

Executive – 5 February 2015

Present: Councillor Williams (Chairman)
Councillors Mrs Adkins, Edwards, Mrs Herbert, Mrs Stock-Williams and Mrs Warmington

Officers: Penny James (Joint Chief Executive), Shirlene Adam (Director – Operations), Ian Timms (Assistant Director – Business Development), Chris Hall (Assistant Director – Operational Delivery), Paul Fitzgerald (Assistant Director – Resources), Jo Nacey (Finance Manager), Andrew Hopkins (Marketing and Tourist Information Lead), Scott Weetch (Community and Client Services Manager) and Richard Bryant (Democratic Services Manager)

Also present: Councillors Coles and Morrell
Mr Steve Read, Somerset Waste Partnership

(The meeting commenced at 6.15 pm.)

8. Apologies

Councillors Cavill and Hunt.

9. Minutes

The minutes of the meeting of the Executive held on 14 January 2015, copies of which had been circulated, were taken as read and were signed.

10. Public Question Time

Mr Alan Debenham asked why the Somerset Waste Partnership (SWP) still retained the system where residents could opt to use black refuse sacks instead of a 'wheelie bin'? The use of black sacks, in his view, led to a reduction in re-cycling. Mr Debenham also asked for clarity on the recycling of plastics.

In response, Steve Read from the SWP confirmed that although residents were encouraged to have a wheelie bin, there were certain properties in Taunton Deane – for example flats and houses in multiple occupation – where the use of black bags was the only realistic option. As far as plastic recycling was concerned, this currently was limited to all types of plastic bottles, with tops removed.

Councillor Coles thanked Mr Read for the assistance SWP had provided in dealing with a waste disposal issue within his Ward.

11. Declarations of Interest

Councillor Mrs Herbert declared a personal interest as an employee of the

Department of Work and Pensions. Councillor Hunt declared a personal interest as a Member of Somerset County Council.

12. **Somerset Waste Partnership Draft Business Plan 2015-2020**

Considered report previously circulated, concerning the Somerset Waste Partnership's (SWP) Draft Business Plan for the period 2015-2020. The draft Plan had been made available to Members.

The Draft Business Plan and associated Action Plan were the means by which the partnership described its business, evaluated changes to the operating environment, identified strategic risks and set out its priorities. The plan had a five year horizon with particular focus on the next 12 months. It was the primary means to seek approval for and to secure the necessary resources to implement its proposals from the partner authorities.

Three overarching themes had been included within the plan:-

- Alternative Waste Treatment;
- Addressing the Impact of Waste; and
- The Future Shape of the Collection Service / New Service Model.

The plan also set out the draft Annual Budget for the SWP for 2015/2016.

Individual partners had previously been asked to give an indication of any savings targets so that options to achieve these and associated risks could be assessed. All partners had a need to control costs in this area and a number of initiatives were underway to evaluate the opportunities and impacts of future cost management choices.

Specifically trials had been underway in Taunton Deane which would give results that could be used across the partnership. These trials had made temporary alterations to the material types that were collected at the kerbside and the frequency of collections. The trial was completed in December 2014 and the data from this was being analysed now.

Comments on the Business Plan were requested by mid-February, to enable the Somerset Waste Board (SWB) to adopt both the Plan and its budget at its meeting later in the month.

The Draft Plan has been brought together against the background of the continuing difficult economic situation but with a continuing desire from partners to deliver the following key priority areas:-

1. Waste minimisation, high diversion and high capture;
2. Improved services for customers;
3. Contract monitoring and review;
4. Alternatives to landfill and optimising material processing;
5. Investigating Recycling Centre options;

6. Investigating collection service options; and
7. Organisational efficiency.

The Draft Business Plan had been considered by the Corporate Scrutiny Committee on 22 January 2014 and details of comments raised were submitted for the information of the Executive.

Resolved that:-

- (1) The Somerset Waste Partnership's Budget for 2015/2016 be approved; and
- (2) The content of the Draft Business Plan 2015-2020 be noted.

13. **Movement of the Tourist Information Centre (TIC) to part of The Market House, Taunton – Request for funding**

The TIC was currently located in Paul Street adjacent to Taunton Library. It had been situated in that location since 1996.

The Taunton Rethink document, adopted in early 2014, had made reference to the relocation of the TIC possibly to Coal Orchard site in conjunction with a regenerated Brewhouse Theatre or to a site in North Street.

As neither of these options were currently available, the possible use of part of The Market House in Fore Street, Taunton had been considered. This building was very large with distinct areas which could be let in individual sections to maximise the income generated by the Council and widened the use of the building.

Its position would also create a very visible presence in this key central part of Taunton which was also perceived as increasing the commercial opportunities for the TIC.

The proposed location of the TIC in the western end of The Market House would complement the letting of the ground floor and basement areas to a good quality restaurant chain. This was in part due to the quality of the proposed design incorporating a new glazed area within the arches of the Market House which created a new entrance to the this area of the building.

Reported that previous tenants at The Market House had suffered from poor physical access to the premises particularly for those individuals who had a disability or required level access. Consideration had been given to this access issue and following consultation with Somerset County Highways and Building Control it was hoped to provide a ramped access.

The final benefit of this proposed move was the reduction of costs associated with the current lease at the Library. The rental cost at the Library together with the annual management charge represented a cost of over £20,000 per annum. Whilst the final rental cost for The Market House was not yet settled, overall savings should be in the region of £10,000.

The Corporate Scrutiny Committee considered this matter at its meeting on 22 January 2015 where Members were broadly supportive of the proposals. Details of a number of specific issues that were raised were reported.

Further reported that JP Gainsford had been instructed to provide an initial design, provide indicative costings, secure necessary access permissions and project manage any agreed build.

The indicative costing for the work was £120,000 although this represented a maximum cost and included appropriate contingency which linked to the age of the building.

If the necessary budgetary allocations were made, it was aimed to complete the works by 30 June 2015. This would enable the TIC to play a key role in the Taunton Live Festival which is planned for 18-25 July 2015.

Resolved that:-

- (1) The principle of moving the Tourist Information Centre to The Market House be agreed; and
- (2) Full Council be recommended to agree the inclusion of a capital budget of £120,000 within the General Fund Capital Programme, to be funded from the Growth and Regeneration (New Homes Bonus) Reserve.

Prior to the presentation of the following report, the Chairman invited Mr Alan Debenham to address the Executive.

Mr Debenham felt there had been a 'massacre of local services' over the past few years and, with the Government proposing to withdraw the Revenue Support Grant, things were only going to become worse. Why had there not been any resistance to this? Did the Councillors actually care? Why had the local Councils not joined together to protest about the cuts? Why was there to be no increase in Council Tax next year?

In response the Chairman stated that all Councillors did care about the delivery of services. However, the country had had to face a very serious recession where difficult decisions had been made. The Council simply could not ignore the Government. If it chose to do this, the Government would simply take over the running of Taunton Deane. Many Councils were working together with the Local Government Association to make representations to Ministers about the lack of funding. With regard to the proposed Council Tax Freeze, Councillor Williams said that the Council was not going to take money from residents if it was not needed.

14. **General Fund Revenue Estimates 2015/2016**

Considered report previously circulated, regarding the Executive's 2015/2016 Draft Budget proposals, prior to submission to Full Council on 24 February 2015 for approval.

Each year the Council set an annual budget which detailed the resources needed to meet operational requirements. The annual budget was prepared within the context of priorities identified by Members which were embedded in the Council's Corporate Business Plan.

It had been well reported that the Council faced significant and continuing financial challenges, with annual reductions in Government funding for Local Council services as the Government sought to reduce the national deficit.

The Executive's Budget proposals had been presented to the Corporate Scrutiny Committee on 22 January 2015 for review and comment. Specific recommendations made by Members related to a request for further information in relation to public toilets and the process surrounding community asset transfers and arrangements with Town and Parish Councils and asking for the previous decision to remove the funding for the fixed-term Climate Change Officer role to be re-considered.

The responses of the Executive to these recommendations were reported.

Details of the Provisional "Settlement Funding Assessment" for 2015 and 2015/2016 had been announced by the Department of Communities and Local Government (DCLG) on 18 December 2014.

The funding settlement for the past three years (to 2015/2016) had seen the Council's main general funding reduce by £1,605,000 in cash terms (26.8%). 2013/2014 saw the introduction of changes to the main method of general funding, with core funding now received via the Revenue Support Grant (RSG) plus Retained Business Rates (BR). A number of previously separate grants had been 'rolled in' to the funding base including the Council Tax Freeze Grants, Homelessness Prevention Grant and Council Tax Support Funding.

The "headlines" from the Provisional Settlement Funding Assessment (SFA) were:-

- The net Settlement Funding had been cut by 15.5% in 2015/2016, further to the 13.4% reduction in 2014/2015. This comprised combined funding targets for RSG and BR Baseline.
- RSG had been reduced by £850,000 (30.7%) compared to 2014/2015, from £2,766,000 to £1,916,000.
- BR Baseline had been increased by 1.9%, from £2,412,000 to £2,458,000.
- New Homes Bonus (provisional) grant had been increased by £876,000, to £3,178,000.
- A Council Tax Freeze Grant of £62,000 was available for 2015/2016 tax setting. This grant, if taken, would be rolled into the base for RSG in future and therefore be included in future settlements beyond 2015/2016 (subject to future Spending Reviews).

Noted that the following table summarised the updated funding baseline:-

Provisional Settlement Funding Assessment headline figures

	2013/14	2014/15	Change		2015/16	Change	
	£k	£k	£k	%	£k	£k	%
Updated RSG Baseline	3,613	2,766	-847	-23.4%	1,916	-850	-30.7%
Business Rates Baseline	2,366	2,412	46	1.9%	2,458	46	1.9%
Total Funding Baseline	5,979	5,178	-801	-13.4%	4,374	-804	-15.5%

Reported that the budget forecast for Retained BR income had increased by £403,000 in 2015/2016. However, the local forecast of BR funding, was above the BR Baseline. There was a risk in terms of the gap between the Council's budget and safety net, and it was therefore proposed to set aside £298,000 as a contingency within the BR Smoothing Reserve. The balance of the increased funding (£105,000) would be used to support the budget plans for 2015/2016.

Noted that confirmation had recently been received from the Secretary of State for Communities and Local Government that the application to form a Pool of Authorities for Non-Domestic Rates with BANES; Mendip; North Somerset; Sedgemoor; Somerset County; and South Somerset Councils had been successful. This arrangement would come into effect from 1 April 2015 and would be reviewed on an annual basis. The figures above were based on our individual retention forecast. It was anticipated that once the implications had been worked through, the pool would provide a positive impact for the budget in 2016/2017.

Reported that the New Homes Bonus (NHB) Grant had been in place since 2011/2012. It was non-ringfenced which meant the Council was free to decide how to use it.

The Government had very recently announced the Provisional NHB Grant allocation of £3,178,000 for 2015/2016. The total grant was an increase of £876,000 compared to the grant for 2014/2015.

The current budget for 2015/2016 assumed that £392,000 of this grant would be used as 'mainstream funding' to support the annual budget. This would allow the Council to continue to support functions such as Regeneration and Economic Development, which would ensure that the benefits of growth were maximised for Taunton Deane and its communities.

The strategic principle set out in the Budget Approach was that all unallocated NHB would be set aside for investment in growth and regeneration. On this basis the current draft budget for 2015/2016 and the Medium Term Financial Plan (MTFP) forecasts assumed that the balance of the grant (after deducting £392,000) was to be allocated to support investment in growth and regeneration projects.

Further reported that the Housing Benefit and Council Tax Administration Grant was separate to the general funding provided through RSG and BR. The national budgets that provided the source of this grant had been split – with a proportion being transferred to the Department for Works and Pensions (DWP) for Housing Benefit element, with the balance retained by DCLG for Council Tax Support administration. The combined Provisional Grant allocation for 2015/2016 was

£565,000 which was £65,000 (10%) less than the grant for 2014/2015.

Council Tax for 2015/2016

The Council Tax Base of 38,348.55 Band D Equivalents had been approved under delegated powers by the Section 151 Officer.

Although the Localism Act had abolished Central Government power to cap tax increases, the Local Government Secretary had the power to set a threshold for “excessive” tax rises. Last year, the Government had indicated its intention to set a limit of 2% and this was the current assumption for financial planning purposes.

However, the Executive was minded to implement a Council Tax Freeze in 2015/2016. The proposed tax rate charged would remain unchanged at £137.88 per year (£2.64 per week) based on a Band D Property.

Using the Council Tax Base for 2015/2016 the draft budget estimate for Council Tax income would therefore be $38,348.55 \times £137.88 = £5,287,498$ (excluding parish precepts). This represented a total increase in budgeted income of £94,528.

Council Tax Freeze Grant

The details of a potential Council Tax Freeze Grant for 2015/2016 had been announced in the Provisional Funding Assessment. It was anticipated that a Freeze would attract a grant worth approximately £62,000. This was broadly equivalent to a 1% tax increase which would be included in the spending review baseline for future years.

The current budget estimates and MTFP forecasts had assumed that Council Tax would be frozen in 2015/2016 but increased by 1.99% in 2016/2017.

It was important that Members considered and understood the implications of a Tax Freeze on the continuing funding base. By way of comparison, a table was submitted which provided Members with an indication of the impact of tax setting for the next three years, with a scenario based on the 2015/2016 tax base, which showed that a tax freeze compared to a possible 1.99% tax increase each year was likely to reduce the funding base by approximately £220,000 per year from 2017/2018.

Special Expenses / Unparished Area Budget

In line with the budget approach in previous years, and the inherent link with the calculations for Council Tax Freeze grant eligibility and referendum thresholds, the Executive proposed that the Special Expenses Rate (SER) would remain the same in 2015/2016. The Special Expenses income raised through Council Tax in 2014/2015 was £42,900 which was a Band D Equivalent charge per year of £2.98 for the Unparished Area of Taunton. In addition, the Unparished Area Budget had received a notional Council Tax Support (CTS) Grant of £6,690 in 2014/2015 giving a total budget for the year of £49,020.

The proposed Unparished Area Budget for 2015/2016 was £48,930. The slight

reduction compared to 2014/2015 was due to reduced demand and therefore reduced cost of CTS within the Unparished Area.

Council Tax Support (CTS) Grant and Funding for Parishes

The Government had included funding for the Council's share of the cost of CTS within the baselines for RSG and retained BR in 2014/2015. As this funding was included in the baseline it was not transparent as to how much funding would be received for CTS in 2015/2016.

Members had previously approved the continuation of the current CTS Scheme from 1 April 2015. Included within the approvals was the preferred option to pass on funding for CTS to Parish Councils and the Unparished Area. This had resulted in the following total estimated grant funding from Taunton Deane in 2015/2016:-

	£
Grants payable to Town and Parish Councils	38,970
Notional grant allocated to Unparished Area Budget	6,030
Total funding to be passed on for CTS	<u>45,000</u>

The 2015/2016 Budget Gap

In September 2014 it had been reported that a small gap of £22,000 in the budget existed for 2015/2016. The gap had been kept to a minimum by the implementation of the Joint Management and Shared Service Business Case, which had identified significant savings for both Taunton Deane and West Somerset Councils.

Reported that at the Corporate Scrutiny Committee on 11 December 2014, the estimated Budget Gap for 2015/2016 was showing a 'work in progress' surplus of £362,000. A further projection following the Provisional Settlement was a surplus of £379,000.

Draft Budget Proposals 2015/2016

The Draft Budget had been prepared to deliver, as a minimum, a balanced budget for 2015/2016. This was in the context of the over-arching objective in the Corporate Business Plan to achieve financial sustainability. It was assumed that the new Council would address budget priorities beyond 2015/2016 and develop and agree the next Budget Strategy.

The Executive had worked with the Management Team to prepare options in line with three-year savings targets set last year, weighted in line with priorities indicated by Members through the preparation of the Corporate Business Plan. Whilst a primary focus had been to identify proposals that delivered the priorities and ambitions of the Corporate Business Plan and minimised the impact of budget reductions, it was inevitable that some proposals would affect frontline services in future although minimal impact was expected for 2015/2016.

Following work to develop the Draft Budget further, a number of proposals had been put forward which the Executive was minded to support to invest in services that would improve the area and support growth and regeneration. These were shown in

the following table:-

Summary Total of Budget Proposals and Options

Budget Gap Reconciliation	£k	£k
Budget Gap working balance Per Consultation Pack		-379
Proposals:		
Waste management – enforcement and support for events	10	-369
Asset management – additional capacity to support commercial arrangements	30	-339
Marketing	25	-314
Town centre wifi – set up (one-off)	30	-284
Town centre wifi – ongoing costs	15	-269
PR support – Asst Media Officer 3 days/wk	20	-249
Street cleansing – additional caretaker and cleaning	42	-207
Grass cutting	50	-157
Weed spraying	10	-147
Corporate Fraud – match funding	20	-127
<i>Budget impact of Motions to Council: (See section 8)</i>		
Reopen Hamilton Park public conveniences	8	-119
Full-time cleaning operative to remove needles etc	25	-94
Specialist provision to support users in looking to break the addiction	25	-69
Match funding for education programme re dangers of Legal Highs	5	-64
Support for growth – finance resources	95	31
Reduction in transfer to New Homes Bonus Reserve	-95	-64
RCCO – Revenue funding for TIC relocation	120	56
Transfer from Growth and Regeneration reserve	-120	-64
Council Tax - initial estimate at 1.99% - Removed	105	41
Council Tax Freeze grant – assume one-off	-62	-21
Collection Fund Surplus – final estimate adjustment	19	-2
Completion of detailed estimates	77	75
Business Rates – Final NNDR1 Adjustment	-75	0
Capacity Funding Grant	-240	-240
Planning spend re Capacity grant	240	0
Reduction in transfer to BRR based on final NNDR1	-42	-42
Revision of estimated Levy payment to Government	42	0
Budget Gap for 2015/16		0

Noted that a detailed explanation of all the proposals listed above were included in the report. This took into account Motions that had been agreed at previous Full Council meetings in connection with services in the Unparished Area of Taunton,

Legal Highs and Christmas Lights.

With regard to the latter, at present the draft budget did not include an allocation in respect of Christmas Lights on the basis that the motion proposed to review funding potential from any year end underspend.

Fees and Charges

Fees and Charges for 2015/2016 had been approved by Full Council on 9 December 2014, and the impact of these had been included in the Draft Budget.

Further to representations received in connection with Taxi Licensing fees, the Council had committed to continue to review the method applied to calculating these fees. Work had progressed and minor amendments were now considered appropriate to some of the 2015/2016 fees previously approved, as shown below. The overall impact on the budget was forecast to be a cost of £2,400 and this would be addressed through the licensing earmarked reserve.

Taxi Licensing	Approved 2015/16 Fees	Revised 2015/16 Fees
Hackney Carriage/Private Hire Vehicle Licence	£155.00	£149.00
Hackney Carriage/Private Hire Vehicle Licence - Renewal	£153.00	£148.00
Private Hire Operator Licence	£147.00	£132.00
Private Hire Operator Licence - Renewal	£112.00	£97.00
Application for new drivers licence	£152.00	£147.00
Application for new drivers licence 3 years	£260.00	£243.00
Driver licence renewal – 1 year	£101.00	£95.00
Driver licence renewal – 3 years	£245.00	£228.00

DLO Trading Account

During recent months the DLO service has obtained new business which had increased the income expectations in 2015/2016. However due to inflation, changes within the pension contribution budgets and increased charges on capital assets the net surplus remained the same.

The General Fund budget included the trading surplus of £101,000 so that the DLO was contributing to the net income for the Council. Efficiency savings within the DLO had also been passed on to the General Fund and HRA, making DLO services better value for money. Any additional surplus would be transferred to the DLO Trading Account reserve.

The forecast reserves position for 2015/2016 remained positive and provided some resilience to volatility in trading performance and future investment needs

Deane Helpline Trading Account

The Deane Helpline was a stand-alone trading account service. In 2015/2016 the estimated deficit was £80,000, a reduction of £6,000 compared to the original budget for 2014/2015. This deficit would need to be funded by the General Fund.

The draft budget was based on a freeze for both private customers and Council Tenants with regard to the weekly charge, however installation fees for private customers would increase from £25 to £35. There would also be a 1.84% increase in charge for Corporate Contracts.

The previous price cap for long-standing clients had been removed and all private customers were now paying for the service at the same rate. This was generating an important increase in income.

Minimum Revenue Provision Policy

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

In 2008, the Government became less prescriptive offering Councils a number of options for calculating MRP. For the current financial year, the Council had determined to calculate MRP as follows:-

- for supported borrowing, 4% on outstanding debt;
- for unsupported borrowing, the debt associated with 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.

It was proposed the above policy remained in place for 2015/2016.

Draft General Fund Budget Summary 2015/2016

The following table compared the proposed budget with the original budget for the current year. The table has been completed assuming a Council Tax Freeze as per the current budget assumptions.

	Original Budget 2014/15 £	Draft Estimate 2015/16 £
Total Spending on TDBC Services	12,496,710	12,047,560
Capital Charges Credit	-2,702,150	-2,513,080
Revenue Contribution to Capital	528,590	648,590
Interest payable	0	0
Parish Precepts	503,460	531,720
Grants to Parishes for CTS	40,940	38,970
Special Expenses	42,330	42,900
Grants to Unparished Area	6,180	6,030
Capital Debt Repayment Provision (MRP)	692,640	562,270
Interest Income	-313,750	-314,000
Transfers to/from Earmarked Reserves	1,910,560	2,142,500
Transfer to General Reserves	-17,200	0
AUTHORITY EXPENDITURE	13,188,310	13,193,460
Less: New Homes Bonus	-2,302,850	-3,178,650
Less: Revenue Support Grant	-2,766,310	-1,916,420
Less: Retained Business Rates	-2,345,800	-2,749,000
Collection Fund Deficit – Business Rates	0	709,660
Less: Council Tax Freeze Grant	0	-62,400
Collection Fund Surplus – Council Tax	-34,630	-134,530
Demand on Collection Fund – Parishes & SER	-545,750	-574,620
Expenditure to be financed by District Council Tax	5,192,970	5,287,500
Divided by Council Tax Base	37,662.97	38,348.55
Council Tax @ Band D	£137.88	£137.88
Cost per week per Band D equivalent	£2.64	£2.64

Medium Term Financial Plan Summary

The Council prepared its annual budget within the context of the MTFP. This provided estimates of the budget requirement and budget gap into future years. The following table provided a summary of the current indicative MTFP based on the current draft budget estimates including savings proposals:-

	2015/16 £k	2016/17 £k	2017/18 £k	2018/19 £k	2019/20 £k
Net Expenditure on Services	12,067	12,744	13,332	13,934	14,493
Other Operating Costs & Income	(287)	(278)	(268)	(258)	(247)
Parish precepts and Special expenses	574	575	576	577	578
Transfers to/from Earmarked Reserves	2,141	3,358	3,482	3,351	3,180
Transfers to/from General Reserves	0	0	0	0	0
Capital Financing Adjustments	(1,302)	(1,422)	(1,548)	(1,548)	(1,548)
Net Expenditure	13,193	14,977	15,574	16,056	16,456
<i>Financed By:</i>					
New Homes Bonus	(3,179)	(3,768)	(3,892)	(3,761)	(3,590)
Retained Business Rates	(2,749)	(2,869)	(2,972)	(3,035)	(3,122)
Revenue Support Grant	(1,916)	(1,319)	(726)	(327)	(114)
Council Tax Freeze Grant	(62)	0	0	0	0
Demand on Collection Fund - TDBC	(5,288)	(5,433)	(5,583)	(5,736)	(5,894)
Demand on Collection Fund - Parishes & SER	(574)	(575)	(576)	(577)	(578)
Previous Years Collection Fund Deficit Share - NDR	710	0	0	0	0
Previous Years Collection Fund Surplus Share - Council Tax	(135)	0	0	0	0
Predicted Budget Gap	0	1,013	1,825	2,620	3,158

The above estimates included the following main assumptions related to funding:-

- The RSG for 2015/2016 was as set out in the Provisional Finance Settlement. It was then projected to diminish to nil by 2020/2021.
- The updated estimates for BR funding for 2015/2016 took into account the cap on the RPI increase to Rates at 1.91%.
- Council Tax was assumed to be frozen in 2015/2016 and increased by 1.99% in 2016/2017.

Beyond 2015/2016, the MTFP included anticipated inflationary pressures related to staffing pay awards, price inflation on services and major contracts, as well as the estimated funding position over the next five years.

General Reserves

Further reported that the reserves position was part of the overall financial framework that underpinned the Budget Strategy. This framework included an acceptable minimum reserves position of £1,500,000, or £1,250,000 if funds were allocated to 'invest to save' initiatives.

The current Budget for 2015/2016 would maintain reserves above this minimum, but following a number of allocations from reserves agreed during 2014/2015 there was limited 'headroom' in the current estimated balance. This would significantly limit the Council's ability to fund 'up front' service and transformation investment from revenue reserves. From a financial strategy perspective it would be sensible to take advantage of any opportunities to increase reserves, to increase flexibility and resilience to the challenges ahead.

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

General Reserves Forecast

	2015/16 £k	2016/17 £k	2017/18 £k	2018/19 £k	2019/20 £k
Estimated Balance B/F	1,897	1,897	884	-942	-3,562
Predicted Budget Gap	0	-1,013	-1,825	-2,620	-3,158
Estimated Balance C/F	1,897	884	-942	-3,562	-6,721

Clearly the Council would need to ensure action was taken to ensure the projected financial deficit over the medium term was avoided and (at least) minimum balances were maintained. This was essential for the continuing financial resilience and sustainability of the Council. The Budget Proposals and Options presented for consideration provided opportunities to make significant progress towards addressing the financial challenge.

The Council's Section 151 Officer also had a duty in accordance with The Local Government Act 2003 to comment, as part of the budget setting process, on the robustness of the budget plans. In her response, Shirlene Adam had stated that she believed the Council's reserves to be adequate and the budget estimates used in preparing the 2015/2016 budget to be robust.

Noted that Equalities Impact Assessments were undertaken when appropriate. None were required for the savings proposals included in the report.

Resolved that Full Council be recommended to agree the General Fund Revenue Budget for 2015/2016 and that:-

- (a) The Section 151 Officer's Statement of Robustness, which applied to the whole budget including General Fund, Housing Revenue Account and Capital Budget proposals be noted;
- (b) The General Fund Revenue Budget 2015/2016, including a Basic Council Tax Requirement budget of £5,287,500 and Special Expenses of £42,900 be approved;
- (c) The transfer of any unallocated year end under/overspend in the 2014/2015 General Fund Revenue Account Outturn to/from the General Fund Reserves be approved;
- (d) The Budget Savings Proposals for 2015/2016 as set out in the report be approved and that it be noted that Equalities Impact Assessments were not required for the savings detailed in the report;
- (e) 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;

- (f) The Minimum Revenue Provision Policy for 2015/2016 as set out in the report be approved; and
- (g) The revised Taxi Licensing Fees, set out above, be also approved.

15. **Housing Revenue Account Estimates 2015/2016**

Considered report previously circulated, which set out in detail the proposed Housing Revenue Account (HRA) Estimates for 2015/2016.

2015/2016 would be the fourth year of operating the HRA under self-financing arrangements. The Council remained on course to repay the settlement debt of £85,200,000 by 2030.

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

Dwelling rents for more than 5,800 properties provided annual income of over £24,000,000 for the HRA.

Local authorities had both the power and duty to set their own rent. However, in December 2000 Central Government had set out a policy for social rents in England to be fair, affordable and less confusing for tenants. Local Authorities and Housing Associations had been requested 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 had recently amended its guidance in this respect and full convergence could not now be obtained.

2014/2015 was the final year that a convergence factor could be included in the rent calculation, and the continuing impact of this change was that the Council would lose the potential to increase rent income by approximately £242,000 per year from 2015/2016 onwards.

From 2015/2016 the Government had altered the basis for calculation of guideline rent increases, from RPI plus ½%, to CPI plus 1%. CPI inflation as at September 2014 was 1.2%

In line with the national rent guidance and the service need identified in the Business Plan, it was proposed that the average weekly rent for dwellings for 2015/2016 should be set at the guideline rent of £83.88, an increase of 2.2% or £1.82 per week.

Reported that Members could choose not to increase rents to the guideline amount. However, each 0.5% rent change would cost (or save) tenants an average of 41p per week (£21.32 per year) and would bring in (or reduce) HRA income by around £118,500 per year.

Around 7.4% of HRA income came from non-dwelling rents, charges for services and facilities and contributions to HRA costs from leaseholders and others. It was proposed to increase these budget lines generally by 2.3% although garages rented by private tenants and owner occupiers were proposed to increase by 5%.

The General Fund would be contributing a share towards the costs in the HRA for work done on estates where people had bought their homes under Right to Buy. This had been rebased in line with a recommendation in the audit report.

The HRA expenditure budgets, which included Management Expenses, Maintenance, Rents, Rates, Taxes and Other Charges, Provision for bad debts, Depreciation, Debt Management Expenses, Repayment of Borrowing and Interest and Interest receivable were submitted and details of significant changes were reported.

Also reported on appropriations, in the form of Transfers to General Fund, Revenue Contributions to Capital and Social Housing Development Fund.

Further reported that as set out in the HRA Business Plan the recommended minimum unearmarked reserve balance for the HRA was £1,800,000 (approx £300 per property). There were no budgeted transfers to or from this balance in 2014/2015. The current projected balance in the current financial year was approximately £2,170,000, and this would provide some flexibility to fund additional one off costs, if required.

Further reported that the Draft Housing Revenue Account Budget was presented to the Corporate Scrutiny Committee on 22 January 2015 for review and comment. No specific amendments to the Draft Budget were formally recommended by the Committee.

Noted that a full Equalities Impact Assessment had been included with the approved HRA Business Plan, upon which the Draft Housing Revenue Account Budget was based.

Resolved that Full Council be recommended to:-

- (1) Approve the average rent increase of 2.2% for 2015/2016 in line with the Council's approved Rent Policy; and
- (2) Agree the Draft Housing Revenue Account Budget for 2015/2016.

16. **Capital Programme Budget Estimates 2015/2016**

Considered report previously circulated, concerning the proposed General Fund and Housing Revenue Account (HRA) Capital Programmes for 2015/2016.

2015/2016 Draft General Fund Capital Programme

In December 2014, Councillors were provided with the initial draft Capital Programme ideas as part of the Members' Budget Consultation Pack. This set out

the bids received from budget holders and were shown against the prioritisation system previously devised by the Joint Management Team and supported by Members. The prioritisation system was developed in order to ensure that the Council's very limited Capital Resources were channelled at key projects.

Capital bids are assessed using the following approved criteria:-

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 proposed Draft General Fund Capital Programme for 2015/2016 totalled £1,012,000. Table 1 detailed bids submitted for Deane DLO schemes and Table 2 detailed bids submitted for General Fund Schemes, and these have been prioritised for consideration by Members for the 2015/2016 Capital Programme.

Bids Submitted for Deane DLO Schemes

Project	Cost £k	Priority				
		1	2	3	4	5
Annual DLO RCCO Funded Projects						
DLO Vehicles	180		180			
DLO Plant	23		23			
Total	203		203			

Bids Submitted for General Fund Schemes

Project	Cost £k	Priority				
		1	2	3	4	5
PC Refresh	60	30	30			
Waste Containers	50		50			
Play Equipment – Grants	20					20
Play Equipment – Replacement	20		20			
Disabled Facilities Grant	388		388			
Car Park Improvements	126		126			
Deane Helpline Equipment replacement	25		25			
Relocation of Tourist Information Centre	120			120		
Total	809	30	639	120	0	20

A detailed explanation for all of the proposals listed above were included in the report.

In addition to the above schemes which primarily delivered service continuity and improvements, the following table incorporated the highest priority 'Growth' schemes and their estimated total costs. It was not expected that the Council would be liable for the full amounts but it was anticipated that Taunton Deane would need to make a financial contribution towards these. The Council's strategy of setting aside the majority of the New Homes Bonus Grant could provide funding towards these schemes in future.

Bids Submitted for Growth Schemes

Project	Cost £k	Priority				
		1	2	3	4	5
Growth Schemes						
Firepool Infrastructure and Planning	3,500			3,500		
Toneway Corridor Improvements (including Creech Castle)	23,120			23,120		
J25 Improvements	9,240			9,240		
Taunton Strategic Flood Alleviation Work	15,000			15,000		
Total	50,860			50,860		

Funding for capital investment by the Council could come from a variety of sources including:-

- Capital Receipts;
- Grant Funding;
- Capital Contributions (for example from another Local Authority or Section 106 Agreement funding);
- Revenue budgets/reserves (often referred as RCCO – Revenue Contributions to Capital Outlay); and
- Borrowing.

The table below summarised the proposed funding of the proposed Capital Programme for 2015/2016:-

Funding of the 2015/2016 Capital Programme

	Current Balance 2014/15 £k	Expected Funding 2015/16 £k	Funding Allocated To 2015/16 £k	Unallocated Balance 2015/16 £k
General Fund				
<i>DLO</i>				
DLO RCCO	0	203	(203)	0
<i>General Funding</i>				
Capital Receipts (share of RTB Receipts)	0	128	0	128
Government Grants	0	388	(388)	0
Revenue Contribution to Capital Outlay	0	442	(421)	21

TOTAL Funding	0	1,161	(1,012)	149
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The table showed that the proposed Capital Programme for 2015/2016 was fully funded through a combination of revenue contributions (DLO and General) plus grant funding provided via Somerset County Council. There would be projected unallocated resources of £149,000, pending actual capital receipts arising, which would provide some flexibility to support future priority schemes.

A detailed explanation as to where the sources of the above funding originated was supplied for the information of Members.

2015/2016 Draft Housing Revenue Account Capital Programme

The proposed Draft HRA Capital Programme 2015/2016 totalled £8,670,000. This was part of a Five-Year Capital Expenditure Estimate of some £40,340,000 for the period 2015/2016 to 2019/2020. The Programme reflected the priorities set out in the 30-Year Business Plan which was reviewed every year.

The following table showed the total draft high level Five-Year Programme estimated costs. This was in line with the current Business Plan, with a higher budget to Year 7 of the Business Plan (2018/2019). This was in recognition of the backlog of major works required which had been spread over this period.

Draft HRA Capital Programme Totals 2015/2016 to 2019/2020

	2015/16 £k	2016/17 £k	2017/18 £k	2018/19 £k	2019/20 £k	5-Year Total £k
Capital Programme	8,665	8,715	8,869	8,928	5,158	40,335

A breakdown of proposed Capital Programme for 2015/2016 was shown below. This was provided to highlight the proposed capital investment requirements in the next budget year.

Draft HRA Capital Programme 2015/2016

Project	Total Cost £
Major Works	6,590,000
Improvements	155,000
Related Assets	125,000
Exceptional Extensive Works	260,000
Disabled Facilities Grants and Aids and Adaptations	435,000
IT Systems and Software Improvements	100,000
Social Housing Development Fund	1,000,000
Total Proposed HRA Capital Programme 2015/16	8,665,000

A detailed description for all of the proposals listed above were included in the

report.

A summary of the estimated funding available before the funding of the 2015/2016 Capital Programme was shown in the table below:-

Funding Estimates

Funding	Current Balance 2014/15 £k	Expected Funding 2015/16 £k	Total Funding 2015/16 £k
Major Repairs Reserve	46	6,746	6,792
Revenue Contribution to Capital Outlay	0	873	873
Social Housing Development Fund		1,000	1,000
TOTAL Funding	46	8,619	8,665

Further reported that the Draft General Fund and HRA Capital Programmes were presented to the Corporate Scrutiny Committee on 22 January 2015 for review and comment. No specific amendments to the Draft Budget were formally recommended by the Committee.

Noted that Equalities Impact Assessments had been undertaken on proposed budget items where appropriate. Copies of the assessments were submitted to enable them to be taken fully into account by Members in confirming the recommended budget proposals for 2015/2016.

Resolved that Full Council be recommended to approve:-

- (i) The General Fund Capital Programme Budget of £1,012,000 for 2015/2016; and
- (ii) The Housing Revenue Account Capital Programme of £8,670,000 for 2015/2016.

17. Council Tax Setting 2015/2016

Considered report previously circulated, which made recommendations on the level of Council Tax for 2015/2016.

The Localism Act 2011 had made significant changes to the Local Government Finance Act 1992, and now required the billing authority to calculate a Council Tax requirement for the year.

Submitted details of the Town and Parish Council Precepts that had been received for 2015/2016 which totalled £574,623.

The increase in the average Band D Council Tax for Town and Parish Councils was 3.41% which resulted in an average Band D Council Tax figure of £14.98 (£14.49 for 2014/2015).

Reported that the Precept for the Police and Crime Commissioner (PCC) was due to approve its tax requirement on 12 February 2015. It was estimated the precept would be £6,702,560 which would result in a Band D Council Tax of £174.78, an increase of 1.99%. The Precept would be adjusted by a Collection Fund contribution of £151,312.

Somerset County Council was due to approve its tax requirement on 18 February 2015. It was estimated that the precept would be £39,395,457 which would result in a Band D Council Tax of £1,027.30 (the same as 2014/15). As these figures were still provisional, they could be subject to change. The Precept would be adjusted by a Collection Fund contribution of £907,040.

Noted that the Precept for Devon and Somerset Fire and Rescue Authority was currently unavailable. Therefore only provisional amounts, assuming a 0% increase, had been included within the report pending approval. The Authority was due to approve its tax requirement on 20 February 2015. It was estimated the precept would be £2,948,620, which resulted in a Band D Council Tax of £76.89. The Precept would be adjusted by a Collection Fund contribution of £66,565.

The estimated balance on the Council Tax Collection Fund was 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 the Council, in shares relative to the precept levels.

The estimated balance on the Council Tax Collection Fund was a surplus of £1,259,450. Taunton Deane's share of this amounted to £134,533, and this had been reflected in the General Fund Revenue Estimates.

Resolved that Full Council be recommended to:-

(a) Approve the following formal Council Tax Resolution to reflect the proposed Council Tax Freeze in 2015/2016:-

(1) That it be noted that on 15 January 2015 the Council calculated the Council Tax Base for 2015/2016:-

(i) for the whole Council area as 38,348.55 [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 the attached Appendix B to these Minutes;

(2) That the Council Tax requirement for the Council's own purposes for 2015/2016 (excluding Parish precepts) be calculated as £5,287,500;

(3) That the following amounts be calculated for the year 2015/2016 in accordance with Sections 31 to 36 of the Act:-

- (i) £90,777,603 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) £84,915,480 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) £5,862,123 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) £152.86 being the amount at 3(c) above (Item R), all divided by Item T (1(a) above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish precepts). (*Council Tax at Band D for Borough Including Parish Precepts and Special Expenses*)
- (v) £545,623 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act (as in the attached Appendix B to these Minutes). (*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;

- (b) 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 2015/2016 for each part of its area and for each category of dwellings;
- (c) Determine that the Council's basic amount of Council Tax for 2015/2016 was not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992; and
- (d) Note that if the above formal Council Tax Resolution was approved the total Band D Council Tax would be as follows:-

	2014/2015	2015/2016	Increase
	£	£	%
Taunton Deane Borough Council	137.88	137.88*	0.00%
Somerset County Council	1,027.30	1,027.30*	0.00%
Police and Crime Commissioner	171.37	174.78*	1.99%
Devon and Somerset Fire Authority	76.89	76.89*	0.00%
Sub-Total	1,413.44	1,416.85*	0.24%
Town and Parish Council (average)	14.49	14.98	3.41%
Total	1,427.93	1,431.83*	0.27%

* provisional figures

18. **Executive Forward Plan**

Submitted for information the Forward Plan of the Executive over the next few months.

Resolved that the Forward Plan be noted.

(The meeting ended at 8.20 p.m.)

**APPENDIX
A**

Valuation Bands								
Council Tax Schedule 2015/16	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 * Devon & Somerset Fire & Rescue Authority *	116.52	135.94	155.36	174.78	213.62	252.46	291.30	349.56
	51.26	59.80	68.35	76.89	93.98	111.06	128.15	153.78
Parish / Town only (a) *	9.99	11.65	13.32	14.98	18.31	21.64	24.97	29.97
Parish / Town & District (b) *	101.91	118.89	135.88	152.86	186.83	220.80	254.77	305.73
Total (c)	954.56	1,113.65	1,272.74	1,431.83	1,750.02	2,068.20	2,386.39	2,863.67
<u>Parish: **</u>								
Ash Priors	944.57	1,101.99	1,259.42	1,416.85	1,731.71	2,046.56	2,361.42	2,833.70
Ashbrittle	958.51	1,118.26	1,278.02	1,437.77	1,757.27	2,076.78	2,396.28	2,875.54
Bathealton	948.41	1,106.48	1,264.55	1,422.61	1,738.75	2,054.89	2,371.02	2,845.23
Bishops Hull	957.31	1,116.87	1,276.42	1,435.97	1,755.08	2,074.18	2,393.29	2,871.94
Bishops Lydeard/Cothelstone	967.00	1,128.16	1,289.33	1,450.50	1,772.83	2,095.16	2,417.50	2,900.99

Bradford on Tone	959.21	1,119.08	1,278.95	1,438.82	1,758.55	2,078.29	2,398.03	2,877.63
Burrowbridge	960.91	1,121.07	1,281.22	1,441.37	1,761.67	2,081.98	2,402.28	2,882.74
Cheddon Fitzpaine	959.68	1,119.63	1,279.58	1,439.52	1,759.42	2,079.31	2,399.21	2,879.05
Chipstable	956.88	1,116.36	1,275.84	1,435.32	1,754.28	2,073.24	2,392.21	2,870.65
Churchstanton	961.49	1,121.73	1,281.98	1,442.23	1,762.73	2,083.22	2,403.72	2,884.46
Combe Florey	958.48	1,118.23	1,277.98	1,437.73	1,757.22	2,076.72	2,396.21	2,875.45
Comeytrowe	952.46	1,111.20	1,269.95	1,428.69	1,746.18	2,063.66	2,381.15	2,857.38
Corfe	954.91	1,114.06	1,273.21	1,432.36	1,750.67	2,068.97	2,387.27	2,864.73
Cotford St Luke	959.24	1,119.11	1,278.99	1,438.86	1,758.61	2,078.35	2,398.10	2,877.72
Creech St Michael	964.83	1,125.63	1,286.44	1,447.24	1,768.85	2,090.46	2,412.07	2,894.49
Durston	951.44	1,110.01	1,268.58	1,427.15	1,744.30	2,061.44	2,378.59	2,854.31
Fitzhead	961.65	1,121.93	1,282.20	1,442.48	1,763.03	2,083.58	2,404.13	2,884.96
Halse	953.89	1,112.87	1,271.85	1,430.84	1,748.80	2,066.76	2,384.73	2,861.67
Hatch Beauchamp	954.94	1,114.09	1,273.25	1,432.41	1,750.72	2,069.03	2,387.34	2,864.81
Kingston St Mary	953.13	1,111.99	1,270.84	1,429.70	1,747.41	2,065.12	2,382.83	2,859.40
Langford Budville	957.69	1,117.30	1,276.92	1,436.53	1,755.76	2,074.99	2,394.22	2,873.07
Lydeard St Lawrence/Tolland	957.41	1,116.98	1,276.54	1,436.11	1,755.25	2,074.38	2,393.52	2,872.22

Milverton	960.81	1,120.95	1,281.08	1,441.22	1,761.49	2,081.76	2,402.03	2,882.43
Neroche	957.05	1,116.55	1,276.06	1,435.57	1,754.58	2,073.60	2,392.62	2,871.14
North Curry	960.11	1,120.12	1,280.14	1,440.16	1,760.19	2,080.23	2,400.27	2,880.32
Norton Fitzwarren	962.38	1,122.78	1,283.17	1,443.57	1,764.36	2,085.15	2,405.95	2,887.14
Nynehead	957.44	1,117.01	1,276.58	1,436.16	1,755.30	2,074.45	2,393.59	2,872.31
Oake	954.91	1,114.06	1,273.21	1,432.36	1,750.66	2,068.97	2,387.27	2,864.72
Otterford	944.57	1,101.99	1,259.42	1,416.85	1,731.71	2,046.56	2,361.42	2,833.70
Pitminster	956.75	1,116.20	1,275.66	1,435.12	1,754.04	2,072.95	2,391.87	2,870.24
Ruishton/Thornfalcon	960.73	1,120.85	1,280.97	1,441.09	1,761.33	2,081.57	2,401.81	2,882.18
Sampford Arundel	970.43	1,132.17	1,293.91	1,455.65	1,779.12	2,102.60	2,426.08	2,911.29
Staplegrove	952.60	1,111.36	1,270.13	1,428.90	1,746.43	2,063.96	2,381.49	2,857.79
Stawley	956.03	1,115.37	1,274.71	1,434.05	1,752.72	2,071.40	2,390.08	2,868.09
Stoke St Gregory	962.56	1,122.98	1,283.41	1,443.84	1,764.69	2,085.54	2,406.40	2,887.68
Stoke St Mary	955.38	1,114.61	1,273.85	1,433.08	1,751.54	2,070.00	2,388.46	2,866.15
Taunton	946.55	1,104.31	1,262.07	1,419.83	1,735.35	2,050.87	2,366.38	2,839.66
Trull	959.17	1,119.03	1,278.89	1,438.75	1,758.47	2,078.19	2,397.92	2,877.50
Wellington	962.83	1,123.31	1,283.78	1,444.25	1,765.19	2,086.14	2,407.08	2,888.50
Wellington Without	957.89	1,117.54	1,277.19	1,436.84	1,756.14	2,075.43	2,394.73	2,873.68

West Bagborough	959.39	1,119.29	1,279.19	1,439.09	1,758.88	2,078.68	2,398.48	2,878.17
West Buckland	956.46	1,115.87	1,275.28	1,434.69	1,753.50	2,072.32	2,391.14	2,869.37
West Hatch	956.31	1,115.69	1,275.08	1,434.46	1,753.23	2,072.00	2,390.77	2,868.93
West Monkton	959.39	1,119.28	1,279.18	1,439.08	1,758.87	2,078.67	2,398.46	2,878.16
Wiveliscombe	961.04	1,121.21	1,281.38	1,441.56	1,761.90	2,082.25	2,402.59	2,883.11

(* provisional figures)

(** this may be subject to penny rounding adjustments and will be confirmed in the final Tax Report to Full Council on the 24 February 2015)

**APPENDIX
B**

TOWN AND PARISH COUNCIL PRECEPTS

Parish/Town Council	2014/15			2015/16			Council Tax Increase
	Tax Base	Precept Levied	Council Tax Band D	Tax Base	Precept Levied	Council Tax Band D	
	£	£	£	£	£	£	
Ash Priors	77.15	-	-	80.62	-	-	0.00%
Ashbrittle	91.49	1,800	19.67	91.07	1,905	20.92	6.32%
Bathealton	85.52	500	5.85	86.75	500	5.76	-1.42%
Bishops Hull	1,066.11	21,000	19.70	1,098.26	21,000	19.12	-2.93%
Bishops Lydeard/Cothelstone	1,051.08	32,321	30.75	1,075.15	36,176	33.65	9.42%
Bradford on Tone	285.36	5,500	19.27	284.52	6,250	21.97	13.97%
Burrowbridge	200.22	4,900	24.47	203.92	5,000	24.52	0.19%
Cheddon Fitzpaine	612.72	13,900	22.69	611.88	13,874	22.67	-0.05%
Chipstable	130.11	2,223	17.09	127.21	2,350	18.47	8.12%
Churchstanton	348.93	8,681	24.88	353.59	8,974	25.38	2.01%
Combe Florey	120.42	2,250	18.68	119.75	2,500	20.88	11.73%
Comeytrowe	1,955.60	23,154	11.84	1,955.48	23,153	11.84	0.00%

Corfe	132.54	1,500	11.32	128.91	2,000	15.51	37.09%
Cotford St Luke	764.65	16,065	21.01	755.37	16,626	22.01	4.76%
Creech St Michael	952.22	26,948	28.30	957.82	29,111	30.39	7.40%
Durston	58.89	600	10.19	58.23	600	10.30	1.13%
Fitzhead	116.15	2,844	24.49	116.86	2,995	25.63	4.67%
Halse	139.93	2,000	14.29	143.01	2,000	13.99	-2.15%
Hatch Beauchamp	252.87	4,000	15.82	257.15	4,000	15.56	-1.66%
Kingston St Mary	425.85	5,508	12.93	428.70	5,508	12.85	-0.66%
Langford Budville	228.27	4,500	19.71	228.61	4,500	19.68	-0.15%
Lydeard St Lawrence/Tolland	204.14	3,938	19.29	207.41	3,995	19.26	-0.15%
Milverton	569.28	14,000	24.59	574.56	14,000	24.37	-0.92%
Neroche	245.73	4,484	18.25	237.51	4,446	18.72	2.58%
North Curry	692.49	15,342	22.15	706.54	16,469	23.31	5.21%
Norton Fitzwarren	904.74	25,122	27.77	946.60	25,292	26.72	-3.78%
Nynehead	162.35	4,250	26.18	165.76	3,200	19.31	-26.25%
Oake	320.09	5,000	15.62	322.36	5,000	15.51	-0.70%
Otterford	168.69	-	-	166.18	-	-	0.00%

Pitminster	451.84	8,899	19.70	459.77	8,400	18.27	-7.24%
Ruishton/Thornfalcon	576.15	14,000	24.30	577.61	14,000	24.24	-0.25%
Sampford Arundel	124.91	4,800	38.43	123.72	4,800	38.80	0.96%
Staplegrove	743.74	11,800	15.87	788.65	9,500	12.05	-24.08%
Stawley	133.37	2,400	18.00	139.56	2,400	17.20	-4.44%
Stoke St Gregory	352.08	9,000	25.56	355.72	9,600	26.99	5.58%
Stoke St Mary	198.81	3,236	16.28	199.43	3,236	16.23	-0.31%
Taunton	14,206.18	42,292	2.98	14,395.62	42,900	2.98	0.00%
Trull	994.65	18,000	18.10	1,004.56	22,000	21.90	21.02%
Wellington	4,355.37	108,666	24.95	4,482.33	122,816	27.40	9.82%
Wellington Without	292.04	5,640	19.31	300.18	6,000	19.99	3.50%
West Bagborough	163.53	2,500	15.29	157.40	3,500	22.24	45.45%
West Buckland	419.36	7,483	17.84	416.48	7,428	17.84	-0.05%
West Hatch	135.80	2,330	17.16	132.29	2,330	17.61	2.65%
West Monkton	1,105.07	27,379	24.78	1,276.68	28,379	22.23	-10.28%
Wiveliscombe	1,046.48	25,000	23.89	1,048.77	25,910	24.71	3.41%
Totals	37,662.97	545,755	14.49	38,348.55	574,623	14.98	3.41%