ten years.

10.2 It is calculated as the amount of projected borrowing that is fixed rate maturing in each period as a percentage of total projected borrowing that is fixed rate. The maturity of borrowing is determined by reference to the earliest date on which the lender can require payment.

10.3 LOBOs are classified as maturing on the next call date i.e. the earliest date that the lender can require repayment.

Maturity structure of fixed rate borrowing	Existing level %	Lower Limit for 2013/14 %	Upper Limit for 2014/15 %
under 12 months	2.12	0	50
12 months and within 24 months	0	0	50
24 months and within 5 years	7.11	0	50
5 years and within 10 years	26.54	0	50

10 years and within 20 years	56.80	0	100
20 years and within 30 years	0	0	100
30 years and within 40 years	0	0	100
40 years and within 50 years	4.25	0	100
50 years and above	3.18	0	100

11. Credit Risk:

11.1 The Council considers security, liquidity and yield, in that order, when making investment decisions.

11.2 Credit ratings remain an important element of assessing credit risk, but they are not a sole feature in the Council's assessment of counterparty credit risk.

11.3 The Council also considers alternative assessments of credit strength, and information on corporate developments of and market sentiment towards counterparties. The following key tools are used to assess credit risk:

- Published credit ratings of the financial institution (minimum A- or equivalent) and its sovereign (minimum AA+ or equivalent for non-UK sovereigns);
- Sovereign support mechanisms;
- Credit default swaps (where quoted);
- Share prices (where available);
- Economic fundamentals, such as a country's net debt as a percentage of its GDP);
- Corporate developments, news, articles, markets sentiment and momentum;
- Subjective overlay.

11.4 The only indicators with prescriptive values remain to be credit ratings. Other indicators of creditworthiness are considered in relative rather than absolute terms.

12. Upper Limit for total principal sums invested over 364 days:

12.1 The purpose of this limit is to contain exposure to the possibility of loss that may arise as a result of the Council having to seek early repayment of the sums invested.

Upper Limit for total principal sums invested over 364 days	2013/14 Approved	2013/14 Revised	2014/15 Estimate	2015/16 Estimate	2016/17 Estimate
	£3.5m	£3.5m	£6m	£5m	£4.5m

(e) Council Tax Base 2014/2015 and Business Rates Retention and the National Non-Domestic Rates Return 2014/2015

At its January meeting, the Executive was asked to consider reports on the:-

- (a) Council Tax Base – which has to be calculated for each financial year and is used to determine the Band D Council Tax for the year. The calculation is in accordance with the requirements of the Local Authorities (Calculation of Council Tax Base (England) Regulations 2012. The responsibility to approve the Council Tax Base was currently delegated to the Executive; and
- (b) Business Rates Retention and the National Non-Domestic Rates Return (NNDR1) 2014/2015 – Under the Business Rates Retention funding system, the Council is required to approve the NNDR1 for 2014/2015 by the end of January each year. The responsibility to approve the NNDR1 Return was currently delegated to the Executive.

As the Tax Base is largely a factual matter together with adjustments applied through approved policies, the Executive is of the view that the approval of the Tax Base should be delegated to the Section 151 Officer in future years.

The production of the NNDR1 this year has caused significant issues due to the late issue of the NNDR1 form template and guidance by the Department of Communities and Local Government. To comply with the deadline to submit the NNDR1 Return by 31 January 2014, the Executive agreed to delegate the completion and submission of the Return to the Section 151 Officer. In addition, it was agreed that delegated authority should be sought to enable the Council's Section 151 Officer to approve the NNDR1 Return in future years too.

It is **recommended** that:-

- (1) The requirement to approve the Council Tax Base be delegated to the Section 151 Officer in future years; and
- (2) Authority be formally delegated to the Council's Section 151 Officer to approve the National Non-Domestic Rates Return in future years too.

(ii) Councillor Mrs Jean Adkins

Housing Revenue Account Estimates 2014/2015

(These recommendations need to be read in conjunction with the report submitted to the Executive on 5 February 2014 which includes all the details of the proposed Housing Revenue Account Budget.)

The Executive has given consideration to the proposed Housing Revenue Account (HRA) estimates for the 2014/2015 Financial Year. It also includes details of the proposed increase in Average Weekly Rent for the year where a 6.23% increase has been recommended.

The proposed increase allows sufficient funds to provide tenancy management services, maintain housing stock in good condition, continue the established programme of stock refurbishment and invest in new housing.

2014/2015 will be the third year of operating the HRA under self-financing arrangements. The Council remains on course to repay the settlement debt of £85,200,000 by 2030.

The Proposed Budget is based on assumptions and estimates on expenditure requirements and income projections, in order to deliver the updated Business Plan.

Dwelling rents for approximately 6,000 properties provides annual income of over £24,000,000 for the HRA.

Local authorities have both the power and duty to set their own rent. However, in December 2000 Central Government set out a policy for social rents in England to be fair, affordable and less confusing for tenants. Local Authorities and Housing Associations were required to bring rents into line over several years, using a national formula to set a target rent (also called 'formula rent') based on property values and average manual earnings in each area.

The previous subsidy system required Local Authorities to raise their 'average weekly rent' to meet the 'target' or 'formula' rent by the convergence date of 2015/2016. However, the Government has recently amended its guidance in this respect and full convergence cannot now be obtained.

The final year that a convergence factor can be included in the rent calculation will now be 2014/2015 and the continuing budget impact of this change is that the Council will lose the potential to increase rent income by approximately £250,000 per year from 2015/2016 onwards.

From 2015/2016 the Government has proposed to alter the basis for calculation of guideline rent increases, from RPI plus ½%, to CPI plus 1% but the full impact of this change cannot yet be predicted.

Increasing the actual average weekly rent paid by tenants to the target rent will make

the rent paid higher than the guideline rent. It is therefore proposed that the average weekly rent for dwellings for 2014/2015 should be set at the guideline rent of £82.06, an increase of 6.23% or £4.81 per week.

The dwelling rents form the major element of income for the HRA. Each ½% rent increase is equivalent to approximately £117,300. If the average rent is set lower than the current proposal, the loss of income will have to be met by reducing expenditure.

The budget for non-dwelling rents and charges for services and facilities is based on a 3.2% increase.

The Corporate Scrutiny Committee considered the 2014/2015 draft budget at its meeting on 21 January 2014 where no formal recommendations to change the HRA budget were made.

The Tenants Services Management Board has also considered the report.

An Equality Impact Assessment has been undertaken on the proposed rent increase. Members are asked to take this assessment into account in confirming the recommended budget proposals for 2014/2015.

It is therefore **recommended** that:-

- (1) The Average Weekly Rent increase of 6.23% be approved; and
- (2) The Housing Revenue Account budget for 2014/2015 be agreed.

(iii) Councillor Edwards

Introduction of the Community Infrastructure Levy (CIL) in Taunton Deane – Regulation 123 List and Governance Arrangements

Full Council has previously approved the introduction of the Community Infrastructure Levy (CIL) in Taunton Deane with effect from 1 April 2014.

Under Regulation 123 of the CIL Regulations, the Council is required to publish a list of the projects that it intends to finance using CIL receipts. The purpose of the list is to ensure that developers do not end up paying twice for the same piece of infrastructure – items on the list are not permitted to receive funding via a Section 106 Agreement.

The draft Regulation 123 list has now been prepared. The list which includes measures believed to be those most important for the delivery of the Council's Core Strategy has been the subject of internal discussion with the Local Development Framework (LDF) Steering Group and has also been shared with representatives from Somerset County Council and the Environment Agency.

The proposed list is general in nature, and does not identify specific schemes by name. This is largely because of uncertainties as to which measures will come forward at what time, and to avoid the need to constantly review the list as priorities change.

Certain items are specifically not included on the list because it has been assumed that they will continue to be funded via Section 106 Agreements. These were basically essential on-site requirements such as children's play, immediate highway access and travel planning measures. Affordable Housing is not within the scope of CIL and will continue to be delivered through Section 106 Agreements.

The Council will need to publish the Regulation 123 List on its website in time for the introduction of CIL on 1 April 2014. The list will be reviewed on a regular basis and an annual report on the collection, management and distribution of the CIL receipts will also need to be prepared.

Delivering infrastructure is one of the major challenges facing the Council in support of its growth agenda. Receipts from CIL and New Homes Bonus are likely to be the two largest sources of external funding for this.

The Council therefore needs to have a process to determine how the CIL receipts should be spent, to agree on the timing of spend and to arrange the distribution of funds to partner organisations.

Current thoughts are that this should take the form of a 'Governance Board' made up of Members to which an officer group would report. It has been agreed that the precise composition of the Board should be delegated to the Portfolio Holder for Planning and Transportation and the Shadow Portfolio Holder.

In the circumstances, it is **recommended** that:-

- (1) Both the proposed Regulation 123 List – attached as a Appendix to the recommendations – and the suggested governance arrangements for the delivery of infrastructure and spending of CIL receipts, specifically the proposed Governance Board, be endorsed; and
- (2) The Regulation 123 List be formally adopted.

Appendix

Taunton Deane draft Regulation 123 List: Infrastructure to be delivered partly or wholly by CIL

April 2014

TDBC Draft Regulation 123 List

In accordance with the Planning Act (2008) as amended by the Localism Act (2011) and the Community Infrastructure Levy Regulations (2010) as amended.

The list set out below identifies the types of infrastructure and/or specific infrastructure projects to which CIL receipts raised by Taunton Deane Borough Council as the Charging Authority could be applied:

Education

Statutory education, including but not limited to:

- Early years learning
- Primary School provision
- Secondary School provision, including Post-16 education
- Special Schools

Transport

- Strategic transport improvements associated with the growth of Taunton and Wellington

Community Development

- Sport and recreation (excluding children's play)
- Community Halls, places of assembly and other community facilities
- Arts and Culture
- Green Infrastructure

Taunton Town Centre Regeneration

Schemes as defined in the Taunton Town Centre Area Action Plan, including:

- Firepool Infrastructure
- Town Centre Enhancements

Surface Water and Flood Risk Mitigation

- Strategic works only (i.e. excluding mitigation of surface water run-off back to greenfield)

This Regulation 123 List will take effect from 1 April 2014. It will be reviewed annually.

(iv) Councillor Mrs Vivienne Stock-Williams

Localism Act 2011 – Pay Policy Statement

The Localism Act 2011 has made it a requirement for all Local Authorities to prepare a Pay Policy Statement each year for approval by Members.

The first Statement was prepared in 2012 and was considered by Scrutiny and the Executive before approval by Full Council. However, due to the fact that the document is largely unchanged for the third year, the 2014/2015 Statement has again been reported directly to Full Council.

The 2014/2015 Statement covers the 'joint working' arrangements with West Somerset Council and the approvals made by Council on 12 November 2013.

The Statement has to include policies on which remuneration of its Chief Officers and its lowest paid employees (and the relationship between them) are based.

The Statement is also required to:-

- Set out arrangements for the remuneration of Chief Officers on appointment;
- Set out arrangements for payments on termination of employment for Chief Officers even if covered by other approved policies;
- Set out arrangements for the re-employment of Chief Officers; and
- Be published on the Council's website.

Taunton Deane's latest Pay Policy Statement is attached to this recommendation as an Appendix and consultation on this has taken place with the local UNISON Branch.

UNISON comments are:-

The salary multiplier between the Chief Executive and the mean FTE salary for Taunton Deane staff has increased from 4.1:1 in 2013-14 to 4.4:1 in 2014-15. This is indicative of the financial 'leg up' that senior managers have received as a result of the South West Council's recommendations in 2013, resulting in some senior managers getting a rise of 14%, at the same time as pay for all other Local Government staff was limited (in 2013-2014) to a below-inflation 1% rise. Such a widening of the gap between senior management pay and that of all other staff seems inappropriate.

It is **recommended** that the Pay Policy Statement for 2014/2015 be approved.

Appendix

Taunton Deane Borough Council

Pay Policy Statement 2014/2015

1. Executive Summary

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 (JMASS) 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. Background

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 by the 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 councils 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, three Directors, the Assistant Chief Executive and seven Assistant Directors.

The pay and grading of employees, other than senior employees, are currently set using pay structures divided into grades within which there 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 (Taunton Deane Borough Council) and B (West Somerset Council). As agreed by both Councils the Taunton Deane Borough Council 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 Councils have adopted this definition, as it can be easily understood.

It should, however, be pointed out that the new Taunton Deane Borough Council 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 Council.

- (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 Councils have the ability to determine certain Local Government Pension Scheme discretions and the Discretions which have been adopted by each authority are attached in Appendices D (Taunton Deane Borough Council) and E (West Somerset Council).

The post of Chief Executive is employed on the Terms and Conditions of Employment agreed by the Joint Negotiating Committee (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 employee.

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 (Taunton Deane Borough Council) and H (West Somerset Council).

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:

- (i) 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.

- (ii) 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.

- (iii) 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 councils 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 Councils 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 councils pay structures create 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 Taunton Deane Borough Council and 8.26:1 for West Somerset Council times the maximum salary of the lowest paid employee. The maximum salary of the Directors is 5.38:1 for Taunton Deane Borough Council and 6.01:1 for West Somerset Council times the maximum salary of the lowest paid employee. The maximum salary of the Assistant Directors is 4.03:1 for Taunton Deane Borough Council and 4.50:1 for West Somerset Council times the lowest paid employee.

The maximum salary for the post of Chief Executive is approximately 4.4:1 for Taunton Deane Borough Council and 3.7:1 for West Somerset Council 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 Taunton Deane Borough Council.

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=/wpccontent/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 and Grading Structure
- Appendix C Taunton Deane Borough Council Pay and 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 and 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 and 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 Housing and Communities		JNC Chief Officers – Out of JE	£80,000	No	No	Payment of Professional Subscription Payments relating to LGPS Employer Contributions	No
Strategic Director Growth and Development		JNC Chief Officers – Out of JE	£80,000	No	No	Lease Car Payment of Professional Subscription Payments relating to LGPS Employer Contributions	No

Post	Statutory Role	Terms and Conditions and JE Status	Salary	Salary Progression	Bonus or Performance related pay	Other Benefits	Pension Enhancement in Year
Assistant Chief Executive	Monitoring Officer	JNC Chief Officers – Out of JE	£63,500	No	No	Payment of Professional Subscription Payments relating to LGPS Employer Contributions	No
Assistant Director Housing and Community Development		JNC Chief Officers – Out of JE	£60,000	No	No	Payment of Professional Subscription Payments relating to LGPS Employer Contributions	No
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 and 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

Post	Statutory Role	Terms and Conditions and JE Status	Salary	Salary Progression	Bonus or Performance related pay	Other Benefits	Pension Enhancement in Year
Assistant Director Business Development		JNC Chief Officers – Out of JE	£60,000	No	No	Payment of Professional Subscription Payments relating to LGPS Employer Contributions	No
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 and Grading Structure

West Somerset Groups	Spinal Column Points	Salary Banding
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 and Grading Structure

Grade	SCP/£				
	Increment 1	Increment 2	Increment 3	Increment 4	Increment 5
A	N/A	N/A	N/A	N/A	N/A
B	N/A	N/A	N/A	10 £14,760	11 £14,880
C	12 £15,189	13 £15,598	14 £15,882	15 £16,215	16 £16,604
D	17 £16,998	18 £17,333	19 £17,980	20 £18,638	21 £19,317
E	22 £19,817	23 £20,400	24 £21,067	25 £21,734	26 £22,443
F	27 £23,188	28 £23,945	29 £24,892	30 £25,727	31 £26,539
G	32 £27,323	33 £28,127	34 £28,922	35 £29,528	36 £30,311
H	37 £31,160	38 £32,072	39 £33,128	40 £33,998	41 £34,894
I	42 £35,784	43 £36,676	44 £37,578	45 £38,422	46 £39,351
J	47 £40,254	48 £41,148	49 £42,032	50 £42,935	51 £43,811
K	52 £44,705	53 £45,590	54 £46,483	55 £47,171	56 £47,862
L	57 £48,547	58 £49,234	59 £49,922	60 £50,610	61 £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 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 March 2014 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 April 2008 scheme leavers.

Regulation 31 (2)

The Council will allow a post 31 March 1998/pre 1 April 2008 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 April 2008 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 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 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 March 2014 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 April 2008 scheme leavers.

Regulation 31 (2)

The Council will allow a post 31 March 1998/pre 1 April 2008 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 April 2008 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 and West Somerset Council Redundancy Policy



Implementation date of policy 13 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 (ie 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 one member of Corporate Management Team (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 one 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	1.0	1.0	1.0	1.0															
	21	1.0	1.5	1.5	1.5	1.5														
	22	1.0	1.5	2.0	2.0	2.0	2.0													
	23	1.5	2.0	2.5	3.0	3.0	3.0	3.0												
	24	2.0	2.5	3.0	3.5	4.0	4.0	4.0	4.0											
	25	2.0	3.0	3.5	4.0	4.5	5.0	5.0	5.0	5.0										
	26	2.0	3.0	4.0	4.5	5.0	5.5	6.0	6.0	6.0	6.0									
	27	2.0	3.0	4.0	5.0	5.5	6.0	6.5	7.0	7.0	7.0	7.0								
	28	2.0	3.0	4.0	5.0	6.0	6.5	7.0	7.5	8.0	8.0	8.0	8.0							
	29	2.0	3.0	4.0	5.0	6.0	7.0	7.5	8.0	8.5	9.0	9.0	9.0	9.0						
	30	2.0	3.0	4.0	5.0	6.0	7.0	8.0	8.5	9.0	9.5	10.0	10.0	10.0	10.0					
	31	2.0	3.0	4.0	5.0	6.0	7.0	8.0	9.0	9.5	10.0	10.5	11.0	11.0	11.0	11.0				
	32	2.0	3.0	4.0	5.0	6.0	7.0	8.0	9.0	10.0	10.5	11.0	11.5	12.0	12.0	12.0	12.0			
	33	2.0	3.0	4.0	5.0	6.0	7.0	8.0	9.0	10.0	11.0	11.5	12.0	12.5	13.0	13.0	13.0	13.0		
	34	2.0	3.0	4.0	5.0	6.0	7.0	8.0	9.0	10.0	11.0	12.0	12.5	13.0	13.5	14.0	14.0	14.0	14.0	
	35	2.0	3.0	4.0	5.0	6.0	7.0	8.0	9.0	10.0	11.0	12.0	13.0	13.5	14.0	14.5	15.0	15.0	15.0	15.0
	36	2.0	3.0	4.0	5.0	6.0	7.0	8.0	9.0	10.0	11.0	12.0	13.0	14.0	14.5	15.0	15.5	16.0	16.0	16.0
	37	2.0	3.0	4.0	5.0	6.0	7.0	8.0	9.0	10.0	11.0	12.0	13.0	14.0	15.0	15.5	16.0	16.5	17.0	17.0
38	2.0	3.0	4.0	5.0	6.0	7.0	8.0	9.0	10.0	11.0	12.0	13.0	14.0	15.0	16.0	16.5	17.0	17.5	18.0	
39	2.0	3.0	4.0	5.0	6.0	7.0	8.0	9.0	10.0	11.0	12.0	13.0	14.0	15.0	16.0	17.0	17.5	18.0	18.5	
40	2.0	3.0	4.0	5.0	6.0	7.0	8.0	9.0	10.0	11.0	12.0	13.0	14.0	15.0	16.0	17.0	18.0	18.5	19.0	
41	2.0	3.0	4.0	5.0	6.0	7.0	8.0	9.0	10.0	11.0	12.0	13.0	14.0	15.0	16.0	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	3.0	4.0	5.0	6.0	7.0	8.0	9.0	10.0	11.0	12.0	13.0	14.0	15.0	16.0	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	7.0	8.0	9.0	10.0	11.0	12.0	13.0	14.0	15.0	16.0	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	10.0	11.0	12.0	13.0	14.0	15.0	16.0	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	15.0	16.0	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	15.0	16.0	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 September 2008)

Amended March 2011 (Agreed Council 23 March 2011)



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 1st 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 GP. 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 employee's 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

Age	Complete Year's Service																			
	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
51		3	4.5	6	7.5	9	10.5	12	13.5	15	16	17	18	19	20	21	22	23	24	25
52		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
53		3	4.5	6	7.5	9	10.5	12	13.5	15	16.5	18	19	20	21	22	23	24	25	26
54		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
55		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
56		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
57		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
58		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
59		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
60		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
61 plus		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