

The FINANCIAL PLAN 2012/2016

**As submitted to the
Cabinet**

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The FINANCIAL PLAN 2012/2016

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The FINANCIAL PLAN - 2012/2016

1 Executive Summary

- 1.1 On an annual basis, as part of the council tax setting process, the Council updates its longer term Financial Plan to take account of any changes in financial settlements, inflation on service costs and revised priorities of the administration.
- 1.2 In February 2012 the Council set out a Financial Plan for 2011/2015 that took account of the coalition government's aim of reducing the national deficit and the impact on the Council of significant reductions in Government grant. The Plan showed the formula grant to the Council reducing by 12% in cash terms over the period 2012/2015.
- 1.3 In the financial settlement announced by Government on 19 December 2012 it was confirmed that the level of funding to be available to the Council for the year 2013/2014 is £12,007,360. This figure includes a sum of £1,026,620 which is a new grant paid by Government to compensate the Council and parish/town councils for the reduction in the council tax base that results from the new local council tax support scheme which replaces council tax benefit in April 2013. The level of funding which is comparable to previous years is net of the new grant - £12,007,360 less £1,026,620 = £10,980,740.
- 1.4 Although the 2013/2014 funding of £10,980,740 is a reduction of £398,510 (3.5%) on the grant paid by Government for 2012/2013 the financial settlement is favourable when compared to the projections made by the Council in February 2012. As part of the Financial Plan 2011/2015 the Council had assumed a reduction in funding for 2013/2014 of £10,313,790 – the actual settlement is £666,950 higher than projected.
- 1.5 However, the settlement also provides the funding figure for 2014/2015 which amounts to £10,449,030. This sum is a reduction in funding of £1,558,330 (13%) from the 2013/2014 figures of £12,007,360. When compared to the current Financial Plan the funding level for 2014/2015 is £607,190 lower than projected.
- 1.6 In total over the two years 2013/2014 and 2014/2015 the Government has provided funding of £59,760 more than anticipated in the current Financial Plan.
- 1.7 There are no provisional figures for the level of funding to the Council for 2015/2016 but it has been assumed that a further cut of 4% will be made.

- 1.8 The Council over the past few years has quietly gone about its business in seeking efficiencies and different ways of delivering services producing significant levels of savings and reductions in staffing and as a consequence the paybill. Since 2011 service reviews have reduced ongoing annual spending each year rising to £5.7m savings in the original projected spending for 2013/2014. Very few authorities can match the record of the Council and many still have difficulties in dealing with the budget for the current year let alone future years. The Council's early actions has provided it with breathing space to properly consider measured and well managed changes to services as necessary.
- 1.9 The costs of services of the Council have been updated. Once again the impact of the recession and the uncertainty of the economy make the longer term picture difficult to project.
- Containing spending – a number of service budgets have been held at 2012/2013 levels and increases have been made only where known price increases have occurred.
 - Projecting levels of income in certain services including planning/car parks and industrial estates remains difficult in this period and a cautious approach has been taken in projecting forward into 2013/2016.
- 1.10 When producing the revised estimates and projections for the full term of the Financial Plan use is made of working balances and reserves to protect the Council from volatile changes in the cost of services and receipt of income. The effect of using the balances in this way is to provide the Council with time to consider in a more proactive and measured way how to deal with situations like the reduction in grant or changes in income from services. At no time does the Plan take working balances below the minimum level as stated in the Balances and Reserves Policy of the Council.
- 1.11 As part of the financial settlement the Government has once again included an incentive for councils to hold council tax to current levels. If the Council sets council tax Band D at £111.97 – no increase – then the Government will provide extra grant equivalent to 1% of council tax income. This would equate to £63,550 for the Council but will only be paid for two years in 2013/2014 and 2014/2015. The Financial Plan for 2013/2016 assumes no increase in council tax for the whole of the period through to March 2016.
- 1.12 The record of the Council on council tax over the past few years has been exceptional. If the Council delivers council tax at the proposed levels in the Plan then over a period of 11 years since April 2005 the council tax would have risen from £108.67 to £111.97 - by only 3%.

1.13 The Council can 'balance the budget' for the three year period 2013/2016 through the use of working balances. At the end of this period the level of balances will be close to the minimum levels set by Council. This planned use of working balances and reserves, which is in accordance with Government policy, allows for time to properly plan and organise changes in services and ways of service delivery. It does however highlight that in 2015/2016 the Council will need to manage the fact that spending is £1,684,140 above the level of income/funding available and that a cost reduction programme should remain active. Work is already underway on a number of initiatives that will reduce service costs.

1.14 A summary of the recommendations in the report is shown below:

Recommendation 1

It is recommended that Council approve the revision to the Budget for 2012/2013 as set out in the report.

Recommendation 2

Council is recommended to reaffirm the Balances and Reserves Policy and the maximum balances set for the reserves as noted in the report.

Recommendation 3

It is recommended that Council :

- 1) Approves the budget of £17,364,570 for 2013/2014 and notes the projections for 2014/2015 and 2015/2016.**
- 2) Approves the level of Special Expenses for the Town/Parish Councils as detailed in the report.**
- 3) Approves the Fees and Charges 2013/2014 detailed in Appendix 3.**
- 4) Approves a Band D council tax of £111.97 for 2013/2014**

Recommendation 4

Council is recommended to approve a minimum requirement of the General Fund balance for 2013/2014 of £902,348.

Reason for Decision

The Council is obliged to set a Budget Requirement and level of council tax before the beginning of a financial year commencing on 1 April.

The REVENUE BUDGET 2012/2013

2 The Revenue Budget 2012/2013

- 2.1 The original budget 2012/2013 was approved by Council on the 23 February 2012. Throughout the year the Deputy Chief Executive has monitored the budget and where necessary sought approval for additional budget provision.
- 2.2 A revision to the 2012/2013 Budget was approved at Cabinet on the 8 January 2013 when full details of the changes to the original budget were provided.

	Original Budget 2012/2013 £	Revised Budget 2012/2013 Cabinet 8 January 2013 £
Community & Democracy	4,112,480	4,149,430
Environmental Improvement & Protection	5,593,160	5,578,740
Housing General Fund *	1,942,400	1,892,270
Performance & Resources	8,087,480	7,241,790
Regeneration	287,560	286,670
Safer & Healthy Communities	320,130	243,830
Shared Services **		350,330
Portfolio Totals	20,343,210	19,743,060
Financing Adjustment	(3,233,640)	(3,233,640)
Special Expenses	(551,100)	(551,100)
Internal Drainage Boards	2,599,990	2,599,990
New Homes Bonus	(1,052,680)	(1,052,680)
Borough Spend	18,105,780	17,505,630

*Original Budget excludes housing grant of £127,470 which is now part of the formula grant not shown in the table.

** Shared Services are those dealing with Revenues and Benefits now as a partnership with North Norfolk District Council. Previously the budgets were included in Housing General Fund and Performance and Resources.

- 2.3 The revised Borough Spend shows that there is an underspend on the budget of £600,150 in 2012/2013 which is the result of service managers taking opportunity to reduce costs and increase income in line with the now embedded culture of active management of service costs. Of those savings a sum of £466,210 will flow through into 2013/2014 and future years. There were no further variances reported in the November 2012 Monitoring Report which has been distributed to members.

- 2.4 Any further variances through to March 2013 between the revised budget and actual outturn will be detailed in the Monitoring Reports for the periods ending 31 December 2012, 31 January 2013, 28 February 2013 and the report on the final accounts in June 2013.
- 2.5 The net impact of the projected outturn 2012/2013, as detailed above, on the overall level of General Fund balance is as follows:

	£
Balance brought forward 1 April 2012 (Reported to June 2012 Cabinet)	3,551,495
Contribution from balances for 2012/2013	(161,130)
Projected General Fund Balance 31 March 2013	<u>3,390,365</u>

- 2.6 The budget for the year remains under tight control and the gains from the cost reduction programme has meant that the anticipated draw from the General Fund balances as at 31 March 2013 is now estimated to be £161,130 as opposed to the £761,280 in the original estimates for 2012/2013.
- 2.7 It is not usual practice for the Council to hold the General Fund balances at a high level but over the recent period the current levels have provided the Council a degree of protection in the current volatile environment. The Council will make use of the balance in its Financial Plan over the next three years bringing it back to a lower level.

Recommendation 1

It is recommended that Council approve the revision to the Budget for 2012/2013 as set out in the report.

The Financial Plan 2013/2016

The Financial Plan - 2013/2016

3 Cost of Services

- 3.1 The first step in the budget process is to update the costs and income for services of the Council within each Portfolio which involves projecting forward budget requirements.
- 3.2 In producing an annual budget and future projection of costs for an organisation the size of the Council it is necessary to strike a set of assumptions at a certain date. The Consumer Price Index (CPI) inflation rate for September 2012 was 2.2% and future projections of inflation rates published at that date have been used as a guideline for budget purposes. However wherever possible reduced levels or zero increases for inflation have been applied to expenditure budgets with an aim to reduce ongoing service costs. Where there are known increase in costs such as utilities and contracts fixed to price indices then the appropriate inflation factor has been applied. The following assumptions have been made with respect to the 2013/2016 budget projections.

Inflation Assumptions	2013/14	2014/15	2015/16
	%	%	%
Salaries (cost of living)	1.5	1.5	1.5
General Inflation	0	0	0
Business rates	2.6	2.9	3.3
Electric	12	12	12
Gas	8	8	8
Water	1.1	0.9	1.5

Support Services

- 3.3 There are certain parts of the establishment that are classified as 'support services' - accountancy, audit, ICT, legal services and personnel are prime examples. In these cases the activities are classed as support to the direct services and their costs are allocated to those services usually on the basis of time spent or actual costs incurred. Whilst it is an accounting requirement to show the full cost of services, including support services, for the closing of accounts a different approach can be taken for the Financial Plan.
- 3.4 **Staff and supplies and services that are direct 'frontline' costs continue to be charged direct to the appropriate service cost centre.** Staff costs show in the budget papers as Employees against the relevant service accounts.
- 3.5 **The costs of staff in the service department that support the 'frontline' are allocated across the relevant service cost centres. These costs show as Departmental Support** against the relevant service accounts.

- 3.6 The full cost of the departmental management/support are also shown as a separate cost centre in the Performance Portfolio but show as fully recharged to direct services.
- 3.7 Where a service includes assets that suffer depreciation there will be a charge shown in the cost centre. As is current practice, the charge will be reversed out of the budget as part of the Financing Adjustment.
- 3.8 The **costs of each individual support service are shown in the budget under the Performance Portfolio and are not allocated to direct services.** It will still be necessary to fully recharge the costs of support services but these allocations will be made as part of the closing of accounts. The following activities are shown as support services:
- Financial Services
 - Internal Audit
 - Property Services
 - Legal Services
 - HR
 - Member Services
 - CIC
- 3.9 There are **certain support service/central costs that are recharged to frontline service accounts as part of the budget.** The full costs of the activity are shown in the Performance Portfolio but like Departmental Management/Support the bottom line will be zero. These include;
- ICT
 - Offices
 - Depots
 - Printing/Graphics/Postages
- 3.10 The cost of Management Team is shown as a separate cost centre that is not recharged across services but held as a corporate cost.

Changes to the Current Financial Plan

- 3.11 The projections for the years 2013/2014 and 2014/2015 were revised as part of the Budget Monitoring Report to Cabinet in January 2013. The table below more fully updates those projections and shows how the revision of service costs has impacted on the Financial Plan. The major causes for the decrease in costs are shown in the following table:

Financial Plan 2013/2015	2013/2014 £	2014/2015 £
Budget Projection (Approved Cabinet 8 January 2013)	16,557,020	16,137,690
Changes		
Support Services – reduction in departmental costs and recharges to services	(107,530)	(113,150)
Depreciation/REFCUS – reflects asset revaluations and capital programme rephasing	(113,840)	(80,630)
Unsupported Borrowing – reflects capital programme rephasing	(34,520)	54,790
Utilities - revised costs	(84,510)	(101,860)
Building Control – saving due to recalculation of costs and charges to CNC	(6,700)	(11,350)
Economic Development – increase in provision for sponsorship of the two Local Enterprise Partnerships and the Mayor's Business Awards	20,000	20,000
General Properties – savings in repair and maintenance costs and NNDR costs	(10,670)	(12,130)
General Markets – shortfall in anticipated income offset by savings on staffing and market clearance.	10,060	1,790
Industrial Estates – increase in empty property rating charge	22,500	22,500
Town Centre – reduction in achievable income due to the current economic climate	10,000	10,000
Increase in planning fees	(93,000)	(93,000)
Saving in Local Development Framework costs and increased transfer from Reserve	(31,640)	(35,120)
Publicity and Tourism – saving in costs for the service	(8,460)	(12,410)
Vancouver Centre – shortfall in income due to reduction in rent reviews in 2014/2015	0	14,700

Financial Plan 2013/2015	2013/2014 £	2014/2015 £
Regeneration Projects – costs of grounds maint on NORA land and running costs in respect of the Pontoon at South Quay. This cost is partly offset by rental income	11,360	9,980
Reduced Street Sweeping charges – mainly due to changing utilisation of sweepers and vehicle maintenance facilitating longer useful life.	(48,000)	(52,000)
Recycling – increased income from brown bins and other services	(59,000)	(59,000)
Waste and recycling – updated costs to reflect the new contract	(40,500)	12,100
Reduced Income Resort Car Parks	75,000	75,000
CCTV reduced maintenance and fibre optic line rental	(33,660)	(62,420)
Hunstanton Tourist Information Centre transferred to the Town Council to be managed	(30,210)	(30,890)
Car Park operating costs	(5,880)	(14,480)
Car Park Initiatives	100,000	100,000
Parks and Open Spaces - operating costs	(4,360)	(17,660)
Nursery running cost savings	(13,260)	(16,400)
Sport and Recreation - increased membership income	(19,740)	(4,020)
Corn Exchange - booking fees new charge	(20,000)	(20,000)
Homelessness Grant removed from Housing Structure – now showing with Grants	127,000	127,000
Home Improvement Agency – Increase in income from Careline from Safe and Secure Grants	(45,980)	(14,500)
Crematorium Income – changes in Fees and Charges	(44,760)	(45,020)
Removal of saving target	0	800,000
Salaries savings (Executive Director, Environmental Health & Housing)	(72,350)	(109,090)
Increase to estimated turnover savings	(25,000)	(25,000)
New Council Tax Parish support grant	213,670	185,890

Financial Plan 2013/2015	2013/2014 £	2014/2015 £
Reduction in external audit fees	(31,180)	(37,110)
Reduced housing benefits subsidy	273,000	51,000
Miscellaneous	(32,550)	(77,310)
Financing Adjustment	65,920	(100,200)
Internal Drainage Board Levies	(44,580)	(58,470)
Special Expenses	206,900	214,830
New Homes Bonus	6,880	49,880
New Budget Projection	16,637,430	16,683,930

3.12 Projections have now been prepared for 2015/2016. The main movements between 2014/2015 and the new projections for 2015/2016 are shown below:

	2015/2016 £
New Borough Spend Projection for 2014/2015 as detailed above	16,683,930
Pensions – Increase in cash deficit recovery payment	90,000
Reduction in Council Tax support to Parishes	(7,440)
Industrial Estates – saving on empty properties rates – anticipate an increase in occupancy	(21,980)
Local Land Charges – increase in anticipated income	(8,300)
Sports Facilities - Unsupported Borrowing	64,240
Cremators – Unsupported Borrowing and Transfer to Reserves	84,140
Crematorium Income – changes in Fees and Charges	(65,210)
Financing Adjustment	5,270
Internal Drainage Board Levies	12,930
Special Expenses	(11,240)
New Homes Bonus	(507,000)
General inflation and other movements	679,220
New Budget Projection for 2015/2016	16,998,560

Fees and Charges 2013/2014

- 3.13 The Council relies heavily on income from charges for services to help keep council tax at low levels. This reliance does expose the Council to risks in the current period of recession.
- 3.14 The Council agreed in January 2005 to delegate authority to the Executive Director of the appropriate service (in consultation with the Deputy Chief Executive, the relevant portfolio holder and the Leader) to vary charges having regard to market conditions and the Council's policy framework. This combined approach has been adopted in setting the charges for 2013/2014. (Appendix 3)
- 3.15 As a contribution toward the support of the town centres and visitors to the borough the proposals for 2013/2014 do not include any increase in the fees for car parking. The current arrangement of the charge for 2 hours providing for 3 hours of parking will also continue through 2013/2014. The Plan holds car parking charges at the current level throughout the period but this position is reviewed on an annual basis.
- 3.16 In the Autumn of 2012 the Government approved an increase in planning fees of 15% which would help to cover the cost of dealing with planning applications. At present the planning fees received by the Council do not fully recover costs and the shortfall is met by council tax. The Financial Plan does not assume any further increase in fees during the period 2013/2016.

Corporate Business Plan, Service Plans and Investment

- 3.17 In November 2011 the Council approved a new Corporate Business Plan 2011/2015 which sets out the priorities for the administration. The Financial Plan reflects the refreshed aims of the Council;
- People benefit from a growing economy
 - People live in a quality environment
 - People maximise their potential
 - People lead safe and healthy lives
 - People live in vibrant communities .
- 3.18 Alongside the Business Plan, the budget process is also informed by the following:
- The West Norfolk Partnership's strategic assessment including research into priority issues in West Norfolk
 - Corporate and Service Business Plans
 - Government Funding settlements
 - Relevant legislation and statutory obligations

3.19 Service areas within the Council not only contribute toward the Business Plan but also have their own ambitions and targets which are reflected in the Financial Plan and budgets for 2012/2016. The key areas of investment included in the Financial Plan are as follows:

Refuse and Recycling	<p>A new refuse/recycling contract will come into being in 2013 through a joint procurement exercise with North Norfolk District Council. The joint contract produces significant levels of savings.</p> <p>The Council continues to invest in the roll out of its trade waste and garden waste composting services whilst maintaining improvements to the rate of recycling waste.</p> <p>The Council continues to resist the placing of an incineration plant in Kings Lynn and looks for more suitable options that will not only increase recycling rates but also save money.</p>
Housing Developments	<p>The Council is partnering the County Council in a joint venture to build up to 155 units of housing to help stimulate the local economy.</p> <p>The Council is also actively seeking partners/developers to help bring about development of housing on various other sites in Kings Lynn.</p>
Regeneration	<p>The regeneration programme is the prime objective of the Council and the level of investment in the capital programme remains relatively high. A key scheme for the Council at this time is the development of an Enterprise Centre on brownfield land In Kings Lynn.</p>
Car Parking promotions	<p>The Plan includes budget provision for £100,000 in each year to provide car parking promotions such as free parking days in order to support local businesses and retail facilities.</p>
Seeking Business	<p>The Council is actively seeking business with other local organisations to produce additional income or share costs of management /service provision. Car parking management, shared revenues and benefits and shared office accommodation are prime examples of projects with partners.</p>

Performance Indicators

- 3.20 The Council has adopted a number of local indicators that cover various service areas and are considered to be representative measures on the performance of the Council in the key areas. The indicators are reported regularly to the Performance and Resources Panel.
- 3.21 The West Norfolk Partnership is tracking a set of around 20 indicators that support the five outcomes of the new corporate business plan. Performance against these indicators is maintained by the partnership's Strategy Group, which are comprised of key decision makers from public, private and voluntary sector organisations in West Norfolk. A biannual update is presented to the Council's Regeneration, Environment and Community Panel to ensure continued alignment with the Council's planning and scrutiny processes.

Staffing Plan

- 3.22 One of the key issues in the Financial Plan is the control of staffing levels. The Council has set its permanent establishment at a level which in effect acts as a 'cap' on the permanent staffing levels and approval for additional posts is only given if a compensating reduction in the establishment can be offered or if the posts are required to meet new commercially funded operations where there is a clear business benefit to the borough council. Control on staffing is also monitored through the level of the paybill.
- 3.23 The Council has also maintained restraint over the paybill through the level of pay increases awarded over the past few years. In 2009/2010 there was no pay award made with 1% awarded in 2010/2011, zero in 2011/2012 and zero in 2012/2013. The Plan includes within each service area provision for pay awards of 1.5% in 2013/2014, 1.5% in 2014/2015 and 1.5% in 2015/2016. The level of increase will be subject to separate reports to Council each year.

Financing Adjustment

- 3.24 The Financing Adjustment is an account used in local government to budget for interest earned on investment and interest paid on debt. The account also contains the reversal of depreciation charges and charges for revenue expenditure funded from capital under statute (REFCUS) eg the cost of disabled facilities grants, although considered to be capital items are charged to revenue as part of the Cost of Services. These adjustments ensure that depreciation and REFCUS charges that are simply 'book entries' meant to properly show the 'true' cost of a service, are not passed on to the council taxpayer.

- 3.25 The reason for the change in the credit on the Financing Adjustment from the current figures in the Plan to the revised figures can be attributed to the following as detailed in the table.

	2013/2014	2014/2015
	£	£
Revised Budget (Cabinet 8 January 2012)	(3,130,510)	(2,937,490)
An increase in the depreciation credit, mainly due to asset revaluations and additions. The revised charges are included in service costs and the impact on the level of Council Tax is neutral.	(620)	(97,880)
An increase in the REFCUS (revenue expenditure funded from capital under statute) charges credit, mainly due to capital rephasing. The revised charges are included in service costs and the impact on the level of Council Tax is neutral.	109,750	70,150
Revised interest payments reflecting the rephasing of the capital programme and lower borrowing costs as a result of no upward movement in interest rates anticipated until the second half of 2014 .	(171,400)	(278,600)
Revised internal interest charges reflecting capital expenditure financed from unsupported borrowing under the Prudential Framework.	(48,690)	(40,470)
Decrease in interest received on investments in line with the projected levels of interest rates.	140,400	355,940
Transfer from Reserves	36,480	(109,340)
Revised Projections	(3,064,590)	(3,037,690)

Interest rates are expected to remain at current low levels for some time. This has an impact on both interest paid on borrowing and our investment income. The future of the timing of increases in rates remains uncertain in the current economic climate. Any changes in rates that affect the financing adjustment will continue to be monitored and updated during the year in the monthly monitoring reports.

Financing Adjustment 2015/2016 - It is difficult to predict the changes in the account for 2015/2016. It is anticipated that there will be upward movement in interest rates on both new borrowing and on investments. This being the case it is estimated that the credit on the account will be reduced marginally from £3,037,690 in 2014/2015 to £3,032,420 in 2015/2016.

Internal Drainage Boards

- 3.26 Internal Drainage Boards levies are paid by the Council to the various Drainage Boards. The levies count as spending of the Council but a contribution is made by Government one year in arrears as part of the financial settlement through retention of business rates. Any substantial increase in the levies can have an impact on the council tax payer who picks up the residual costs. The budget estimates of £2,612,520 for 2013/2014 are based on 2012/2013 actual costs plus an allowance for inflation. (Appendix 4)

Special Expenses

- 3.27 The Local Government Finance Act 1992 stipulates that any expenses incurred by the authority in performing in a part of its area a function performed elsewhere by a parish council are the authority's special expenses, unless a resolution of the authority to the contrary effect is in force. Special expenses are charged across a number of towns and parishes for closed churchyards, footway lighting, community/town halls and playing fields and open spaces.
- 3.28 In 2013/2014 changes made on the arrangements for the payment of benefit for local council tax support through the reduction in council tax base have had an impact on the level of both parish/town precepts and special expenses charges that can be made on the council tax bill.
- 3.29 The initial impact of the new arrangements is that for most parishes/towns the council tax base will be reduced. In the event that the level of spend on a precept or special expenses remains at current levels, or increases, this would cause an increase in a Band D charge. The Government has provided funding of £213,670 to help toward reducing the impact of such an increase in council tax and has required the Borough Council to distribute the funds to parish/town councils and by reducing the charges for special expenses.
- 3.30 The following tables show not only the spend in each parish/town on special expenses but also an element of the grant available to offset the impact on a Band D charge.

Downham Market, Hunstanton and King's Lynn

- 3.31 The table sets out current estimates of costs for the services involved and the level of Council Tax at Band D for each of the towns for 2013/2014. In each case the actual Band D charge has been calculated but in 2013/2014 the charge to be made to the residents will be subject to certain restrictions and full recovery of the expenses may not be achieved.

	Downham Market	Hunstanton	King's Lynn
	£	£	£
Allotments	0	0	19,610
Closed Churchyards	3,590	0	23,390
Community Centres	0	0	35,490
Footway Lighting	2,050	1,170	24,940
Grounds Maintenance - Open Spaces & Amenity Areas	44,990	33,390	224,820
Improving Neighbourhoods Programme	0	0	208,780
Play Areas	6,380	5,130	21,880
Special Expenses Cost	57,010	39,690	558,910
Central Government Support Grant	(5,911)	(6,483)	(57,970)
Special Expenses Charge	51,099	33,207	500,940
Council Tax Base 2013/2014	3,182	1,834	8,947
Actual Band D charge 2013/2014	£16.06	£18.11	£55.99
Band D charge 2012/13	£16.10	£32.46	£36.73
Band D Charge for 2013/14	£16.10	£18.11	£41.45

- 3.32 There are few major changes to the charges for the urban areas except for the change where Hunstanton Town Council has taken responsibility for the operation of the community centre and therefore there has been a reduction in the level of special expenses. In the case of Kings Lynn, which attracts the highest level of special expenses, the charge will rise from £36.73 to £41.45 for a Band D. This will still represent an under recovery where the actual Band D should be £55.99.

Parish Special Expenses

3.33 The Council also maintains footway lights, closed churchyards, play areas and open spaces in some of the rural parishes (details at Appendix 5). The table below summarises the charges to be made for special expenses for 2013/2014:

Parish	Taxbase	Special Expenses Cost £	Less Central Government Support Grant £	Net Special Expenses Charge £	2012/13 Special Expenses Band D Charge £	2013/2014 Special Expenses Actual Band D Charge £	2013/14 Special Expenses Band D Charge £
East Winch	257	800	(62)	738	2.70	2.88	2.88
Feltwell	608	1,990	(175)	1,815	2.82	2.98	2.98
Harpley	161	560	(23)	537	3.44	3.34	3.34
Heacham	1,790	160	(15)	145	0.08	0.08	0.08
Hilgay	383	3,920	(400)	3,520	8.86	9.18	9.18
Hockwold	351	890	(66)	824	2.26	2.35	2.35
Leziate	252	320	(9)	311	1.17	1.23	1.23
Methwold	433	980	(72)	908	1.95	2.10	2.10
Northwold	351	230	(17)	213	0.56	0.61	0.61
North Wootton	834	1,800	(20)	1,780	0.68	2.13*	0.77
Old Hunstanton	333	1,210	(33)	1,177	3.42	3.53	3.53
Outwell	571	1,260	(147)	1,113	1.64	1.95*	1.85
Pentney	182	280	(26)	254	1.39	1.40	1.40
Sedgeford	252	2,240	(164)	2,076	7.67	8.23	8.23
South Creake	266	1,560	(110)	1,450	5.10	5.44	5.44
Southery	352	2,180	(192)	1,988	4.01	5.65*	4.53
Terrington St John	259	870	(58)	812	3.00	3.13	3.13
Upwell	785	5,470	(414)	5,056	4.06	6.44*	4.58
Wiggenhall St Mary Magdalen	209	3,950	(72)	3,878	3.18	18.56*	3.59

*Under the rules applied by Government in respect of being eligible to claim grant for freezing council tax the Council cannot increase its Band D tax above £111.97. The rules also apply to special expenses where the total sum to be recovered cannot exceed £551,100. The sum calculated to be charged as special expenses for 2013/2014 actually totals £613,840 and as was also the case in 2012/2013 full recovery of special expenses cannot be made if the Council is to remain within the rules. In each parish/town the actual Band D charge has been calculated and in most cases full recovery can be achieved through the addition to a Band D charge of small sums ranging from 1p to 56p. A small number of parishes will remain to be dealt with in future years.

New Homes Bonus

- 3.34 The revised Plan takes into account the relatively new scheme introduced by Government which incentivises councils to increase housing supply by rewarding them with a New Homes Bonus. The funding for the New Homes Bonus comes from top slicing the total amount to be made available to all councils and as such the Bonus is included in the budget each year as an addition to the financial settlement figures from Government to partly offset the ongoing reduction in formula funding. The value of the Bonus is equal to the national council tax band D on each additional property added to the council tax list in a year and is paid for the following six years as an unringfenced grant. There is an enhancement of £350 for each affordable home added to the list. The scheme was introduced in April 2011 and the Council has gained funding of £451,600 for new homes for 2011/2012 and a further £601,080 in 2012/2013.
- 3.35 The figure for 2013/2014 is £543,120 giving a total sum due of £1,595,800. It is assumed that over the next two years the bonus will increase by a further £507,000 per year. This financial incentive adds to the current policy of promoting new housing growth in the borough.

General Fund Balance and Reserves

- 3.36 Over the past two years the Council has held its general fund working balance higher than usual to allow for time to properly assess the impact of service reviews and changes in grant and to react in a reasoned way. The positive use of balances to assist in a planned and measured response to the reduction in Government grants and poor economic environment has proved to be very effective.
- 3.37 The introduction of the new formula funding/business rates retention scheme transfers a significant risk from central Government to the Council. Included in the scheme where the Council benefits from the growth of business rates by retaining an element of the income, there also lays the risk of losing funding due to the removal from the business rates list of any major company. In the event of a major ratepayer closing its business then the Council will have to bear the loss of rates income. The Government has set a threshold after which it will support the Council from further losses but this means that potentially a loss of £360,000 can come about at the risk to the Council before intervention. There are a number of companies within the borough that have rating liabilities in excess of £360,000.
- 3.38 The Plan includes a proposal to transfer a sum of £360,000 to a Business Rates Retention Reserve to provide for the financing of any closure and loss of income from a major ratepayer. The reserve will protect the Council for a period in order for appropriate action to be considered and taken to mitigate any loss of funding.

- 3.39 In 2013/2014 because of the impact of savings made in 2012/2013 and a more favourable financial settlement, having set up the Business Rate Reserve, it will still be possible to transfer £367,140 to balances. This will allow the Council to draw from the balances in 2014/2015 and 2015/2016 thereby "balancing the budget" in all three years of the Financial Plan. Over the period of the Plan to 31 March 2016 the balances will be reduced to £1,151,065. This will leave a working balance in excess of the minimum requirement of £799,838.
- 3.40 Whilst it is good working practice and part of risk management to hold reserves to cushion the impact of unforeseen events and as a means to building up funds to meet known or predicted requirements, there are costs associated with holding such levels of funds. Although these funds are used to deal with uneven cashflow, invested or used to prevent temporary borrowing and they therefore bring in income or avoid the cost of interest charges, they serve no other purpose if they remain unused over long periods of time. Council tax should not be set to establish significant sums of money that sit on a balance sheet and do not serve the public in any other way. This means that the levels of holdings should be properly justified and where possible minimised.
- 3.41 The operation of the General Fund working balance does support the Financial Plan and the level of council tax throughout and is eventually run close to the minimum level as at the end of that period.
- 3.42 As far as the other reserves are concerned the use and demands on the accounts are regularly monitored and any adjustments that could be made without raising a level of risk to the financial standing of the Council would be reported as necessary. In a recent Audit Commission report – Striking a Balance (December 2012) – there was some criticism of councils holding onto high levels of reserves and they suggest that decision making could be improved in the following areas;
- Undertake an annual review to ensure reserves fit a medium term plan
 - Be clear about the reasons for holding reserves
 - Ensure reserves set up to mitigate risk remain up to date
 - Be sure the Finance Officer explains to members the reasons for reserves
 - Monitor the level and use over time
 - Ensure clear information shows the interaction on council tax
 - Examine reasons for budget variations and take appropriate action
- 3.43 The Council's policy on Balances and Reserves is reviewed annually as part of the Budget report to Council and sets out why reserves are held and the minimum and maximum acceptable levels of the accounts. Budget monitoring reports throughout the year include updates on budget variations, action to be taken and notes any movements on the general fund balances and earmarked reserves.

It would appear that the Council is in accord with the sentiments of the Audit Commission and there is no proposal to make changes to the Policy or current reporting arrangements at this time. The Policy on Balances and Reserves is attached at Appendix 6.

Recommendation 2

Council is recommended to reaffirm the Balances and Reserves Policy and the maximum balances set for the reserves as noted in the report.

Budget Requirement 2013/2014

- 3.44 The Borough Requirement is a figure that comes from the total net costs of spending on services plus Internal Drainage Board levies less the credits for the Financing Adjustment, special expenses and new homes bonus. The final part of the calculation is the addition for any transfer to reserves and deduction of the use of general fund balances.
- 3.45 In 2013/2014 the Budget Requirement for the Council is £17,364,570. This sum is to be met from Business Rates Retention/Government Grant, any Collection Fund surplus and council tax.

4 Business Rates Retention/Government Grant

- 4.1 In the financial settlement announced by Government on 19 December 2012 it was confirmed that the level of funding to be available to the Council for the year 2013/2014 is £12,007,360. This figure includes a sum of £1,026,620 which is a new grant paid by Government to compensate the Council and parish/town councils for the reduction in the council tax base that results from the new local council tax support scheme which replaces council tax benefit in April 2013. The level of funding which is comparable to previous years is net of the new grant - £12,007,360 less £1,026,620 = £10,980,740.
- 4.2 Although the 2013/2014 funding of £10,980,740 is a reduction of £398,510 (3.5%) on the grant paid by Government for 2012/2013 the financial settlement is favourable when compared to the projections made by the Council in February 2012. As part of the Financial Plan 2011/2015 the Council had assumed a reduction in funding for 2013/2014 of £10,313,790 – the actual settlement is £666,950 higher than projected.
- 4.3 The settlement also provides figures for 2014/2015 which amounts to £10,449,030. This amounts to a reduction in funding of £1,558,330 (13%) from the 2013/2014 figures of £12,007,360. When compared to the current Financial Plan the funding level for 2014/2015 is £607,190 lower than projected.

- 4.4 In total over the two years 2013/2014 and 2014/2015 the Government has provided funding of £59,760 more than anticipated in the current Financial Plan.
- 4.5 In setting out the estimates for 2015/2016 the level of resources coming from local business rates/grant is assumed to be falling in line with the Government's drive to reduce public spending. In 2015/2016 the level of funding is estimated to be £10,031,780 – a reduction of 4% on 2014/2015 funding.

5 Government Grants – Council Tax Freeze/Council Tax Support Grant

- 5.1 In 2011/2012 and 2012/2013 the Government provided an incentive to freeze council tax by offering councils an additional grant equivalent to a 2.5% increase on a Band D council tax charge. The grant for 2011/2012 of £157,440 was payable for 3 years to 2013/2014 but the grant of £157,890 for 2012/2013 was only paid for one year.
- 5.2 In 2013/2014 if the Council freezes council tax once more then the Government will again provide for an additional grant but on this occasion it will be equal to 1% increase on a Band D council tax charge of £63,550. As part of a two year agreement the same sum will be paid to the Council in 2014/2015.
- 5.3 The Government has also provided a transitional grant to councils to part fund costs associated with the introduction of the new local council tax support scheme from April 2013. Any council that limited the reduction of benefits to applicants to 8.5% or below qualified for the grant. The Council has elected to continue to make payments at current levels and not reduce any benefits for 2013/2014 and thereby qualifies for the grant.

6 Collection Fund Surplus

- 6.1 In setting council tax each year there is an assumption made on the level of collection that will be achieved. The performance of the Revenues Services is such that the level of collection achieved is as high as 99% - thereby producing a surplus on the Collection Fund Account which is shared and used by the County Council, Police Authority and Council to offset future council tax increases. In drawing up the council tax base for 2013/2014 the assumed collection rate is 97.5%. Whilst this is below the current level of performance during this period of recession and perhaps more importantly a year of changing of computer systems which has held back the normal working practices on collection of revenues, it is considered prudent not to take full account of such high levels of collection. The fall back is that any rate achieved above the projection will produce surpluses on the Collection Fund of which a proportion will come back to the Council.

- 6.2 The Collection Fund will continue to operate under the new business rate retention scheme. From closing the account in 2011/2012 it is estimated that the Council can draw sums of £150,000 in 2013/2014, £100,000 in 2014/2015 and £100,000 in 2015/2016.

7 Council Tax

- 7.1 Council Tax was introduced in April 1993 and is essentially a property tax based on the broad value of domestic properties. The Valuation Office Agency (VOA) is responsible for the valuation of 21m domestic properties in England and Wales. The VOA attributes each domestic property to one of eight bands – A to H. The bands relate to the estimated property value as at 1991 prices:

Band	Value £	Weighting of band
A	Up to £40,000	6
B	£40,001 – £52,000	7
C	£52,001 – £68,000	8
D	£68,001 – £88,000	9
E	£88,001 – £120,000	11
F	£120,001 – £160,000	13
G	£160,001 – £320,000	15
H	Over £320,000	18

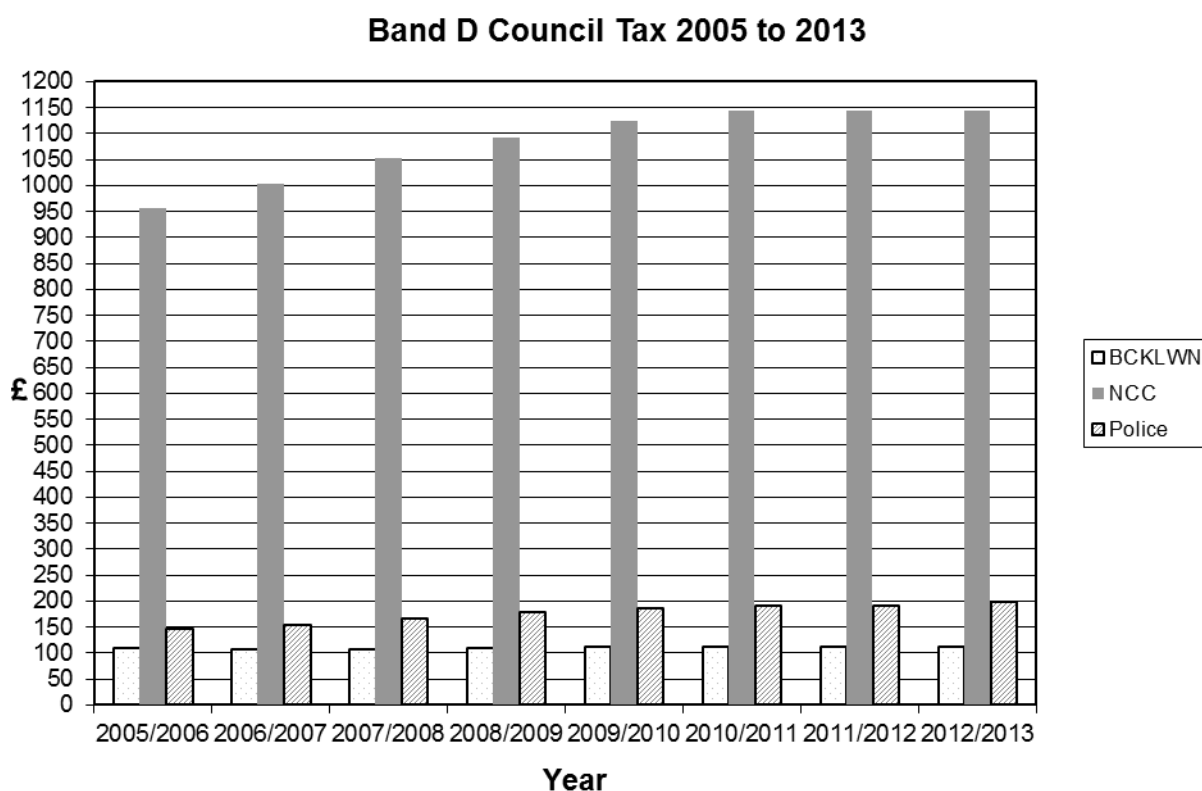
- 7.2 Although promised by past Governments there is yet to be a revaluation of the property bands. Council tax banding remains set at 1991 prices at present.

Council Tax Base 2013/2014

- 7.3 The Council Tax base is the estimated full-year equivalent number of liable dwellings in the Borough, expressed as an equivalent number of Band D dwellings with 2 or more liable adults. The calculation of the tax base is important in determining the overall level of Council Tax. An Authority has a statutory obligation to determine its tax base under the Local Government Finance Act 1992.
- 7.4 The calculation of the tax base for 2013/2014 has been extremely difficult. Unlike previous years the calculation takes into account changes resulting from the introduction of the local council tax support scheme (which reduces the tax base) and other technical changes to empty properties and second homes. The computer software companies have had little time to react to the very late announcement of arrangements by Government and therefore the analysis of the tax base has proved very difficult and very late in the day. The full tax base calculation of 45,686 was approved by Council in January 2013. (Appendix 7). Future years show an assumption that the tax base will rise by £300 per annum.

Council Tax 2012/2013

- 7.5 The Borough Council element of the full council tax bill in 2012/2013 for a Band D property is £111.97 out of a total of £1,453.96 (excluding parishes and special expenses). The following graph shows the separate elements and it is clear that of a Band D bill in 2012/2013 the Council's charge forms a very small part of the bill (8%) collected from every council tax payer.

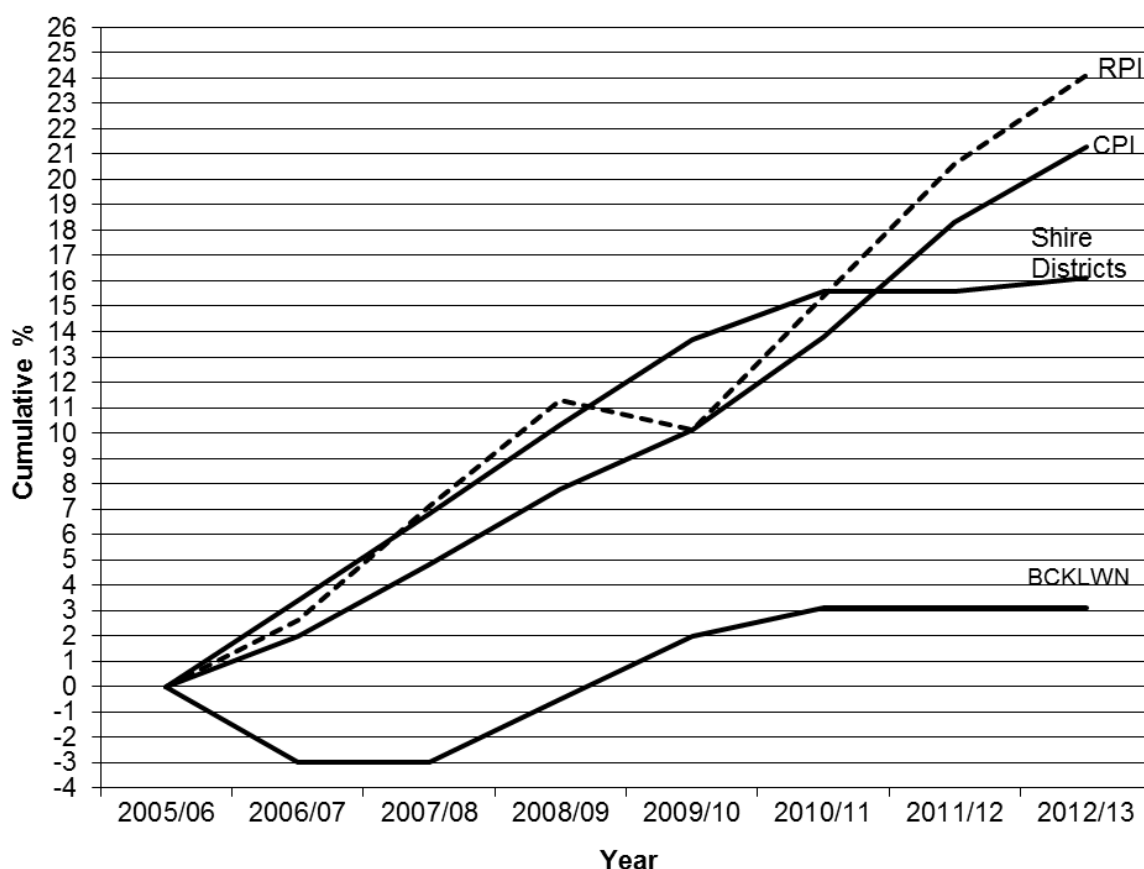


Council Tax Levels – Band D

	2005/6	2006/7	2007/8	2008/9	2009/10	2010/11	2011/12	2012/13
	£	£	£	£	£	£	£	£
KLWN	108.67	105.41	105.41	108.05	110.75	111.97	111.97	111.97
NCC	956.70	1,004.40	1,052.10	1,091.52	1,123.74	1,145.07	1,145.07	1,145.07
Police	145.53	154.17	164.88	178.56	185.58	191.16	191.16	196.92

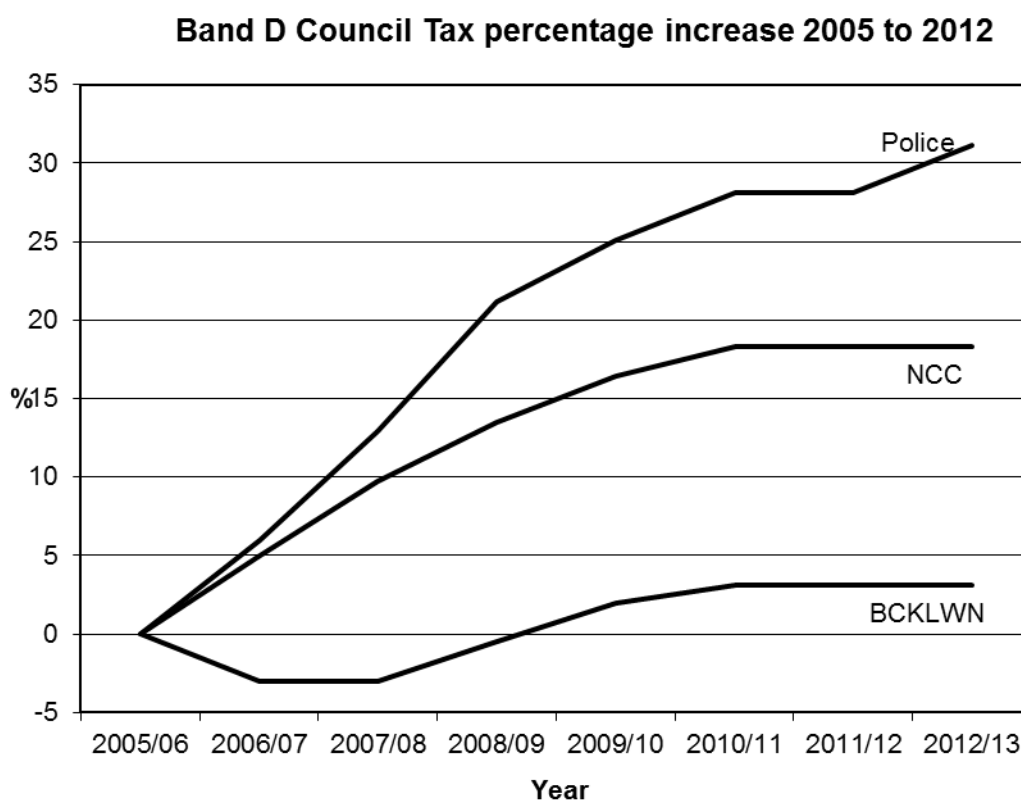
- 7.6 Over the period since April 2005 the Council has held council tax to a level where in 2012/2013 the cumulative increase amounts to 3% above the 2005/2006 figure. The average cumulative increase in council tax for shire districts areas in England over the same period 2005/2006 to 2012/2013 has been 16%. The Retail Price Index (RPI) has increased over that period (April 2005 to April 2012) by 24%. The Consumer Price Index (CPI) has increased by 21% over the same period. On all counts the Council has performed better. By holding down council tax the Council has absorbed the impact of inflation and not passed it on to its residents.

Band D Council Tax and RPI percentage increases 2005 to 2012



- 7.7 Had the Council increased tax over the period at the average rate of other district councils then the current level of tax for a Band D property would be £126.06 producing £722,340 per year additional council tax income.

- 7.8 The graph below shows how the various elements of the council tax bill in West Norfolk have increased over the period 2005/2006 to 2012/2013. It can be clearly seen that whilst the Council has managed and delivered services whilst only imposing a very small increase in council tax over the period the same cannot be said for the County Council or Police Authority.



Council Tax 2014/2015 and Future Years

- 7.9 The Financial Plan 2012/2016 includes a recommendation not to increase the council tax for 2013/2014 from £111.97 for a Band D property. It is assumed that council tax for 2014/2015 and 2015/2016 will remain at £111.97.
- 7.10 The proposed levels of council tax for 2013/2014 remain as in the current year:

BAND	2013/2014	BAND	2013/2014
			£
A*	74.65	E	136.85
B	87.09	F	161.73
C	99.53	G	186.62
D	111.97	H	223.94

* The Council reduces the charge to a property classed as Band A to £62.21 pa where it is eligible for Disabled relief.

- 7.11 There are consequences of freezing council tax. The Council will forgo additional income from council tax in 2013/2014 which will be offset by Government through a grant for two years only. However, the 'opportunity cost' of not increasing the council tax income base will mean that even at a 1% increase in tax - £51,170 – this sum which would increase as council tax rises, will not be collectable in future years. The opportunity to increase council tax income by 1% will be 'lost' forever. Over the period of the Financial Plan the consequences are shown in the tables below;

<i>Council Tax Freeze 2013/2014</i>	2013/2014	2014/2015	2015/2016
Proposed Increase in tax	0%	0%	0%
Council tax Band D	111.97	111.97	111.97
Council tax Base (Band D)	45,686	45,986	46,286
Council Tax Income	5,115,460	5,149,050	5,182,640
<i>Council Tax increase 1% 2013/2014</i>			
Proposed Increase in tax	1%	1%	1%
Council tax Band D	113.09	114.22	115.36
Council tax Base (Band D)	45,686	45,986	46,286
Council Tax Income	5,166,630	5,252,520	5,339,550
Council Tax Income Forgone	51,170	103,470	156,910
Less Government Grant	63,550	63,550	0
Council Tax Income Forgone Over period of Plan	(12,380)	39,920	156,910

- 7.12 A second consequence of freezing council tax in 2013/2014 is that there can be no overall increase in the special expenses charges to various parishes and town councils. This in effect means that an element of the charges that would have been made on specific parishes for services carried out in their areas will be met from the reserves of the general council tax payer. The additional costs to be met from reserves in 2012/2013 are estimated to be £62,740. This position may be corrected in future years when the special expenses charge will come back at higher levels that reflect the actual costs incurred on the various services but cannot be 'backdated' to make good the position in 2013/2014.
- 7.13 The income from council tax forgone of £184,450 and the impact of meeting special expenses costs from reserves means that over the period of the Financial Plan the costs of freezing council tax will be a minimum of £247,190.

8 Parish Precepts

- 8.1 Parish and Town Councils within the borough request the Council to collect Council Tax on their behalf and pay over the sums requested as a Parish Precept. The total of the precepts must be added to the Council's budget but it is shown separately on Council Tax bills.

9 Full Council Tax 2013/2014

- 9.1 In order to calculate the full Council Tax for 2013/2014 it will be necessary to add the County Council, Police Authority and parish precept requirements to the Council's element as previously shown.

Recommendation 3

It is recommended that Council :

- 1) Approves the budget of £17,364,570 for 2013/2014 and notes the projections for 2014/2015 and 2015/2016.**
- 2) Approves the level of Special Expenses for the Town/Parish Councils as detailed in the report.**
- 3) Approves the Fees and Charges 2013/2014 detailed in Appendix 3.**
- 4) Approves a Band D council tax of £111.97 for 2013/2014.**

10 General Fund Financial Overview

- 10.1 This part of the report deals with the Council's General Fund balance based on the proposed Financial Plan 2012/2016 (including no increase in council tax for the period). The projected position for the period of the Financial Plan 2012/2016 will be as follows:

	2012/2013	2013/2014	2014/2015	2015/2016
	£	£	£	£
Balance b/f	3,551,495	3,390,365	3,757,505	2,835,205
Draw from balance	(161,130)	367,140	(922,300)	(1,684,140)
Balance c/f	3,390,365	3,757,505	2,835,205	1,151,065
Minimum requirement 5% of Budget Requirement	867,230	868,230	788,080	765,720
Bellwin	34,118	34,118	34,118	34,118
	901,348	902,348	822,198	799,838

- 10.2 Section 25 of the Local Government Act 2003 requires the Chief Financial Officer as part of the Council Tax setting process to comment as to the adequacy of the Council's Balances.
- 10.3 The General Fund balance remains above the minimum level required for all years in the Plan. The minimum requirement is calculated by taking 5% of the Budget Requirement and adding the Authority's Bellwin allocation.
- 10.4 The projected General Fund balances held by the Council are in the opinion of the S151 Officer (Deputy Chief Executive) adequate for the Council's operational needs.

Recommendation 4

Council is recommended to approve a minimum requirement of the General Fund balance for 2013/2014 of £902,348.

11 Cost Reduction Programme

- 11.1 At present the Council stands well placed in terms of levels of council tax when compared with our neighbours particularly if one factors in the range of services provided by the Councils.
- 11.2 Holding increases in council tax at such low levels over a period of time has come about through an excellent working relationship between members and service managers, good financial management and powerful efficiency and service reviews. The Council's determination to act early during 2009 and 2010 showed it to be 'ahead of the game' and made significant progress in identifying ongoing savings of £3.3m in 2011/2012 rising to £4m in 2013/2014. Work on reducing costs continued during 2011 and a further £1.2m was saved in 2011/2012 and £600,000 in 2012/2013. All of these savings totaling £5.7m have been incorporated into 2013/2014 in the revised Financial Plan 2012/2016. No consultants were employed on delivering the savings with all work being carried out in house.
- 11.3 The savings made over the past years coupled with careful use of the working balance has allowed the Council to balance the Budget for the three year period 2013/2016 giving time to move on with a planned and organised change to the operation of the services to meet the potential deficit of future years.
- 11.4 The revised Plan in 2015/2016 shows a shortfall of income/resources compared to costs of £1,684,140 and is reliant upon drawing that sum from the working balance. This funding will not be available in future years. The Council has therefore a new target for savings to be achieved before April 2016 of £1.7m. **Past experience shows that it is important to gain savings as soon as possible and the Council will maintain momentum in its current drive to reduce costs.** Already work is underway on examining the potential for savings/increased income;
- the Council continues to progress the business case for use of trusts for leisure services aiming at potential savings on operations of £300,000
 - sharing premises with other organisations could produce income of £50,000 each year
 - savings on shared services could produce costs reductions in order of £100,000
 - selling services in which the Council excels could produce income of £50,000
 - new ways of dealing with waste could reduce costs by £350,000 per annum.
- 11.5 The Council remains confident that this continued drive to seek changes and opportunities to reduce costs will close the gap projected for 2016/2017 in a measured and carefully managed way.

12 National Non Domestic Rates (Business Rates) 2013/2014

- 12.1 On the 1 April 2010 a new Rating List came into being following the five-yearly business rates revaluations. As usual, a transitional relief scheme was implemented that will cap increases to rates bills over the five years of the list funded by also capping reductions in other rates bills.
- 12.2 The new multipliers for 2013/2014 approved by Parliament are (2012/2013 figures in brackets):

Non-domestic rate multiplier	-	47.1p (45.8 p)
Non-domestic rate multiplier (small businesses)	-	46.2p (45.0p)

13 Prudential Framework

- 13.1 Under a Prudential Framework local authorities are responsible for the self-regulation of their borrowing and capital investment plans, although the Government has reserve powers to set borrowing limits for local authorities which would override locally determined limits. The key objectives of the Prudential Code are to ensure that the capital investment plans of the Council are affordable, prudent and sustainable.
- 13.2 In order to demonstrate the affordability of the Council's financial strategy, under the Prudential Framework the Council is required to address the revenue implications of all capital investment decisions and most importantly the impact on the future level of Council Tax.
- 13.3 The Council in its Capital Programme 2012/2016 has budgeted to fund £2.2m of capital schemes from unsupported borrowing (under the Prudential Framework) where it can demonstrate that financial savings can be achieved by outright purchase of equipment, as opposed to the use of an operating lease and the payment of an annual lease. The cost of borrowing and the revenue implications are included within this budget and is considered to be affordable and within the limits of the treasury management prudential indicators set under the Treasury Management Strategy.

14 "Robustness" of Budget

14.1 Under Section 25 of the Local Government Act 2003 the Chief Financial Officer must report as to the robustness of the estimates included within the budget. There are within any projection of budgets over a four year period a number of assumptions that are made, some of which will have a level of risk against them, and the Financial Plan 2012/2016 is no exception. The safety net of the level of working balances provides for a degree of comfort and robustness and in the opinion of the Deputy Chief Executive the level of General Fund balances held over the period are above minimal levels and adequate for the purposes of the Council. As noted, there are a number of operational and financial risks facing the Council that could possibly impact on the level of General Fund balances held.

14.2 The main risks facing the Council are as follows:

Operational Risks – There will always be an element of risk in the robustness of estimates where many services are demand led. This level of risk is especially heightened during this period of uncertainty in the economy. This is particularly the case where large or volatile budgets exist – mainly income driven like planning, industrial rents and car parking fees. These services produce high levels of income and a 1% reduction in the car parks estimates can produce a variance of £30,000. The Benefits grant regime can also be an area where the reduction in grant of 1% can produce a shortfall of £500,000. This level of re-imbursement is normally achieved but there is a risk of a lower return. Past experience shows that the risk from these service areas, whilst significant in financial terms, can be dealt with through good budgeting techniques, sound financial management and where necessary the use of balances. However, in this period of the Plan there is a degree of uncertainty as to how easy it will be to compensate for lost income in the event that the projections are not met. The performance on budgets is included in monthly monitoring reports to management and members and in the event that action is necessary approval can be gained quickly.

General Economic Risks – Assumptions on inflation made within the budget are detailed in the report. Where inflation factors rise above the assumed levels there will be an impact on the budget. The risk can be reduced through sound monitoring of spend and corrective action being taken. In the event that costs cannot be contained then the working balances come into play. Past experience shows that the risk is not significant, although it remains important to monitor the situation.

There is a risk to the budget from the changes in interest rates, especially in the current economic climate. Any significant changes to interest rates by the Bank of England Monetary Policy Committee to control inflation would in turn influence the interest paid on the Council's investments and borrowings. There is a degree of offsetting on our temporary and daily cashflow borrowing and lending but because the interest rates on long term borrowing were fixed prior to the current situation and are longer term then there could be immediate costs that the Council would suffer through reduced investment rates. The risk is reduced through good debt management practices and monitoring of the markets and budget position.

Capital Schemes, Partnerships and Contracts – The Council will always be subject to general financial risks inherent within large capital schemes, major outsourcing arrangements and partnership arrangements. Shared services for revenues and benefits and the refuse contract are prime examples of such risks where the Council is dependent in some way on the performance of third parties. The risks can be reduced through the existence of good governance arrangements, active participation in the schemes, sound project management and constant monitoring of the risks.

Business Continuity – In terms of risk management there are a number of issues that present a risk to the Council all of which are included in the Corporate Risk Register. A number of the most highly rated risks are concerned with finance – the impact of the recession on income/service costs and capital receipts, the level of reduction of Government Grant/business rates income and the difficulties involved with achieving savings targets in the Financial Plan. All of these issues have been considered and appropriate action taken to reduce the risk to the Council.

Government Grant – The Government has provided a figure for 2013/2014 and 2014/2015 for the sum of business rates to be retained by the Council. Nothing has been received about the level of business rate income for 2015/2016. It is known that reductions in the level of financial settlements will continue into 2015/2016 and beyond. Assumptions have been made based on previous announcements by Government but there remains a risk that projected levels of resources will change. The sensitivity of any movement in the figures is for every 1% increase or reduction is £100,000 pa and there would be a cumulative impact over the period of the Financial Plan.

Legislation – There are always risks associated with changes in legislation. For example, changes to VAT rules could have significant impact on the Financial Plan of the Council. There is little that can be done to mitigate legal risks other than to continue to be aware of the potential changes and act accordingly.

15 Consultation

- 15.1 The Council met with representatives of the business and voluntary sector community on 21 January 2013 to canvass their opinions. Notes of the meeting are available.
- 15.2 This report will be made available to staff and comments will be sought. Trade union representatives will also be sent a copy of the report. Any comments arising as a result of the consultation process will be reported to Cabinet.
- 15.3 As part of the budget process the two Council Panels have received budget papers for their relevant service areas and have been asked to make comments to Cabinet.

Acknowledgement

The preparation of this budget has been possible after considerable effort, research and co-operation of many officers from all sections of the Council's administration.

David Thomason
Deputy Chief Executive

	Projection 2012/2013 £	Projection 2013/2014 £	Projection 2014/2015 £	Projection 2015/2016 £
Community & Democracy	4,149,430	4,315,890	4,487,120	4,705,500
Env Improvement & Protection	5,578,740	4,283,710	4,363,030	4,469,530
Housing	1,892,270	1,414,110	1,451,260	1,502,310
Performance & Resources	7,241,790	7,656,910	7,843,150	8,125,280
Regeneration	286,670	249,480	352,780	408,360
Safer & Healthy Communities	243,830	105,550	218,540	255,450
Shared Services	350,330	997,080	859,540	931,100
Less Council Tax Support Parish Precepts		213,670	185,890	178,450
Portfolio Totals	19,743,060	19,236,400	19,761,310	20,575,980
Financing Adjustment	(3,233,640)	(3,064,590)	(3,037,690)	(3,032,420)
Internal Drainage Boards	2,599,990	2,612,520	2,625,230	2,638,160
Special Expenses	(551,100)	(551,100)	(562,120)	(573,360)
New Homes Bonus	(1,052,680)	(1,595,800)	(2,102,800)	(2,609,800)
Borough Spend	17,505,630	16,637,430	16,683,930	16,998,560
Contribution to Business Rates Retention Reserve	0	360,000	0	0
Contribution (from)/to General Fund Balance	(161,130)	367,140	(922,300)	(1,684,140)
Borough Requirement	17,344,500	17,364,570	15,761,630	15,314,420
Formula Funding	(11,379,250)	(12,007,360)	(10,449,030)	(10,031,780)
Council Tax Freeze Grant 2013/14	0	(63,550)	(63,550)	0
Council Tax Support - Transitional Grant	0	(28,200)	0	0
Collection Fund Surplus	(225,000)	(150,000)	(100,000)	(100,000)
Council Tax band D	111.97	111.97	111.97	111.97
	51,266	45,686	45,986	46,286
Council Tax	(5,740,250)	(5,115,460)	(5,149,050)	(5,182,640)
Funding Position	0	0	0	0

Line Number	Item	2012/2013 Revised	2013/2014 Estimate	2014/2015 Projection	2015/2016 Projection
(1)	(2)	(3) £	(4) £	(5) £	(6) £
1	Financial Assistance	264,970	348,950	357,150	357,760
2	Closed Circuit Television (CCTV)	(15,870)	(62,980)	(83,330)	(82,760)
3	Parish & Borough Council Elections	27,830	35,000	34,840	20,310
4	Councillors Allowances & Expenses	584,890	599,360	592,640	605,540
5	Register of Electors	231,720	243,420	248,630	254,170
6	Travellers General	12,530	7,920	8,140	8,320
7	Parks & Open Spaces	1,129,220	1,206,810	1,218,760	1,248,130
8	Sports Grounds	224,710	237,440	240,120	246,110
9	Allotments	10,400	10,570	10,860	11,020
10	Grounds Maintenance Operations	(2,940)	(3,780)	(12,240)	(19,690)
11	Swimming Pools	757,980	716,230	745,270	778,350
12	Lynnsport Leisure Park	1,341,050	1,317,810	1,353,990	1,397,880
13	Downham Market Leisure Centre	179,380	217,790	257,520	270,860
14	Leisure Card	(67,310)	(78,620)	(77,760)	(80,930)
15	Princess Theatre	54,190	11,930	11,670	11,870
16	Corn Exchange	625,530	613,280	632,230	658,610
17	King's Lynn Arts Centre	283,560	285,360	285,430	291,520
18	King's Lynn Gaol House	39,480	41,180	41,880	42,880
19	Custom House & TIC	90,470	98,050	100,600	103,340
20	Hunstanton TIC	78,370	45,300	46,500	47,710
21	Downham Market TIC	2,190	2,050	2,120	2,200
22	Sea Front - Resort	71,860	109,800	117,500	127,330
23	Town Hall King's Lynn	381,770	398,090	404,290	414,110
24	Sports Development	174,950	138,190	141,200	144,410
25	Museums	36,800	36,730	36,780	36,840
26	Grants and Subscriptions	10,860	14,510	14,540	14,570
27	King's Lynn Special Events	(7,500)	(6,650)	(6,640)	(6,620)
28	Green Quay Contribution	9,440	9,410	9,460	9,520
29	Parking Operations	(2,381,100)	(2,277,260)	(2,245,030)	(2,207,860)
30	Total for Theme	4,149,430	4,315,890	4,487,120	4,705,500

ENVIRONMENTAL IMPROVEMENT & PROTECTION

Line Number (1)	Item (2)	2012/2013 Revised (3) £	2013/2014 Estimate (4) £	2014/2015 Projection (5) £	2015/2016 Projection (6) £
1	Refuse and Recycling	3,264,720	1,984,110	2,014,040	2,055,010
2	Street Sweeping	1,172,330	1,150,460	1,178,190	1,210,010
3	Public Cleansing Service	(32,520)	(29,120)	(30,720)	(32,460)
4	Footway Lighting	135,620	135,370	139,590	144,530
5	Pollution Monitoring	371,370	421,200	432,930	446,770
6	Public Conveniences	417,620	431,150	440,980	452,870
7	Environmental Improvement & Protection Miscellaneous	184,560	190,540	188,020	192,800
8	Total for Theme	5,513,700	4,283,710	4,363,030	4,469,530

HOUSING GENERAL FUND

Appendix 2C

Line Number	Item	2012/2013 Revised	2013/2014 Estimate	2014/2015 Projection	2015/2016 Projection
(1)	(2)	(3) £	(4) £	(5) £	(6) £
1	Community Centres	19,290	(4,030)	(5,040)	(4,020)
2	Enabler Role	57,850	63,450	65,440	67,640
3	Home Improvement Agency	(92,730)	(156,080)	(145,960)	(126,100)
4	Homechoice	69,790	78,160	80,950	85,990
5	Housing Advances	(2,740)	(2,120)	(1,970)	(1,690)
6	Housing Associations	(13,320)	(13,140)	(12,950)	(12,730)
7	Housing Grants/Standards	1,429,160	1,069,410	1,083,890	1,096,010
8	Housing Options	409,570	362,730	371,510	381,200
9	Sewage Treatment Plant and Pumping Stations	15,400	15,730	15,390	16,010
10	Total for Theme	1,892,270	1,414,110	1,451,260	1,502,310

PERFORMANCE AND RESOURCES

Line Number (1)	Item (2)	2012/2013 Revised (3) £	2013/2014 Estimate (4) £	2014/2015 Projection (5) £	2015/2016 Projection (6) £
1	Support of Democratic Process	25,170	26,770	27,260	27,870
2	Civic Expenses	115,580	102,210	104,500	107,140
3	Corporate Costs & Provisions	2,230,610	2,499,380	2,541,430	2,648,980
4	Corporate Management Team	702,710	624,750	646,590	668,450
5	Emergency Response and Flood Prevention	110,320	142,480	144,670	147,750
6	Policy & Partnership	101,200	121,850	124,800	129,780
7	Special Expenses - Costs	432,860	645,420	627,970	634,300
8	Subtotal for Service	3,718,450	4,162,860	4,217,220	4,364,270
From 2011/2012 for budget purposes, the cost of central support services are not recharged but will be allocated as part of closing the accounts in each year.					
Central Support					
9	Personnel Services	332,510	350,050	359,710	370,260
10	Safety and Welfare	85,350	94,170	96,130	98,300
11	Property Services	538,270	575,750	593,320	612,470
12	Legal Services	215,720	212,480	218,900	225,910
13	Member Services	259,900	254,180	262,170	270,780
14	Legal Commissioning	110,000	110,910	111,650	111,650
15	Financial Services	847,340	855,160	873,770	900,060
16	Internal Audit	135,390	138,650	142,860	147,430
17	Corporate Scanning Team	197,150	190,340	196,380	202,780
18	King's Lynn CIC	859,420	860,550	887,360	916,130
19	Downham Office CIC	56,920	57,280	58,570	59,850
20	Hunstanton Office CIC	45,220	46,850	47,900	49,020
21	Graphics	59,030	55,120	56,940	58,890
22	Subtotal for Central Support Services	3,742,220	3,801,490	3,905,660	4,023,530
The following services are recharged to the other service activities of the Council and are shown as costs in the appropriate heading.					
Departments, Offices, Depots Recharged					
23	Borough Planning	1,734,130	1,829,600	1,885,930	1,946,250
	Central Services - Performance Review,				
24	Improvement & Efficiency	121,630	125,090	129,090	133,410
25	Depots	321,540	277,590	278,360	281,040
26	Regeneration	191,340	186,520	192,520	199,030
27	Environmental Health & Protection	908,490	873,750	899,040	929,430
28	Community & General Housing	464,800	431,650	445,000	459,630
29	Information & Communications Technology	1,390,120	1,516,840	1,537,990	1,563,720
30	Leisure & Public Spaces	674,460	772,280	794,270	817,750
31	Office Accommodation	614,710	633,270	654,570	678,210
32	Office Services	509,750	478,360	481,190	487,460
33	Tourism	78,410	80,180	82,820	85,670
34	Subtotal for Departments	7,009,380	7,205,130	7,380,780	7,581,600
35	Departments Recharged	(7,228,260)	(7,298,900)	(7,474,620)	(7,665,670)
36	Subtotal for Departments, Offices, Depots Recharged	(218,880)	(93,770)	(93,840)	(84,070)
37	Total for Theme	7,241,790	7,870,580	8,029,040	8,303,730

REGENERATION

Appendix 2E

Line Number	Item	2012/2013 Revised	2013/2014 Estimate	2014/2015 Projection	2015/2016 Projection
(1)	(2)	(3) £	(4) £	(5) £	(6) £
1	Building Control - Residual Charge	2,960	4,320	0	0
2	Building Control - Non Fee	85,730	81,030	82,650	84,300
3	Economic Development	178,390	224,690	229,680	232,330
4	Estates	(1,296,660)	(1,321,200)	(1,329,570)	(1,351,990)
5	General Properties	(2,900)	(3,490)	(3,000)	(2,440)
6	Regeneration Projects	261,800	256,550	261,550	271,710
7	Local Land Charges	11,350	(8,150)	(8,760)	(13,400)
8	Markets	(4,330)	(1,500)	(8,970)	(7,410)
9	Conservation and Enhancement	107,260	113,320	115,690	118,330
10	Development Control	434,330	269,810	357,250	398,640
11	Planning Policy	363,360	514,420	524,850	539,550
12	Publicity & Tourism	207,990	200,470	202,660	205,210
13	Rural Transport Development	116,080	115,960	115,890	115,890
14	Street Naming & Numbering	9,430	9,110	9,280	9,430
15	King's Lynn Town Centre	(246,080)	(274,440)	(266,940)	(264,420)
16	Town Centre Manager	57,960	68,580	70,520	72,630
Total for Theme		286,670	249,480	352,780	408,360

Safer and Healthy Communities

Line Number (1)	Item (2)	2012/2013 Revised (3) £	2013/2014 Estimate (4) £	2014/2015 Projection (5) £	2015/2016 Projection (6) £
1	Dog Warden Services	66,470	67,740	67,350	67,420
2	Closed Churchyards	48,860	49,810	50,530	52,140
3	Community Safety	213,430	219,510	224,490	229,630
4	Food Hygiene	314,080	295,650	303,870	313,800
5	Miscellaneous - Health	175,590	160,570	165,330	170,560
6	Licenses	29,280	(4,760)	(1,800)	4,620
7	Mintlyn Crematorium	(605,750)	(684,050)	(590,900)	(587,150)
8	Open Cemeteries	1,870	1,080	(330)	4,430
9	Total for Theme	243,830	105,550	218,540	255,450

SHARED SERVICES

Appendix 2G

Line Number	Item	2012/2013 Revised	2013/2014 Estimate	2014/2015 Projection	2015/2016 Projection
(1)	(2)	(3) £	(4) £	(5) £	(6) £
1	Benefits	113,680	632,230	473,930	520,780
2	Cost of Collection	148,220	404,810	427,690	454,020
3	Revenues	88,430	(39,960)	(42,080)	(43,700)
4	Total for Theme	350,330	997,080	859,540	931,100

Arts and Entertainment

ARTS AND ENTERTAINMENT - ALL VENUES

	ACTUAL CHARGE 2012/13 £	PROPOSED CHARGE 2013/14 £
Posting Tickets	0.65	1.00
Handling fee for all card transactions	1.00	-

CORN EXCHANGE - KING'S LYNN - 01553 765565**Ticketed Events**

Access from 14:00 hrs - Clearance by 24:00 hrs	1,380.00	1,400.00
Plus 10% Gross Box Office Takings		
Access prior to 14:00 hrs (per hour)	125.00	130.00
Clearance after 24:00 hrs (per hour)	193.00	200.00

The above hire charges include Box Office facilities, Front of House Staff, 2 technicians and all available in house equipment.

Non Ticketed Events

Access 07:00 hrs - Clear 13:00 hrs	722.00	730.00
Access 13:00 hrs - Clear 18:00 hrs	722.00	730.00
Access 18:00 hrs - Clear 24:00 hrs	794.00	800.00
Access 07:00 hrs - Clear 24:00 hrs	1,938.00	1,950.00
Earlier access (per hour)	117.00	120.00
Clearance after 24:00 hrs per hour	193.00	200.00

The above hire charges include Front of House Manager, Duty Technician and in-house equipment as available. Costs for additional staffing and / or lighting requirements other than general lighting will be recharged to the hirer.

Off Peak Charges

A reduction of 40% on base hire charges may be offered to non-commercial events during January, February, July and August.

Concessions

Charitable Organisations based In the Borough with local Charitable objectives may be offered a discount of 40% on all base hire charges for bookings between Monday and Thursday throughout the year.

Note - Only one 40% discount is available on any one booking.

KING'S LYNN ARTS CENTRE - 01553 765565**Hirings**

Access from 14:00 hrs – clearance by 24:00 hrs

Commercial

Monday - Thursday	630.00	650.00
Friday - Sunday	735.00	750.00
Earlier access / rehearsal (per hour)	63.00	65.00
Base hire charge plus 10% of gross box office takings		

Local Arts Organisations

Monday - Thursday	399.00	400.00
Friday - Sunday	426.00	430.00
Get in / rehearsal rate / excess hours (per hour)	50.00	50.00
Base rate plus 5% of gross box office takings		

The above hire charges include Box Office facilities, Front of House Staff and 2 technicians and all available in house equipment.

For hire charges relating to events and exhibition spaces please call (01553) 779095

Tourism

TALES OF THE GAOL HOUSE - 01553 774297

	ACTUAL CHARGE 2012/13 £	PROPOSED CHARGE 2013/14 £
Admissions		
Adults	3.20	3.30
Juniors	2.20	2.20
Concessions	2.80	2.90
Family (2 adults and 2 children)	8.95	9.00
School visits	1.65	1.65
School activities	1.65	1.65
South Gate/Red Mount Chapel combined ticket - Adult	2.10	2.10
South Gate/Red Mount Chapel combined ticket - Accompanied children	FREE	FREE

Hall and Room Hire

TOWN HALL, KING'S LYNN - 01553 775839

Stone Hall/Assembly Room Suite

Charge per hour

Monday - Thursday	39.00	40.00
Friday	48.00	50.00
Saturday & Sunday	66.00	70.00
Wedding - Ceremony only - Weekday	229.00	250.00
Wedding - Ceremony - Weekend	298.00	350.00
Wedding - Weekday package (including reception)	563.00	600.00
Wedding - Weekend package (including reception)	746.00	825.00

Card Room (Meetings, Whist Drives etc.)

Charge per Hour	24.00	25.00
Additional one off charge for Saturday or Sunday hire	48.00	50.00
Daily charge - weekday (8:30am - 5:30pm)	143.00	150.00

Heritage Room - Charge per hour

	24.00	25.00
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Miles Room - Charge per hour

	24.00	25.00
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Additional set-up time per hour (subject to availability)

	24.00	25.00
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Use of Kitchen (per booking)

	36.00	40.00
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Corkage charge per bottle

	2.00	5.00
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Hire of Public Address System

	53.00	60.00
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Additional charge after midnight

	116.00	120.00
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COUNCIL OFFICE, CHAPEL ST, KING'S LYNN - 01553 616288

Committee Suite

Charge per Hour	NEW	40.00
Charge per Hour	NEW	238.00

Meeting Rooms 1,2 & 3

Charge per Hour	NEW	32.75
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Buffets available on request (price on applicaton)

Community Centres

SOUTH LYNN COMMUNITY CENTRE - 01553 763620

	ACTUAL CHARGE 2012/13 £	PROPOSED CHARGE 2013/14 £
Main Hall		
Off Peak per hour	18.00	18.30
Peak per hour	24.00	24.40
Community Rooms per hour	15.60	15.80

FAIRSTEAD COMMUNITY CENTRE - 01553 771477

Main Hall		
Off Peak per hour	18.00	18.30
Peak per hour	24.00	24.40
Art Room per hour	15.60	-
IT Suite per hour	12.00	-
Interview Room per hour	8.40	-

	ACTUAL CHARGE 2012/13		PROPOSED CHARGE 2013/14	
	Leisure Card	Non Leisure Card	Leisure Card	Non Leisure Card
	£	£	£	£
SPORT & RECREATION - All locations				
All long-term hire subject to a 17.5% block booking charge, discounts based on Sports Development work contributing to corporate, sport and recreation strategies.				
Admissions				
Spectators	FREE	1.20	FREE	1.20
Juniors accompanied by an adult	FREE	FREE	FREE	FREE
LEISURE CARD				
Couple (2 Adults)	32.00	-	32.60	-
Adult (over 16 in employment)	21.50	-	21.90	-
Junior (under 16)	6.30	-	6.45	-
Concession	6.30	-	6.45	-
(additional cards free)				
Junior Concession	6.30	-	6.45	-
Main Hall Hire per hour				
Peak Times				
Badminton Court (per court per hour)	9.95	9.95	10.15	10.15
Team Sport Court (per court per hour)	39.90	39.90	40.60	40.60
Off Peak Times				
Badminton Court (per court per hour)	5.65	7.50	5.80	7.65
Badminton Court (per court per hour) Concession	3.80	-	3.90	-
Team Sport Court	30.00	30.00	30.60	30.60
Team Sport Court Concession	30.00	-	30.60	-
Equipment Hire				
Adult	FREE	4.90	FREE	5.00
Junior	FREE	2.40	FREE	2.45
Table Tennis				
Peak Times				
Table Tennis Table (per hour)	9.95	9.95	10.15	10.15
Off Peak Times				
Table Tennis Table (per hour)	5.65	7.50	5.80	7.65
Concession	3.80	-	3.90	-
Bat Hire				
Adult	FREE	4.90	FREE	5.00
Junior	FREE	2.40	FREE	2.45
Sunbed				
One session (3 minutes)	1.80	1.80	1.85	1.85
Aerobics				
	4.30	4.90	4.40	5.00
Concession	3.15	-	3.25	-

		ACTUAL CHARGE 2012/13		PROPOSED CHARGE 2013/14	
		Leisure Card	Non Leisure Card	Leisure Card	Non Leisure Card
		£	£	£	£
Bowls Hall					
Rink Hire 2 Hours					
Per person		3.75	5.05	3.85	5.15
Per person concession		2.55	-	2.60	-
Per person concession (Summer only - April to September)		2.35	-	2.40	-
Junior concession		1.55	-	1.60	-
Club long term booking		9.30	-	9.50	-
Bowls Hall Membership Fees					
Adult		32.45	-	33.05	-
Junior		FREE	-	FREE	-
Bowls Seasonal Locker Charge		7.50	-	7.65	-
Squash Courts (per 40 minutes)					
Peak Times		5.65	7.50	5.80	7.65
Peak Times Court (Concession)		5.65	-	5.80	-
Off Peak Times		4.25	5.65	4.35	5.80
Off Peak Times Court (Concession)		2.95	-	3.05	-
Swimming Lessons (per lesson)					
Adult/Juniors 1/2hr		3.90	4.70	4.00	4.80
Adult/Juniors Concessions 1/2hr		2.35	-	2.40	-
FITNESS SCHEMES					
Fitness Joining Fee					
Adult		50.00	50.00	50.00	50.00
Concession		12.50	-	12.50	-
SHOKK		12.50	12.50	12.50	12.50
Concession		7.50	-	7.50	-
Fitness Memberships (Per Calender Month)					
				ADULT	JUNIOR
Lifestyle 1 - Fitness		28.50	14.25	29.05	14.55
Lifestyle 1 - Swimming		19.90	9.95	20.30	10.15
Lifestyle 1 - Group Exercise		22.20	11.10	22.65	11.35
Lifestyle 2		34.15	17.05	34.80	17.40
Lifestyle 3		39.80	19.90	40.55	20.30
Lifestyle 2 (Over 60's Concessions)		20.50	-	20.90	-
Lifestyle 3 (Over 60's Concessions)		23.90	-	24.35	-
Active 2		40.90	20.45	41.65	20.85
Active 3		47.65	23.85	48.55	24.30
Active 2 Concessions		—	10.25	-	-
Active 3 Concessions		—	11.90	-	-
Over 60's Fitness Only		17.10	-	17.45	-
Over 60's Group Exercise Only		13.35	-	13.60	-
Over 60's Swimming		11.95	-	12.20	-
Grass Sports Pitches					
	Downham Market	01366 386868			
	Hunstanton	01485 534227			
	Kings Lynn	01553 818001			
General Lettings Per Match with changing facilities					
			51.10	52.05	

	ACTUAL CHARGE 2012/13		PROPOSED CHARGE 2013/14	
	Leisure Card	Non Leisure Card	Leisure Card	Non Leisure Card
	£	£	£	£
DOWNHAM MARKET LEISURE CENTRE - 01366 386868				
Fitness Room				
Individual Charge	5.60	6.85	5.75	7.00
Individual Charge Concession (off peak)	3.50	-	3.60	-
Locker Hire	0.20	0.20	0.20	0.20
Pool Charges				
Admissions				
Adult	3.25	4.10	3.35	4.20
Concession	1.75	-	1.80	-
Junior	1.75	2.40	1.80	2.45
Concession	0.85	-	0.90	-
Family ticket (2 adults and 2 children)	-	10.45	-	10.65
School parties (per pupil)	-	1.05	-	1.10
Swimming Club Hire (per hour)	-	49.15	-	50.05
Swimming club hire, use by people with disabilities (per hour)	-	24.60	-	25.05
Other Private Hire (per hour)	-	98.30	-	100.10
Galas (per hour)	-	73.80	-	75.15
Pool Supervision (per hour)	-	9.35	-	9.55
Water Aerobics				
Adults	4.30	4.90	4.40	5.00
Concessions	3.15	-	3.25	-

	ACTUAL CHARGE 2012/13		PROPOSED CHARGE 2013/14	
	Leisure Card	Non Leisure Card	Leisure Card	Non Leisure Card
	£	£	£	£
LYNNSPORT & LEISURE PARK, KING'S LYNN - 01553 818001				
Fitness Room				
Per Hour	5.60	6.85	5.75	7.00
Concession - off peak	3.50	-	3.60	-
Junior Shokk	2.40	3.35	2.45	3.45
Concession – off peak	1.65	-	1.70	-
16-18 Club 2 months peak use	40.50	40.50		
GP Referral (10 week programme)	21.90	24.15	22.30	24.60
Concessions	19.40	-	19.80	-
Sports Barn				
Peak Times – per hour (Monday to Friday,14:30 hrs to close and Sundays)				
Half Area	19.90	19.90	20.30	20.30
Whole Area	39.80	39.80	40.60	40.60
Off Peak Times (per hour)				
Half Area	15.00	15.00	15.30	15.30
Whole Area	30.00	30.00	30.60	30.60
Tennis - Sports Barn				
Peak time - Per Court	9.95	9.95	10.15	10.15
Off peak - Per Court	5.65	7.50	5.80	7.65
Per Court concession	3.80	-	3.90	-
Athletics Track				
Adult - per 2 hour session - daylight hours only	2.95	4.20	3.05	4.30
Junior - per 2 hour session - daylight hours only	1.60	2.95	1.65	3.05
Club Use - 2 Hours	49.65	49.65	50.60	50.60
Concession - (Weekdays before 5pm, All day Saturday)	FREE	FREE	FREE	FREE
Daytime Meetings	297.60	297.60	303.05	303.05
Evening Meetings	198.40	198.40	202.05	202.05
3G Synthetic 5-A-Side Pitch (per hour)				
Commercial Rate : Private/Casual Hire	26.00	26.00	26.50	26.50
Norfolk FA Training Rate	16.00	16.00	16.50	16.50
Norfolk FA Affiliated + Charter Mark	16.00	16.00	16.50	16.50
Norfolk FA Affiliated (non Charter Mark)	21.00	21.00	21.50	21.50
3G Synthetic 11-A-Side Pitch (per 2 hour session)				
Commercial Rate : Private/Casual Hire	79.00	79.00	80.50	80.50
Norfolk FA Training Rate	47.00	47.00	48.00	48.00
Norfolk FA Affiliated + Charter Mark	47.00	47.00	48.00	48.00
Norfolk FA Affiliated (non Charter Mark)	63.00	63.00	64.50	64.50
FA Affiliated League Match - Adult	53.00	53.00	54.00	54.00
FA Affiliated League Match - Junior	37.00	37.00	38.00	38.00
Gymnastics - per hour				
Recreation Courses Open Sessions	3.70	3.90	3.80	4.00
Concession	1.90	-	1.95	-
Recreation Courses Structured Sessions	5.25	5.55	5.35	5.70
Concession	2.80	-	2.90	-
Schools (per hour including coaches)	-	83.25	-	84.80
Nursery schools and special needs groups	-	62.45	-	63.60
Hire of Gymnasium (per hour not including coaches)	-	39.90	-	40.65
Pitches - Per Match				
Grass Pitches Adult	51.10	51.10	52.05	52.05
Junior (Kingsway)	12.80	12.80	13.05	13.05
Cricket	51.10	51.10		

		ACTUAL CHARGE 2012/13		PROPOSED CHARGE 2013/14	
		Leisure Card	Non Leisure Card	Leisure Card	Non Leisure Card
		£	£	£	£
LYNNSPORT & LEISURE PARK continued					
Pavilion Common Room Per Hour		14.40	14.40	14.70	14.70
Room Hire (per hour)					
Wimbledon Room		27.30	27.30	-	-
Wembley Room		32.75	32.75	32.75	32.75
Petanque Terrain					
Per Person (per session)		1.15	1.80	1.20	1.85
Concession		0.60	-	0.65	-
Dance Studio					
Peak per hour		29.90	29.90	30.45	30.45
Off peak per hour		22.50	22.50	22.95	22.95
Climbing Wall					
Inductions					
Adult		10.00	10.00	10.00	10.00
Concession		10.00	10.00	10.00	10.00
Junior		10.00	10.00	10.00	10.00
Concession		10.00	10.00	10.00	10.00
Admissions (session up to 3 hours)					
Adult		4.25	4.85	4.35	4.95
Concession		3.10	-	3.20	-
Junior		2.80	3.15	2.90	3.25
Concession		2.10	-	2.15	-
Party		85.00	85.00	87.00	87.00
' THE SHED' - Indoor Wheeled Sports Centre					
' THE SHED' Membership					
Adult		10.95	13.10	11.15	13.35
Junior		10.95	13.10	11.15	13.35
Concession Leisurecard Holder		5.50	-	5.65	-
		' THE SHED' Member	' THE SHED' Non Member	' THE SHED' Member	' THE SHED' Non Member
' THE SHED' Sessions					
Adult		3.00	6.30	3.10	6.45
Junior		1.80	3.20	1.85	3.30
Concession Adult		1.50	-	1.55	-
Junior		0.85	-	0.90	-
' THE SHED' Weekly Pass					
Member					
Adult		11.25	-	11.50	-
Junior		6.80	-	6.95	-
Concession Member					
Adult		5.65	-	5.80	-
Junior		3.45	-	3.55	-

ST JAMES' SWIMMING & FITNESS CENTRE, KINGS LYNN - 01553 764888

	ACTUAL CHARGE 2012/13		PROPOSED CHARGE 2013/14	
	Leisure Card	Non Leisure Card	Leisure Card	Non Leisure Card
	£	£	£	£
Pool Charges				
Admissions				
Adults	3.25	4.10	3.35	4.20
Concession	1.75	-	1.80	-
Juniors	1.75	2.40	1.80	2.45
Concession	0.85	-	0.90	-
Fun session	2.20	2.65	-	-
Concession	1.60	-	1.65	-
School Parties per pupil	-	1.05	-	1.10
Family Ticket (2 Adults and 2 Children)	-	10.45	-	10.65
Swimming Club Hire - St James	-	58.40	-	59.50
Other/Commercial Private Hire per hour	-	116.75	-	118.90
Hire of Small Pool per hour				
Half Pool weekdays	-	14.55	-	-
Whole Pool Swimming Club Hire	-	29.25	-	-
Learner Pool Per Hour	-	58.40	-	59.00
Pool Supervision (per hour)	-	9.15	-	9.35
Galas per hour	-	87.45	-	89.05
Lane Hire - Up to 8 people per hour	-	11.75	-	-
Locker Hire	0.20	0.20	0.20	0.20
Water Aerobics				
Adults	4.30	4.90	4.40	5.00
Concession	3.15	-	3.25	-
Fitness Room				
Individual Charge	5.60	6.85	5.75	7.00
Individual Charge Concession	3.50	-	3.60	-
OASIS LEISURE CENTRE, HUNSTANTON - 01485 534227				
Pool Charges				
Admissions				
Adults	3.25	4.95	3.35	5.05
Concessions	1.75	-	1.80	-
Juniors	1.75	3.75	1.80	3.85
Concessions	0.80	-	0.85	-
Adult only lane swim	3.25	4.10	3.35	4.20
Concessions	1.75	-	1.80	-
Spectators	-	2.00	-	2.05
Family Ticket (2 Adults and 2 Children)	-	13.55	-	13.80
Leisure Pool Hire (60 people max) per hour	-	125.00	-	130.00
Locker Hire	0.20	0.20	0.20	0.20
Fitness Room per hour				
Individual Charge	5.60	6.85	5.75	7.00
Concession	3.50	-	3.60	-
Group Fitness new				
Adults	4.30	4.90	4.40	5.00
Concession	3.15	-	3.25	-
Eco Ice Skating Only (per session)				
Adult	3.20	3.70	3.30	3.80
Junior	2.10	2.65	2.15	2.70
Family Ticket (2 Adults and 2 Children)	-	10.55	-	10.75
Adult or Child when Swimming	1.05	1.05	1.10	1.10
Spectators	-	2.00	-	2.05
Funcastle (90 minutes)				
0-6 months	FREE	FREE	FREE	FREE
Under 1's Off Peak	1.55	2.05	1.60	2.10
Under 1's Peak	1.55	2.05	1.60	2.10
Under 5's Off Peak	2.95	3.45	2.00	3.55
Under 5's Peak	3.65	4.15	2.00	4.25
Over 5's Off Peak	3.65	4.15	2.00	4.25
Over 5's Peak	4.70	5.25	2.00	5.35

	ACTUAL CHARGE 2012/13		PROPOSED CHARGE 2013/14	
	Leisure Card	Non Leisure Card	Leisure Card	Non Leisure Card
	£	£	£	£
SEASONAL AMENITIES - HUNSTANTON				
Bowling Green				
Per Session - 2 hours approx	3.75	5.00	3.85	5.10
Per Session - 2 hours approx concession	2.50	-	2.55	-
Crazy Golf				
Adults - per round	2.30	2.60	2.35	2.65
Adults - per round concession	2.00	-	2.05	-
Juniors - per round	1.90	2.10	1.95	2.15
Juniors - per round concession	1.60	-	1.65	-
Tennis - Grass Courts Per Person Per Session (2 hours)				
Adults	4.20	4.30	4.30	4.40
Juniors	2.10	2.20	2.15	2.25
Doubles	2.95	3.05	3.05	3.15
Pitch and Putt				
Adults - per game	3.35	3.90	3.45	4.00
Adults - per game concession	2.70	-	2.75	-
Juniors - per game	2.70	3.05	2.75	3.15
Juniors - per game concession	1.60	-	1.65	-
Putting Green				
Adults - per round	2.60	2.95	2.65	3.05
Adults - per round concession	2.30	-	2.35	-
Juniors - per round	2.10	2.40	2.15	2.45
Juniors - per round concession	1.90	-	1.95	-
Beach Hut Site (annual increase as per lease)				
Heacham - per annum exclusive of rates		327.67		327.67
Heacham - Assignment Fee Beach Hut Site		983.01		983.01
Heacham - Assignment Fee Beach Hut Site (Family Member - provided no fine, charge or premium is made by the tenant for the transfer of the leasehold interest)		100.00		100.00
Recreation Ground				
Caravan Rallies – per van per day		6.00		6.15
Tennis Tournament		2,216.00		2,257.00
Chalets				
Daily Hire		17.60		18.00
Weekly Hire		82.00		83.50
Seasonal Hire		576.00		587.00
Resort Services - Permit for Launch of Personal Watercraft/Power Boats				
Non Member - Per Annum (in advance, conditions apply)		21.20		21.60
Member * - Per Annum (in advance, conditions apply)		5.70		5.85
Day Permit (Training certification and insurance must be shown)		10.40		10.60
<i>* Member of Heacham Boat Owners or Hunstanton Ski Club Only</i>				
Seafront Kiosk Trader - 1st March to 31st October - Max three per kiosk		36.00		37.00
Triangle Traders - 1st March to 31st October - Max three per kiosk		36.00		37.00
Coal Shed Gallery (per day)		25.00		25.00

		ACTUAL CHARGE 2012/13 £	PROPOSED CHARGE 2013/14 £
Commercial Waste			
Hire Charge & Waste Transfer Note (Annual Fee)			
1100 litre		103.50	103.50
770 litre		93.50	93.50
660 litre		91.50	91.50
360 litre		66.50	66.50
240 litre		45.50	45.50
Fee per Emptying			
1100 litre		13.56	14.00
770 litre		10.84	11.35
660 litre		10.19	10.70
360 litre		7.97	8.50
240 litre		6.89	7.40
Schools Waste			
Hire Charge & Waste Transfer Note (Annual Fee)			
1100 litre		103.50	103.50
770 litre		93.50	93.50
660 litre		91.50	91.50
360 litre		66.50	66.50
240 litre		45.50	45.50
Fee per Emptying			
1100 litre		13.56	8.00
770 litre		10.84	6.80
660 litre		10.19	5.70
360 litre		7.97	3.20
240 litre		6.89	2.60
Domestic Property used as Self Catering Accommodation			
Hire Charge & Waste Transfer Note (Annual Fee)			
1100 litre		103.50	103.50
770 litre		93.50	93.50
660 litre		91.50	91.50
360 litre		66.50	66.50
240 litre		45.50	45.50
Fee per Emptying			
1100 litre		13.56	8.00
770 litre		10.84	6.80
660 litre		10.19	5.70
360 litre		7.97	3.20
240 litre		6.89	2.60
Commercial Recycling			
Waste Transfer Note (Annual Fee)			
1100 litre		31.50	31.50
660 litre		31.50	31.50
360 litre		31.50	31.50
240 litre		31.50	31.50
Fee per Emptying			
1100 litre		5.20	5.40
660 litre		4.05	4.25
360 litre		2.95	3.20
240 litre		2.40	2.60
Schools Recycling			
Waste Transfer Note (Annual Fee)			
1100 litre		31.50	31.50
660 litre		31.50	31.50
360 litre		31.50	31.50
240 litre		31.50	31.50
Fee per Emptying			
1100 litre		5.20	5.40
660 litre		4.05	4.25
360 litre		2.95	3.20
240 litre		2.40	2.60
Enhanced Lockable bin - Recycling			
360 litre		21.00	21.00
240 litre		16.00	16.00
Trade Glass Bin - per empty			
770 litre		7.00	7.00
Waste Transfer Note (Annual Fee)			
		31.50	31.50
Contract Bin Delivery			
		26.60	26.60
Additional Waste Transfer Note			
		31.50	31.50
Trade Waste Plastic Sacks			
Roll of 25 - (includes delivery charge)		56.00	58.00
Waste Transfer Note on first purchase of year		31.50	31.50

DOMESTIC REFUSE CHARGES INCLUDE VAT

	ACTUAL CHARGE 2012/13	PROPOSED CHARGE 2013/14
Bulk Waste Collections (01553 776676)	£	£
First three items	18.69	25.00
Per additional item thereafter	5.00	7.50
Side Waste - Purchase of Tag	1.30	1.50
Replacement of Lost Wheelie Bin (01553 776676)		
Delivered	37.00	38.00
Collected	26.00	26.50
Replacement of Stolen Wheelie Bin (If crime number is supplied)		
Delivered	18.50	19.00
Collected	13.00	13.50
Contact telephone number for following services (01553 782060)		
Garden Waste		
Per bag	1.30	1.50
Fortnightly Brown Bin Collection	39.00	39.00
Collection Hazardous Household Waste	FREE	FREE
Empty of Parish Litter Bin	86.00	90.00
Empty of Parish Dog Waste Bin (per emptying)	1.20	1.50

Markets/Hanging Baskets and Allotments - 01553 616200

	ACTUAL CHARGE 2012/13 £	PROPOSED CHARGE 2013/14 £
MARKETS		
King's Lynn (Tuesday and Friday)		
Hunstanton (Wednesday)		
Per metre frontage Regular Traders	4.30	4.30
Casual Traders	6.50	6.50
Annual agreement - 50% discount (January to March only)		
Kings Lynn (Saturday)		
Per metre frontage Regular Traders	3.70	3.70
Casual Traders	5.55	5.55
Annual agreement - 50% discount (January to March only)		
Hunstanton (Sunday)		
Per metre frontage Regular Traders	8.40	8.40
Casual Traders	12.60	12.60
Annual agreement - 50% discount (January to March only)		
Market Parking		
All markets - any vehicle for one market (per annum)	15.60	15.60
All markets - any vehicle for any market (per annum)	22.60	22.60
Hunstanton Wednesday Market – (for market trading period, March to September per annum)	8.65	-
Discount Scheme		
Trader must have held a licence for at least 12 months commencing 1st April in any year in order to qualify for the discount and pay their rent before due date each month.		
HANGING BASKETS (supply, delivery and removal)	56.20	57.30
ALLOTMENTS - Kings Lynn		
Per square metre per annum	0.07	0.07
Public Conveniences		
Radar key for disabled toilets	3.00	3.00

Careline - 01553 760671

	ACTUAL CHARGE 2012/13 £	PROPOSED CHARGE 2013/14 £
CARELINE		
Rented Units		
Within District		
Weekly charge	3.26	3.31
Connection Charge (single payment)	34.86	35.40
Outside District		
Weekly charge	3.26	3.31
Connection Charge (Single payment)	41.84	42.48
Purchased Units		
Within District		
Monitoring and Maintenance Charge	1.68	1.71
Connection Charge (single payment)	34.86	35.40
Outside District		
Monitoring and Maintenance Charge	1.68	1.71
Connection Charge (single payment)	41.84	42.48

Housing Standards - 01553 616200

HMO Licence fee	484.17	466.00
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CCTV - 01553 616200

	£	£
Access to Data		
Data Subject Access Form (individual)	10.00	10.00
Access to Information DPA 98 C29 Section 35 (2) Request for CCTV Images Form	75.00	75.00

	ACTUAL CHARGE 2012/13 £	PROPOSED CHARGE 2013/14 £
REGISTER OF ELECTORS		
Statutory Fees		
Printed Form		
Flat Rate	10.00	10.00
Plus per 1000 names or part thereof	5.00	5.00
Data Form		
Flat Rate	20.00	20.00
Plus per 1000 names or part thereof	1.50	1.50
Overseas Electors Lists (Statutory Fee)		
Printed Form		
Flat Rate	10.00	10.00
Plus per 1000 names or part thereof	5.00	5.00
Data Form		
Flat Rate	20.00	20.00
Plus per 1000 names or part thereof	1.50	1.50
Monthly Additions (Statutory Fee)		
Printed Form		
Flat Rate	10.00	10.00
Plus per 1000 names or part thereof	5.00	5.00
Data Form		
Flat Rate	20.00	20.00
Plus per 1000 names or part thereof	1.50	1.50
Printed Form (Marked Copy)		
Flat Rate	10.00	10.00
Plus per 1000 names or part thereof	2.00	2.00
Data Form (Marked copy)		
Flat Rate	10.00	10.00
Plus per 1000 names or part thereof	1.00	1.00
GENERAL ADMINISTRATION		
Letter confirming that an individual is registered on the Electoral Register		
Administration Fee	10.00	10.00
Plus cost per sheet	0.10	0.10
Supply of Miscellaneous Information		
Administration Fee	10.00	10.00
Plus cost per sheet	0.10	0.10
Returns and Declarations as to Election Expenses (Statutory Fee)		
Price of a copy of any return, declaration or accompanying document (price for each side of each page)	0.20	0.20
SUPPLY OF MINUTES AND AGENDA		
Supply of Council Minutes (Per annum)	72.50	72.50
Supply of Development Control or Cabinet Agenda		
Per annum	103.50	103.50
Per agenda	9.30	9.30
Other Agendas	5.20	5.20
A4 Photocopies	0.10	0.10
General Administration		
Supply of miscellaneous information		
Cost per A4 sheet (photocopy)	0.10	0.10
Data Protection Act Fee	10.00	10.00

		ACTUAL CHARGE 2012/13 £	PROPOSED CHARGE 2013/14 £
PLANNING ADMINISTRATIVE FEES			
Photocopies			
S106 Planning Agreement			
Per sheet		0.10	0.10
Copy Planning / Building Control Approval Notice & Completion Certificate (per decision)		0.10	0.10
Copies of deposited plans A3		0.10	0.10
Copies of deposited plans A2	Black and white	5.00	5.00
	Colour	7.10	7.10
Copies of deposited plans A1	Black and white	6.30	6.30
	Colour	8.70	8.70
Copies of deposited plans A0	Black and white	7.00	7.00
	Colour	9.70	9.70
Request for confirmation that development has been carried out in accordance with the terms of an Enforcement Notice or Legal Agreement.		39.60	39.60
Emailed copy of weekly planning list (per annum)		10.00	10.00
LEGAL AND LOCAL LAND CHARGES			
Local Search fee (submitted by post/DX)		52.00	52.00
Local Search fee (submitted by NLIS)		52.00	52.00
Personal Search (unaided) - now under Environmental Information Regulations		FREE	FREE
Assisted Personal Search		20.00	20.00
Parcel of land fee (each)		11.30	11.30
Part II questions (each)		12.00	12.00
Additional own enquiries (each)		14.00	14.00
LLC1 (submitted by post/DX)		20.00	20.00
LLC1 (submitted by NLIS)		20.00	20.00

CAR PARKS AND PSV PARKING

Hunstanton - 01485 535150

Charges apply Monday to Sunday, plus Bank Holidays except Christmas Day

Central Car Park

Inclusive between 8am and 6pm

Pay and Display Up to 1 Hour	1.40	1.40
Pay and Display Up to 2 hours	2.10	2.10
Pay and Display Up to 3 hours	2.60	2.60
Pay and Display Up to 5 hours	4.10	4.10
Holiday Rover (Weekly)	17.60	17.60
OAP – Hunstanton Resident (Annual)	24.20	24.20

Valentine Road Car Park

Pay and Display Up to 30 minutes	0.80	0.80
Pay and Display Up to 1 Hour	1.40	1.40
Pay and Display Up to 2 hours	2.10	2.10
All day before 10.00am	0.60	0.60
All day after 10.00am	2.30	2.30

North Promenade

1st September to 30th June including Bank Holidays except Christmas Day

Inclusive 8am - 6pm

Pay and Display Up to 2 hours	3.20	3.20
Pay and Display Up to 4 hours	4.80	4.80
All day - (valid until 8am the following day)	6.40	6.40
Inclusive between 6pm and 8am	1.00	1.00

1st July to 31st August including Bank Holidays

Inclusive 8am - 6pm

Pay and Display Up to 2 hours	3.20	3.20
Pay and Display Up to 4 hours	5.20	5.20
All day - (valid until 8am the following day)	7.00	7.00
Inclusive between 6pm and 8am	1.00	1.00

Coach Parking

1st September to 30th June including Bank Holidays

Up to 2 hours	3.20	3.20
All day	6.40	6.40

1st July to 31st August including Bank Holidays

Up to 2 hours	3.20	3.20
All day	7.00	7.00

The Green, Hunstanton - Motorcycles

	1.00	1.00
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Pay and Display Hunstanton (Excluding Central, Valentine Road and North Promenade

Car Parks) 1st September to 30th June including Bank Holidays except Christmas Day

Inclusive between 8am and 6pm

Up to 1 hour	1.80	1.80
Up to 2 hours	3.20	3.20
All day - (valid until 8am the following day)	5.00	5.00
Inclusive between 6pm and 8am	1.00	1.00

Pay and Display Hunstanton (Excluding Central, Valentine Road and North Promenade

Car Parks) 1st July to 31st September including Bank Holidays except Christmas Day

Inclusive between 8am and 6pm

Up to 1 hour	1.80	1.80
Up to 2 hours	3.20	3.20
All day - (valid until 8am the following day)	5.80	5.80
Inclusive between 6pm and 8am	1.00	1.00

Season Tickets

Six months (unreserved)	130.90	130.90
Twelve months (unreserved)	193.00	193.00
Reserved Twelve months	303.60	303.60

CAR PARKS AND PSV PARKING

Heacham (Seasonal)

Charges apply from 1st March to 30th June and 1st September to 31st October, including Bank Holidays, inclusive between 8am and 6pm

	ACTUAL CHARGE 2012/13 £	PROPOSED CHARGE 2013/14 £
Daily - one hour	1.80	1.80
Daily - two hours	3.20	3.20
Daily - all day	5.00	5.00
Inclusive between 6pm and 8am	1.00	1.00

Charges apply from 1st July to 31st August including Bank Holidays.

Inclusive between 8am and 6pm

Daily - one hour	1.80	1.80
Daily - two hours	3.20	3.20
Daily - all day	5.80	5.80
Inclusive between 6pm and 8am	1.00	1.00

Season ticket - OAP	23.10	23.10
Season ticket - resident	31.30	31.30
Season ticket - non resident	61.60	61.60
Season ticket - Beach Hut Resident	26.40	26.40

King's Lynn - 01553 616222

Charges apply Monday to Sunday, plus Bank Holidays except Christmas Day

Charges apply 24 hours a day

Inclusive between 8am and 6pm

Short Term

Up to half hour (Saturday and Tuesday Market Place and St James , outside multi-storey)	0.80	0.80
Up to 1 hour	1.40	1.40
Up to 2 hours	2.10	-
Up to 3 hours	2.60	2.10
Up to 5 hours	4.10	4.10
Inclusive between 6pm and 8am	1.00	1.00

Long Term

All Day before 10am	2.20	2.20
All Day after 10am	2.90	2.90
Boal Quay all day	2.10	2.10
Inclusive between 6pm and 8am	1.00	1.00

Season Tickets

Monthly	35.75	35.75
Annual	336.60	336.60

Multi-storey - St James

Inclusive between 8am and 6pm

Up to 1 hour	1.40	1.40
Up to 2 hours	2.10	-
Up to 3 hours	2.60	2.10
Up to 4 hours	3.40	3.40
Up to 5 hours	4.10	4.10
Up to 6 hours	5.00	5.00
Up to 7 hours	6.00	6.00
Up to 8 hours	7.00	7.00
Up to 9 hours	8.00	8.00
Up to 10 hours	9.00	9.00
Up to 11 hours	10.00	10.00

Lost ticket	12.00	12.00
Inclusive between 6pm and 8am	1.00	1.00
Season Ticket - Annual- weekdays Monday-Friday (max 50)	715.50	715.50

Penalty Charge Notices

Payment within 14 days	<i>new range of charges depending on level of contravention</i>	25.00 to 35.00
Payment after 14 days	<i>new range of charges depending on level of contravention</i>	50.00 to 60.00

Other Charges

Public Service Vehicle (Bus Station)	1.40	1.40
Contract Parking Bay (per annum)	715.50	715.50

CEMETERIES - 01553 630533

King's Lynn and Hunstanton

	ACTUAL CHARGE 2012/13 £	PROPOSED CHARGE 2013/14 £
Internment fee whose age at time of death exceeded 12 years	760.00	800.00
For cremated remains	100.00	100.00
Interment in walled grave or vault (exc construction cost)	1,350.00	1,400.00
Disinterment - of earthen burial (Adult)	1,370.00	1,400.00
Disinterment - of earthen burial (Child)	255.00	260.00
Disinterment - of cremated remains	200.00	200.00

Walpole St Andrew, Marshland Smeeth and Upwell

Internment fee whose age at time of death exceeded 12 years	520.00	550.00
For cremated remains	70.00	75.00
Interment in walled grave or vault (exc construction cost)	1,100.00	1,150.00
Disinterment - of earthen burial (Adult)	970.00	1,400.00
Disinterment - of earthen burial (Child)	185.00	260.00
Disinterment - of cremated remains	150.00	200.00

All Cemeteries

Purchase of exclusive right of burial

In child's grave up to 4'6" x 3'	180.00	180.00
In earthen grave up to 9' x 4'	480.00	500.00
In walled grave/vault up to 9' x 4'	750.00	780.00
In cremation plot 2' x 2'	100.00	105.00

Right to erect memorial

New headstone up to 4' high	220.00	225.00
New headstone 4' to 6' high	400.00	410.00
New headstone over 6' high	750.00	765.00
New headstone under 2'6" on child's grave	110.00	110.00
Memorial kerbset on child's grave	160.00	160.00
Memorial kerbset on adults grave	510.00	520.00
Cremation tablet set level with ground	115.00	120.00
Additional inscription after first	120.00	125.00

Disabled Vehicle Access to Gayton Road Cemetery

20.00	20.00
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All cemetery charges are increased by 100% for persons who at the time of death lived outside the area of the Borough Council, providing that where the deceased had lived outside the Borough for less than 5 years immediately before death the normal charges shall apply. For burials outside of normal working hours, other than for religious reasons, the above fees are increased by 75%.

CREMATORIUM

Kings Lynn - 01553 630533

Cremation for the body of a person whose age at time of death exceeded 12 yrs - Monday-Friday	555.00	585.00
Cremation for the body of a person whose age at time of death exceeded 12 yrs - Saturday	800.00	850.00
Cremation for the body of a person whose age at time of death exceeded 12 yrs -Sunday	1,060.00	1,100.00
Cremation of body parts	80.00	90.00

Miscellaneous Charges:

Use of chapel for memorial service	140.00	140.00
Provide Music for Memorial Service	22.00	25.00
Provide Funeral Music	22.00	25.00
Recording of the Service into audio CD	40.00	40.00
Recording of the Service onto DVD	47.00	50.00
Recording of the Service - additional copies (per disc)	22.50	22.50
Live webcast/online access and recording of service onto DVD	90.00	100.00
Universal Urn	37.00	35.00
Congham Urn	45.00	45.00
Pentney Urn	45.00	45.00
Bawsey Urn	75.00	75.00
Terrington Urn	45.00	45.00
Holkham Keepsake Heart	50.00	50.00
Oxborough Keepsake Urn (Patterned)	27.00	25.00
Houghton Keepsake Urn (Plain)	27.00	25.00
Sandringham Vase	83.00	85.00
Amner Vase	83.00	85.00
Gayton Casket	52.00	50.00
Winch Casket (Plain)	49.00	50.00
Runcton Casket	73.00	70.00
Temporary Storage of cremated remains (after 1st month-per month)	13.00	15.00
Certified extract from Register of Cremations	30.00	30.00
Interment of cremated remains (local)	67.00	67.00
Interment of cremated remains (from elsewhere)	140.00	140.00
Disinterment of cremated remains	200.00	200.00
Strewing of cremated remains from elsewhere	56.00	56.00
Remembrance Fund donations unit	1.00	1.00
Application to witness	43.00	43.00

Book of Remembrance:

2 lines	53.00	45.00
5 lines	105.00	95.00
8 lines	157.00	150.00
11 lines	209.00	200.00
14 lines	261.00	250.00
5 lines with emblem	184.00	165.00
8 lines with emblem	237.00	225.00
11 lines with emblem	289.00	275.00
14 lines with emblem	339.00	330.00

Remembrance Cards:

2 lines	36.00	50.00
5 lines	70.00	100.00
8 lines	107.00	155.00
11 lines	138.00	205.00
14 lines	173.00	255.00
5 lines with emblem	149.00	170.00
8 lines with emblem	182.00	230.00
11 lines with emblem	218.00	280.00
14 lines with emblem	248.00	335.00

	ACTUAL CHARGE 2012/13 £	PROPOSED CHARGE 2013/14 £
Personal Books of Remembrance		
2 lines	55.00	60.00
5 lines	90.00	110.00
8 lines	125.00	165.00
11 lines	157.00	215.00
14 lines	193.00	265.00
5 lines with emblem	171.00	180.00
8 lines with emblem	202.00	240.00
11 lines with emblem	237.00	290.00
14 lines with emblem	268.00	345.00
Personal Books of Remembrance (additional inscription)		
2 lines	28.00	45.00
5 lines	56.00	95.00
8 lines	83.00	150.00
11 lines	111.00	200.00
14 lines	138.00	250.00
5 lines with emblem	85.00	165.00
8 lines with emblem	127.00	225.00
11 lines with emblem	155.00	275.00
14 lines with emblem	182.00	330.00
Memorial tree - per year		
Memorial Conifer	42.00	45.00
Memorial Tree	62.00	65.00
Bronze single plate 6" x 4"	158.00	160.00
Bronze Double inscription plate 6" x 5"	192.00	195.00
Memorial shrub - per year	34.00	35.00
Aluminium single plate 5" x 3"	96.00	100.00
Aluminium Double inscription plate 5" x 4"	141.00	144.00
Kerb plate per year	15.00	15.00
Bronze Plate 6" x 3.75"	101.00	100.00
Bronze Plate 12" x 3.75"	202.00	205.00
Memorial Seat - per year	113.00	115.00
Brass single plate 6" x 2"	118.00	145.00
Brass double plate 9" x 2"	158.00	165.00
Refurbish inscription plate	48.00	45.00
Columbarium:		
Lease of vault per year	47.00	55.00
- Purchase of tablet	Please contact Mintlyn Crematorium for a quote for this item 450.00	
- Up to 70 letters of inscription	Please contact Mintlyn Crematorium for a quote for this item 173.00	
- Each additional letter	Please contact Mintlyn Crematorium for a quote for this item 5.00	
- Border on tablet	Please contact Mintlyn Crematorium for a quote for this item 15.00	
- Design on tablet	Please contact Mintlyn Crematorium for a quote for this item 170.00	
- Enamel photograph on tablet	Please contact Mintlyn Crematorium for a quote for this item 299.00	
- Frame to photograph	Please contact Mintlyn Crematorium for a quote for this item 62.00	
- Cross on tablet	Please contact Mintlyn Crematorium for a quote for this item 90.00	
Regild letter (each)	3.15	3.00
Environmental surcharge on adult cremation	40.00	45.00

	ACTUAL CHARGE 2012/13 £	PROPOSED CHARGE 2013/14 £
SHIP SANITATION CERTIFICATE		
Gross Tonnage:		
Up to 1,000	Set nationally so any price change unknown	70.00
1,001 - 3,000	Set nationally so any price change unknown	105.00
3,001 - 10,000	Set nationally so any price change unknown	160.00
10,001 - 20,000	Set nationally so any price change unknown	210.00
20,001 - 30,000	Set nationally so any price change unknown	265.00
Over 30,000	Set nationally so any price change unknown	320.00
STRAY DOG RECOVERY		
Recovery Charge (including Statutory Charge)	70.50	71.90
Kenneling Fee - per day or part thereof	8.40	8.55
EXPORT CERTIFICATE		
Shellfish / Canned Food / Colouring Matter	61.90	63.50
FOOD		
Surrender Certificate		
Issued on Public Health grounds (one-off)	56.60	57.75
TRANING COURSES		
Hygiene Course - Level 2	49.50	49.50
Health and Safety at Work Course - Level 2	49.50	49.50
STREET TRADING – KING'S LYNN		
Daily Consent Fee	12.50	12.75
Licence for Tables and Chairs on Highway – Original	373.00	380.00
Renewal	126.00	128.50
Commercial Environmental Enquiry Fee (per hour)	30.00	30.00
MISCELLANEOUS LICENCE FEES		
Riding Establishments (plus appropriate Vet's fees)	56.50	57.60
Animal Boarding	48.50	49.50
Animal Boarding (Home Boarders)	25.00	25.50
Pet Shops	48.50	49.45
Dangerous Animals (plus appropriate Vet's fees)	60.50	61.70
Sex Establishments (Grant, Renewal or Transfer)	3,831.00	3,831.00
Dog Breeding	49.50	50.50
Zoo	65.50	66.80
Motor Salvage	89.50	91.30
Premises Fee to carry out the practice of skin piercing	75.00	75.00
Person Fee to carry out the practice of skin piercing	31.90	31.90
Replacement Certificate	5.20	5.20
Additional copy of the byelaws	2.60	2.60

LICENSING ACT 2003**All Entertainment licence fees are set by Central Government.**

1. Fees for the grant or variation of a premises licences or club premises certificates are based on the non-domestic rateable value as follows:

Rateable Value	£0 - £4,300	£4,301 - £33,000	£33,001 - £87,000	£87,001 - £125,000	£125,001 and above
Band	A	B	C	D	E

Premises that do not have a rateable value will be placed in Band 'A' except for premises under construction which will be placed in Band 'C'.

2. Each Band attracts a different level of application fee as follows:

Band	A	B	C	D	E
Fee	£100	£190	£315	£450	£635

An application for the grant or variation of a premises licence where the premises is banded in either 'D' or 'E' and the premises are exclusively or primarily in the business of selling alcohol for consumption on the premises then a multiplier will apply to the appropriate rate, i.e.

Band	D	E
Multiplier	x 2	x 3
Fee	£900	£1,905

3. Exceptionally large premises will attract an additional fee based on the number of people in attendance at any one time. The additional fee will be:

Number in attendance at any one time	Additional Application Fee	Additional Annual Fee
5,000 to 9,999	£1,000	£500
10,000 to 14,999	£2,000	£1,000
15,000 to 19,999	£4,000	£2,000
20,000 to 29,999	£8,000	£4,000
30,000 to 39,999	£16,000	£8,000
40,000 to 49,999	£24,000	£12,000
50,000 to 59,999	£32,000	£16,000
60,000 to 69,999	£40,000	£20,000
70,000 to 79,999	£48,000	£24,000
80,000 to 89,999	£56,000	£28,000
90,000 and over	£64,000	£32,000

4. Premises will be subject to an annual fee which becomes payable on the anniversary of the grant. The annual fees are as follows:

Band	A	B	C	D	E
Fee	£70	£180	£295	£320	£350

The annual fee where the premise is banded in with 'D' or 'E' and the premises are exclusively or primarily in the business of selling alcohol for consumption on the premises then a multiplier will apply to the appropriate rate, i.e.

Band	D	E
Multiplier	x 2	x 3
Fee	£640	£1,050

5. Permitted temporary activities, personal licences and miscellaneous:

Application or Notice

	£
Section 25 (theft, loss etc. of premises licence or summary)	10.50
Section 29 (application for a provisional statement where premises being built etc.)	315.00
Section 33 (notification of change of name or address - premises licence)	10.50
Section 37 (application to vary licence to specify individual as premises supervisor)	23.00
Section 42 (application for transfer of premises licence)	23.00
Section 47 (interim authority notice following death etc. of licence holder)	23.00
Section 79 (theft, loss etc of club premises certificate or summary)	10.50
Section 82 (notification of change of name or alteration of rules of club-club premises certificate)	10.50
Section 83(1) or (2) (change of relevant registered address of club)	10.50
Section 100 (temporary event notice)	21.00
Section 110 (theft, loss etc. of temporary event notice)	10.50
Section 117 (application for a grant or renewal of personal licence)	37.00
Section 126 (theft, loss etc. of personal licence)	10.50
Section 127 (duty to notify change of name or address - personal licence)	10.50
Section 178 (right of freeholder etc. to be notified of licensing matters)	21.00

GAMBLING ACT 2005

All Gambling Act 2005 licence fees are set by Central Government.

1. Fees in respect of premises licences issued by this authority are as follows:

<u>Premises Licences</u>	New Grant	Annual Fee	Variation	Transfer	Re-Instatement	Provisional Statement	Change of Circumstances	Copy of Licence
Bingo	2,625.00	750.00	1,312.00	900.00	900.00	2,625.00	37.50	18.75
Adult Gaming Centre (AGC)	1,500.00	750.00	750.00	900.00	900.00	1,500.00	37.50	18.75
Betting (track)	1,875.00	750.00	937.00	712.00	712.00	1,875.00	37.50	18.75
Betting (other than track)	2,250.00	450.00	1,125.00	900.00	900.00	2,250.00	37.50	18.75
Family Entertainment Centre	1,500.00	562.00	750.00	712.00	712.00	1,500.00	37.50	18.75

(Note: The Borough currently has no casinos and will set an appropriate fee if required).

2. Fees in respect of permits issued by this authority are as follows:

<u>Permits/Registration</u>	New Grant (Existing Operator)	New Grant	Renewal	Annual Fee	Variation	Transfer	Change of Name	Copy of permit
Licensed Premises Gaming Machine (1 or 2 machines)	N/A	£ 50.00	N/A	N/A	N/A	N/A	N/A	£ 15.00
Licensed Premises Gaming Machine (3 or more machines)	£ 100.00	£ 150.00	N/A	£ 50.00	£ 100.00	£ 25.00	£ 25.00	£ 15.00
Prize Gaming Permit	N/A	£ 300.00	£ 300.00	N/A	N/A	N/A	£ 25.00	£ 15.00
Unlicensed Family Entertainment Centre	N/A	£ 300.00	£ 300.00	N/A	N/A	N/A	£ 25.00	£ 15.00
Club Gaming Permit	N/A	£ 200.00	£ 200.00	£ 50.00	£ 100.00	N/A	N/A	£ 15.00
Club Gaming Machine Permit	£ 100.00	£ 200.00	£ 200.00	£ 50.00	£ 100.00	N/A	N/A	£ 15.00
Club Gaming Machine Permit (Fast-track i.e. CPC Holder)	£ 100.00	£ 100.00	N/A	£ 50.00	£ 100.00	N/A	N/A	£ 15.00
Small Society Lottery	N/A	£ 40.00	N/A	£ 20.00	N/A	N/A	N/A	£ 15.00

	ACTUAL CHARGE 2012/13	PROPOSED CHARGE 2013/14
COMBINED DRIVER	£	£
New Grant	62.00	63.25
Renewal	54.50	55.60
HACKNEY CARRIAGE (Saloon)		
New Grant	117.50	119.85
Renewal	104.00	106.10
Temporary (insurance cover)	58.75	59.95
HACKNEY CARRIAGE (Wheelchair)		
New Grant	122.50	124.95
Renewal	109.00	111.20
Temporary (insurance cover)	61.25	62.50
PRIVATE HIRE VEHICLE	115.00	117.30
New Grant	101.00	103.00
Renewal	57.50	58.65
Temporary (insurance cover)		
SPECIAL EVENT VEHICLE		
New Grant	120.00	122.40
Renewal	101.00	103.00
Temporary (insurance cover)	60.00	61.20
PRIVATE HIRE OPERATOR (1 vehicle)		
New Grant	95.00	96.90
Renewal	85.00	86.70
PRIVATE HIRE OPERATOR (2-10 vehicles)		
New Grant	120.00	122.40
Renewal	110.00	112.20
PRIVATE HIRE OPERATOR (11-20 vehicles)		
New Grant	135.00	137.70
Renewal	128.00	130.55
PRIVATE HIRE OPERATOR (20+ vehicles)		
New Grant	155.00	158.10
Renewal	148.00	150.95
MISCELLANEOUS FEES		
Licence Plate (non refundable)	13.00	13.25
Criminal Records Bureau application	49.00	50.00
Replacement Vehicle Licence (lost,damaged, change of name/address etc)	6.00	6.10
Replacement Vehicle Window Licence (lost,damaged etc)	2.50	2.55
Replacement Driver's (paper) Licence (lost, damaged, change etc)	5.00	5.10
Replacement Driver's (card) Licence (lost, damaged, change etc)	6.50	6.60
Replacement Operator's Licence	6.00	6.10
Vehicle Transfer	23.00	23.45
Change of Name/Address	10.50	10.70

Internal Drainage Board Levies

Line	Board	2012/2013	2013/2014	2014/2015	2015/2016
no		Estimate	Estimate	Projection	Projection
(1)	(2)	(3)	(4)	(5)	(6)
		£	£	£	£
	Churchfield and Plawfield	14,080	14,290	14,500	14,720
	Downham and Stow Bardolph	40,000	40,600	41,210	41,830
	East of Ouse, Polver and Nar	272,000	276,080	280,220	284,420
	Hundred Foot Washes	110	110	110	110
	Hundred of Wisbech	720	730	740	750
	King's Lynn Internal Drainage Board	1,746,740	1,746,740	1,746,740	1,746,740
	Ladus	4,850	4,920	4,990	5,060
	Littleport and Downham	16,960	17,210	17,470	17,730
	Manea and Welney	17,220	17,480	17,740	18,010
	Middle Level	192,950	195,840	198,780	201,760
	Needham Burial and Birdbeck	12,030	12,210	12,390	12,580
	Nordelph	980	990	1,000	1,020
	Norfolk Rivers	17,090	17,090	17,090	17,090
	Northwold	250	250	250	250
	Southery and District	192,000	194,880	197,800	200,770
	Stoke Ferry	45,000	45,680	46,370	47,070
	Stringside	2,000	2,030	2,060	2,090
	Upwell	25,010	25,390	25,770	26,160
Total Levies		2,599,990	2,612,520	2,625,230	2,638,160

Note

With the exception of * where informal advice has been received, the above estimates are based on an assumed increase of 1.5%. It should be noted, however, that these estimates are likely to change once the Internal Drainage Boards have finalised their requirements later in the year.

Parish Special Expenses (excluding towns)

Parish	Footway Lighting £	Churchyards £	Play Areas £	Grounds Maintenance - Open Spaces & Amenity Areas £	Total £
East Winch	0	0	800	0	800
Feltwell	0	0	0	1,990	1,990
Harpley	0	0	0	560	560
Heacham	0	0	160	0	160
Hilgay	150	1,970	0	1,800	3,920
Hockwold	0	0	0	890	890
Leziate	0	0	320	0	320
Methwold	0	0	0	980	980
Northwold	0	0	0	230	230
North Wootton	0	1,480	320	0	1,800
Old Hunstanton	730	0	480	0	1,210
Outwell	0	490	0	770	1,260
Pentney	0	0	0	280	280
Sedgeford	0	0	0	2,240	2,240
South Creak	0	0	0	1,560	1,560
Southery	0	1,480	0	700	2,180
Terrington St John	70	0	800	0	870
Upwell	0	3,950	0	1,520	5,470
Wiggenhall St Mary Magdalen	0	3,950	0	0	3,950

Borough Council of Kings Lynn and West Norfolk

Policy on Balances and Reserves

Purpose

Balances and reserves can be held for four main purposes;

- A working balance can cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing
- A working balance and a reserve can act as a contingency to cushion the impact of unexpected events or emergencies
- Earmarked reserves can be used to build up funds to meet known or predicted liabilities
- Holding account reserves help in equalizing the impact of operational surpluses and deficits

Working balance is considered to be the balances on the account of the General Fund.

Earmarked reserves are those set aside to meet known or predicted liabilities the main accounts being;

- capital reserves
- renewal and replacement reserves
- insurance reserves
- trading and business units reserves
- other reserves retained for operational service use

Holding account reserves include those that hold year-end balances on operational surpluses and deficits, mainly due to the use of charging percentage overheads on costs to service areas where it is intended that these recharges will produce sufficient income to recover actual expenditure that takes place during the accounting period. Examples include;

- salaries and wages oncost accounts
- support services charges

Adequacy

In order to assess the adequacy of balances and reserves when setting the budget it is necessary to take account of the strategic, operational and financial risks facing the Council and where possible;

- Attempt to keep the level of the balances and reserves within reasonable limits consistent with the associated risks
- To avoid tying up funds unnecessarily

Protocols

For each reserve there will be a clear protocol setting out;

- The purpose of the reserve
- The minimum/maximum levels to be held

Movements on the reserves will be recorded as part of the monthly Monitoring Report and members will be advised of any action necessary to restore agreed levels. The need for the reserve and levels to be held will be reviewed on an annual basis.

Governance

The power to establish reserves will rest with the Council on recommendation by the Cabinet.

Within the existing statutory and regulatory framework, it is the responsibility of the Section 151 Officer to advise the Council about the level of reserves and balances.

Full details of the conditions involving transfer from reserves by a Portfolio Holder are set out in the Financial Regulations – additional resources from reserves may be made by a Portfolio Holder up to a maximum of £100,000 per Portfolio in any financial year.

Where a reserve exists for a specific purpose, the Deputy Chief Executive may withdraw funds from that reserve, provided that the withdrawals to finance an item or items of expenditure related to the reasons for the existence of the reserve, up to a value of £20,000 per annum.

Level of Working Balance – General Fund

The minimum level of the working balance for the General Fund on 1 April each year will be set in accordance with the Chartered Institute of Public Finance and Accountancy (CIPFA) recommendations plus an allowance for an amount calculated in accordance with the Bellwin Scheme. The level of balances will be reviewed each year at the setting of the Budget.

Under the Government's arrangements for assistance towards costs generated by civil emergencies (The Bellwin Scheme) there is a requirement that the Council must spend 0.2% of the annual revenue budget on costs for non-insurable items before it can apply for Bellwin money. These costs include the relocation of flooded homes, clearing rubbish and mud and evacuating people from flooded areas.

The CIPFA guidelines are currently set at 5% of the Budget Requirement (net service spend) for the following year plus an allowance set by Government under the Bellwin Scheme.

Earmarked Reserves

The balances on earmarked reserves as at 31 March are part of the annual report to Council in June of each year. The table below provides a note on the purpose for each reserve and the recommended minimum and maximum levels to be held.

Earmarked Reserves Purpose	Minimum Balance £	Maximum Balance £
Amenity and Play Areas The reserve represents past contributions made by developers for the maintenance of land on housing sites. The balances will be drawn down over a period in support of service costs.	0	300,000
Capital Programme Resources This reserve consists of past and annual revenue contributions (RCCO). It will be used to finance capital programmes.	0	£10m
West Norfolk Partnership This reserve holds income from second homes council tax. It is used to support the Partnership on initiatives across the borough.	0	£2m
Insurance Reserve The reserve is held to deal with any loss due to theft (the Council self insures against theft), claims that are below £100 and any other excess on other policies. It is also used to finance risk management initiatives.	50,000	250,000
Restructuring Reserve The reserve is set up to deal with any consequences of changes to the establishment where redundancy and other such costs are involved and cannot be met in the year of account.	150,000	£1m
Renewals and Repairs Reserves These reserves come from annual contributions from service areas to deal with the maintenance and replacement of facilities, vehicles and equipment.	£1m	£2.5m

Earmarked Reserves Purpose	Minimum Balance £	Maximum Balance £
Holding Accounts Reserves The Holding Accounts reserves consists of a number of accounts which hold year-end balances on operational surpluses/deficits.	200,000	£2.5m
Ring Fenced Reserves These reserves consist of balances held on operational trading accounts and also include Trust Funds held by the Council. The funds are 'ring-fenced' and are only used for certain purposes.	50,000 (May be subject to amounts of Trust Funds placed with the Council)	£1m (May be subject to amounts of Trust Funds placed with the Council)
Planning Reserves The Government provide for grant aid/awards for performance on Planning services. The Council has a policy of drawing sums from the reserve on an annual basis to support the overall cost of the planning service.	0	£1m
Other Reserves The 'Other' Reserves consists of a number of miscellaneous accounts that are basically operational in nature eg. various system suspense accounts.	0	100,000
Capital Grants Unapplied This reserve holds contributions from developers to fund affordable housing schemes. None of the contributions are subject to conditions on repayment if funds are not spent in specific locations or within time periods.	0	£5m
Useable Capital Receipts This reserve holds the balance of any funds from the sale of assets that are not yet used to finance the capital programme.	0	£5m

BOROUGH COUNCIL OF KING'S LYNN AND WEST NORFOLK

Council Meeting – 24 January 2013

Determination of the Council Tax Base for 2013/2014

1 Council Tax Base for 2012/2013

- 1.1 The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 contain the rules for the calculation of the Council Tax Base for 2013/2014 onwards. The Council Tax Base is an amount required by the Local Government Finance Act 1992 to be used in the calculation of the Council Tax by the Council as Billing Authority and Norfolk County Council and Norfolk Police Authority as major Precepting Authorities and in the calculation of the precept payable by the Council to the County Council and Police Authority. The tax base must be set by the Council before 31st January 2013.
- 1.2 Under the rules, the Council Tax Base is the number of dwellings in an area belonging to each valuation band, modified to take account of: the proportion applying to dwellings in each band where disabled relief is awarded, discounts and exemptions, in certain cases increases due to the application of the empty homes premium, and in others reduced amounts payable due to council tax discounts under s13 as well as reductions due Council Tax Support schemes and the proportion of the council tax for the year which the billing authority expects to be able to collect.
- 1.3 These values are then calculated as equivalents to the Band D Council Tax for the year, plus the equivalent in respect of contributions in lieu of Council Tax to be made for the year by the Ministry of Defence for Class O (exempt) dwellings in its area.
- 1.4 The calculations below have regard to the determinations in respect of discounts relating to second homes and empty properties for 2013/2014 and the scheme of Council Tax Support for 2013/2014.

1.5 The calculation is as follows:

Total number of dwellings on the valuation list	70,763
Estimated discounts and exemptions	8,130
Total number of equivalent dwellings after discounts, exemptions, disabled relief	62,633
Band D equivalents	53,824
Band D equivalents for Council Tax Support	7,437
Total number of Band D equivalent dwellings after Council Tax Support	46,387
Band D equivalents at 97.5% collection rate	45,228
Band D equivalents for Class O dwellings	458
Council Tax Base	45,686

2 **Recommendation**

The Council is asked to approve a figure of 45,686 as the tax base for tax setting purposes for the whole of its area for 2013/2014.