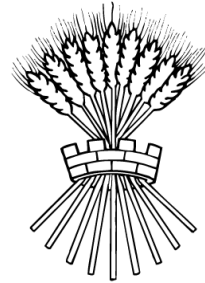


RYEDALE
DISTRICT
COUNCIL



FINANCIAL STRATEGY

2015 - 2019

REVENUE BUDGET

2015 – 2016

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RYEDALE DISTRICT COUNCIL

To:

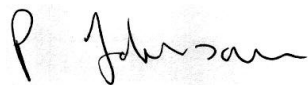
Members of Ryedale District Council

Meeting:

Tuesday, 24 February 2015

BUDGET REVIEW 2015-16

The Financial Strategy 2015-2020, Revenue Budget for 2015-16, the Capital Programme, the Prudential Indicators, the Pay Policy and Special Expenses recommended for approval by the Policy and Resources Committee, are submitted for approval by the Council. The appropriate draft resolution has been circulated to all Members of the Council.



P Johnson, Finance Manager (S151)

EXECUTIVE SUMMARY

Financial Management is essential in achieving good corporate governance and underpins service quality, improvement and accountability. It supports effective performance and the achievement of the organisations aims. Financial Planning is integral to an organisations strategic planning process.

The Council has put in place a fully integrated Financial Strategy that seeks to ensure Long-term financial stability, the achievement of Value for Money and funding for priorities.

The focus of the Financial Strategy is on long term planning and decision making for the future. Whilst the Strategy includes specific proposals for the 2015/16 Revenue Budget there should not be an over concentration on just one years budget. This Strategy seeks to avoid year on year budget setting and use of short term/one off measures to balance the budget. It is a strategy for the future, to ensure effective resource planning and the delivery of Corporate Objectives.

To achieve the delivery of this Financial Strategy will require an understanding within the senior levels of the organisation of the collective responsibilities for stewardship and use of resources.

The Financial Strategy seeks to achieve the following objectives: -

1. Budgets are Prudent and Sustainable in the Long Term,
2. Financial plans recognise corporate Priorities and Objectives,
3. Significant risks are identified, and mitigation factors identified,
4. The Capital Programme is planned over a 4 year period with no further borrowing planned beyond the £2.07m for the Brambling Fields project.
5. Constraints on capital and revenue resources, including the uncertainties around future government funding, are recognised and taken into account,
6. Council Tax increases will be kept below the Government's expected upper level of increase, and the broad anticipated increase for future years will be set out within the Financial Plans, recognising that these increases may be subject to change,
7. Prudent levels of general balances, reserves and contingencies are maintained in the context of an assessment of the risks facing the Council,
8. Value for Money and achievement of improved efficiency and service delivery underpin the Financial Strategy,
9. The Financial Strategy supports the achievement of Excellence in Financial Management and use of resources.

The Summary Position is as follows:

- A revenue budget for 2015/2016 of **£6,823,260**.
- No increase in Council tax for the Ryedale District Council Tax of **£176.72** for a band D property (note the total Council Tax, including County Council, Fire and Police is covered within the separate Council Tax setting report)
- Savings / additional income / service cuts of **£402,000**
- Application of **£524,000** New Homes Bonus to the Revenue Budget.
- Application of **£288,000** New Home Bonus to the Capital Programme
- Unused New Homes Bonus of **£575,000**.
- A capital programme totalling **£5,817,000** over the period 2015 - 2019
- The Treasury Management Statement and Annual Investment Strategy 2015/2016
- The Prudential Indicators
- The Pay Policy 2015/2016
- Special Expenses for Street Lighting of £35,130

The following table summarises the changes:

	£000s
2014/2015 Base Budget Brought forward	7,176
Add:	
Base Budget Adjustments	172
Growth items (appendix A)	294
Total	7,642
Less:	
Efficiencies/Savings/Cuts/Additional Income (appendix A)	402
2015/16 Council Tax Freeze Grant (appendix A)	39
Movement in New Homes Bonus	378
2015/2016 Net Revenue Budget	6,823

Section 25 Report (Report of the Chief Finance Officer – Finance Manager (s151))

In setting the Revenue budget for 2015/2016 I consider that the **proposed budget is robust, and reflects a realistic and prudent view of all anticipated expenditure and income.**

The total savings and additional income proposals are £402k. This level is significant in relation to the Authority's overall budget and therefore inherently carries a risk. The achievement of these savings will be crucial in managing within the budget. The risk of this has been mitigated in part by thoroughly reviewing all savings proposals for their robustness and effective budget monitoring procedures are in place. There inevitably remains a risk in delivering on this level of savings and

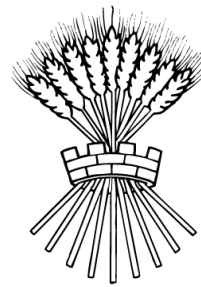
there is always potential for delay in achieving savings or failure to achieve income targets. Where this occurs, compensating savings will need to be identified. Assumptions are within the 2015/2016 budget that the 3 month moratorium £31k will be delivered.

The overall level of reserves is considered in detail within the Financial Strategy. I consider that the overall level of reserves is adequate.

The Capital Plan and Capital Programme have been regularly reviewed during the year. The unapplied capital resources will need to be considered in knowledge of the ongoing expectations of low interest rates and limited capital receipts generated by the Authority. It is important that proper project management disciplines are followed for schemes within the programme together with regular monitoring to minimise the potential for unexpected overspends.

Within the current economic climate it will be important that close budget monitoring of services which generate income and partnerships takes place. In particular Land Charges, Ryecare, Building Control, Recycling, Trade Waste, Green Waste, Car Parking and Planning to enable action to be taken in year where necessary.

RYEDALE
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COUNCIL



FINANCIAL STRATEGY

2015 - 2019

FINANCIAL STRATEGY

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Main Report

1. Purpose and Scope
2. Objectives of the Financial Strategy
3. The Current Financial Position
4. The Financial Strategy Objectives
5. The Revenue Plan 2015 – 2019
6. Development of the Financial Strategy
7. The Capital Plans 2015 – 2019
8. Balances and Reserves
9. Impact/Risk Assessment
10. Pay Policy 2015/2016
11. Conclusion

Appendix A: 2015/2016 Revenue Budget Pressures and Savings

Appendix B: Medium Term Revenue Budget Forecast

Appendix C: Prudential Indicators

Appendix D: Reserves and Balances

Appendix E: Capital Programme 2015 – 2019

Appendix F: Pay Policy 2015/2016

1.INTRODUCTION – THE PURPOSE AND SCOPE OF THE FINANCIAL STRATEGY

The Financial Strategy sets out the overall shape of the Council's budget by establishing how available resources will be allocated between services, reflecting Council and community priorities, and therefore providing a framework for the preparation of annual budgets.

The Strategy is linked with and supports service priorities and the Council's other strategies and plans, including but not limited to:

- The Community Plan – Imagine Ryedale
- The Council's Corporate Plan
- The Asset Management Plan
- The IT Strategy
- The Procurement Strategy
- The Treasury Management Strategy
- The Risk Management Strategy
- The HR Strategy

The focus of the Financial Strategy is on medium and long term planning, and decision making for the future. Whilst the Strategy includes specific proposals for a particular financial year, there should not be an over concentration on just one years budget. This Strategy seeks to avoid year on year budget setting, and use of short term/one off measures to balance the budget. It is a Strategy for the future, to ensure effective resource planning and the delivery of Corporate Objectives.

In particular it:

- sets out the Council's medium term financial aims and the measures to be taken to ensure they will be achieved;
- sets out the Council's approach to delivering improved services and value for money over the next few years;
- describes the Council's arrangements for developing the financial strategy, including:
 - The identification and prioritisation of spending needs;
 - The key financial influences on the medium term financial planning and the assumptions made in developing the plan;
 - The challenges and risks associated with the plan and how the Council will deal with them.
- sets out the Council's policy on reserves and balances.
- identifies the resource issues and principles, which will shape the Council's Financial Strategy and annual budgets.

The Financial Strategy covers all revenue and capital spending plans of the Authority.

2. OBJECTIVES OF THE FINANCIAL STRATEGY

The Financial Strategy seeks to achieve the following **Objectives**: -

1. Budgets are Prudent and Sustainable in the Long Term,
2. Financial plans recognise corporate Priorities and Objectives,
3. Significant risks are identified, and mitigation factors identified,
4. The Capital Programme is planned over a 4 year period. Borrowing will only take place where there is a clear financial business case to borrow and it meets the requirements of the Prudential Code,
5. Constraints on capital and revenue resources, including the uncertainties around future government funding, are recognised and taken into account,
6. Council Tax increases will be kept below the Government's expected upper level of increase, and the broad anticipated increase for future years will be set out within the Financial Plans, recognising that these increases may be subject to change,
7. Prudent levels of general balances, reserves and contingencies are maintained in the context of an assessment of the risks facing the Council,
8. Value for Money and achievement of improved efficiency and service delivery underpin the Financial Strategy,
9. The Financial Strategy supports the achievement of Excellence in Financial Management and use of resources.

3. THE CURRENT FINANCIAL POSITION

The Council's net budget for 2014/2015 totals £7.176m and is allocated to services as shown:

Service	Gross Expenditure £'000	Gross Income £'000	Net Expenditure £'000
Central Services	5,903	5,127	776
Cultural & Related Services	1,454	48	1,406
Environmental & Regulatory Services	4,507	1,712	2,795
Highways & Transport Services	364	833	(469)
Housing Services	13,709	12,707	1,002
Planning Services	2,018	1,197	821
	27,955	21,624	6,331
General Fund Reserve			1
Other Financial Adjustments			844
Net Revenue Budget			7,176
Financed By:			
Government Grant and Retained Business Rates			3,485
Collection Fund Surplus – Council Tax			142
Ryedale District Council Precept			3,549
Total			7,176

Overall Ryedale continues to have a strong financial discipline, which is exemplified by the size and diversity of its balances and its year-on-year budgetary performance. However, revenue spending demands are increasing in several areas.

These spending demands have a fundamental impact on the way in which the Council operates. It has to continually deliver real efficiencies to balance year-on-year financial resources with the high quality services which residents and visitors expect.

Appendix A details the budget pressures and savings/additional income proposals for the 2015/2016 budget.

Council Tax currently pays for 45% of the Council's revenue spending. With 55% of the Council's resources coming from central government, the financial strategy is to some extent shaped by factors outside the Council's immediate control. However, there are many facets to an effective financial strategy, and the Council must ensure it proactively manages its resources with a view to ensuring robust financial planning that delivers Council priorities.

External Factors:

Revenue Support Grant and Retained Business Rates – In December 2014 the council received the provisional finance settlement for 2015/16, this followed indicative figures for 2015/16 as part of the 2013 spending round.

Draft settlement figures for 2016/17 have not been made available to councils and therefore there will remain significant uncertainties in long term planning. The Revenue Support Grant will see substantial reductions in future years. The fundamental change to the Local Government Finance Settlement for 2013/2014 saw the introduction of the 'Business Rate Retention Scheme'. Under this scheme RDC keeps a proportion of business rates collected, but must pay a fixed tariff from its share. The retained share is 40% and any income above target performance will increase the retained share for Ryedale (after paying a levy of 50% of any growth). The down side risk is that any reductions in collected business rates will see a 40% reduction in RDC income. Careful monitoring of business rates collection and appeals will be required. The financial impact of any significant appeal costs will need to be managed through reserves.

In order to reduce levies payable the Council has formed a business rates pool with North Yorkshire County Council (NYCC), Hambleton District Council, Craven District Council, Richmondshire District Council and Scarborough Borough Council. This should generate additional retained business rates, however this will dependent not only on Ryedale's business rate income but that of the other partners (excluding NYCC).

Public Spending Plans and National Priorities - It is clear from the last Comprehensive Spending Review and the subsequent autumn statements that the Authority will see several years of reducing Government financial support. Public services are however under increased pressure from their customers for improved service provision. In addition new legislation proposals may create burdens as well as opportunities for the Council. This financial strategy seeks to ensure national priorities are considered alongside local priorities.

Efficiencies

The requirement to formally record and report efficiencies has now been removed however the achievement of efficiencies will be essential to balancing the Council's budget with minimal impact to front line services with the likely levels of government Grant support.

These efficiencies have to be achieved through a greater focus on Value for Money (VFM) and through a culture of innovation. Responsibility for identifying opportunities for efficiency gains are left to individual Councils and it will be up to them to put in place the processes that they need to plan VFM projects, track delivery, measure achievement, and assure service quality. The Council's Corporate Efficiency Programme, which started with the One-11 programme for 2011/2012, Going for Gold for 2012/2013 and Round 3 for 2013/2014, has been an essential tool in delivering savings to meet the target and to finance other services within the Authority. Having completed the review of the whole organisation, the scope for significant savings without more radical approaches to service delivery are not there. Careful evaluation of more radical approaches and proper consideration of risk will be vital to deliver sustainable savings.

Additional Cost Pressures

There has been a trend in local government in recent years for additional cost pressures (for example pay increases, impact of meeting national targets, new duties/legislation) to significantly outweigh increases in Government funding. In addition to this some of the pressures carry significant growth year on year, which is not reflected in Revenue Grant Settlements.

Looking ahead, it is likely that further pressures will be placed upon local authorities resulting in the requirement for authorities to achieve efficiencies/savings. These anticipated pressures are reflected within this financial strategy.

New Homes Bonus

This funding started in 2011/2012 and provided Authorities funding based on the number of new properties brought into use with an added element for affordable housing. The calculation provides that 80% of the funding is paid direct to District Councils with the County Council receiving the remaining 20%. This funding under the local government finance scheme is now provided through a top slice of aggregate external funding.

2014/15 was the first year that NHB funding was used to support the revenue budget (£175K) with the proposal to drip feed the money into the budget over a number of years to protect existing services. The following table sets out the received and predicted income from New Homes Bonus for RDC:

Year	£000
2011/2012 (received)	215
2012/2013 (received)	440
2013/2014 (received)	708
2014/2015 (received)	1,127
2015/2016 (due)	1,387
2016/2017 (estimated)	1,687
2017/2018 (estimated)	1,772

With ongoing cuts to RSG predicted for a number of years, using part or all of the New Homes Bonus for the revenue budget will need to be considered against the alternative of cuts to services.

External Funding

The Audit Commission sees the achievement of external funding as a key part in the demonstration of Value for Money. It is likely that the Local Economic Partnerships (LEP) could have roles in the distribution of external funding and RDC will need to ensure it has a voice and link to the LEPs.

The Council must carefully appraise the role that external grant resources can play in meeting its objectives. Decisions about bidding for external grants must be taken in the context of the priorities in the Corporate Plan.

Pensions

The Council's contribution rate for the North Yorkshire Pension Fund (NYPF) is set based upon the returns to the fund and the recovery period for the fund. These are affected by economic fluctuations and with the economic downturn increases in contribution rates may ensue. The contribution rates are established in consultation with the Council based on a triennial review by the actuary. Changes to the scheme benefits have been made which should reduce overall costs. A review has taken place in 2013/14 and reflecting good performance of the fund particularly in 2013/14 the contribution rates have increased, however by less than expected and based on the interim valuations. The next review will be in 2016/2017 and some estimation of the impact is included in the Financial Strategy.

Significant Partnerships

The following have been identified as the Council's significant partnerships:

- The Local Enterprise Partnership
- North Yorkshire Building Control Partnership
- White Rose Home Improvement Agency

Further partnerships and shared service may be sought to secure efficiency savings and/or service resilience in future years. Proper governance and security of Council finances will be an important consideration of any such proposals.

The above is meant to be indicative only as there are many other areas of increased customer expectation, Government priorities or Members' wishes for improved services. As stated these future revenue pressures are increasing amidst a heightened need for moderate Council Tax increases although the Government is providing some funding for its new spending pressures. In these circumstances the Council will have to consider further pro-active approaches to reallocation of resources with the attendant consequences for some existing local services as funding is switched to meeting new initiatives.

4. THE FINANCIAL STRATEGY OBJECTIVES

The following are the objectives of the Council's financial strategy:

Objective 1 - Budgets are Prudent and Sustainable in the Long Term

This seeks to ensure that budgets recognise real cost pressures.

This will be achieved by ensuring:-

- Adequate provision is made for inflation pressures, pay awards, and new legislation
- The revenue budget is not supported by significant one off savings, or any significant use of reserves

- Effective budget monitoring to ensure early identification of issues and action planning

Objective 2 – Financial Plans Recognise Corporate Priorities and Objectives

This seeks to ensure that financial plans link in with corporate planning and priorities, and that there is provision within the Financial Strategy for growth/development funding on an ongoing basis.

This will be achieved by ensuring:-

- additional investment, and savings proposals make explicit reference to corporate priorities
- Local and national targets are considered
- Long term vision and objectives are considered within the report
- Provision within financial planning figures for growth and contingency amounts based upon perceived risk

Objective 3 - Significant risks are identified, and mitigation factors identified

Risk Management is crucial in long term planning, and it is essential that the Financial Strategy clearly identifies the associated risks, and that this is supported by an embedded risk management culture within the organisation.

This will be achieved by:-

- Risk Management being embedded in corporate and service planning
- Financial risks being specifically considered on an ongoing basis, and specifically reflected within the Financial Strategy

Objective 4 - The Capital Programme is planned over a 4 year period, with no further borrowing planned.

This seeks to ensure that the capital programme is prudent and sustainable, and does not lead to unaffordable revenue implications.

This will be achieved by ensuring: -

- the development of a 4 Year capital programme
- regular review of reserves and balances
- a Corporate approach to external funding opportunities
- that only includes fully evaluated schemes within the programme

Objective 5 - Constraints on capital and revenue resources, including the uncertainties around future government funding, are recognised and taken into account;

It is important that the Financial Strategy is realistic and that there is a corporate awareness of the constraints on Council funding.

This will be achieved by ensuring:-

- specific reference within each financial strategy of constraints, and current issues
- regular reporting to members on local government finance issues
- awareness of the financial position within the organisation through effective communication

Objective 6 - Council Tax increases will be kept below the Government's expected upper level of increase, and the broad anticipated increase for future years will be set out within the Financial Plans, recognising that these increases may be subject to change.

It is important in developing the financial plan that an assumed Council Tax increase is included, ensuring that financial plans do not place over-reliance upon excessive Council Tax increases.

This will be achieved by ensuring that financial plans take account of this level of Council Tax increase, Government expectations on Council Tax increases, and in particular that target efficiency gains reflect the likely levels of Council Tax. However, it has to be recognised that additional burdens and demands can be placed upon local authorities, and that it may not always be feasible to achieve an increase in Council Tax in line with the inflation rate.

Objective 7 - Prudent levels of general balances, reserves and contingencies are maintained in the context of an assessment of the risks facing the Council.

It is important to strike a balance between maintaining adequate reserves and contingencies and delivering priorities and achievement of Value for Money.

This will be achieved by ensuring:-

- an annual review of reserves, linked to corporate priorities and treasury management implications
- that capital reserves are maintained at a level to fund the planned capital programme

Objective 8 - Value for Money and achievement of improved efficiency and service delivery underpin the Financial Strategy

Value for Money should be at the heart of everything the Council does, and the pursuit of improved efficiency and performance needs to be established as an ongoing underlying principle

This is being achieved through an ongoing review of costs and service standards, challenge, and benchmarking with others.

Objective 9 - The Financial Strategy supports the achievement of Excellence in Financial Management and Use of Resources

A Financial Plan in isolation will achieve little. It needs to be supported by:-

- Effective financial governance arrangements
- Financial Management that supports performance
- Effective Monitoring arrangements
- Effective Financial Reporting

This will be achieved by

- Implementation of the action plans following external inspection
- Developing the financial culture within the Council
- Financial reporting and documentation based upon stakeholder needs
- Maintaining the quality and performance of the Financial Systems
- Training and Development – finance/non finance
- Integration of financial and non financial performance measures

5. THE REVENUE PLAN 2015-2020

The medium term revenue plan is based on an analysis of the key influences on the Council's financial position and an assessment of the main financial risks facing the Council. The financial forecast is based on the following factors and assumptions:

Local Government Finance Settlement

The Council receives external support from Central Government through the distribution of resources within the Local Government Finance Settlement. The distribution is made in accordance to authorities' relative needs with a mechanism for protection against detrimental changes in grant allocations.

External funding has been announced for 2015/16 however proposals beyond this are not known, and are subject to a number of uncertainties including the next general election. Announcements indicate that further cuts to funding should be expected in the next parliament. Predictions are that funding support will continue to be cut and the medium term predictions incorporate the best estimates based on Government announcements.

Localised Business Rates

As previously stated the Council retains a proportion of business rates out of which it must pay a fixed tariff (subject to RPI uplift). The revenue plan takes the estimated business rates income for 2015/16 as part of the business rates pool and assumes no growth in business rates base over the plan period.

Council Tax

In accordance with Objective 6 of this Financial Strategy, the plan makes a clear assumption that future Council Tax increases will be restricted to below Government upper limits. The Government has announced that the limit above which increases in Council Tax must be subject to referendum for 2015/16 is 2%. With a District wide referendum likely to cost in excess of £70k, the authority must look to manage increases below the threshold and future forecasts assume the referendum limit will be 2%.

The Budget Strategy recommended a Council Tax increase for 2015/16 of 1.99%. This was subsequently amended at Policy and Resources Committee, on 5th February 2015, to a nil increase and the figures within this document reflect the amendment. Future years Council Tax rises are provisionally predicted at 1.99%.

Inflation rates and pay increases

The medium term plan makes provision for inflation and pay awards as follows:

Inflation: a composite rate of approximately 3% has been used for non-salary expenditure budgets

Pay awards: an increase of 1.2% has been included for 2015/16. Future years are based on a 1% increase.

The ongoing effect of existing policies and priorities

The ongoing effect of current policies is included in the plan. These additional costs include planned changes in the contribution rate to the Pension Fund, salary increments and revenue implications of capital projects.

Spending Pressures Contingency

The plan assumes provision to meet spending pressures as follows:-

2016/17 - £250,000

2017/18 - £340,000

2018/19 - £150,000

Provision is included for years 2016 onwards to recognise the likelihood of additional burdens/pressures upon the Council. 2016/17 includes provision for changes to employers national insurance contributions and 2017/18 includes provision for the next pension fund revaluation which also will need to consider national pension changes as well as additional replacement vehicles previously funded via grant.

Efficiency savings

The Council no longer has efficiency targets set by Government. Following review of all services over the years 2011/12, 2012/13 and 2013/14, further efficiencies will be sought, however significant sums are not expected without a fundamental review of the management structure involving external partners.

The Budget for 2015/16 includes estimated efficiency savings of £178k. These have been primarily delivered through the Budget Review Process.

Risks, contingencies and balances

There are significant risks inherent in the Medium Term Plan for the reasons summarised above and exemplified in the section below. A number of key items in the plan cannot be estimated with accuracy and the figures in the plan assume that significant savings will be made. In this situation it is essential to maintain sufficient balances, not only to deal with unforeseen events but also to cover the potential risk of not achieving the savings required.

6. DEVELOPMENT OF THE FINANCIAL STRATEGY

As noted above, the development of the budget and medium term financial plan is driven by the Council's priorities.

The Council already has in place a comprehensive Financial Strategy, and this document represents an update to the existing Strategy. The objectives are to:

- § help Members to determine priorities;
- § forecast the changes in demand for services;
- § identify the likely financial implications of changes in legislation;
- § demonstrate the future cost of policies or proposals;
- § match the demand for spending with the resources likely to be available; and
- § provide a financial framework within which services and individual managers can plan their services.

The budget process

The Financial Strategy comprises a 4-year revenue plan and a 4-year capital plan.

The plans will be reviewed annually and rolled forward by a year. The process, from the start of the review of the financial plans through to the approval and allocation of budgets, spans the whole year.

One of the key features of the budget processes is the linkage between the corporate financial requirements and the operational needs and demands of the Council. This will be done through the Service Delivery Plans that identify funding requirements for the revenue and capital budget, performance outcome expectations and risk assessments.

Consultation and Communication

There is a need for this Strategy to be effectively communicated to staff and key stakeholders. In addition, it is important that in the development of the Strategy, allocations of resources, and the setting of Council Tax that there are effective consultation mechanism in place.

Looking ahead the following broad actions are planned to ensure effective communication and consultation:-

- Budget Consultation – working with Parish Councils, the Citizens Panel and meeting with harder to reach groups.
- Regular communication with staff at all levels and with Unions

Budget Monitoring arrangements

It is essential that the financial plan is regularly monitored, with the progress being reported to Members. This will be done through the issuing of monthly revenue and capital monitoring reports to Corporate Management Team, and quarterly financial and performance monitoring reports to the Resources Working Party and the Policy and Resources Committee.

The monitoring process focuses on high risk budgets and involves:

- Regular reviews/dialogue between finance staff and service managers with timely and accurate budget monitoring information
- Quarterly service level performance review boards incorporating budgets and financial performance.

The process requires budget holders to explain the reasons for any significant variances and Heads of Service to identify ways in which such variances can be managed within their total resources available. This is one of the key principles underlying this strategy – that growth items are wherever possible accommodated from existing resources. To achieve this requires a culture of financial awareness within the authority and this is seen as a key priority.

7. THE CAPITAL PLANS 2015 - 2019

The capital strategy is the key vehicle for developing long term change to deliver the key priorities and corporate objectives.

a) Prioritisation methodology

New schemes are reviewed against the Council priorities plus a detailed assessment of deliverability prior to consideration by Council. This methodology will be applied to all proposals, regardless of the source of funding, prior to any decision being made to apply for external capital support such as grant funding, so that the Council can ensure that they form part of an overall capital investment strategy.

b) Engagement with partners of the community

The Council is committed to seeking out innovative partnership and funding opportunities in order to deliver the capital strategy and achieve best value.

The Council has worked closely with funding partners (particularly Yorkshire Forward and Government Office). Future projects will continue to be developed through partnership working more likely with the Local Enterprise

Partnership (LEP). The Council also recognises the importance of increased community engagement and participation as fundamental to the quality of public services and the health of community life. The Council will therefore seek to develop major projects with the full involvement of local communities and ensure appropriate consultation prior to scheme approval.

c) Affordability of funding

Financing the Capital Programme for the Future

Resources to fund capital spending are provided from central government grants, with other external grants and contributions sought. Council funding in the form of capital receipts, use of reserves, borrowing and from revenue sources make up the balance of resources. However, grants provided by central government and resources from other external agencies are often specific to an individual scheme and cannot be used for any other purpose by the Council. The Council has limited scope to generate significant capital receipts other than through the sale of Wentworth Street Car Park.

(d) Integration of Capital and Revenue Decision-Making

The Prudential Code

Under the Prudential Regime, which has operated since April 2004, the Council has the responsibility to demonstrate that its capital investment programme is affordable, prudent and sustainable. The Prudential Code requires that this is done by calculating specific indicators for capital expenditure and financing and by setting borrowing limits. The indicators and borrowing limits for the current and next two years are set out at Appendix C.

Revenue Implications

The revenue implications of funding the capital programme are built into the medium term financial forecasts.

(e) Framework for Managing and Monitoring the Capital Programme

The Finance Manager (s151) has overall responsibility for the preparation and monitoring of the Council's capital programme and for reporting the outcome to Members. The process involves:

- Reviewing the capital programme annually.
- Reviewing the current and estimated future availability of external earmarked funding and other opportunities for obtaining or bidding for additional capital resources.
- Prioritising and appraising any new proposals against agreed corporate criteria.
- Preparing the Council's capital programme, strategy and consultation process.
- Monitoring progress in achieving the capital programme objectives.
- Ensuring that the outcomes of investment are reported to members.

- Ensuring there are effective arrangements for project planning and project evaluation.
- Issuing corporate guidance to ensure that there is a consistent approach across all service areas.
- Reviewing and monitoring the Council's capital resources and asset disposal programme.

Full details of the programme together with funding streams are attached at Appendix E. The programme is split into five sections:

- Asset Management
- Priority Aims
- Major Schemes
- Externally Funded Schemes
- Other

Schemes relating to Asset Management comprise all those that will result in the Council's assets being improved. These can include works to land and buildings or IT upgrades of either hardware or software.

Schemes under Priority Aims are those where the Council has taken a deliberate decision that these will help satisfy its corporate objectives/key priorities.

8. BALANCES AND RESERVES

The Local Government Act 2003 places a specific duty on the Chief Finance Officer, i.e. the Finance Manager (s151), to make a report to the authority when it is considering its budget and the level of the Council Tax. This report must deal with the robustness of the estimates and the adequacy of reserves allowed for in the budget proposals. The Council must have regard to this report in making their decisions.

The Council also has a fiduciary duty to local taxpayers and the Finance Manager (s151) must be satisfied that the decisions taken on the level of balances and reserves represent the proper stewardship of funds.

In assessing the adequacy of the contingencies, balances and reserves, the Finance Manager (s151) takes account of the key financial assumptions underpinning the budget, together with an assessment of the Council's financial management arrangements. This assessment will include a review of past performance and external influences on the financial plan, and full consideration of the risks and uncertainties associated with the plan, their likelihood and potential impact.

The Council's policy is to maintain its contingencies, balances and reserves at levels that are prudent but not excessive.

Appendix D details the position on the Councils Reserves.

9. IMPACT/RISK ASSESSMENT

This section recognises the challenges and risks that have implications for the Council's financial position in the medium term. This assessment of risk is an essential element of the budget process; it is used to inform decisions about the appropriate levels of contingencies and reserves that may be required and to indicate priorities for financial monitoring.

Managing Risk is an important part of the Financial Strategy. In addition to the Corporate Risk Register each service maintains its own risk register. The Corporate Risk Register will be reported to the Overview and Scrutiny Committee during the forthcoming year.

The key risks identified for 2015/16 and in the medium term are listed below, together with comments on how they will be managed:

Issue/Risk	Consequences if allowed to happen	Likelihood	Impact	Mitigation	Mitigated Likelihood	Mitigated Impact
Fluctuations in inflation, Government grants, business rate receipts and changes in Government legislation	Council unable to set a balanced budget without significant cuts to services and service quality, adverse external inspection, excessive call on Council reserves	Very Likely	Major	Keep under review through the financial strategy. Consider fully any changes in legislation. Ensure minimum reserves are maintained to mitigate the risk. Ensure authorities interests are represented through the LGA/other groups. Memberships of business rate pool to retain increased business rates. Prioritise work on receipt of NHB. Ensure Longer Term plans for significant variations are in place.	Likely	Medium
Budgets are overspent	Unplanned use of reserves which may impact on future year Council Tax, adverse external inspection	Not Likely	Major	Robust budget setting, challenging budget provision. Regular monitoring with corrective actions. Develop a culture of financial awareness. Effective project planning and management. Ensure sufficient contingency sums. Review of any material overspends.	Not Likely	Minor
Savings are not achieved	If compensating savings not identified unplanned use of reserves, potential for cuts to services or service levels	Likely	Major	Regular budget monitoring to identify issues at an early stage. Detailed scrutiny and review of all savings proposals prior to approval.	Not Likely	Minor

Changes in demand/usage levels affecting income from fees and charges	Unplanned use of reserves with potential to impact on future Council Tax levels or requiring cuts to services or service levels	Very Likely	Major	Ensure regular monitoring Review trends Take appropriate action Ensure base income budgets are realistic.	Likely	Medium
Business Rate Pool does not generate savings through significant appeals success across the pool area.	NNDR deficit to be carried forward to future years, possibly leading to service reductions elsewhere being required/use of NHB.	Likely	Medium	Significant risk management work undertaken before pool formed reviewing pool membership and rates risk. Prudent assumptions on business rates income taken into revenue forecasts.	Not Likely	Medium
Budget does not reflect corporate priorities	Council fails to achieve Corporate plan with consequent impact on Community Plan. Adverse external inspection.	Not Likely	Major	Ensure corporate involvement in the process. Early consideration of budget pressures and legislation changes. Regular reporting to members. Up to date Service Delivery plans in place linked to corporate plan.	Not Likely	Minor
The capital programme is not affordable	Council may need to remove existing planned schemes from the programme or use reserves earmarked for other purposes. Adverse External inspection.	Likely	Major	Schemes are monitored and reported on a regular basis. Financing profile based on realistic assumptions. Ensure only fully evaluated schemes are included within the programme with sufficient contingency sums.	Not Likely	Medium
Poor budget planning with decisions being made without proper	Council fails to meet community needs, adverse impact on Corporate and	Likely	Major	Develop a long-term financial strategy. Set out a clear budget timetable. Regular updates to	Not Likely	Minor

consideration/consultation	Community Plan. Adverse external inspection			Members. Effective ongoing consultation processes.		
Council Tax Support scheme –above expected demand or collection rates not achieved	Collection fund into deficit which may require savings/cuts in future years. Impact on other major preceptors	Likely	Major	Proper assessment of likely take up based on historic trends, comparison with other authorities, in year monitoring of spend and collection. Regular reporting to members and s151. Annual approval of the scheme.	Not Likely	Major
Decision on Pension fund contribution rates create future significant cost pressure	Additional savings/cuts to services required in future years	Likely	Major	Market interest rates and investment returns are expected to improve. Monitor interim valuations and make provision in financial forecasts.	Likely	Medium

10. PAY POLICY 2015/2016

The Localism Act 2011 requires that the authority produce a policy statement that covers a number of matters concerning the pay of the authority's staff, principally Chief Officers. The Pay Policy for 2015/2016 is incorporated within this Financial Strategy at Appendix F.

11. CONCLUSION

This Financial Strategy sets out a range of proposals regarding the future management of resources and delivery of priorities.

The Strategy is underpinned by nine key Objectives, which are set out within section 2.

The process of developing the Financial Strategy is ongoing. Although there is a considerable amount of work to be done, and further improvements to be made, the Council has put in place the framework for ensuring a strong financial base that delivers priorities. This strong financial base has been previously commented upon within External Audit reports, with the Council receiving high scores for its financial management and reporting.

As far as possible, the plan anticipates future needs and recognises the financial uncertainties, risks and challenges faced by the Council. The Council has in place rigorous financial monitoring and aims to ensure it holds balances and reserves that are considered adequate without being excessive.

Consequently, Ryedale now has in place a sound Financial Strategy and a robust financial plan that is designed to support the delivery of the targets in the Corporate Plan and meet the Council's Objectives.

APPENDIX A

2015/2016 Budget Pressures

		£'000
Additional Costs		
- District Election	Inc. costs/change to the basis of cost allocation	45
- Dry Recycling	Reduced Income from Dry Recycling contract	23
- Ryecare Lifeline	Reduced Income	25
- Environmental Health Resource	Additional capacity to carry out Private Water Risk Assessments	14
- HR Support	Additional Service Capacity	40
Specific Grants		
- 14/15 CT Freeze Grant	Baselined into 2015/16 Revenue Support Grant	38
- 14/15 Rural Delivery Grant	Baselined into 2015/16 Revenue Support Grant	14
- LCTS New Burden Grant	Cut to grant	47
- Community Right to Bid	Fall out of grant in 2015/16	8
- Community Right to Challenge	Fall out of grant in 2015/16	8
- Benefits Admin Subsidy	Cut to grant	32
Total		294

2015/2016 Efficiencies/Savings/Additional Income Proposals

Proposal	Savings £'000	Risk L/M/H
- Budget Review Efficiencies	118	L
- Management Review incl LEP Secondment	20	L
- Additional Rental Income	20	L
- Re-tender Leisure contract	20	L
- Green Waste Charging	192	M
- Parish Grant	32	L
Total of Savings	402	

Additional Income Following Policy and Resources Committee	Savings £'000
- Council Tax Freeze Grant 2015/16	39

APPENDIX B

Medium Term Revenue Forecast 2015/16 - 2019/20

	2015/16 Proposed £'000	2016/17 Projection £'000	2017/18 Projection £'000	2018/19 Projection £'000	2019/20 Projection £'000	
Base Budget and Inflation						
Base Budget	7,175	6,823	6,515	6,385	6,383	
Pay Increase & General Inflation	150	165	165	165	165	
	7,325	6,988	6,680	6,550	6,548	
Add Future Cost Increases						
Budget Pressures	295	250	340	150	150	
Capital Programme Borrowing	22	0	0	0	0	
Deduct Future Savings						
Efficiency Savings	-178	-100	-100	-100	-100	
Service Cuts	-224	-250	-150	-100	-100	
NHB Movement	-378	-373	-385	-117	-47	
Council Tax Freeze Grant	-39	0	0	0	0	
Net Revenue Budget	6,823	6,515	6,385	6,383	6,451	
Financing						
RSG	1,315	882	592	397	266	
Business Rates	1,775	1,811	1,847	1,884	1,921	
Collection Fund Surplus	104	50	25	25	25	
Council Taxpayers	3,549	3,702	3,848	4,000	4,159	
CT Base Growth	80	71	74	77	80	
Budget Requirement	6,823	6,515	6,385	6,383	6,451	
NHB Note						
2011/12 Earned	215	215				
2012/13 Earned	225	225	225			
2013/14 Earned	268	268	268	268		
2014/15 Earned	419	419	419	419	419	
2015/16 Estimate	260	260	260	260	260	
2016/17 Estimate		300	300	300	300	
2017/18 Estimate			300	300	300	
2018/19 Estimate				300	300	
2019/20 Estimate					300	
NHB Earned	1,387	1,687	1,772	1,847	1,879	
Applied to Revenue cumulative	524	897	1,282	1,399	1,446	
Applied to Capital	288	288	288	288	288	
To be allocated	575	502	202	160	145	1,584

Budget Pressure in 2016/17 includes additional provision for changes to Employers National Insurance contributions.

Budget Pressure in 2017/18 includes additional provision for Pension Fund Revaluation and additional vehicle requirements.

Prudential Indicators

Capital Expenditure

The actual capital expenditure that was incurred in 2013/14 and the estimates of capital expenditure to be incurred for the current and future years that are recommended for approval are:

	2013-14 Actual £'000	2014-15 Forecast £'000	2015-16 Estimate £'000	2016-17 Estimate £'000	2017-18 Estimate £'000
Total Capital Programme	3,331	2,328	1,263	782	749

Ratio of Financing Costs to Net Revenue Stream

Estimates of the ratio of financing costs to net revenue stream for the current and future years, and the actual figures for 2013/14 are:

	2013-14 Actual	2014-15 Forecast	2015-16 Estimate	2016-17 Estimate	2017-18 Estimate
Estimate of ratio of financing costs to net revenue stream	1.80%	2.71%	3.91%	2.81%	2.06%

Capital Financing Requirement

Estimates of the Capital Financing Requirement for the Authority for the current and future years and the actual Capital Financing Requirement at 31 March 2014 are:

2013-14 Actual £'000	2014-15 Forecast £'000	2015-16 Estimate £'000	2016-17 Estimate £'000	2017-18 Estimate £'000
254	2,306	2,686	2,764	2,620

The Capital Financing Requirement (CFR) measures the authority's underlying need to borrow for a capital purpose.

CIPFA's Prudential Code for Capital Finance in Local Authorities' includes the following as a key indicator of prudence:

"In order to ensure that over the medium term net borrowing will only be for a capital purpose, the local authority should ensure that net external borrowing does not, except in the short term, exceed the total of capital financing requirement in the preceding year plus the estimates of any additional capital financing requirement for the current and the next two financial years."

The Finance Manager (s151) reports that the authority had no difficulty meeting this requirement in 2013/14, nor are any difficulties envisaged for the current or future years. This view takes into account current commitments, existing plans, and the proposals in this budget report.

Authorised Limit for External Debt

In respect of its external debt, it is recommended that the Council approves the following authorised limits for its total external debt gross of investments for the next three financial years, and agrees the continuation of the previously agreed limit for the current year since no change to this is necessary. These limits separately identify borrowing from other long-term liabilities such as finance leases. The Council is asked to approve these limits and to delegate authority to the Finance Manager (s151), within the total limit for any individual year, to effect movement between the separately agreed limits for borrowing and other long term liabilities, in accordance with option appraisal and best value for money for the authority. Any such changes made will be reported to the Council at its next meeting following the change.

	2014-15 £'000	2015-16 £'000	2016-17 £'000	2017-18 £'000
Borrowing	20,000	20,000	20,000	20,000
Other Long Term Liabilities	900	1,000	1,100	900
Authorised Limit	20,900	21,000	21,100	20,900

The Finance Manager (s151) reports that these authorised limits are consistent with the Authority's current commitments, existing plans and the proposals in this budget report for capital expenditure and financing, and with its approved treasury management policy statement and practices. The Finance Manager (s151) confirms that they are based on the estimate of most likely, prudent but not worst case scenario, with in addition sufficient headroom over and above this to allow for operational management, for example unusual cash movements. Risk analysis and risk management strategies have been taken into account; as have plans for capital expenditure, estimates of the capital financing requirement and estimates of cashflow requirements for all purposes.

Operational Boundary for external debt

The Council is also asked to approve the following operational boundary for external debt for the same time period. The proposed operational boundary for external debt is based on the same estimates as the authorised limit but reflects directly the Finance Manager's (s151) estimate of the most likely, prudent but not worst case scenario, without the additional headroom included within the authorised limit to allow for example for unusual cash movements, and equates to the maximum of external debt projected by this estimate. The operational boundary represents a key management tool for in year monitoring by the Finance Manager (s151). Within the operational boundary, figures for borrowing and other long-term liabilities are separately identified.

The Council is also asked to delegate authority to the Finance Manager (s151); within the total operational boundary for any individual year; to effect movement between the separately agreed figures for borrowing and other long term liabilities, in a similar fashion to the authorised limit. Any such changes will be reported to the Council at its next meeting following the change.

	2014-15 £'000	2015-16 £'000	2016-17 £'000	2017-18 £'000
Borrowing	5,000	5,000	5,000	5,000
Other Long Term Liabilities	600	700	800	600
Operational Boundary	5,600	5,700	5,800	5,600

The Council's actual external debt at 31 March 2014 was nil. It should be noted that actual external debt is not directly comparable to the authorised limit and operational boundary, since the actual external debt reflects the position at one point in time.

In taking its decisions on this budget report, the Council is asked to note that the Authorised Limit determined for 2015/16 (see above) will be the statutory limit determined under section 3(1) of the Local Government Act 2003.

Estimate of Incremental Impact of Capital Investment

The estimate of the incremental impact of capital investment decisions proposed in this budget report, over and above capital investment decisions that have previously been taken by the Council are:

For the Band D Council Tax	2015/16	2016/17	2017/18
	£1.08	£1.40	£1.82

These forward estimates are not fixed and do not commit the Council.

Consideration of options for the capital programme In considering its programme for capital investment, the Council is required within the Prudential Code to have regard to:

affordability, e.g. implications for Council Tax
 prudence and sustainability, e.g. implications for external borrowing
 value for money, e.g. option appraisal
 stewardship of assets, e.g. asset management planning
 service objectives, e.g. strategic planning for the authority
 practicality, e.g. achievability of the forward plan.

A key measure of affordability is the incremental impact on the Council Tax, and the Council could consider different options for its capital investment programme in relation to their differential impact on the Council Tax.

APPENDIX D

Key Reserves and Balances

	General Reserve	Capital Fund	Capital Receipts	Capital Grants & Conts	Total
	£'000	£'000	£'000	£'000	£'000
Balance as at 1 April 2014	546	604	155	62	1,367
Add					
Estimated Income During Year:					
Contribution from General Fund	1	105	-	-	106
Interest on Investment of Balances	-	59	-	-	59
Capital Receipts	-	-	450	-	450
Capital Grants & Contributions	-	-	-	446	446
	547	768	605	508	2,428
Deduct					
Estimated Expenditure During Year:					
Transfer to General Fund	-	-	-	-	-
Capital Expenditure	-	-30	-	-508	-538
Estimated Balance 31 March 2015	547	738	605	-	1,890
Add					
Estimated Income During Year:					
Contribution from General Fund	-	363	-	-	363
Interest on Investment of Balances	-	49	-	-	49
Capital Receipts	-	-	42	-	42
Capital Grants & Contributions	-	-	-	200	200
	547	1,150	647	200	2,544
Deduct					
Estimated Expenditure During Year:					
Transfer to General Fund	-	-	-	-	-
Capital Expenditure	-	-376	-407	-200	-983
Estimated Balance 31 March 2016	547	774	240	-	1,561
Add					
Estimated Income During Year:					
Contribution from General Fund	-	363	-	-	363
Interest on Investment of Balances	-	100	-	-	100
Capital Receipts	-	-	42	-	42
Capital Grants & Contributions	-	-	-	200	200
	547	1,237	282	200	2,266
Deduct					
Estimated Expenditure During Year:					
Transfer to General Fund	-	-	-	-	-
Capital Expenditure	-	-552	-30	-200	-782
Estimated Balance 31 March 2017	547	685	252	-	1,484
Add					
Estimated Income During Year:					
Contribution from General Fund	-	363	-	-	363
Interest on Investment of Balances	-	143	-	-	143
Capital Receipts	-	-	42	-	42
Capital Grants & Contributions	-	-	-	200	200
	547	1,191	294	200	2,232
Deduct					
Estimated Expenditure During Year:					
Transfer to General Fund	-	-	-	-	-
Capital Expenditure	-	-327	-135	-200	-662
Estimated Balance 31 March 2018	547	864	159	-	1,570

APPENDIX E

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INTRODUCTION

In accordance with Sections 38 – 43 of the Localism Act 2011 the authority is required to produce a policy statement that covers a number of matters concerning the pay of the authority's staff, principally Chief Officers. This policy statement sets out the arrangements and meets the requirements of the Localism Act. It also complies with the guidance issued by the Secretary of State for Communities and Local Government to which the authority is required to have regard under Section 40 of the Act. This policy also correlates with the data on pay and reward for staff which the authority publishes under the Code of Recommended Practice for Local Authorities on Data Transparency and the data which is published under The Accounts and Audit (England) Regulations (2011). It should be noted that the requirements to publish data under the Secretary of State guidance, the Code of Practice and the Regulations do differ, the data requirements of the Code of Practice and the Accounts and Audit Regulations are summarised at Annex A to this policy statement.

DEFINITION OF OFFICERS COVERED BY THE POLICY STATEMENT

This policy statement covers the following posts:

1. Head of the Paid Service, which in this authority is the post of Chief Executive
2. Chief Financial Officer (s151)
3. Monitoring Officer
4. Non-statutory Chief Officers, (those who report directly to the Head of the Paid Service) which in this authority are the posts of:
 - Corporate Director
 - Head of Economy
 - Head of Corporate Services
5. Deputy Chief Officers (those who report directly to a statutory Chief Officer) which in this authority are the posts of:
 - Head of Planning and Housing
 - Head of Streetscene and Environment

POLICY ON REMUNERATING CHIEF OFFICERS

The authority's policy on remunerating Chief Officers is set out on the schedule that is attached to this policy statement at Annex B. The Chief Executive's and Corporate Director's remuneration packages are set by Elected Members. It is the policy of this authority to establish a remuneration package for each Chief Officer post that is sufficient to attract and retain staff of the appropriate skill level, knowledge, experience, abilities and qualities that is consistent with the authority's requirements of the post in question at the relevant time. The Chief Executive and the Corporate Director are the only employees appointed by Elected Members.

POLICY ON REMUNERATING THE LOWEST PAID IN THE WORKFORCE

The authority applies terms and conditions of employment that have been negotiated and agreed through appropriate collective bargaining mechanisms (national or local)

or as a consequence of authority decisions, these are then incorporated into contracts of employment. The lowest pay point in this authority is spinal column point six of Grade one, this relates to an annual salary of £13,614 (from 1 January 2015) which expressed as an hourly rate of pay is £7.0565. This pay point and salary was determined by the authority as part of a pay scale for employees employed on Local Government Services Terms and Conditions in April 2004 and has been applied since that date. The pay rate is increased in accordance with any pay settlements which are reached through the National Joint Council for Local Government Services.

POLICY ON THE RELATIONSHIP BETWEEN CHIEF OFFICER REMUNERATION AND THAT OF OTHER STAFF

The highest paid salary in this authority is £104,460 (2014/2015 £104,460) which is paid to the Chief Executive. The average median salary in this authority is £19,742. The ratio between the two salaries, the 'pay multiple' is 5.29:1. This authority does not have a policy on maintaining or reaching a specific 'pay multiple', however the authority is conscious of the need to ensure that the salary of the highest paid employee is not excessive and is consistent with the needs of the authority as expressed in this policy statement. The authority's approach to the payment of other staff is to pay that which the authority needs to pay to recruit and retain staff with the skills, knowledge, experience, abilities and qualities needed for the post in question at the relevant time, and to ensure that the authority meets any contractual requirements for staff including the application of any local or national collective agreements, or authority decisions regarding pay.

POLICY ON OTHER ASPECTS OF CHIEF OFFICER REMUNERATION

Other aspects of Chief Officer remuneration are covered by this policy statement. These other aspects are defined as these other aspects are defined as recruitment, pay increases, additions to pay, performance related pay, earn back, termination payments, transparency and re-employment when in receipt of an LGPS pension or a redundancy/severance payment. These matters are addressed in the schedule that is attached to this policy statement at Annex C.

APPROVAL OF SALARY PACKAGES IN EXCESS OF £100K

The authority will ensure that, prior to an offer being made, any salary package for any post that is in excess of £100k will be considered by Full Council. The salary package will be defined as base salary, fees, routinely payable allowances and benefits in kind that are due under the contract.

FLEXIBILITY TO ADDRESS RECRUITMENT ISSUES FOR VACANT POSTS

In the vast majority of circumstances the provisions of this policy will enable the authority to ensure that it can recruit effectively to any vacant post. There may be exceptional circumstances when there are recruitment difficulties for a particular post and where there is evidence that an element or elements of the remuneration package are not sufficient to secure an effective appointment. This policy statement recognises that this situation may arise in exceptional circumstances and therefore a

departure from this policy can be implemented except for the appointment of the Chief Executive or Corporate Director.

AMENDMENTS TO THE POLICY

It is anticipated that this policy will not need to be amended during the period it covers (1 April 2015 to 31 March 2016), however if circumstances dictate that a change of policy is considered to be appropriate during the year then a revised draft policy will be presented to Full Council for consideration.

POLICY FOR FUTURE YEARS

This policy statement will be reviewed each year and will be presented to Full Council each year for consideration in order to ensure that a policy is in place for the authority prior to the start of each financial year.

The Secretary of State for CLG Code of Recommended Practice for Local Authorities on Data Transparency indicates that local authorities should publish the following data concerning staff:

- Salaries, names (with an option for individuals to refuse to consent to this), job descriptions, responsibilities, budgets (including overall salary cost of staff reporting), and numbers of staff for all staff in receipt of a salary of more than £58,200
- An organisational chart of the staff structure of the authority including salary bands and details of currently vacant posts
- The 'pay multiple' – the ratio between the highest paid salary and the median average salary of the whole authority workforce

The Accounts and Audit (England) Regulations (2011) require that the following data is included in the authority's accounts:

- Numbers of employees with a salary above £50k per annum (pro-rata for part time staff) in multiples of £5k
- Job title, remuneration and employer pension contributions for senior officers. Senior officers are defined as Head of Paid Service, Statutory Chief Officers and Non-Statutory Chief Officers by reference to Section 2 of the 1989 Local Government & Housing Act
- Names of employees paid over £150k per annum

For the above remuneration is to include:

- Salary, fees or allowances for the current and previous year
- Bonuses paid or receivable for the current and previous year
- Expenses paid in the previous year
- Compensation for loss of employment paid to or receivable, or payments made in connection with loss of employment
- Total estimated value of non-cash benefits that are emoluments of the person

For the above pension contributions to include:

- The amount driven by the authority's set employer contribution rate
- Employer costs incurred relating to any increased membership or award of additional pension.

Aspect of Chief Officer Remuneration	RDC Policy
Recruitment	The post will be advertised and appointed to at the appropriate approved salary for the post in question unless there is good evidence that a successful appointment of a person with the required skills, knowledge, experience, abilities and qualities cannot be made without varying the remuneration package. In such circumstances a variation to the remuneration package is appropriate under the Council's policy and any variation will be approved through the appropriate decision making process.
Pay Increases	The Council will apply any pay increases that are agreed by relevant national negotiating bodies and/or any pay increases that are agreed through local negotiations. The Council will also apply any pay increases that are as a result of authority decisions to significantly increase the duties and responsibilities of the post in question beyond the normal flexing of duties and responsibilities that are expected in senior posts subject to approval by the appropriate decision making process.
Additions To Pay	The Council would not make additional payments beyond those specified in the contract of employment.
Performance Related Pay	The Council does not operate a performance related pay system as it believes that it has sufficiently strong performance management arrangements in place to ensure high performance from its senior officers. Any areas of under-performance are addressed in accordance with Council Policy.
Earn-Back (Withholding an element of base pay related to performance)	The authority does not operate an earn-back pay system as it believes that it has sufficiently strong performance management arrangements in place to ensure high performance from its senior officers. Any areas of under-performance are addressed rigorously.
Termination Payments	The Council applies its normal redundancy payment arrangements to senior officers and does not have separate provisions for senior officers. The Council also applies the appropriate Pensions regulations when they apply. The Council has agreed policies in place on how it will apply any discretionary powers it has under Pensions regulations. Any costs that are incurred regarding senior officers are published in the Council's accounts as required under the Accounts and Audit (England) Regulations 2011.
Transparency	The Council meets its requirements under the Localism Act, the Code of Practice on Data Transparency and the Accounts and Audit Regulations in order to ensure that it is open and transparent regarding senior officer remuneration.
Re-employment of staff in receipt of an LGPS Pension or a redundancy/severance payment	The Council is under a statutory duty to appoint on merit and has to ensure that it complies with all appropriate employment and equalities legislation. The Council will always seek to appoint the best available candidate to a post who has the skills, knowledge, experience, abilities and qualities needed for the post.

ANNEX C

Post	Base Salary	Expenses	Bonuses	PRP	Earn-Back	Honoraria	Ex-Gratia Payments	Election Fees	Joint Authority Duties	Severance Arrangements
Chief Executive	£104,460	Paid through normal authority procedures	None	None	None	None	None	Election duty fees are paid in accordance with normal authority and national procedures	None	The authority's normal policies regarding redundancy and early retirement apply to the post holder. No payments were made in the last year and none are anticipated for 2015/16.
Corporate Director	£67,000	Paid through normal authority procedures	None	None	None	None	None	Election duty fees are paid in accordance with normal authority procedures	None	The authority's normal policies regarding redundancy and early retirement apply to the post holder. No payments were made in the last year and none are anticipated for 2015/16.

Post	Base Salary	Expenses	Bonuses	PRP	Earn-Back	Honoraria	Ex-Gratia Payments	Election Fees	Joint Authority Duties	Severance Arrangements
Head of Planning and Housing	£56,316	Paid through normal authority procedures	None	None	None	Paid through normal authority procedures, none planned.	Paid through normal authority procedures, none planned.	Election duty fees paid in accordance with normal authority and national procedures	None	The authority's normal policies regarding redundancy and early retirement apply to the post holder. No payments are anticipated for 2015/2016
Head of Corporate Services	£56,316									
Head of Economy & LEP (Planning and Housing)	£56,316									
Head of Streetscene and Environment	£56,316									
Council Solicitor/ Monitoring Officer	£56,316									
Finance Manager (s151)	£43,853					£3,000				

REVENUE BUDGET

2015-16

COUNCILLOR LINDA COWLING
Chairman of the Policy & Resources Committee

P C JOHNSON
Finance Manager (s151)

REVENUE BUDGET 2015-16

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GENERAL FUND SUMMARY

GENERAL FUND SUMMARY

2013/14 Actual £	2014/15 Original Estimate £	2014/15 Revised Estimate £	Service	2015/16 Original Estimate £
			CENTRAL SERVICES	
788,109	935,770	935,770	Central Services to the Public	988,870
1,212,493	1,253,320	1,253,320	Corporate & Democratic Core	1,214,730
16,017	55,770	55,770	Non Distributed Costs	11,900
351,957	-1,469,440	-1,559,440	Other Operating Income & Expenditure	-1,522,480
2,368,576	775,420	685,420	Total	693,020
1,592,012	1,405,610	1,421,610	CULTURAL & RELATED SERVICES	1,297,750
3,156,276	2,882,000	2,837,000	ENVIRONMENTAL & REGULATORY SERVICES	2,450,890
-430,438	-469,020	-469,020	HIGHWAYS & TRANSPORT SERVICES	-503,450
1,028,831	1,001,960	1,031,960	HOUSING SERVICES	1,155,410
1,080,483	821,210	844,800	PLANNING SERVICES	1,223,890
8,795,740	6,417,180	6,351,770		6,317,510
634,746	758,470	823,880	CONTRIBUTIONS TO/(FROM) EARMARKED RESERVES	505,750
9,430,486	7,175,650	7,175,650	TOTAL NET EXPENDITURE	6,823,260

NOTES

The preparation of this budget is in compliance with the Service Reporting Code of Practice and it is presented using the mandatory division of service headings stipulated in the Code.

A further subdivision of the expenditure is analysed under discretionary headings and is shown on pages 47 to 49.

DETAIL OF NET EXPENDITURE

DETAIL OF NET EXPENDITURE

2013/14 Actual	2014/15 Original Estimate	2014/15 Revised Estimate	Division / Subdivision of Service	2015/16 Original Estimate	Line Ref
£	£	£		£	
			CENTRAL SERVICES TO THE PUBLIC		
			Local Tax Collection		
299,655	339,100	339,100	Local Tax Collection	328,950	1
-38,048	-	-	Council Tax Benefits Payments	-	2
121,449	192,420	192,420	Local Council Tax Support Scheme	192,560	3
383,056	531,520	531,520	Sub Total	521,510	
			Elections		
86,186	71,050	71,050	Conducting Elections	171,620	4
111,066	121,120	121,120	Registration of Electors	126,240	5
197,252	192,170	192,170	Sub Total	297,860	
			Emergency Planning		
41,819	49,230	49,230	Emergency Relief Work	48,480	6
427	-13,110	-13,110	Local Land Charges	-13,190	7
			General Grants Bequests & Donations		
165,555	175,960	175,960	Grants	134,210	8
788,109	935,770	935,770	Total Central Services to the Public	988,870	
			CORPORATE & DEMOCRATIC CORE		
654,140	660,000	660,000	Democratic Representation & Management	664,560	9
558,353	593,320	593,320	Corporate Management	550,170	10
1,212,493	1,253,320	1,253,320	Total Corporate & Democratic Core	1,214,730	
			NON DISTRIBUTED COSTS		
			Non Distributed Costs		
10,254	26,000	26,000	Retirement Benefits	-	11
5,763	29,770	29,770	Costs of Unused Shares of Assets	11,900	12
16,017	55,770	55,770	Sub Total	11,900	
			Total Non Distributed Costs	11,900	
			OTHER OPERATING INCOME & EXPENDITURE		
16,031	99,490	34,490	External Interest Payable	103,540	13
			Interest & Investment Income		
-71,769	-68,000	-68,000	Interest & Investment Income	-59,000	14
510,862	-37,850	-37,850	Investment Property	-26,750	15
439,093	-105,850	-105,850	Sub Total	-85,750	
1,117,000	900,000	1,120,000	Pensions Interest Cost & Expected Return on Assets	1,120,000	16
-12,205,000	-	-	Pensions Actuarial Gains & Losses	-	17
56,185	-	-	Surplus or Deficit on Revaluation of PP&E Assets	-	18
			Other Corporate Costs & Operating Expenditure		
13,407	-1,185,200	-1,190,200	General Financial Provisions	-1,384,300	19
-4,581	-	-	Capital Receipts Unattached to Non Current Assets	-	20
8,826	-1,185,200	-1,190,200	Sub Total	-1,384,300	
10,919,822	-1,177,880	-1,417,880	Adjs between Accounting & Funding under Regulations	-1,275,970	21
351,957	-1,469,440	-1,559,440	Total Other Operating Income & Expenditure	-1,522,480	

DETAIL OF NET EXPENDITURE (CONTINUED)

2013/14 Actual	2014/15 Original Estimate	2014/15 Revised Estimate	Division / Subdivision of Service	2015/16 Original Estimate	Line Ref
£	£	£		£	
			CULTURAL & RELATED SERVICES		
144,604	120,550	120,550	Culture & Heritage	122,160	22
903,679	969,130	985,130	Recreation & Sport	893,470	23
237,399	115,940	115,940	Open Spaces	112,280	24
			Tourism		
139,659	127,110	127,110	Tourism	127,750	25
166,671	72,880	72,880	Tourist Information Centres	42,090	26
306,330	199,990	199,990	Sub Total	169,840	
1,592,012	1,405,610	1,421,610	Total Cultural & Related Services	1,297,750	
			ENVIRONMENTAL & REGULATORY SERVICES		
			Cemetery Cremation & Mortuary Services		
1,110	30,900	30,900	Closed Churchyards	31,830	27
49,196	59,270	59,270	Community Safety (Crime Reduction)	60,570	28
19,199	25,190	25,190	Community Safety (CCTV)	-	29
			Flood Defence & Land Drainage		
413,773	316,340	316,340	Flood Defence & Land Drainage	16,510	30
82,086	86,990	86,990	Drainage Boards Levies	89,600	31
495,859	403,330	403,330	Sub Total	106,110	
			Regulatory Services		
189,329	190,280	190,280	Pollution Reduction	211,690	32
36,976	38,560	38,560	Pest Control	36,680	33
56,477	65,290	65,290	Dog Control	66,370	34
156,576	151,880	151,880	Food Safety	149,230	35
120,147	112,300	112,300	Public Health	112,450	36
300,959	272,450	272,450	Public Conveniences	277,410	37
-5,707	3,920	3,920	Cesspool Emptying	3,410	38
-3,520	110	110	Hackney Carriage & Private Hire Vehicles Licensing	-770	39
-1,026	13,850	13,850	Licences	16,850	40
850,211	848,640	848,640	Sub Total	873,320	
326,450	340,160	340,160	Street Cleansing	318,660	41
563,247	576,190	576,190	Waste Collection	552,980	42
-60,273	-65,130	-45,130	Trade Waste	-49,250	43
911,277	663,450	598,450	Recycling	556,670	44
3,156,276	2,882,000	2,837,000	Total Environmental & Regulatory Services	2,450,890	
			HIGHWAYS & TRANSPORT SERVICES		
			Parking Services		
-505,712	-524,340	-524,340	Car Parks	-559,010	45
			Public Transport		
75,274	55,320	55,320	Transport Support	55,560	46
-430,438	-469,020	-469,020	Total Highways & Transport Services	-503,450	

DETAIL OF NET EXPENDITURE (CONTINUED)

2013/14 Actual	2014/15 Original Estimate	2014/15 Revised Estimate	Division / Subdivision of Service	2015/16 Original Estimate	Line Ref
£	£	£		£	
			HOUSING SERVICES		
98,262	93,710	93,710	Housing Strategy	102,440	47
27,635	25,140	25,140	Housing Enabling	26,370	48
61,689	52,700	52,700	Housing Advice	55,900	49
389,699	274,720	274,720	Private Sector Housing Renewal	280,950	50
248,094	287,980	287,980	Homelessness	296,830	51
-31,631	23,000	23,000	Housing Benefits Payments	23,000	52
266,476	221,330	221,330	Housing Benefits Administration	295,320	53
			Other Council Property		
-35,439	30,620	30,620	Travellers Site, Malton	39,780	54
			Welfare Services		
4,046	-7,240	22,760	Ryecare Lifeline Service	34,820	55
1,028,831	1,001,960	1,031,960	Total Housing Services	1,155,410	
			PLANNING SERVICES		
			Building Control		
-45,428	58,240	58,240	Building Control	59,580	56
-5,087	-3,040	-3,040	Street Naming	-2,960	57
-50,515	55,200	55,200	Sub Total	56,620	
318,403	269,500	304,500	Development Control	315,060	58
342,489	-110,480	-110,480	Planning Policy	342,530	59
155,687	161,700	161,700	Environmental Initiatives	152,630	60
43,100	160,000	98,000	Business Support	138,010	61
			Economic Development		
192,315	189,240	209,490	Economic Development	154,050	62
-45,708	-47,300	-47,300	Markets	-50,770	63
1,299	10,000	16,000	Ryedale Business & Skills Project	3,000	64
27,124	42,660	67,000	Ryedale Apprenticeship Scheme	28,000	65
175,030	194,600	245,190	Sub Total	134,280	
96,289	90,690	90,690	Community Development	84,760	66
1,080,483	821,210	844,800	Total Planning Services	1,223,890	
634,746	758,470	823,880	CONTRIBUTIONS TO/(FROM) EARMARKED RESERVES	505,750	67
9,430,486	7,175,650	7,175,650	NET EXPENDITURE	6,823,260	

BUDGET VARIATIONS

BUDGET VARIATIONS

PAGE 47/49 LINE REF	DETAIL				NOTES
	Original 2014/2015 to Probable Outturn 2014/2015				
		£'000	£'000	£'000	
	Original Estimate 2014/2015 Net Expenditure			7176	
	Additional Costs:				
43	Reduction in Recycling Income	15			1
44, 55	Reduction in other income streams	50			2
23, 67	Leisure contract re-tender	16			3
62	Economic Development	20			4
58	Legal Fees	55			5
58	Other Professional Fees	<u>40</u>			5
			196		
	Cost Reductions, Savings and Additional Income:				
44	Green Waste	-80			6
58	Development Control Fees	-60			7
61, 64, 65	Ryedale Development Fund Expenditure	-32			8,10
13	Interest on Borrowing	-65			9
21	Minimum Revenue Provision	-20			9
19	Additional Grant	<u>-5</u>			
			-262		
	Financial Adjustments:				
	Contribution to / (from) Balances:				
67	Increased Contribution to General Reserve	66			10
67	Increased Contribution from Operational Reserve	-12			10
67	Reduced Contribution from Ryedale Development Fund	32			8,10
67	Increased Contribution from New Homes Bonus Reserve	<u>-20</u>			4,10
			66		
	Net Movement of Expenditure			0	
	Revised Estimate 2014/2015 Net Expenditure			<u>7176</u>	

BUDGET VARIATIONS

PAGE 47/49 LINE REF	DETAIL				NOTES
	Original 2014/15 to 2015/16	£'000	£'000	£'000	
	Original Estimate 2014/15 Net Expenditure			7176	
21	Base Budget Adjustments:		22		11
	Inflation:				
	Provision for Pay Increase & General Inflation (net)		150		
	Additional Costs:				
	Budget Pressures:				
See Financial (	Reduced Income	48			12
Strategy (	Reduced Grant	147			12
Appendix A (	Service Investment	54			12
(	District Election	<u>45</u>			12
			294		
	Cost Reductions and Savings:				
See Financial (	Net Budget Review Efficiencies	-118			13
Strategy (	Rental Income	-20			13
Appendix A (	Management review incl. LEP secondment	-20			13
(	Re-tender Leisure contract	-20			13
(	Green Waste Charging	-192			13
(	Parish Grant	<u>-32</u>			13
			-402		
19	Council Tax Freeze Grant 2015-16		-39		
	Other Movements in Costs and Savings		-108		10
19	Increase in New Homes Bonus Grant Received		-260		14
	Capital Financing Adjustments:				
All	Capital Charges	31			15
21	Capital Charges – Recharge	-31			15
All	Revenue Exp Funded from Capital Under Statute (net)	141			8
21	Capital Adjustment Account - REFCUS (net)	-141			8
21	Revenue Contributions to Capital Outlay	<u>243</u>			9
			243		
	Financial Adjustments:				
67	Reduced Contribution to General Fund	-1			10
67	Reduced Contribution to Capital Investment	-243			10
67	Increased Contribution to Capital Fund	279			10
67	NHB Contribution to Reserves	-381			10,14
67	Contribution to Operational Reserve	26			10,13
67	Reduced Contribution from Grants Reserve	25			10
67	Contribution from Ryedale Development Fund	94			8,10
	Net Increase in Contribution from Election Reserve	<u>-52</u>			10,12
			-253		
	Net Movement of Expenditure			-353	
	Original Estimate 2015/16 Net Expenditure			<u><u>6823</u></u>	

BUDGET VARIATION NOTES

1. Income from dry recycling is below budgeted levels in 2014/15. This is mainly due to reduced prices in the recycling market. This position is likely to worsen moving into 2015/16.
2. Income from Trade Waste and Ryecare is forecast to be below budget in the current year. Ryecare has lost 2 major contracts during 2014/15. Officers are working on measures to mitigate the loss of these contracts.
3. Reflects the final consultancy payment in relation to the re-tender of the leisure contract, largely funded from a contribution from reserves.
4. Members have approved an additional payment during the 2014/15 to support the Local Growth Fund Team within the LEP, this was funded through New Homes Bonus Reserve.
5. Expenditure relating to planning consultancy and associated legal costs is forecast to exceed budget, this is mainly as a result of a recent significant planning appeal and potential Judicial Review, officers have calculated an estimate of the associated costs.
6. Savings associated with charging for green waste are forecast to be higher than anticipated due to an increase in uptake for the service above that originally forecast.
7. Development Control Fee Income is forecast to be in excess of budget, due, in part, to a number of large applications during the year.
8. Movement in expenditure linked to the Ryedale Development Fund is purely linked to timing of spend and will be met from a corresponding movement in reserves.
9. The delay in borrowing for the capital programme has led to savings in terms of interest payments and mrp contributions in 2014/15.
10. The heading Contributions to / (from) Earmarked Reserves (line 67) shows movements on the Council's funds and reserves. Details of the movement in the Council's key reserves are shown in Appendix D of the Financial Strategy.

BUDGET VARIATION NOTES

11. The Base Budget Adjustment relates to the additional cost of borrowing for the capital programme. The full revenue impact of borrowing for the capital programme is now included within the base budget.
12. New Budget Pressures identified within the 2015/16 budget are highlighted in detail within Appendix A of the Financial Strategy.
13. Further details relating to cost reductions and savings can be found within Appendix A of the Financial Strategy.
14. Income and expenditure relating to New Homes Bonus is now base lined into the revenue budget and is being used, in part, to fund both the revenue and capital budgets, the remaining balance of funding (£575k) has been transferred into the New Home Bonus Reserve.
15. The capital charges for the write-down of depreciation for fixed assets and the amortisation of intangible assets are notional. A contra entry is included under the heading Adjustments between Accounting and Funding under Regulations (line 21)

SERVICE UNITS

SERVICE UNITS HOLDING ACCOUNTS

SUMMARY OF NET EXPENDITURE

Service Units	Employees £	Running Expenses £	Support Services £	Income £	2015/16 Original Estimate £
SUPPORT SERVICE UNITS					
Corporate Management Team & Support	290,360	117,410	24,710	-	432,480
Legal & Democratic Services	304,380	70,010	30,090	-11,500	392,980
ICT Services	208,540	710	-	-	209,250
Business Support	1,677,770	265,610	166,120	-20,530	2,088,970
Finance	223,860	47,110	25,840	-1,870	294,940
Corporate Services	257,500	33,170	22,570	-1,800	311,440
Total	2,962,410	534,020	269,330	-35,700	3,730,060
DIRECT SERVICE UNITS					
Facilities	217,070	45,190	48,830	-	311,090
Economy & Infrastructure	395,860	45,360	56,110	-	497,330
Housing	666,780	82,930	65,270	-	814,980
Development Management	389,360	49,210	60,480	-1,210	497,840
Forward Planning	300,820	41,840	45,100	-	387,760
Streetscene - Admin	658,760	107,780	79,790	-	846,330
Streetscene - Operational	1,288,530	58,270	14,630	-	1,361,430
Environmental Health	494,560	54,800	65,210	-	614,570
Total	4,411,740	485,380	435,420	-1,210	5,331,330
NET EXPENDITURE	7,374,150	1,019,400	704,750	-36,910	9,061,390

NOTES

These estimates provide for the cost of employees, office equipment and accommodation and other technical and support service costs for all Service Units (SUs). Costs directly associated with Council Services are charged straight to the appropriate service head. SUs are categorised as either those that include a support service role (Support Service Units) or those that provide direct services only (Direct Service Units).

SERVICE UNITS HOLDING ACCOUNTS

SUMMARY OF CHARGES TO SERVICE USERS

Service Units	General Fund Services £	Holding Accounts £	Service Units £	Other Accounts £	2015/16 Total £
SUPPORT SERVICE UNITS					
Corporate Management Team & Support	323,640	-	108,840	-	432,480
Legal & Democratic Services	148,420	-	244,560	-	392,980
ICT Services	-	181,140	28,110	-	209,250
Business Support	1,654,640	108,520	322,480	3,330	2,088,970
Finance	145,030	11,150	138,760	-	294,940
Corporate Services	61,410	31,400	218,630	-	311,440
Total	2,333,140	332,210	1,061,380	3,330	3,730,060
DIRECT SERVICE UNITS					
Facilities	195,590	58,910	-	56,590	311,090
Economy & Infrastructure	482,950	-	-	14,380	497,330
Housing	814,980	-	-	-	814,980
Development Management	497,840	-	-	-	497,840
Forward Planning	387,760	-	-	-	387,760
Streetscene - Admin	632,340	213,990	-	-	846,330
Streetscene - Operational	1,257,900	103,530	-	-	1,361,430
Environmental Health	599,150	15,420	-	-	614,570
Total	4,868,510	391,850	0	70,970	5,331,330
NET EXPENDITURE	7,201,650	724,060	1,061,380	74,300	9,061,390

**PARISH & TOWN
COUNCILS
PRECEPT REQUIREMENTS**

PARISH & TOWN COUNCILS PRECEPT REQUIREMENTS 2015/16

Parish/Town	Number of Band D Equivalents	Precept Requirement £	£ per Band D Equivalent
Acklam	69.87	2,000	28.62
Aislaby, Middleton & Wrelton	312.85	2,366	7.56
Allerston & Wilton	196.25	3,000	15.29
Amotherby	142.54	3,210	22.52
Ampleforth	356.03	16,000	44.94
Appleton-le-Moors	97.21	1,760	18.11
Appleton-le-Street	53.39	-	-
Barton-le-Street	82.73	700	8.46
Barton-le-Willows	86.69	950	10.96
Barughs Ambo	91.38	200	2.19
Beadlam	96.98	2,240	23.10
Birdsall	74.11	120	1.62
Bransdale	29.26	-	-
Brawby	64.86	-	-
Broughton	81.06	1,500	18.50
Bulmer	91.96	1,700	18.49
Burythorpe	110.95	1,900	17.12
Buttercrambe	42.02	-	-
Byland with Wass & Oldstead	124.12	810	6.53
Cawton, Coulton & Grimstone	100.55	618	6.15
Claxton & Sand Hutton	206.62	4,789	23.18
Cold Kirby	52.22	-	-
Coneysthorpe	41.96	-	-
Cropton	117.81	800	6.79
Ebberston & Yedingham	255.46	4,900	19.18
Edstone	64.36	-	-
Fadmoor	58.61	-	-
Farndale East	49.85	340	6.82
Farndale West	48.51	-	-
Flaxton	143.96	2,785	19.35
Foston & Thornton-le-Clay	124.17	2,500	20.13
Foxholes with Butterwick	90.48	3,170	35.04
Ganton with Potter Brompton	82.21	1,000	12.16
Gate Helmsley & Upper Helmsley	140.41	1,900	13.53
Gillamoor	68.22	400	5.86
Gilling East	103.20	1,382	13.39
Habton	128.11	550	4.29
Harome	123.38	5,000	40.53
Hartoft	36.19	-	-
Harton	40.85	-	-
Hawnby	92.21	800	8.68
Helmsley	701.78	62,000	88.35

PARISH & TOWN COUNCILS PRECEPT REQUIREMENTS 2015/16 (CONTINUED)

Parish/Town	Number of Band D Equivalents	Precept Requirement £	£ per Band D Equivalent
Henderskelfe	25.26	-	-
Heslerton	144.74	3,140	21.69
Hovingham & Scackleton	248.84	6,017	24.18
Howsham	60.79	-	-
Hutton-le-Hole	94.35	4,906	52.00
Huttons Ambo	130.53	2,750	21.07
Kirbygrindalythe	116.69	1,000	8.57
Kirby Misperton	128.14	1,500	11.71
Kirkbymoorside	1,150.15	73,500	63.90
Langton	37.02	-	-
Lastingham	67.71	1,770	26.14
Leavening	136.67	1,500	10.98
Levisham	52.80	-	-
Lillings Ambo	76.36	220	2.88
Lockton	123.62	2,820	22.81
Luttons	161.29	3,355	20.80
Malton	1,820.89	105,970	58.20
Marishes	56.61	-	-
Marton	96.28	420	4.36
Nawton	263.93	5,393	20.43
Newton-on-Rawcliffe & Stape	127.79	2,100	16.43
Normanby	69.14	400	5.79
Norton	2,441.46	120,000	49.15
Nunnington	122.83	2,150	17.50
Old Byland & Scawton	73.29	-	-
Oswaldkirk	120.79	2,040	16.89
Pickering	2,579.26	156,000	60.48
Pockley	44.39	-	-
Rievaulx	41.59	200	4.81
Rillington	374.48	12,000	32.04
Rosedale East & West	174.73	4,700	26.90
Salton	34.98	-	-
Scagglethorpe	95.20	1,584	16.64
Scampston with East & West Knapton	122.08	2,250	18.43
Scrayingham with Leppington	77.47	-	-
Settrington	132.43	3,570	26.96
Sherburn	262.97	18,000	68.45
Sheriff Hutton with Cornborough	448.18	15,500	34.58
Sinnington	138.79	1,200	8.65

PARISH & TOWN COUNCILS PRECEPT REQUIREMENTS 2015/16 (CONTINUED)

Parish/Town	Number of Band D Equivalents	Precept Requirement £	£ per Band D Equivalent
Slingsby	236.82	6,433	27.16
Southolme & Fryton	37.45	673	17.97
Spaunton	36.17	-	-
Sproxton	56.68	178	3.14
Stonegrave	49.73	-	-
Swinton	206.50	3,495	16.92
Terrington	240.95	3,085	12.80
Thixendale	76.55	700	9.14
Thornton-le-Dale	798.07	24,000	30.07
Thorpe Bassett	46.76	200	4.28
Warthill	112.71	1,000	8.87
Weaverthorpe	112.48	3,500	31.12
Welburn (Kirkbymoorside)	32.64	-	-
Welburn (Malton)	211.52	4,000	18.91
Westow	142.48	2,300	16.14
Wharram	41.80	-	-
Whitwell-on-the-Hill & Crambe	98.60	500	5.07
Willerby & Staxton	222.51	5,500	24.72
Wintringham	76.53	2,250	29.40
Wombledon	150.20	4,100	27.30
Council Tax Base	20,537.05		
Aggregate of Parish Requirements		749,259	