

## **WILTSHIRE COUNCIL**

**Council - 26<sup>th</sup> February 2013**

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**Subject: Wiltshire Council's Financial Plan Update 2013/14**

**Cabinet Members: Councillor Jane Scott, OBE - Leader of the Council  
Councillor John Brady - Cabinet Member for Finance,  
Performance and Risk**

**Key Decision: Yes**

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### **EXECUTIVE SUMMARY**

This is a covering report, providing an assessment of Cabinet's draft proposals to Council to set a budget for 2013/14 and the impact on Council Tax, rents, fees and charges, the capital programme, school budgets as well as reserves.

Special Overview and Scrutiny was asked to appraise and scrutinise the proposals and plan, as well as officers' conclusions, and feedback comments to Cabinet for consideration as appropriate.

Cabinet considered the findings from the Special Overview and Scrutiny Committee, as well as findings from public consultation and recommend approval of the plan and consequences flowing from it to the Council.

Council is now asked to debate and approve the budget, Council Tax, rents fees and charges, capital programme and reserves.

## **PROPOSALS**

### **Council**

It is proposed that Council:

- a. Endorse the update of the 2012-15 Financial Plan for 2013/14.
- b. To allocate the new Rural Grant allocated to Wiltshire on 5<sup>th</sup> February of £0.362 million between the base budgets for Area Boards (£0.162 million) and School Improvement (£0.200 million) as set out at paragraph 6.7.
- c. Approve the savings and investment proposals summarised at Sections 9 and 7 respectively of this report and Sections 4 and 5 of Cabinet's proposed Financial Plan at Appendix 1 of this report. Along with the net nil changes for the Rural Grant to provide a net revenue budget for 2013/14 of £340.518 million.
- d. To:
  - i. Freeze Wiltshire Council's element of the Band D council tax for 2013/14 £1,222.43, as calculated in accordance with statute, as set out in Section 10 of this report.
  - ii. Set the Council's total net expenditure budget for 2013/14 at £340.518 million.
  - iii. Approve the award of grants to Parish and Town Councils as set out under Sections 10.9 and 10.10 of this report so no such precepting body is impacted by the local Council Tax support scheme introduced for 2013/14;
  - iv. Set a 3.4% increase for dwelling rents in accordance with rent restructuring;
  - v. Set the HRA Budget for 2013/14 (original) as set out at Appendix F of Cabinet's proposed Financial Plan at Appendix 1 of this report;
  - vi. That all other rent or service charges related to the HRA be frozen at 2011/12 levels.
  - vii. The Capital programme proposed at Appendix E of Cabinet's proposed Financial Plan, attached to this report at Appendix 1.
  - viii. Set the changes in fees and charges set out in detail at Section 6 of Cabinet's proposed Financial Plan at Appendix 1 of this report.

## Reasons for Proposal

To enable Council to:

- set its revenue, capital, housing revenue accounts, fees and charges, levels of reserves and resultant Council Tax for 2013/14 to then issue Council Tax and rent bills.
- Provide the Council with a strong business and financial plan for sustainable delivery for the remaining 2 years of those plans.

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## **WILTSHIRE COUNCIL**

**Council - 26<sup>th</sup> February 2013**

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**Subject: Wiltshire Council's Business and Financial Plan Update 2013/14**

**Cabinet Members: Councillor Jane Scott, OBE - Leader of the Council  
Councillor John Brady - Cabinet Member for Finance,  
Performance and Risk**

**Key Decision: Yes**

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### **1. Purpose of Report**

- 1.1. This is a covering report, providing an assessment of Cabinet's draft proposals to Council to set a budget for 2013/14 and the impact on Council Tax, rents, fees and charges, the capital programme, school budgets as well as reserves.
- 1.2. The Council's Special Overview and Scrutiny were asked to appraise and scrutinise the proposals and plan, as well as officers' conclusions, and feedback comments to Cabinet for consideration as appropriate. Members are asked to note that on the 25<sup>th</sup> January 2013, the Budget Task Group appraised the assumptions surrounding the investment proposals in the budget. The minutes from that meeting are attached at Appendix 3 of this report.
- 1.3. Cabinet was asked to consider the findings from the Special Overview and Scrutiny Committee, as well as findings from public and Trade Union consultations and recommend approval of the plan and consequences flowing from it to the Council. Again minutes of these meetings are attached at Appendix 3.
- 1.4. Council is asked to debate and approve the budget, Council Tax, rents fees and charges, capital programme and reserves.

### **2. Background**

- 2.1. In February 2011 Wiltshire Council approved a four year Business and Financial Plans, (the Plans). The Council is obliged by legislation to set a balanced budget and resultant Council Tax, plus related fees and charges. As a result, Members and officers have been updating the Plans to present to Council an updated Financial Plan in order to set its element of the 2013/14 Council Tax.

- 2.2 Last year the Council faced a continued increase in demand for services to the most vulnerable, as well as inflationary pressures and changes in Government policy and funding. The Council has worked hard to deliver the second year performance, savings and investment proposals of its Plans. Latest projections identify a balanced budget for 2012/13.
- 2.3 The national and local changes have been appraised against the original Business and Financial Plans, and whilst no changes are proposed to the Business Plan changes arising from funding changes are included in the Financial Plan at Appendix 1.
- 2.4 Cabinet has assessed all changes and feedback from ongoing public engagement and, attached to this report at Appendix 1, has issued an update to the Business and Financial Plan. This report is an officer assessment to inform members in their decision making process of the adequacy and ability to deliver the proposals made by Cabinet, and the resultant impact on the Council's financial standing. This report therefore considers:
- a) The current financial position of the Council for 2012/13 – **Section 3**
  - b) Changes to the financial plan assumption reported to Council last year – **Section 4**
  - c) The feedback from public and other consultation – **Section 5**
  - d) The level of government funding available for 2013/14 – **Section 6**
  - e) The level of investment required for 2013/14 – **Section 7**
  - f) The consequences of charges, capital, housing and schools proposals – **Section 8**
  - g) The level of savings required – **Section 9**
  - h) The resultant Council Tax calculation – **Section 10**
  - i) An assessment of reserves – **Section 11 and Appendix 2**
  - j) The impact on 2014/15 and future years – **Section 12**
  - k) Consideration of other factors and professional advice – **Sections 13 to 18**

### 3. 2012/13 Forecast Outturns

- 3.1 The Council has received regular updates on its revenue, capital, schools and housing budgets. The timing and level of transparency of these reports has again significantly improved throughout the year. The latest forecast at Period 9 (December 2012) as set out in Cabinet 12<sup>th</sup> February agenda, reports a projected year-end balanced budget. Management action and Member decisions throughout the year have been taken to deliver this position. This included a drawdown of £1.7 million from General Fund reserves in support of additional funding for safeguarding vulnerable children.
- 3.2 As a result of action it is forecast that the 2012/13 revised revenue budget of £326.655 million will be balanced and that there will be no need to draw further on resources.
- 3.3 Budget monitoring of the capital, housing and schools budgets also show they are on target and forecast to be balanced on the related reserves above planned in those areas.

#### 4. Changes to the 2012-15 Financial Plan

- 4.1 When Council approved the 2012-15 Business and Financial Plan in February 2011 it then, in February 2012, updated this to set out a detailed budget for 2012/13, which as noted in Section 3 is on track to be delivered. The following two years were projects based upon certain assumptions and plans. This report focuses on 2013/14 and the detailed proposals, in line with the priorities flowing from the Business Plan, (note Section 12 of this report assesses 2014/15).
- 4.2 The update to the Business and Financial Plan proposed by Cabinet and issued in January 2013 is attached at Appendix 1 to this report. This identifies that Cabinet do not propose to change the goals and objectives of the Business Plan. However, it does recognise that changes are required to the Financial Plan, largely arising from external factors such as increased demand inflation, and a new Coalition Government funding scheme for local authorities. Section 3.6 of the Cabinet's proposed update, at Appendix 1 of this report, identifies the specific changes to the Financial Plan and the reasons for that. This has been assessed and is endorsed as necessary to reflect the ability to deliver a budget in 2013/14.

#### 5. Public Consultation

5.1 Public consultation has been carried out in a number of ways:

- Specific consultation as part of Cabinet decision making process throughout the year, such as Street Lighting, and where appropriate this will be carried on in 2013/14 arising from Cabinet's proposals; and
- Household surveys;

Alongside this other consultation has taken place with Trade Unions.

5.2 The Household Survey report findings are based on an overall survey return of 930.

The findings from the Survey were:

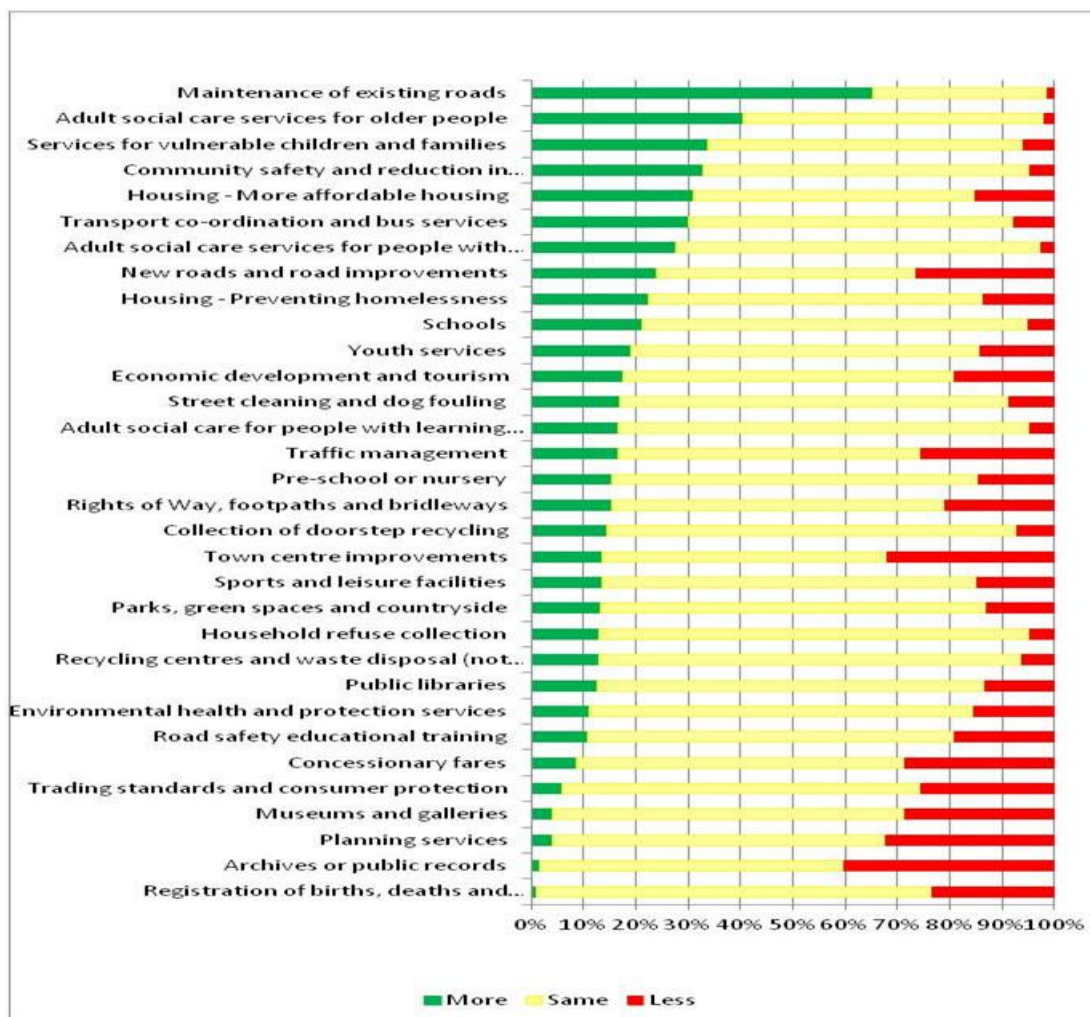
	<b>Household Survey</b>
Top 3 areas to invest monies	<ol style="list-style-type: none"><li>1. Maintenance of existing roads (65.2% )</li><li>2. Adult social care services for older people (40.4% )</li><li>3. Services for vulnerable children and families (33.7% )</li></ol>
Top 3 areas to take money from	<ol style="list-style-type: none"><li>1. Archives or public records (40.1%)</li><li>2. Planning services (32.3%)</li><li>3. Town centre improvements (31.8%)</li></ol>

5.3 To date in response to the consultation responses received, investment as set out at Section 5 of Cabinet’s proposals, supports money being directed into these priority areas:

- **maintenance of roads** - £21.3 million in the capital programme, compared with £18.7 million in 2012/13;
- **older people and adult social care** - £5.617 million is proposed to be invested in 2013/14 broadly in line with the original plan last February. That is on top of the previous £17.5 million invested in 2011/12 and 2012/13; and
- **Services for vulnerable children and families** – £2.973 million is proposed to be invested in 2013/14 above the original plan last February. That is on top of the previous £0.675 million and £4.127 million invested in 2011/12 and 2012/13.

5.4 Ten per cent savings are also proposed to be found from efficiencies within other services that have scored lowly, such as the reduction of grant to support the Victoria County History Research Unit (£0.071m).

5.5 The overall findings were as follows:



- 5.6 Consultations with Trade Unions, local businesses and with staff as appropriate to restructure proposals are ongoing. Trade Union feedback was sought at the overall budget at Group Leaders meeting with all Unions on 6<sup>th</sup> February and feedback given at Special Overview and Scrutiny.
- 5.7 The debate and actions from the Special Overview and Scrutiny Committee are also appended. As a result of this scrutiny and the issues raised a number of changes have been made, these are:
- Following discussion on Youth funding, it is proposed that a further £0.162 million be invested in Area Boards to prioritise support for children and young families as raised by councillors at the meeting. This will be funded from the new Rural Grant covered at paragraph 6.7 of this report.
  - Members asked officers to identify where services would be retained but was shown as a saving as the funding would be found in 2013/14 from partnerships. As a result the following savings within Appendix C are noted as meeting this criteria:
    - Young person's substance misuse commissioner in integrated youth - £0.042 million
    - CCTV volunteers - £0.175 million
    - Opportunities to increase educational youth partnership working - £0.250 million
    - Adult Social Services joint partnership working with other NHS bodies £1 million
    - Community Safety Partnership arrangements following funding changes - £0.040 million
    - Rural Growth Network funding towards costs - £0.053 million
  - A formatting change has been made to reflect the total capital funding for flooding as set out at Appendix E has been amended to reflect the current and new funding for 2013/14. That is £0.8 million (£0.5m which was shown in the lines above, plus £0.3m additional).
  - Formatting changes, including removal of acronyms, raised have been picked up and a slightly amended budget book, including changes to Library savings set out by Councillors Sturgis and Macrae at the meeting, is set out at Appendix C. However, this does not change any of the service net base budgets previously reported.



## **6. Level of Funding**

6.1 The Council's government funding has been revised for 2013/14 onwards with the introduction of a new local government funding scheme. This comprises of three elements, the first two making up what is referred to as Wiltshire's 'Funding Requirement' that is the Department's calculation of what the Council's spending should be compared with other councils across the country:

- Revenue Support Grant (RSG);
- Business Rates Retention Scheme; and
- Ring fenced grants, such as Public Health.

6.2 This and the impact for Wiltshire is set out in more detail in the following paragraphs. Section 10 of this report notes the level of Council Tax, and Section 8 assesses the assumptions on fees and charges plus the funding for capital, housing and schools.

- **Government Grant**

6.3 In 2010, the Government simplified the funding for local authorities to one main grant – the formula grant, and 9 separate core grants. At the same time it announced a review of the funding formula and system with the aim of introducing a more transparent and simplified scheme that also support the localism agenda.

6.4 Throughout the last 18 months the Department for Communities and Local Government (DCLG) have been working with local authorities and other representative bodies to finalise this scheme. As a result from 2013/14 onwards the DCLG has set out a new funding scheme. The new scheme starts by calculating a new baseline funding requirement for each authority. This includes previous core grants such as Early Intervention and New Homes Bonus grants as well as Council Tax Freeze grants. The allocation of grant monies is then split into two schemes:

- Revenue Support Grant (RSG); and
- Business Rates Retention Scheme (BRRS)

6.5 Going forward the Government will adjust the RSG to reflect changes in funding need, but local authorities will be able to grow the money retained through the Business Rates Retention Scheme.

6.6 For 2013/14 the Government announced on 19<sup>th</sup> December a draft settlement as follows:

	<b>2013/14 £m</b>	<b>2014/15 £m</b>	<b>Change £m</b>
RSG	76.018	63.513	-12.505
BRRS	50.573	52.124	+1.551
<b>Total</b>	<b>126.591</b>	<b>115.637</b>	<b>-10.954</b>

The final settlement was confirmed in early February 2013, with no overall amendments, but note paragraph 6.7 below. It must also be noted that notification on the final Education Support Fund (formerly LACSEG) top slice return will not be known until 31<sup>st</sup> March 2013.

- 6.7 In addition to the final settlement, the Government announced on 5<sup>th</sup> February 2013 a new unringfenced Rural Grant. This was a result of lobbying by rural authorities including Wiltshire. As a result the Council received £0.362 million. Given the timing of this grant and the fact that the Cabinet papers had already been released and assessed by Scrutiny, this additional money is moved as a separate resolution to allocate to the Area Board to invest in local children and young people schemes, and School Improvement base budgets, £0.162 million and £0.200 million respectively. As a result, the subsequent figures for funding and savings have not been adjusted but will be amended to reflect this decision. If approved in the base budgets uploaded for the start of the financial year and the future budget monitoring reports for 2013/14.
- 6.8 In addition to this the Government is issuing a smaller number of specific grants for Public Health, Dedicated Schools Grant and Public Health Monies. These were announced after the Settlement and are as follows:
- **Public Health - £13.261 million:** This funding is ringfenced to public health and needs to be agreed with Wiltshire's Clinical Commissioning Group (CCG) and will be subject to external audit and quarterly reporting to the NHS. As such the grant is shown as net zero in the Council's financial plan and funding from previous years is assumed within spending in areas such as Children and Adults which thus again report a net position. All additional funding will need to be determined going forward.
  - **Health Gain Monies - £6.523 million:** This funding is a continuation of the specific grant allocated first in 2011/12 to support adult and older people care joint working with the NHS. We had assumed £4.6 million, but the additional amount has come with conditions of funding that again need to be agreed with the CCG. There is an assumption that some, if not all, of the additional spend will be on new preventative services. As such only an additional £1m (£5.6m) has been assumed in the Council's funding at this stage.
  - **Dedicated Schools Grant (DSG) - £302.184 million:** This is set out in more detail in following sections of this report.
- 6.9 To compound matters the Government has thus changed the way that local authorities account and report its funding. This is a result, for example of the consolidation of grants within the RSG that have previously been netted off gross expenditure, such as Early Intervention Grant; and the switch of grants such as the Council Tax Freeze and Council Tax Benefit grant into RSG.
- 6.10 This later factor also means that the reported council tax income raised is reduced, as the previous grant now rolled into RSG was previously included in Wiltshire's Council Tax calculation. This means a like for like comparison between years for grant and Council tax requires adjustment to previous years to arrive at a comparable funding position that reports the scale of the true loss of cash arising from these changes. The following table shows that when this is applied the financial reduction in Wiltshire's funding is £9.852 million.

	Funding 2012/2013	Funding Movement 12/13 -13/14	Funding 2013/2014
<b>Funding</b>			
Council Tax (including freeze grants)	-232.228	-28.817	-203.411
RSG	-92.732	-16.714	-76.018
Business Rates Retention	0	50.573	-50.573
Specific grants (excl CT freeze & NHB, but including Social Fund & HB Admin)	-26.224	-26.224	0
NHS gain monies (assumed same)	-4.651	1.000	-5.651
Assumed returned top slicing & damping		8.816	-8.816
New Homes Bonus	-4.586	3.007	-7.593
Less – lost grant to parishes		-1.498	1.498
<b>Total Government Funding</b>	<b>-360.421</b>	<b>-9.857</b>	<b>-350.564</b>
Collection Fund	-1.695	0.005	-1.700
<b>Total Funding</b>	<b>-362.116</b>	<b>-9.852</b>	<b>-352.264</b>

6.11 This provisional settlement was re-issued in January 2013 with no changes to Wiltshire and a final announced in February 2013. The Leader of the Council and the Leader of the Liberal Democrat Party did submit a response in relation to the consultation on the draft settlement in relation to Parish Councils. This lobbied for additional funding to offset the true cost of the Coalition Government's changes to Council Tax support that saw the Council's funding in this area reduce by 16%, not the 10% proposed by Ministers. The letter is attached along with the response at Appendix 4. The Secretary of State's response was disappointing and fails to recognise the technical impact, so further meetings with DCLG civil servants will be sought to explore options for future years.

6.12 Included in the RSG the Government have confirmed a one off 1% grant, on top of the recurring grant of 2012/13 (£5.479 million), to enable a further Council Tax freeze in 2013/14. We have assumed this will be £2.229 million.

6.13 The assumption is that there will be no changes to the Council's formula grant; consequently we have assumed a RSG for 2013/14 of £76.018 million and a Business Rates Retention of £50.573 million. Including a £2.229 million Council Tax Freeze Grant.

- **Ringfenced Grants**

6.14 Wiltshire has been notified that the Council will be in receipt of £19.786 million of core grants in 2013/14. That relates to:

	<b>£m</b>
Public Health	13.261
NHS Funding for social care	6.523
<b>Total</b>	<b>19.786</b>

6.15 The Core grants are shown in Appendix B of Cabinet's proposals attached to this report at Appendix 1, within the calculation of the net expenditure and has thus been adjusted for in the calculation arriving to the net expenditure requirement before savings of £368.174m. The total government grant thus separately identified in the Financial Plan at Appendix A of Cabinet's proposals in calculating the Wiltshire's Council Tax is only the formula grant plus the Council Tax freeze grant. The remaining element is above the line in Appendix B to offset gross expenditure it relates to such as early years.

## 7. Level of investment

7.1 Cabinet's proposals set out at Section 5 and Appendix A (see Appendix 1 of this report for Cabinet's proposals), identifies the following levels of investment:

<b>2013/14</b>	<b>Original Plan £m</b>	<b>Proposals £m</b>	<b>Difference £m</b>
Investing in our communities and priority services	2.545	3.013	+0.468
Protecting vulnerable people	6.500	8.689	+2.189
Funding inflation and cost pressures	16.024	6.102	-9.922
<b>Total</b>	<b>25.069</b>	<b>17.804</b>	<b>-7.265</b>

The key differences between the original and revised Financial Plans are:

- Protecting Vulnerable - £2.973 million more is needed to invest in the additional cost of supporting the cost of the increased demand and government expectations over the care for vulnerable children.
- Funding inflation – we had assumed that inflation would be higher in 2013/14 based on the level of inflation at the start of 2012, however signs suggest this has fallen and experience in negotiating contracts has reduced the level of inflation needing to be applied. Although, certain areas, most notably utility prices at 10% do not necessarily follow this trend.
- Capital funding and reserves – continued improvements in profiling of capital and management of our cash reserves over borrowing assumptions has reduced the expected cost of borrowing by £1.3 million from 2012/13 and £4 million less than we forecast last February 2012 may be required.

7.2 Looking forward the current economic climate makes the prediction of inflation and demand harder given the wider variation of professional views. Projections around adult and child care demand have been strengthened to reflect better analysis of care data and trends, and higher levels of inflation have been assumed to be prudent. Thus the investments are felt justified and reasonable.

## **8. The consequences of Charges, Capital, Housing and School budget decisions**

### **• Fees and Charges**

8.1 Cabinet's proposals at Section 6 (see Appendix 1 of this report) set out in detail the changes to fees and charges. In the main most discretionary fees have been frozen or increased by 2.6% - the Retail Price Index (RPI) at September 2012 that is used to inflate certain state benefits and pensions. Other fees set by statute have been based on statutory national levels, and a few fees will remain at 2011/12 levels.

8.2 As a result, demand assumptions in the main have remained unchanged. This is felt prudent but will continue to be reviewed in year and an element of reserves has been set aside to cover for this. Other fees and charges proposed are assessed as deliverable at this stage but will also be monitored.

- **Capital**

8.3 Cabinet’s proposals at Section 9 (see Appendix 1 of this report) set out in detail the proposed Capital Programme for 2013-17 and the sources of funding. The programme for 2013/14 proposes a total value of £143.578 million. There is no additional assumed cost of borrowing for 2013/14 arising from this built into the general fund expenditure as it is felt the reprioritisation, re-profiling and better management of cash over borrowing to fund schemes allows 2013/14 programme activity to be delivered within a Capital Financing fund that is £1.3 million less than provided for in 2012/13. This has been assumed and released in the revenue account. No other costs arising from projects have been identified. The programme will be monitored and reported to the Cabinet Capital Assets Committee during 2013/14.

- **Housing Revenue Account (HRA)**

8.4 Cabinet’s proposals at Section 8 (see Appendix 1 of this report) set out a 3.4% increase in dwelling rents in line with governments rent formula calculation. However, it proposes no other increase in HRA related fees and charges for the second year in a row. As such no assumptions around demand for services or properties such as garages have been changed.

- **Schools**

8.5 Cabinet’s proposals at Section 7 (see Appendix 1 of this report) set out in detail the likely Dedicated Schools Grant (DSG). The Schools Forum has recommended an overall schools budget of £302.184 million, before any academy recoupment. In order to set a balanced budget Schools Forum have agreed a reduction across all budgets, including the schools delegated budget,. This budget therefore requires no additional funding from the Council and is in line with the Council’s established policy not to top up DSG

## 9. Level of savings

9.1 The Council’s Financial Plan has identified and classified £27.656 million of savings, and the Cabinet’s proposals set these out in detail at Section 4 (see Appendix 1 of this report). In summary they are:

Management and harmonising staff pay	0.744
Workplace transformation	1.079
Commissioning & Procurement	4.513
Service harmonisation & efficiencies	10.367
Transformation / systems thinking	7.011
Re-profiling investment	1.095
Income (paragraph 8.1 of this report)	<u>2.847</u>
	27.656

9.2 These savings have been assessed and considered deliverable. There are two target savings contained within the Plan:

- Corporate Review - £4 million
- Procurement - £1 million.

9.3 In all cases work has begun to deliver these savings, so for example phase 1 of the Corporate Review is currently assessing the scope and structure of performance and policy teams across the Council, and will shortly be out for consultation to save circa £0.400 million; and an analysis of procurement on spend has identified potential options to reduce costs in excess of £1m but detailed proposals still need to be finalised. An element of provision for non-delivery has therefore been provided for in the General Fund Reserves discussed in more detail at Section 11 of this report.

## 10. Council Tax calculation

10.1 The overall position for 2013/14, excluding schools, reflected in this report is therefore:

	<u>£m</u>	<u>£m</u>
<b>2012/13 Revised Base Budget</b>		<b>326.655</b>
<b>Plus</b>		
<i>Adjustment to reflect accounting change for new Funding Scheme</i>	23.715	
<i>Investment built into initial medium term financial plan - Net demand and inflation (paras 7.1)</i>	17.804	
Additional spending requirements		<u>368.174</u>
<b>Less</b>		
<i>Savings (as set out at Section 9):</i>		
Management and harmonising staff pay	0.744	
Workplace transformation	1.079	
Commissioning & Procurement	4.513	
Service harmonisation & efficiencies	10.367	
Transformation / systems thinking	7.011	
Re-profiling investment	1.095	
Income (section 8.1 of this report)	2.847	
		<u>(27.656)</u>
<b>Net budget requirement</b>		<b>340.518</b>
Financed by		
• RSG (paragraphs 6.3 to 6.6) and 13/14 Council Tax Freeze Grant		(78.247)
• Business Rates Retention (paragraphs 6.3 to 6.6)		(50.573)
• Specific Grant		(8.816)
• Collection Fund		(1.700)
<b>Amount to be found from the Collection fund through Council Tax</b>		<b>(201.182)</b>



10.2 The Local government Finance Act 1992 (as amended by the 2003 Act) sets out the powers and duties of the Council in setting the annual council Tax. The key requirements under Part IV of the 1972 Act are that:

- Council Tax is set at Full Council – Section 33.
- Council Tax is set at a sufficient level to meet its proposed budget requirements for the ensuing year – Sections 32 and 33.
- The level of Council Tax is set before 11th March to enable circulation of Council Tax bills to enable people to pay on and after 1<sup>st</sup> April- Section 30(6).
- The Chief Finance Officer must report on the robustness of estimates and the proposed adequacy of reserves – Section 25.

10.3 The Government, through the Chancellor of the Exchequer, the Rt Hon George Osborne MP, reiterated in December 2012 that keeping Council Tax low remains a priority for the Government. As such Government has introduced new powers to enable referendums where a council sets its council tax at or greater than 2%. To encourage this, the Secretary of State has announced a further one year Council Tax freeze grant equivalent to a 1% increase. The impact for Wiltshire is set out at Section 7 of this report, and equates to a grant of £2.229 million.

10.4 The original assumptions employed in setting the 2011-12 to 2012-15 Financial Plan have been that Council Tax for Wiltshire Council is set as follows:

- 2011-12 0%
- 2012-13 0%
- 2013-14 2.5%
- 2014-15 2.5%

10.5 The proposals within Cabinet's proposals are that for 2013/14 there will be no increase. This is a reflection of the ongoing economic position. Cabinet has also identified that it wished to challenge future years. At this stage the Financial Plan has been amended to again reflect no increase in 2014/15.

10.6 The Council is required to set a Council Tax sufficient to balance the Collection Fund account it maintains. Based on the projections at December Wiltshire Council's share of the net surplus is forecast to be £1.700 million and will be used in funding the 2013/14 budget provision. That results in a funding requirement in 2013/14 from Council tax of £201.182 million.

10.7 The Council has agreed that the average Band D tax base of 164,575.59 for 2013/14. Given the calculated draw on the Collection Fund, as identified in section 10.1 of this report, to deliver a balanced budget, after assuming a £1.700 million contribution from the Collection Fund surplus is a net £201.182 million, The Band D Council Tax proposed for 2013/14 is thus frozen and is again £1,222.43 (£201.182 million divided by 164,575.59 tax base). That is unchanged from 2010/11 and across the bandings that equates to the following:

Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
£	£	£	£	£	£	£	£
814.95	950.78	1,086.60	1,222.43	1,494.08	1,765.73	2,037.38	2,444.86

- 10.8 The precept for Wiltshire Police Authority and Wiltshire Fire and Rescue Service proposed for 2013/14 and approved have both been set at 0%, and as such there will be no change to the council tax element for these precepts.
- 10.9 In Wiltshire there are 256 parishes and town councils. Each of these bodies has precepting powers and we are currently awaiting to hear back from all of these bodies. Given the scale of the number of such councils, the detailed affect for each will be set out in an appendix to Council to show the movement for each body on top of that for Wiltshire Council, the Fire and Police authorities. However, with reference to the changes reported to Cabinet 18<sup>th</sup> December 2012, relating to the local Council Tax Support Scheme, it is necessary to reiterate that as part of setting the budget and council tax requirement for 2013/14 Wiltshire Council has passed through part of its RSG for parish and town councils so that there is no financial impact of the new scheme on these bodies.
- 10.10 The Government announced a 10% reduction in the funding of Council Tax Benefits. However, the settlement announced a greater reduction for Wiltshire reducing the grant to £20.482 million. An announcement was made in November 2012 that part of this also related to a grant to Parish Councils, although not ringfenced. The grant being £1.149 million. That made Wiltshire's reduction nearer to 19%. In addition when calculating the actual effect on Wiltshire Parish and Town Councils is £1.498 million. That is £0.349 million more than provided. The Council has committed to working with its Parish and Town Councils so this effect is not borne by those bodies and thus this amount is built into the Financial Plan attached.
- 10.11 As a result of this unexpected change the Leaders of both Cabinet and the Liberal Democrat Party have lobbied the Secretary of State for additional funding. The letter and the Secretary of State's response are attached at Appendix 4. The response fails to recognise the technical way in which the Council Tax system works, so officers will request meetings with DCLG to explore this further.

10.12 Alongside this the Council's officers will work with representatives of these bodies to develop a new local scheme in 2014/15 and beyond that supports both independence and localism.

## 11. Assessment of reserves

11.1 The Authority has had for a number of years a Strategic Risk Register and developed a Risk Framework to identify and monitor risks going forward. This register has continued to be updated during 2012/13, and has formed the platform in preparing the Section 151 Officer's assessment of risk. Appendix 2 of this report summarises the significant financial risks arising from this assessment. The total potential reserves required from this assessment at this time last year across the then next three years to the Council were estimated as follows:

	31 <sup>st</sup> March		
	2013 £ million	2014 £ million	2015 £ million
General Fund Reserve	<b>12</b>	<b>16</b>	<b>16</b>

11.2 The Authority's General Fund estimated reserve at 31 March 2013 based on the forecast outturn, at Section 3 of this report from the current forecast outturn is £12.5 million. This includes the affects of a review of potentially available earmarked reserves, and these are set out in the following paragraphs in more detail.

11.3 A review of the assumptions applied last year and the current level of reserves has resulted in the following changes being recommended:

- Service savings – the risk assessment continues to provide for non-delivery of savings, however the level of risk has been reduced based on previous years experiences which have seen 98%+ delivery of savings identified at this stage of year and other savings being found to match those that were not. The risk thus remains around corporate target risks and this has in part been covered thus in this allocation.
- Children's Safeguarding – the last 18 months has seen a continued increase in care. This is matched by a national trend, and whilst additional costs were provided in previous years the high cost associated with low volume growth means there can be significant volatility in small changes. Whilst additional investment has been applied to the 2013/14 base budget therefore the sensitivity has been provided for in the reserves. This includes £1.400 million potential allocation in 2013/14 reducing to 2015/16 of £0.600 million. This both ensures prudent budgeting and the ability to assess care in an environment where finances are considered but are part of the assessment not a restriction. The later years' sensitivity risk has been reduced to reflect the understanding that a review of this service and more preventative measures are predicted to reduce the current trend.

11.4 As such, based on the assessment at Appendix 2 there is no further call on reserves in 2013/14, nor a requirement to contribute to the reserves. However, Members should note that, as the external environment of both the public sector and Wiltshire itself changes rapidly, so the number of risks being identified and the likelihood of risks occurring is also increasing. The key risk within that is the volatility brought about by the new funding scheme introduced in 2013/14. For example local authorities will be able to benefit from increases in local business rates or NNDR, and they will be protected if there is a sudden loss in this income above 7.25%. However, any loss on business rates where by less than 100% of the baseline to 92.25% is collected will be borne by the local authority. Also any negative changes in Council Tax Support allowance will be a risk for the Council to bear. As such it is proposed that a new earmarked reserve is created from the General Fund reserve to reflect this risk of funding volatility.

11.5 As such the reserves for the following years are proposed as:

	31 <sup>st</sup> March			
	2013 £ million	2014 £ million	2015 £ million	2016 £ million
Opening General Fund Reserve	<b>12.5</b>	<b>9.0</b>	<b>7.6</b>	<b>9.6</b>
Contribution to / (from) general fund reserves	<b>0.0</b>	<b>0.0</b>	<b>2.0</b>	<b>2.5</b>
Contribution (to) / from earmarked reserves from General Fund	<b>(3.5)</b>	<b>(1.4)</b>	<b>0.0</b>	<b>0.0</b>
Closing General Fund Reserve	<b>9.0</b>	<b>7.6</b>	<b>9.6</b>	<b>12.1</b>
Funding Volatility Earmarked reserve contribution to/(from) GF Reserves	<b>3.5</b>	<b>1.4</b>	<b>0</b>	<b>-1.0</b>
Funding Volatility Earmarked reserve balance	<b>3.5</b>	<b>4.9</b>	<b>4.9</b>	<b>3.9</b>

11.6 The “growth” assumption in the General Fund Reserve position in 2014/15 and 2015/16 will be kept under continual review as part of the budget monitoring process.

11.7 An analysis of the other existing earmarked reserves has also been undertaken and the proposed movements and purpose of each is set out below. This identifies a small net change in the total for 2013/14 in line with the Financial Plan set out last year, and a small increase in 2013 to 2015. This again is provided for in the four year Financial Plan.

Earmarked Revenue Reserves	31 <sup>st</sup> March						Purpose
	2010 £m	2011 £m	2012 £ m	2013 £ m	2014 £ m	2015 £ m	
PFI	4.3	3.2	3.2	3.2	3.2	3.2	To continue the forecast gap in future funding on the existing schools PFI schemes and to fund set up and bid costs for Housing and Adult Care Homes
Other	1.5	1.9	2.2	1.5	1.0	1.0	Includes operating reserve for Libraries and funding of future Workplace Transformation Project management costs
Insurance	6.0	4.5	4.5	4.5	4.5	4.0	To provide for continued increases in costs arising from claims brought against the Council.

11.8 Following this review and proposed transfer from earmarked reserves plus annual contribution from revenue, the level of reserves overall are considered to be sufficient to meet potential risks and demonstrate a prudent level.

## 12 The impact on 2014/15 and future years

12.1 In setting a four year financial plan covering 2011-15 the Council took account of the coalition government's Comprehensive Spending Review announcement in October 2010 that planned a 28% 'real' reduction in our central grant funds over that period. The Chancellor's recent Autumn Statement announced on 5<sup>th</sup> December 2012 identified this would be extended by a further 2% in 2014/15, with an additional £447 billion being found from local government. It is unclear how this will be achieved so a percentage reduction has been applied to the announced indicative 2014/15 draft funding settlement announced on 19<sup>th</sup> December 2012.

12.2 This alongside the Government's decision to issue new grants in the first two years has meant that the scale of reduction in council funding will fall by greater margins in the latter two years of this CSR. That is the opposite of what was thought this time last year before the new funding scheme announcement.

12.3 Looking forward another three years there are two key events that we know will impact significantly on Wiltshire Council's funding:

- The next four year Comprehensive Spending Review 2015-19 is due to be announced in 2014; and
- There will be a national election by May 2015.

12.4 As such at this stage we have made only minor changes to our assumed longer term financial plan (2014/15) other than to amend it for changes noted in this update. In respect of then extending the Plan to cover 2015/16 and beyond we have taken the decision not to do until the next CSR is announced and consider further any impact a national election may have on subsequent years.

### **13 Legal advice**

13.1 The Monitoring Officer considers that the proposals fulfil the statutory requirements set out below with regard to setting the amount of Council Tax for the forthcoming year and to set a balanced budget:-

- S30 (6) Local Government finance Act 1992 (the 1992 Act)  
This section requires that Council Tax must be set before 11 March, in the financial year preceding that for which it is set.
- S32 the 1992 Act  
This section sets out the calculations to be made in determining the budget requirements, including contingencies and financial reserves.
- S33 the 1992 Act  
This section requires the Council to set a balanced budget.
- S25 (1) Local Governance Act 2003 (the 2003 Act)  
The Chief Finance Officer of the Authority must report to it on the following matters:-
  - (a) the robustness of the estimates made for the purposes of the calculations; and
  - (b) the adequacy of the proposed financial reserves.
- S25 (2) the 2003 Act  
When the Council is considering calculations under S32, it must have regard to a report of the Chief finance Officer concerning the robustness of the estimates made for the purposes of the calculations and the adequacy of the proposed financial reserves.
- The Local Authorities (Functions & Responsibilities) (England) Regulations 2000 (as amended)

These Regulations set out what are to be the respective functions of Council and of the Cabinet. With regard to the setting of the budget and Council Tax for the forthcoming year, Regulations provide that the Leader formulates the plan or strategy (in relation to the control of the Council's borrowing or capital expenditure) and the preparation of estimates of the amounts to be aggregated in making the calculations under S32 of the 1992 Act. However, the adoption of any such plan or strategy/calculations is the responsibility of (full) Council.

13.2 This report meets those requirements.

13.3 The legislation that governs local government is changing significantly and the business plan will be kept under review to see if changes are needed as the changes in legislation are made available and clarified.

#### **14 HR advice**

14.1 The Service Director, HR & OD has been involved in the process surrounding savings in the service areas and with human resource implications arising from the proposals. This has included consultations with the trade unions in relation to the restructuring of services to deliver savings. Where restructuring of services proposes more than 20 redundancies an HR1 form for each service review has been completed and sent to both the recognised trade unions and the Insolvency Service. Savings from service reviews are realised once consultation on each review is completed. There are processes in place to carry out further consistent consultations arising from other service saving proposals over the next 12 months where there are human resource implications.

14.2 The Council has had good negotiation and consultation relationships with the Trade Unions and has looked at terms and conditions in the first two years of the business plan. Whilst pay incremental increases remain frozen for another year, pay inflation of 1% has been included within the base budget assumptions, although it is noted national pay negotiations have yet to conclude.

#### **15 Equalities assessment**

15.1 The business plan sets out Wiltshire's approach to stronger and more resilient communities, to our customers and access to services and information. It contains specific investment to support vulnerable adults and children in Wiltshire. The equalities implications of the long term strategies already approved were considered as part of the development of those strategies. For other proposals in the business plan, services have either carried out equalities impact assessments or where appropriate are doing so as part of developing the detailed arrangements for those proposals

#### **16 Environmental and climate change considerations**

16.1 The plan and budget have been developed to support stronger and more resilient communities in Wiltshire. The additional investment in Energy Efficiency to help reduce our carbon footprint will be funded from external income.

## **17 Risk Assessment**

- 17.1 The financial risk assessment that supports the 2013/14 budget is discussed below. Services have considered risk in developing the proposals for investment and savings shown in the financial plan and these will be reflected in their usual risk management arrangements.
- 17.2 The changes that have been made by the coalition government since May 2010 are significant, and further changes to the public sector are expected over the next few years. During 2013/14, we will need to consider whether further changes are needed to our structures and arrangements once the full details of legislative changes have been disclosed by the government.
- 17.3 Also, we have only received a two year financial settlement and the business plan may need to change once the settlement for 2015/16 is known.

## **18 Financial Implications**

- 18.1 In accordance with Section 25 of the Local Government Act 2003 and CIPFA Code of Practice, this section of the report sets out the Section 151 Officer's assessment of the major areas of risk in the 2011-12 to 2014-15 base budgets / Medium Term Financial Plan, and recommended budget options. It is presented in order to provide Members with assurances about the robustness of assumptions made, and to assist them in discharging their governance and monitoring roles during the forthcoming year.
- 18.2 Members are required under the 2003 Act to have regard to the Chief Financial Officer's report when making decisions about the budget calculations.
- 18.3 Section 25 of the Act also covers budget monitoring and this is a procedure which also helps to confirm the robustness of budgets. Current financial performance is taken into account in assessing the possible impact of existing pressures on the new year budgets. It also provides early indications of potential problems in managing the current year budget so that appropriate action may be taken. Members are asked to note therefore that the balanced budget forecast, has been included in our risk based assessment for balances. Budget monitoring is reinforced through close financial support to managers and services. These processes and controls will continue to be built upon for 2013/14, to maintain tight financial control.
- 18.4 In assessing the assumptions in the setting of the 2013/14 Council Tax I note that the Chief Officers have provided details of their service responsibilities and aims, together with explanations of current pressures and other issues. These narratives were set alongside each Service Director & Head of Service's base budget calculations, so as to put the figures in context and to help inform the formulation of this budget and the Council's proposed Business Plan. My assessment of all this information, following the risk assessment set out, is that the budget calculations are fair and robust, and reserves are adequate to reflect known circumstances.



- Assumptions around the base budget

18.5 2013/14 will be the fourth budget set for the new unitary Wiltshire Council. The economic downturn continues to mean that original assumptions around income growth in areas such as car parking have been amended to reflect the latest known position.

18.6 The financial assumptions are set out in detail in Appendix D to the financial plan 2011-15 update presented by Cabinet. These take account of key factors such as demographic and inflation rates of change.

## **19 Conclusions**

19.1 The Council's business plan, supported by its financial plan 2011/15 and the budget for 2013/14 sets a clear direction for the coming years, and the budget proposals within that are robust. The Council is thus assessed as financially viable with sound and strong financial standing to set a frozen Council Tax.

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Date of report: 14<sup>th</sup> February 2013

### **Background Papers:**

The following unpublished documents have been relied on in the preparation of this report:

Various budget working papers in services  
Business & Financial plans 2011-15

## **Appendices**

- 1 – Cabinet’s Updated Business & Financial plans 2013-15, which includes budget proposals for 2013/14 and budget book**
  - Appendix A – Financial Plan Update**
  - Appendix B – Service Budget summary**
  - Appendix C – 2013/14 Individual Service Budget Book**
  - Appendix D – Assumptions used to set the budget**
  - Appendix E – Capital Programme**
  - Appendix F – Housing Revenue Account**
  - Appendix G – Fees and Charges**
- 2 – General Fund Reserves assessment**
- 3 - Consultations Feedback**
  - i. Budget Task Group – 25<sup>th</sup> January 2013**
  - ii. Group Leaders JCC – 6<sup>th</sup> February 2013**
  - iii. Special Overview and Scrutiny – 7<sup>th</sup> February 2013 – *enclosed separately at Agenda item 7e)***
- 4i & ii – Lobbying letter regarding the provisional 2013/14 funding settlement and the Secretary of State’s response**

**Cabinet proposed update to the 2011-15 Financial Plan**

**See separate document, and appendices enclosed at Agenda Item 7d)**

## General Fund Reserve Risk Assessment

No.	Year	Risk Event	Low = 0% - 25%	Risk %	Potential Net Financial Impact £000	Reserve Requirement			
			Medium = 26% - 50%			High = 51% - 100%	2012- 13 £000	2013- 14 £000	2014- 15 £000
1	2012-13	Potential use of reserves in previous year based on this risk assessment	Low	0%	-	-			
	2013-14		Low	0%	-		-		
	2014-15		Low	5%	2,000			100	
	2015-16		Low	5%	2,000			100	
2	2012-13	The future years funding settlement is even worse than anticipated	Low	0%	-	-			
	2013-14		Low	0%	-		-		
	2014-15		Low	10%	3,000			300	
	2015-16		Medium	30%	5,000			1,500	

No.	Year	Risk Event	Low = 0% - 25% Medium = 26% - 50% High = 51% - 100%	Risk %	Potential Net Financial Impact £000	Reserve Requirement			
						2012-13 £000	2013-14 £000	2014-15 £000	2015-16 £000
3	2012-13	System thinking transformational savings not delivered	Low	10%	500	50			
	2013-14		Low	10%	4,000		400		
	2014-15		Low	10%	4,000			400	
	2015-16		Medium	30%	5,000				1,500
3	2012-13	Procurement savings not delivered	Low	15%	6,400	960			
	2013-14		Low	10%	1,000		100		
	2014-15		Low	10%	2,000			200	
	2015-16		Medium	30%	3,000				900

No.	Year	Risk Event	Low = 0% - 25%	Risk %	Potential Net Financial Impact £000	Reserve Requirement				
			Medium = 26% - 50%			2012-13 £000	2013-14 £000	2014-15 £000	2015-16 £000	
			High = 51% - 100%							
4	2012-13	Above assumed inflationary increases in non-pay and utilities greater than already provided for in the medium term plan	Low	10%	1,000	100				
	2013-14		Low	10%	1,000		100			
	2014-15		Medium	30%	1,000			300		
	2015-16		Medium	30%	1,000				300	
5	2012-13	Increase in pay costs above pay settlement / assumptions	Low	10%	1,600	160				
	2013-14		Low	5%	1,600		80			
	2014-15		Low	10%	1,600			160		
	2015-16		Low	10%	1,600				160	

No.	Year	Risk Event	Low = 0% - 25% Medium = 26% - 50% High = 51% - 100%	Risk %	Potential Net Financial Impact £000	Reserve Requirement			
						2012-13 £000	2013-14 £000	2014-15 £000	2015-16 £000
6	2012-13	Adult Social care costs increase due to greater than forecast demand or complexity	Low	25%	2,000	500			
	2013-14		Medium	40%	3,000		1,200		
	2014-15		Medium	40%	2,000			800	
	2015-16		Low	20%	2,000				400
7	2012-13	Harmonisation costs insufficient / fund harmonisation team	Medium	30%	2,000	600			
	2013-14		Low	0%	-		-		
	2014-15		Low	0%	-			-	
	2015-16		Low	0%	-				-

No.	Year	Risk Event	Low = 0% - 25% Medium = 26% - 50% High = 51% - 100%	Risk %	Potential Net Financial Impact £000	Reserve Requirement			
						2012-13 £000	2013-14 £000	2014-15 £000	2015-16 £000
8	2012-13	Service savings not delivered / identified	Medium	26%	14,757	3,837			
	2013-14		Medium	35%	6,000		2,100		
	2014-15		Medium	26%	6,000			1,560	
	2015-16		Medium	26%	6,000				1,560
9	2012-13	Partnership liability gives rise to grant clawback guarantees	Low	5%	1,000	50			
	2013-14		Low	10%	1,000		100		
	2014-15		Low	10%	1,000			100	
	2015-16		Low	5%	1,000				50



No.	Year	Risk Event	Low = 0% - 25%	Risk %	Potential Net Financial Impact £000	Reserve Requirement			
			Medium = 26% - 50%			2012-13 £000	2013-14 £000	2014-15 £000	2015-16 £000
			High = 51% - 100%						
10	2012-13	Insurance liability/claims premiums /level of deductibles rise above provision	Medium	26%	500	130			
	2013-14		Low	10%	2,000		200		
	2014-15		Low	10%	1,000			100	
	2015-16		Low	10%	1,000				100
11	2012-13	The level of funds within the self insurance fund is unable to cover a catastrophic incident affecting our buildings, including schools.	Medium	30%	2,500	750			
	2013-14		Medium	30%	2,500		750		
	2014-15		Medium	30%	2,500			750	
	2015-16		Low	15%	2,500				375

No.	Year	Risk Event	Low = 0% - 25%	Risk %	Potential Net Financial Impact £000	Reserve Requirement			
			Medium = 26% - 50%			2012-13 £000	2013-14 £000	2014-15 £000	2015-16 £000
			High = 51% - 100%						
12	2012-13	H & S breaches resulting in legal action. New legislation means increased monitoring and requirements. A new reporting system will help identify trends.	Low	10%	200	20			
	2013-14		Low	10%	200		20		
	2014-15		Low	10%	200			20	
	2015-16		Low	10%	200				20
13	2012-13	Employment tribunal action	Medium	30%	1,000	300			
	2013-14		Medium	30%	1,000		300		
	2014-15		low – 20%	15%	1,000			150	
	2015-16		low – 20%	15%	1,000				150

No.	Year	Risk Event	Low = 0% - 25% Medium = 26% - 50% High = 51% - 100%	Risk %	Potential Net Financial Impact £000	Reserve Requirement			
						2012-13 £000	2013-14 £000	2014-15 £000	2015-16 £000
14	2012-13	Levies from partner organisations could exceed increases in matched funding	Low	10%	400	40			
	2013-14		Low	10%	450		45		
	2014-15		Low	10%	500			50	
	2015-16		Low	10%	550				55
15	2012-13	MTFP provides for additional revenue funding to meet additional costs arising from capital investment but costs may be understated	Low	2%	1,500	23			
	2013-14		Low	15%	1,500		225		
	2014-15		Low	20%	3,000			600	
	2015-16		Medium	30%	5,000				1,500

No.	Year	Risk Event	Low = 0% - 25% Medium = 26% - 50% High = 51% - 100%	Risk %	Potential Net Financial Impact £000	Reserve Requirement			
						2012-13 £000	2013-14 £000	2014-15 £000	2015-16 £000
16	2012-13	Major fraud	Low	5%	100	5			
	2013-14		Low	5%	100		5		
	2014-15		Low	5%	100			5	
	2015-16		Low	5%	100				5
17	2012-13	LG Pension Scheme – employer contribution increase above budget	Low	0%	2,000	-			
	2013-14		Low	0%	2,000		-		
	2014-15		Medium	50%	2,000			1,000	
	2015-16		Medium	50%	2,000				1,000

No.	Year	Risk Event	Low = 0% - 25% Medium = 26% - 50% High = 51% - 100%	Risk %	Potential Net Financial Impact £000	Reserve Requirement			
						2012-13 £000	2013-14 £000	2014-15 £000	2015-16 £000
18	2012-13	Failure to collect debt beyond provision	Low	10%	1,000	100			
	2013-14		Low	10%	1,000		100		
	2014-15		Low	10%	1,000			100	
	2015-16		Low	10%	1,000				100
19	2012-13	Adverse winter increases call on operational costs	Medium	30%	2,000	600			
	2013-14		Medium	30%	2,000		600		
	2014-15		Medium	30%	2,000			600	
	2015-16		Medium	30%	2,000				600

No.	Year	Risk Event	Low = 0% - 25%	Risk %	Potential Net Financial Impact £000	Reserve Requirement			
			Medium = 26% - 50%			High = 51% - 100%	2012-13 £000	2013-14 £000	2014-15 £000
20	2012-13	Unforeseen events / contingency	Low	10%	2,000	200			
	2013-14		Low	10%	2,000		200		
	2014-15		Medium	50%	3,000			1,500	
	2015-16		Medium	75%	2,000				1,500
21	2012-13	Fluctuation in borrowing costs/interest receipts.	Low	10%	-1,000	-100			
	2013-14		Medium	50%	-1,000		-500		
	2014-15		Medium	50%	-1,000			-500	
	2015-16		Medium	50%	-1,000				-500

No.	Year	Risk Event	Low = 0% - 25%	Risk %	Potential Net Financial Impact £000	Reserve Requirement			
			Medium = 26% - 50%			High = 51% - 100%	2012-13 £000	2013-14 £000	2014-15 £000
22	2012-13	Waste recycling performance does not improve resulting in Landfill Allowance Tax liabilities above budget	Low	15%	1,000	150			
	2013-14		Low	10%	1,000		100		
	2014-15		Low	5%	2,000			100	
	2015-16		Low	5%	2,000				100
23	2012-13	Equal Pay claims required to settle around 'unlawful' protection payments.	Low	10%	-	0			

No.	Year	Risk Event	Low = 0% - 25%	Risk %	Potential Net Financial Impact £000	Reserve Requirement			
			Medium = 26% - 50%			High = 51% - 100%	2012-13 £000	2013-14 £000	2014-15 £000
24	2012-13	Sensitivity for safeguarding and looked after children additional costs incurred.	-	-	-	-			
	2013-14		Medium	35%	4,000		1,400		
	2014-15		Medium	30%	4,000			1,200	
	2015-16		Low	15%	4,000				600
		<b>TOTALS</b>				<b>8,475</b>	<b>7,625</b>	<b>9,695</b>	<b>12,175</b>



## Budget Task Group

25 January 2013

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### 1. Membership & Apologies

- a. Cllr Pip Ridout (Chair)  
Cllr Mike Hewitt  
Cllr Nigel Carter  
Cllr John Brady  
An apology for absence was received from Cllr Trevor Carbin and Cllr Mark Packard
- b.
- c. Also present:  
Michael Hudson, Director of Finance  
Teresa Goddard, Scrutiny Officer  
Fiona Fitzpatrick, Interim Service Director Safeguarding

### 2. Budget Monitoring Report Period 9

Discussed period 9 of the Budget Monitoring Report, figures were made available at the meeting as released after the agenda had been dispatched.

The report showed there were additional cost pressures in Looked After Children but had been dealt with following December's Cabinet decision to transfer £1.7m from the reserves. Although there has been further cost pressure from Safeguarding Children which has arisen since the report, this reflects the national increase of children in care and the effect on Wiltshire. It also reflects the extra input into the service following the Ofsted inspection in March of last year. However, overall the Director of Finance was still confident of a balanced budget due to other actions to reduce spending.

### 3. Investment proposals for 2013/14

The Director of Finance presented the changes in funding for 2013/14 and the implications of the change in government funding formula. The overall cash affect of this is £9.8 million reduction, that is 3%.

He set out that there are three main areas of growth. Investing in communities, protecting vulnerable people, funding inflation and cost pressures.

- Inflation

There is a difference between cash reduction and real reduction. Real reduction includes demand and inflation. The level of inflation is less than forecast due to greater challenge and lower inflation. The assumptions for inflation have been set out at Appendix 3 and were discussed. The Director of Finance noted some pressures were due to changes in government policy, we now have to fund redundancy costs for teachers through academies in special measures. The health watch policy is an additional cost, and pension changes change in that also. Pay inflation is negotiated nationally, but Wiltshire is providing for 1% on the assumption this will be the agreed uplift at conclusion of those discussions.

- Communities

The Director of Finance set out this relates to two areas – car park income, largely due to the success of the reduction in the price of annual/season tickets and of the ‘free days’ for Town Councils to allocate. In addition, additional investment was put into Waste for the contract and MBT site. This was in line with the plan

- Vulnerable people

The Director of Finance set out the growth factors in adults referring to the report and details of population projections. Discussions followed on this and were agreed by the Group.

The Interim Service Director, Safeguarding joined the meeting and the Director of Finance and her set out the reasons for the proposed additional growth in safeguarding and looked after children’s budget. The Director of Finance set out the impact of sensitivity analysis and the uncertainties of accurate predictions given the nature of care and age of those being cared for. He set out how this was thus provided for in reserves so that the Council could meet its corporate parenting role without finance being the barrier to care, whilst also requiring rigour in assessments and focus on longer term prevention. The Interim Service Director, Safeguarding set out how she had introduced ‘gateway panels’ to assess care / placements to help with this process. The Group asked questions around the knowledge of the team and ability to predict, what was being done to change the position in the future and how we compared to other authorities when we benchmarked. Replies were given and the Group agreed that the growth and provision in reserves was prudent and good practice and supported this.

#### **4. Reserves**

There is a huge amount of volatility in new funding methods. Funding assumptions are based on untested assumptions, and risks include the closure of the two largest NNDR payers.

The suggestion is to create a level of reserves and earmark for specific purposes. It is a very full and frank assessment of reserves.

The reserves amount has been decreasing over the past few years and members were keen to ensure the Council has sufficient reserves. The Director of Finance agreed and noted there are no statutory guidelines or levels it was for his posts determination. He set out that his approach was to do this on an assessment of risk which is appended to the report and members reviewed that and agreed with the assessment. The Group did welcome the fact that no money was being taken out of reserves to prop up the general fund and that the future plans saw more going back into reserves.

## **5. Recommendations**

Task Group agrees the pressures have to be considered and we take them as they are with the shortfall.

The methodology used throughout this report by the Section 151 officer is endorsed by the Task Group.

To aim to bring the reserves back up in the medium term financial plan.

## **6. Next Meeting Date**

7 February 2013 Extraordinary Meeting of the Overview and Scrutiny Management Committee for the Annual Budget Review.

**Notes produced by:  
Teresa Goddard (Scrutiny Officer)**

# MINUTES

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**Meeting:** Group Leaders Meeting with Non-Domestic Ratepayers  
**Place:** Council Chamber, Monkton Park, Chippenham, SN15 1ER  
**Date:** Wednesday 6 February 2013  
**Time:** 4.00 - 4.30 pm

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Please direct any enquiries on these Minutes to Kieran Elliott of Democratic Services, County Hall, Trowbridge, BA14 8JN. Direct line 01225 718504 or email [kieran.elliott@wiltshire.gov.uk](mailto:kieran.elliott@wiltshire.gov.uk)

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**In attendance:**

Councillor Jane Scott, Leader of the Council, Conservative Group Leader  
Councillor Jon Hubbard, Liberal Democrat Group Leader  
Councillor Nigel Carter, Devizes Guardians Group Leader  
Councillor Ricky Rogers, Labour Group Leader  
Councillor John Thomson, Deputy Leader of the Council, Cabinet Member for Adult Care, Communities and Housing  
Carlton Brand, Corporate Director, Wiltshire Council  
Michael Hudson, Service Director (Finance), Wiltshire Council  
Pam Denton, Senior Democratic Services Officer, Wiltshire Council  
Ken Teal, Federation of Small Businesses (FSB)

1. **Wiltshire Council's Financial Plan Update 2013/14**

Michael Hudson, Service Director (Finance) presented the Wiltshire Council Financial Plan Update 2013/14.

The Council's budget was £9.852 million down from the previous year when taking into account the 2012/13 government grant and council tax, compared to 2013/14.

The Council was committed to continuing the freeze in Council Tax for the forthcoming year. The budget also included 1% put aside to cover pay inflation increase.

The Council was continuing to invest in key frontline services such as safeguarding vulnerable children/adults and waste, with a total increased investment of £17.804 million.

Procurement had been an area of large savings, such as with £1.2 million saved with regards the Highways Contract, and a saving of £400,000 from the extension of leisure contracts. In total, savings of £27.656 million had been identified for 2013/14. The largest tranche of savings had been achieved through service efficiencies.

The Service Director (Finance) stated the budget for 2012/13 was anticipated to be balanced.

Details were provided of the central government formula for calculating the grant to Wiltshire from collected business rates, and the current multiplier for business rates was stated to be 46.2p for those with a rateable value under £18,000 and 47.1p for those with a rateable value over £18,000.

The Leader of the Council welcomed questions from the Non-Domestic ratepayer present. There would also be the opportunity to submit questions and comments following the meeting.

The Leader and Deputy Leader provided details of Council investment in superfast broadband to cover 91% of Wiltshire by 2016 and would be capable of handling all streaming requirements of businesses for the region.

It was also noted that there were also further opportunities to make representations when the Budget would be discussed at the following meetings:

- Overview and Scrutiny – 7 February 2013
- Cabinet – 12 February 2013
- Council – 26 February 2013

# MINUTES EXTRACT

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**Meeting:** Group Leaders Meeting with Trade Union Representatives  
**Place:** Council Chamber, Monkton Park, Chippenham, SN15 1ER  
**Date:** Wednesday 6 February 2013  
**Time:** 2.30 - 3.35 pm

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Please direct any enquiries on these Minutes to Kieran Elliott of Democratic Services, County Hall, Trowbridge, BA14 8JN. Direct line 01225 718504 or email [kieran.elliott@wiltshire.gov.uk](mailto:kieran.elliott@wiltshire.gov.uk)

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**In attendance:**

Councillor Jane Scott, Leader of the Council, Conservative Group Leader  
Councillor Jon Hubbard, Liberal Democrat Group Leader  
Councillor Nigel Carter, Devises Guardians Group Leader  
Councillor Ricky Rogers, Labour Group Leader  
Councillor John Thomson, Deputy Leader of the Council, Cabinet Member for Adult Care, Communities and Housing  
Mike Osment, UNISON  
John Hawkins, ATL  
Mike Harrison, NUT  
Alan Tomala, UNITE  
Jenny Fivash, UNISON  
Carlton Brand, Corporate Director, Wiltshire Council  
Michael Hudson, Service Director (Finance), Wiltshire Council  
Barry Pirie, Service Director (Human Resources and Organisational Development), Wiltshire Council  
Joanne Pitt, Service Head - Human Resources Strategy and Policy, Wiltshire Council  
Paul Loach, Head of Service - Human Resources Operations  
Lorraine Nowlan, Human Resources - Operations Manager, Wiltshire Council  
Pam Denton, Senior Democratic Services Officer, Wiltshire Council

**Apologies:**

Sue Anderson, UNISON  
Tina Green, UNISON  
Sue Dawson, ATL  
Jenny Marshall, UNITE  
David Brown, NAHT  
Siobainn Chaplin, CYWU  
Ian Phillips, NASUWT  
David Nicholson, ASCL  
Marion Gatrell, VOICE  
Richard Harris, CYWU

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## MINUTES

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The Council was continuing to invest in key frontline services such as safeguarding vulnerable children/adults and waste, with a total increased investment of £17.804 million.

Procurement had been an area of large savings, such as with £1.2 million saved with regards the Highways Contract, and a saving of £400,000 from the extension of leisure contracts. In total, savings of £27.656 million had been identified for 2013/14. The largest tranche of savings had been achieved through service efficiencies.

The Service Director (Finance) stated the budget for 2012/13 was anticipated to be balanced.

The Leader of the Council welcomed questions from the Trade Union representatives present. There would also be the opportunity to submit questions and comments following the meeting.

The level of central government funding reduction for Wiltshire was raised, and details were given of changes to government formulas, reallocation to academies, and Wiltshire historically receiving back less of its collected Business Support Rate than more deprived areas nationally. Additional funds resulting from the transition of Public Health into the Local Authority were noted, as well as the level of grant from the Educational Support Fund not being released until 31 March 2013.

In response to queries on the level of lobbying to central government undertaken by the Council, The Leader of the Council provided details on officer, partner and cross-party elected member efforts to lobby for the best deal on funding for Wiltshire. The Service Director (Finance) offered to discuss with Trade Unions other ways that they could carry out joint lobbying in future.

The Service Director (Finance) offered to circulate to attendees a link to the Department for Communities and Local Government (DCLG) website which demonstrated how Wiltshire's allocation of Business Support Grant funding was calculated, and offered to engage with the Trade Unions to co-ordinate lobbying efforts for Wiltshire.

It was also noted that there were also further opportunities to make representations when the Budget would be discussed at the following meetings:

- Overview and Scrutiny – 7 February 2013
- Cabinet – 12 February 2013
- Council – 26 February 2013

## Provisional Settlement Lobbying

Jane Scott OBE  
Leader of the Council

11<sup>th</sup> January 2013

Dear Mr Pickles

### **WILTSHIRE COUNCIL LOBBYING ON THE 2013/14 DRAFT FINANCIAL SETTLEMENT - LOCALISATION OF COUNCIL TAX SUPPORT ON PARISH COUNCILS**

I am writing as part of the consultation to the draft settlement you announced on 19<sup>th</sup> December 2012. In particular, we have concerns with regards to the impact of the localisation of council tax support on Wiltshire Parish Councils and our belief that you have incorrectly calculated the grant element you say is identified for that purpose and draw your attention to the significant impact it has on Wiltshire Council's funding. I understand Melksham Town Council have also raised this issue with you under separate cover.

I also stress we want to work with your department to find a solution that meets your goals of both localism and encouraging people back to work. I have appended a more detailed analysis of the issues we would like considered. In summary, it is our view that the draft financial settlement means that:

- in relation to the funding reduction for Council Tax Benefit Wiltshire will see a reduction of 16% rather than the 10% originally announced.
- the calculation of the parish grant is actually part of that additional reduction we face, and is still £0.3 million short of we calculate the reduction; and
- the change hits hardest those parishes with higher levels of deprivation, e.g. Trowbridge and Salisbury at a time we are trying to promote localism.

We request that you reconsider this aspect of the formulae and make suggestion to improve this process for future years, but in the meantime we request that the additional pressure placed on local authorities in our position is acknowledged; and that for authorities such as ourselves that have committed to passport the grant you mention in relation to parishes, we should receive a *one off* top up for any shortfall arising from the difference between your method of calculating and ours. In Wiltshire this is around £0.3 million and we believe we are the worst hit authority in the country.



Page 2 of 2

11<sup>th</sup> January 2013

We look forward to your consideration of the issues we have raised and in particular our request for you to revise or appraise the funding for the impact on Parish Councils and local authorities.

Yours sincerely

*Paper copy printed with digital signature*

**Jane Scott, OBE**

**Leader of Wiltshire Council**

Telephone: 01225 713111

Email: [jane.scott@wiltshire.gov.uk](mailto:jane.scott@wiltshire.gov.uk)

*Paper copy printed with digital signature*

**Jon Hubbard**

**Leader of the Liberal Democrat Party – Wiltshire Council**

Telephone: 01225 807969

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[Murrisona@parliament.uk](mailto:Murrisona@parliament.uk)  
[John.glen.mp@parliament.uk](mailto:John.glen.mp@parliament.uk)

Wiltshire Association of Local Councils [office@wiltshire-alc.org.uk](mailto:office@wiltshire-alc.org.uk)

## **WILTSHIRE COUNCIL LOBBYING ON THE 2013/14 DRAFT FINANCIAL SETTLEMENT - LOCALISATION OF COUNCIL TAX SUPPORT ON PARISH COUNCILS**

### **Background**

Wiltshire Council is making £10 million of cash savings and £32 million real cost savings in 2013/14, on top of £60 million of real savings in the last two years. The Council faces £11 million cash reduction in 2014/15 which equates, we think, to £30 million of real cuts.

We do not disagree all public bodies need to look at how they can deliver services cheaper. We are an exemplar in your '50 Ways local authorities can save money'. I can tell you we have done 48 out of the 50, and were the first large authority to operate without a Chief Executive. We are not afraid to tackle and challenge the norm here in Wiltshire. What we need to do though is do that in a planned and efficient way. Your proposals are not that.

I will not go over the ins and outs of the local Council Tax Support scheme impact on council's tax bases, as you are aware of these. I would like to draw your attention though to the impact this has on the cash position, not the spending power, of Council's such as ours that have significant numbers of parish and town councils (256 in Wiltshire). This is regardless of the amount of eligible support. As well as the impact this has on localism and the potential to cut across your own policies and legislation, such as the Open Public Services White Paper.

### **Our contentions**

#### **1 – The calculation of the 10%**

As we understand the original goal was to reduce the cost of Council Tax Benefit (CTB) by 10% and encourage people off benefit and back into work. First of all, can I reiterate that is a challenge that Wiltshire Council accepted and supports. However, the reduction we have seen is not 10% as we had thought it would be. We had assumed that as this was described as a 10% reduction on CTB, we would see a reduction in our grant at worst case based on 2013/14 projections of £2.750m (10% of our projected CTB before applying any new scheme - £27.5 million). Instead we note that the 10% has been calculated as follows:

2010/11 Council Tax Benefit – £26.658 million less £3.127 million, which is an 11.7% reduction. Of the remaining £23.531 million after reductions for other precepting bodies (Police and Fire) Wiltshire Council's grant element is declared as £20,482,839. Of course as the baseline data used is 2010/11, the actual level of reduction is even higher than the 11.7% - we estimate this is closer to a 15% reduction.

So already we feel we have been hit by a much higher level than stated by ministers. That is before we consider the impact that assumptions about future increases in Council Tax properties noted in the Autumn Statement.

## 2 – Operation and Simplicity of the scheme

I do not want to dwell too much on the operation of the Council Tax Support Scheme; Wiltshire approved its on 13<sup>th</sup> November 2012 (link to our report). What I would reiterate is that this is far from simple. In Wiltshire we managed the migration recently from four benefit systems into one (the second largest data migration ever undertaken and the largest merger of more than one system). We recognised at that time the Welfare Reform changes and ensured our data was able to be interrogated to give us the maximum information about the locations and details of our benefit claimants. Over the last nine months we have used that data to drive our scheme. It also enables us to pinpoint to parish level the impact precisely on parish tax bases, something we know other councils cannot. This enables us also to look at the whole impact of Welfare Reform changes including the Occupancy and Benefit caps alongside Council Tax changes.

## 3 – The calculation of the grant to parish councils

Our second concern is the unforeseen consequences, as we perceive it to be, of the impact then of the tax base reduction on parish councils that has led to a hurried insertion of an un-ringfenced grant to resolve the position. We have two problems with that. Firstly, the money as we see it comes from applying a percentage to the Council Tax element of our RSG. That is the same grant element that has already been reduced as noted above to achieve the 10%. So by taking another top slice off as a suggested grant for parishes goes beyond the 10% you originally quoted and is yet another additional cut on local authority spending.

We estimate the grant reduction if, as Wiltshire intends, passporting through the grant level to parishes is actually closer to a 16% reduction in our cash.

Secondly, the way you have calculated this is crude. We understand that the £1,149,323 quoted for the Parish element of Wiltshire's Council Tax Support funding was calculated as a proportionate share based on 2012 Council Tax Levels:

	£	% of Total
Wiltshire Council Tax Requirement	221,268,739	94.39%
Parish Precepts	13,154,080	5.61%
Total	<u>234,422,819</u>	
Local Council Tax Support Funding	20,482,839	
Split thus on a ratio of 94.39 : 5.61 as follows:		
Wiltshire Council Share	19,333,516	
Parish Council Share	1,149,323	

However, our detailed calculation of the true impact of the scheme on our parish and town councils just to standstill with 0% increase is £1.4 million (see attached). Taking account of an average increase of 2.2% would increase this to £1.5 million.

That is significantly more than the grant figure you noted. If we passport the £1.149 million that equates to a cut in our funding via the back door of greater than £250,000, and still leaves a hole.

There is an additional problem in that your timing meant that in our case 10 parish councils had already set their precept with a further 56 submitted when you announced the changes. As there was a commitment given to NALC that the tax base would be looked upon favourably with the likelihood being for parishes they would be unaffected this was unforeseen. You need to understand how these bodies operate in terms of ability to meet and set their budgets in order to meet out deadline for issuing Council Tax bills. To meet, amend and consider the changes and then find savings, on what are often very small budgets means we have to take the decision in 2013/14 to support them due to your timing and lack of consideration of this fact. That is yet more cuts to our funds not mentioned or acknowledged anywhere in your statements.

Finally, in relation to this point what the scheme also means is that it creates perverse incentives and a lack of ability for parishes to plan. I say this as the analysis we have of people on Council Tax support that affects the tax base is only ever a snap shot in time. A slight swing of either people coming off or on support can impact a parish significantly. If this is positioned well, as we set out further in this letter, it has the potential to increase the focus of our joint working with parishes to promote employment. Managed poorly and this has the ability to throw those parishes with real deprivation into financial crisis and those most in need of support losing yet more services.

#### **4 – The impact on localism**

The reason we are so concerned with the changes is definitely our drive to deliver both localism and increased employment in Wiltshire. The scheme as set out means that the parish and town council's most affected are those with the most deprivation, as these are our areas with most reductions for those affected by the Council Tax support changes. We have detailed mapping we can provide in support of that. An example is Trowbridge which has a tax base reduction of 1,650, high levels of deprivation and over 2,600 on benefit. The impact to Trowbridge Town Council is £198,000 at a standstill precept. The same is true for other areas, such as Salisbury, Melksham, Warminster, Devizes, Calne, Marlborough and Royal Wootton Bassett.

In Wiltshire I am championing localism and have attached just a few examples of how we are working with our parish and town councils to deliver services for local people by local people. This often means we have passed on service delivery to them, and they have developed local schemes to improve the opportunities for those communities.

I am also aware that the plans have caused distress to parish councils with regards to the perceived impact on their independence. This does not help in the fostering of our relationships and ongoing working with these bodies. Yet again we will work through the consequences of your clumsy

communications, but this is an example where language and lack of engagement has caused us more time diverted to manage relationships that were working well, rather than the day job.

That day job including working with these very bodies to go even further with our devolvement to local people as we look at how we run our buildings and which services can be provided and by whom.

### **Our proposal to help**

We in Wiltshire believe that where there are problems there are always solutions, so to be helpful we have also set out ways we think we can help you and your Department deliver all of your objectives, including reduced spending.

Firstly, we request that the additional pressure placed on local authorities in our position is acknowledged and that for authorities such as ourselves that have committed to passport the grant you mention in relation to parishes, we should receive a one off top up for any shortfall arising from the difference between your method of calculating and ours. In Wiltshire this is around £0.3 million and we believe we are the worst hit authority in the country.

Going forward I have already set in place a working group of my officers and representatives of Wiltshire's parish and town councils to develop a solution for 2014/15. I want that to look at a wide range of issues, including how we can work with parish councils to encourage council tax collection; promotion of employment; the management of services between the council and parishes, as well as other local bodies; better financial planning and modeling and options for reductions in cost bases. We will do this with the aim to meet the real impact of your proposals.

So for example Parish Council's provide vast amounts of valuable services for their communities, this can be anything from grounds maintenance, public toilets to community centres and support for childcare. We will work with them to see how much further we can go to promote more volunteering work from those on support to both help reduce costs and enable individuals to return to work and bolster self esteem which helps in peoples attempts to gain employment. All of this I feel, along with the attached examples, is true 'Big Society', but it takes time. At best the impact of your proposals gives impetus to going even further with our conversations. At worst it creates panic, worsens relationships and stifles joint working.

I feel this work will also support and inform your consideration of any 'capping' or referendum proposals for parish precept levels, as whilst I agree all public bodies should be challenged I do feel that if certain conditions can be met to demonstrate efficiency then one off rises could be agreed without the costly burden of a referendum. For example see Amesbury Parish Council's reasons for their recent increase. This supports the Council's and Government's drive to create more jobs.

## **Conclusion**

I therefore ask you to consider our position and proposals. We invite you, Brandon Lewis and / or you civil servants to come and visit Wiltshire to see exactly what we are doing; the great work we have done on Welfare Reform; our work on localism with Parish Councils; and to discuss our innovative ideas to make your scheme work for everyone.

## **Appendices**

- Appendix i – **Examples of how Wiltshire Council is working with its Parish & Town Councils**
- Appendix ii - **True impact for 2013/14 of tax base changes on individual parish and town council's in Wiltshire at assumed 0% Council Tax increase**
- Appendix iii - **Potential impact for 2013/14 of tax base changes on individual parish and town council's in Wiltshire at assumed 2.2% Council Tax increase**

## Examples of how Wiltshire Council is working with its Parish & Town Councils

### Amesbury Parish Council

Amesbury Town Council's Precept was increased in 2012/13 by £7.78 per band D property, with local support, in order to repay a 10 year loan from the Public Works Loan Board. The loan of £250,000 enabled the Town Council to purchase a site for a new museum. This project was considered a local priority. Amesbury was suffering an economic downturn, with footfall in the town centre affected by the nationwide economic climate, roadworks, and out-of-town competition. The proximity of Stonehenge – which sits within the parish boundaries – could no longer be ignored, and should, it was felt, be used to the town's advantage.

Archaeological work was – and still is – taking place in Amesbury, and a Mesolithic settlement has been uncovered. Once the museum is properly up and running, these finds will be displayed there. Talks have taken place with Stonehenge, who are happy to encourage people to visit Amesbury once there is something to see.

It is the intention that the building of the museum itself will be part-funded through S.106 money from a large housing development to the south of the town. Other funding avenues are being explored by the Museum Trust.

The Town Council is committed to providing support of the museum to satisfy the terms of the loan, which could require future financial input.

Last year's increase in the Precept was purely to cover the loan repayment. No further % increase was made. In preparing this year's budget, the constraints being imposed without support from the Council have made it difficult to fund even the basic projects without generating a 5% increase.

The future wish for Amesbury to become a stop-off point for visitors to Stonehenge will require particular enhancements – a Tourist Information point (the Community Shop, supported by the Town Council, currently gives limited advice, but is costing the Town council £10,000/year to run); enhancement of the toilets; a tourist map, to name but a few.

If we are finding it difficult to balance the budget to fund only the day-to-day running of the town, it will be impossible to undertake any future capital projects to move the town forward.

We are proposing a modest increase for 2013/14 and if we were to be capped in the future there is no doubt we would have to cut back on the services we currently provide.

## **Cricklade**

Cricklade, the smallest town in the county, offers a range of services including a community run Leisure Centre, a drop in centre for the elderly and vulnerable, it has 2 churchyards and a cemetery, a museum, a skatepark, play areas, a community garden, woods and playing fields. All of these either rely on and have received funding from the Town Council or are totally funded through its precept or grant funding. A town that is steeped in history, part of the Cotswold Water Park, a favourite with walkers using the Thames Path and winners of the national Britain In Bloom Champion of Champion title means that it is right to make the most of an emerging tourism industry to help re-generate the High Street. The Town Council took on the running of the Tourist Information Point when Wiltshire Council withdrew its annual £8,000 funding in 2010. A severe lack of adequate car parking was addressed in 2011 when local people were consulted about the development of a new 45 space car park and gave the Town Council a mandate to take on a Public Works Loan of £140,000. After many years of only modest increases in the precept, an increase of 8.1% allowed the build to go ahead.

It's clear that the reduction in our tax base will lead to uncertainty for our future plans for enhancing the town as well as our ongoing service commitments. (New capital projects such as the enhancement of a newly acquired area of public open space may now have to be put on hold.) We welcome the efforts of Wiltshire Council to try to work with town and parish councils towards funding this deficit in the short term. However, from being in charge of our destiny – a welcome ingredient of localism – Cricklade is now subject to grant funding on political whim with no guarantees about future financial help.

Cricklade is proposing a small increase in its precept for 2013/14. In future years, any cap might trigger significant referendum costs. For example, a cap at 2% for our particular precept level (£242,841 in 2012/13) equates to around £5,000. So even a small rise in our precept over this 2% when matched against the cost of a referendum may not make it worthwhile. Alongside this, that cap at £5,000 may significantly restrict Cricklade's ability to deliver more services and projects at a local level.



## **Malmesbury**

The precept for Malmesbury Town Council was increased substantially few years ago as a consequence of the Town Council taking over responsibility for the Town Hall. This necessitated a loan from the Public Works Loan Board of £650,000 payable over a 25 year period to undertake urgent repairs and improvements. The project was considered a local priority supported by the residents to ensure the facility remained available for use by local groups. A key element in the project was the securing of space at a peppercorn rent for the Athelstan museum to enable them to develop and provide a centre for visitors to and residents of our historic town. The refurbishment also provided toilet accommodation available for use by the public

Whilst the Town Hall provides the administration offices for the Town Council it acts as a community hall for the Malmesbury Community Area and requires an annual subsidy of around £130,000 from the town's precept. This Council also provides a Tourist Information Centre for the area aimed at developing and encouraging economic growth in Malmesbury and the surrounding areas.

For several years Malmesbury Town Council has taken responsibility with the neighbouring parish council for operating and maintaining the local cemetery without charge falling upon the Unitary Council. In addition, the Town Council has provided and a number of play areas to serve the growing population. These play areas require regular maintenance and improvement to ensure compliance with safety legislation.

The Town Council works closely with Wiltshire Council to ensure that any development in and around the town recognizes the importance of the historic setting and is of benefit to the community. The current economic climate has impacted upon the commercial sustainability of the town centre and there has been an increase in joint working with Wiltshire Council to seek ways in which the situation may be improved.

The Town Council has endeavoured to maintain the level of tax payable for the last three years, using money taken from balances to support additional spending over and above that raised from income and council tax. A situation which cannot continue indefinitely and one not helped by the recent downward adjustment to the level of Band D properties.

The town is steadily growing and the demands upon facilities increasing. One more year of supporting from balances and we are going to find it difficult to balance the budget to fund the day-to-day running of the town without a substantial rise in the council tax. We are proposing a modest increase of 1.9% for 2013/14 and if we were to be capped in the future the only options would be to cease undertaking any but essential repairs and minor improvements, reduce the services we offer and look to Wiltshire Council to take responsibility for burials etc.

## **Melksham**

Melksham Town Council has managed to avoid any increase to the Band D equivalent charge for the last four years. This is unsustainable over the longer term and the achievement of a balanced budget in 2013-14 will only be possible through the use of reserves.

The ever increasing costs associated with the provision of the Assembly Hall, an integral social and recreational offering at the very heart of the community and a complementary facility to the exciting proposed community campus; the investment required for Neighbourhood Planning to fulfil the Town Council's desire to embrace the Government's Big Society/Localism agenda; and pro active support for the "Town Team" initiative to reinvigorate and promote economic and employment opportunities in the town's commercial centre, will all place an increasing strain on the Town Council's already stretched financial resources and capability.

The Town Council feels strongly that the timing and scope of the tax base adjustment to support the principles of localised council tax support jeopardises our ability to fund ongoing and future projects to take Melksham forward. This scenario will only be exacerbated by the introduction of any future capping proposals which would inevitably lead to a dramatic reduction and realignment of services and facilities provided.

## **Salisbury**

The Town Council has taken on the running of the local crematoriums, including the funding of the mercury abatement. It also runs the local council offices and market. Schemes such as the Mercury abatement has come via one off loans and smaller increases in precept levels.

## Appendix ii

### True impact for 2013/14 of tax base changes on individual parish and town council's in Wiltshire at assumed 0% Council Tax increase

Parish / Town	2013/14 Band D Tax Base after Adj for Benefits and Collection Rate	12/13 Band D charge	12/13 precept	13/14 precept if using 12/13 band D	Difference ie. GRANT	13/14 taxbase before changes 30 Nov 12	13/14 precept if using 13/14 taxbase before adj 30 Nov and 12/13 band D	Difference ie. grant	Difference between the differences
Aldbourn Parish Council	753.64	33.87	27,500.00	25,525.79	-1,974.21	819.94	27,771.37	-2,245.58	-271.37
Alderbury Parish Council	910.35	31.11	30,000.00	28,320.99	-1,679.01	966.97	30,082.44	-1,761.45	-82.44
All Cannings Parish Council	249.04	34.53	9,351.00	8,599.35	-751.65	269.99	9,322.75	-723.40	28.25
Allington Parish Council	175.54	41.41	7,980.00	7,269.11	-710.89	189.42	7,843.88	-574.77	136.12
Alton Parish Council	103.44	19.54	2,250.00	2,021.22	-228.78	117.68	2,299.47	-278.25	-49.47
Alvediston Parish Meeting	45.59	0.00	0.00	0.00	0.00	46.17	0.00	0.00	0.00
Amesbury Town Council	3,376.35	54.90	206,000.00	185,361.62	-20,638.39	3,780.85	207,568.67	-22,207.05	-1,568.66
Ansty Parish Council	72.43	19.62	1,400.00	1,421.08	21.08	73.23	1,436.77	-15.70	-36.77
Ashton Keynes Parish Council	641.26	47.87	32,050.00	30,697.12	-1,352.88	676.62	32,389.80	-1,692.68	-339.80
Atworth Parish Council	476.76	28.57	14,622.00	13,621.03	-1,000.97	509.92	14,568.41	-947.38	53.59
Avebury Town Council	215.71	46.73	11,100.00	10,080.13	-1,019.87	250.99	11,728.76	-1,648.63	-628.76
Barford St Martin Parish Council	192.83	33.88	7,370.00	6,533.08	-836.92	223.65	7,577.26	-1,044.18	-207.26

Parish / Town	2013/14 Band D Tax Base after Adj for Benefits and Collection Rate	12/13 Band D charge	12/13 precept	13/14 precept if using 12/13 band D	Difference ie. GRANT	13/14 taxbase before changes 30 Nov 12	13/14 precept if using 13/14 taxbase before adj 30 Nov and 12/13 band D	Difference ie. grant	Difference between the differences
Baydon Parish Council	282.77	40.18	11,905.00	11,361.70	-543.30	299.28	12,025.07	-663.37	-120.07
Beechingstoke Parish Council	65.64	0.00	0.00	0.00	0.00	71.83	0.00	0.00	0.00
Berwick Bassett & W/Bourne Monkton Parish Council	85.96	6.48	600.00	557.02	-42.98	95.87	621.24	-64.22	-21.24
Berwick St James Parish Council	73.34	15.32	1,250.00	1,123.57	-126.43	81.93	1,255.17	-131.60	-5.17
Berwick St John Parish Council	132.86	23.50	3,000.00	3,122.21	122.21	137.52	3,231.72	-109.51	-231.72
Berwick St Leonard Parish Council	15.00	0.00	0.00	0.00	0.00	17.69	0.00	0.00	0.00
Biddestone Parish Council	237.56	29.46	7,000.00	6,998.52	-1.48	252.76	7,446.31	-447.79	-446.31
Bishops Cannings Parish Council	722.19	18.17	13,900.00	13,122.19	-777.81	792.43	14,398.45	-1,276.26	-498.45
Bishopstone Parish Council	259.33	18.12	5,000.00	4,699.06	-300.94	280.22	5,077.59	-378.53	-77.59
Bishopstrow Parish Council	62.43	14.16	900.00	884.01	-15.99	64.70	916.15	-32.14	-16.15
Bowerchalke Parish Council	166.67	25.06	4,500.00	4,176.75	-323.25	179.69	4,503.03	-326.28	-3.03
Box Parish Council	1,443.63	85.77	131,189.00	123,820.15	-7,368.85	1,542.98	132,341.39	-8,521.25	-1,152.39
Boyton Parish Council	86.55	10.16	900.00	879.35	-20.65	91.62	930.86	-51.51	-30.86
Bradford On Avon Town Council	3,615.22	88.95	354,157.00	321,573.82	-32,583.18	4,028.10	358,299.50	-36,725.68	-4,142.50
Bratton Parish Council	481.94	46.58	24,500.00	22,448.77	-2,051.23	525.94	24,498.29	-2,049.52	1.71

Parish / Town	2013/14 Band D Tax Base after Adj for Benefits and Collection Rate	12/13 Band D charge	12/13 precept	13/14 precept if using 12/13 band D	Difference i.e. GRANT	13/14 taxbase before changes 30 Nov 12	13/14 precept if using 13/14 taxbase before adj 30 Nov and 12/13 band D	Difference i.e. grant	Difference between the differences
Braydon Parish Council	22.84	0.00	0.00	0.00	0.00	25.60	0.00	0.00	0.00
Bremhill Parish Council	440.69	10.83	5,000.00	4,772.67	-227.33	462.14	5,004.98	-232.30	-4.98
Brinkworth Parish Council	573.87	26.89	16,000.00	15,431.36	-568.64	598.15	16,084.25	-652.89	-84.25
Britford Parish Council	169.21	3.23	600.00	546.55	-53.45	186.47	602.30	-55.75	-2.30
Broad Hinton & W/Bourne Bassett Parish Council	376.44	13.82	5,500.00	5,202.40	-297.60	392.48	5,424.07	-221.67	75.93
Broad Town Parish Council	253.67	12.75	3,400.00	3,234.29	-165.71	270.29	3,446.20	-211.91	-46.20
Broadchalke Parish Council	304.88	18.65	6,000.00	5,686.01	-313.99	321.56	5,997.09	-311.08	2.91
Brokenborough Parish Council	98.90	13.15	1,265.00	1,300.54	35.54	101.18	1,330.52	-29.98	-65.52
Bromham Parish Council	737.77	42.12	34,000.00	31,074.87	-2,925.13	811.71	34,189.23	-3,114.35	-189.23
Broughton Gifford Parish Council	325.75	21.38	7,500.00	6,964.54	-535.47	348.68	7,454.78	-490.24	45.22
Bulford Parish Council	1,055.47	36.00	39,336.33	37,996.92	-1,339.41	1,131.99	40,751.64	-2,754.72	-1,415.31
Bulkington Parish Council	118.20	36.62	4,500.00	4,328.48	-171.52	122.56	4,488.15	-159.66	11.85
Burbage Parish Council	735.01	41.68	32,910.00	30,635.22	-2,274.78	790.41	32,944.29	-2,309.07	-34.29
Burcombe Parish Council	57.77	23.34	1,500.00	1,348.35	-151.65	62.95	1,469.25	-120.90	30.75
Buttermere Parish Council	29.98	0.00	0.00	0.00	0.00	31.53	0.00	0.00	0.00

Parish / Town	2013/14 Band D Tax Base after Adj for Benefits and Collection Rate	12/13 Band D charge	12/13 precept	13/14 precept if using 12/13 band D	Difference i.e. GRANT	13/14 taxbase before changes 30 Nov 12	13/14 precept if using 13/14 taxbase before adj 30 Nov and 12/13 band D	Difference i.e. grant	Difference between the differences
Calne Town Council	5,080.29	199.94	1,172,825.00	1,015,753.18	-157,071.82	5,878.14	1,175,275.31	-159,522.13	-2,450.31
Calne Without Parish Council	1,077.06	5.32	6,000.00	5,729.96	-270.04	1,138.59	6,057.30	-327.34	-57.30
Castle Combe Parish Council	162.75	24.59	4,250.00	4,002.02	-247.98	177.98	4,376.53	-374.51	-126.53
Chapmanslade Parish Council	300.52	15.87	5,000.00	4,769.25	-230.75	315.77	5,011.27	-242.02	-11.27
Charlton Parish Council	224.44	20.54	4,800.00	4,610.00	-190.00	237.43	4,876.81	-266.81	-76.81
Charlton St Peter & Wilsford Parish Council	83.64	9.44	800.00	789.56	-10.44	89.61	845.92	-56.36	-45.92
Cherhill Parish Council	333.64	18.99	6,800.00	6,335.82	-464.18	357.11	6,781.52	-445.70	18.48
Cheverill Magna (Great Cheverell) Parish Council	238.32	31.92	8,171.00	7,607.17	-563.83	252.94	8,073.84	-466.67	97.16
Chicklade Parish Council	38.01	0.00	0.00	0.00	0.00	39.43	0.00	0.00	0.00
Chilmark Parish Council	227.81	27.51	6,500.00	6,267.05	-232.95	243.56	6,700.34	-433.28	-200.34
Chilton Foliat Parish Council	189.71	29.70	5,665.00	5,634.39	-30.61	201.08	5,972.08	-337.69	-307.08
Chippenham Town Council	11,285.48	134.29	1,701,390.00	1,515,527.11	-185,862.89	12,632.66	1,696,439.91	-180,912.80	4,950.09
Chippenham Without Parish Council	84.73	43.55	3,675.00	3,689.99	14.99	87.38	3,805.40	-115.41	-130.40
Chirton Parish Council	171.01	10.87	2,000.00	1,858.88	-141.12	182.75	1,986.49	-127.61	13.51

Parish / Town	2013/14 Band D Tax Base after Adj for Benefits and Collection Rate	12/13 Band D charge	12/13 precept	13/14 precept if using 12/13 band D	Difference i.e. GRANT	13/14 taxbase before changes 30 Nov 12	13/14 precept if using 13/14 taxbase before adj 30 Nov and 12/13 band D	Difference i.e. grant	Difference between the differences
Chitterne Parish Council	127.18	42.89	6,000.00	5,454.75	-545.25	139.50	5,983.16	-528.40	16.85
Cholderton Parish Council	84.51	39.11	3,600.00	3,305.19	-294.81	91.21	3,567.22	-262.04	32.78
Christian Malford Parish Council	340.05	26.32	9,000.00	8,950.12	-49.88	352.83	9,286.49	-336.37	-286.49
Chute Forest Parish Council	86.44	34.88	5,750.00	3,015.03	-2,734.97	86.44	3,015.03	0.00	2,734.97
Chute Parish Council	163.32	30.81	2,600.00	5,031.89	2,431.89	171.25	5,276.21	-244.32	-2,676.21
Clarendon Park Parish Council	113.09	13.12	1,500.00	1,483.74	-16.26	118.46	1,554.20	-70.45	-54.20
Clyffe Pypard Parish Council	136.44	13.99	2,000.00	1,908.80	-91.20	145.77	2,039.32	-130.53	-39.32
Codford Parish Council	323.11	16.57	6,000.00	5,353.93	-646.07	364.62	6,041.75	-687.82	-41.75
Colerne Parish Council	916.96	49.49	47,619.66	45,380.35	-2,239.31	968.15	47,913.74	-2,533.39	-294.08
Collingbourne Ducis Parish Council	357.32	45.12	17,427.00	16,122.28	-1,304.72	388.74	17,539.95	-1,417.67	-112.95
Collingbourne Kingston Parish Council	203.63	42.25	9,500.00	8,603.37	-896.63	223.50	9,442.88	-839.51	57.13
Compton Bassett Parish Council	99.11	26.25	2,870.00	2,601.64	-268.36	111.51	2,927.14	-325.50	-57.14
Compton Chamberlayne Parish Council	58.90	40.53	2,250.00	2,387.22	137.22	61.48	2,491.78	-104.57	-241.78
Coombe Bissett Parish Council	351.22	30.68	11,000.00	10,775.43	-224.57	368.41	11,302.82	-527.39	-302.82
Corsham Town Council	4,281.79	116.68	560,090.00	499,599.26	-60,490.74	4,833.88	564,017.12	-64,417.86	-3,927.12

Parish / Town	2013/14 Band D Tax Base after Adj for Benefits and Collection Rate	12/13 Band D charge	12/13 precept	13/14 precept if using 12/13 band D	Difference i.e. GRANT	13/14 taxbase before changes 30 Nov 12	13/14 precept if using 13/14 taxbase before adj 30 Nov and 12/13 band D	Difference i.e. grant	Difference between the differences
Corsley Parish Council	327.53	14.62	5,000.00	4,788.49	-211.51	340.18	4,973.43	-184.94	26.57
Coulston Parish Council	77.31	24.72	1,960.00	1,911.10	-48.90	79.40	1,962.77	-51.66	-2.77
Cricklade Town Council	1,484.71	150.15	242,841.00	222,929.21	-19,911.79	1,619.62	243,185.94	-20,256.74	-344.94
Crudwell Parish Council	491.28	28.01	14,095.00	13,760.75	-334.25	508.93	14,255.13	-494.38	-160.13
Dauntsey Parish Council	241.90	31.30	8,000.00	7,571.47	-428.53	257.30	8,053.49	-482.02	-53.49
Devizes Town Council	3,738.57	105.50	464,632.00	394,419.14	-70,212.87	4,394.81	463,652.46	-69,233.32	979.54
Dilton Marsh Parish Council	646.63	26.25	19,500.00	16,974.04	-2,525.96	737.37	19,355.96	-2,381.93	144.04
Dinton Parish Council	278.80	33.23	10,000.00	9,264.52	-735.48	302.47	10,051.08	-786.55	-51.08
Donhead St Andrew Parish Council	247.32	21.48	5,000.00	5,312.43	312.43	253.44	5,443.89	-131.46	-443.89
Donhead St Mary Parish Council	449.87	27.06	13,000.00	12,173.48	-826.52	489.40	13,243.16	-1,069.68	-243.16
Downton Parish Council	1,233.27	33.17	45,137.00	40,907.57	-4,229.43	1,363.35	45,222.32	-4,314.75	-85.32
Durnford Parish Council	175.68	11.14	2,050.00	1,957.08	-92.92	188.87	2,104.01	-146.94	-54.01
Durrington Town Council	2,036.25	47.86	104,603.00	97,454.93	-7,148.08	2,177.66	104,222.81	-6,767.88	380.19
East Kennett Parish Council	50.90	0.00	0.00	0.00	0.00	55.27	0.00	0.00	0.00
East Knoyle Parish Council	324.00	20.95	7,000.00	6,787.80	-212.20	342.61	7,177.68	-389.88	-177.68
Easterton Parish Council	227.64	51.68	12,800.00	11,764.44	-1,035.56	243.80	12,599.58	-835.15	200.42



Parish / Town	2013/14 Band D Tax Base after Adj for Benefits and Collection Rate	12/13 Band D charge	12/13 precept	13/14 precept if using 12/13 band D	Difference i.e. GRANT	13/14 taxbase before changes 30 Nov 12	13/14 precept if using 13/14 taxbase before adj 30 Nov and 12/13 band D	Difference i.e. grant	Difference between the differences
Easton Grey Parish Council	44.18	0.00	0.00	0.00	0.00	45.52	0.00	0.00	0.00
Easton Royal Parish Council	136.80	36.62	4,995.00	5,009.62	14.62	141.86	5,194.91	-185.30	-199.91
Ebbesbourne Wake Parish Council	97.55	9.88	1,000.00	963.79	-36.21	103.90	1,026.53	-62.74	-26.53
Edington Parish Council	318.78	17.56	6,000.00	5,597.78	-402.22	345.03	6,058.73	-460.95	-58.73
Enford Parish Council	238.10	24.50	6,439.00	5,833.45	-605.55	263.31	6,451.10	-617.65	-12.10
Erlestone Parish Council	87.42	57.71	5,300.00	5,045.01	-254.99	92.24	5,323.17	-278.16	-23.17
Etchilhampton Parish Council	67.88	19.92	1,500.00	1,352.17	-147.83	73.84	1,470.89	-118.72	29.11
Everleigh Parish Council	87.55	36.21	3,300.00	3,170.19	-129.81	92.35	3,343.99	-173.81	-43.99
Figheledean Parish Council	214.61	70.58	16,497.00	15,147.17	-1,349.83	233.14	16,455.02	-1,307.85	41.98
Firsdow Parish Council	273.53	24.76	7,000.00	6,772.60	-227.40	279.60	6,922.90	-150.29	77.10
Fittleton Parish Council	101.82	38.28	4,000.00	3,897.67	-102.33	110.00	4,210.80	-313.13	-210.80
Fonhill Bishop Parish Council	41.96	0.00	0.00	0.00	0.00	47.18	0.00	0.00	0.00
Fonhill Gifford Parish Council	54.81	24.34	1,400.00	1,334.08	-65.92	60.43	1,470.87	-136.79	-70.87
Fovant Parish Council	310.54	18.27	6,000.00	5,673.57	-326.43	338.19	6,178.73	-505.17	-178.73
Froxfield Parish Council	133.36	28.95	4,500.00	3,860.77	-639.23	157.68	4,564.84	-704.06	-64.84
Fyfield & West Overton Parish	372.05	23.04	9,000.00	8,572.03	-427.97	398.26	9,175.91	-603.88	-175.91

Parish / Town	2013/14 Band D Tax Base after Adj for Benefits and Collection Rate	12/13 Band D charge	12/13 precept	13/14 precept if using 12/13 band D	Difference i.e. GRANT	13/14 taxbase before changes 30 Nov 12	13/14 precept if using 13/14 taxbase before adj 30 Nov and 12/13 band D	Difference i.e. grant	Difference between the differences
Grafton Parish Council	319.08	19.40	6,500.00	6,190.15	-309.85	341.50	6,625.10	-434.95	-125.10
Great Bedwyn Parish Council	545.44	25.28	15,000.00	13,788.72	-1,211.28	610.71	15,438.75	-1,650.03	-438.75
Great Hinton Parish Council	101.82	18.07	1,800.00	1,839.89	39.89	103.05	1,862.11	-22.23	-62.11
Great Somerford Parish Council	364.89	18.18	6,895.00	6,633.70	-261.30	380.85	6,923.85	-290.15	-28.85
Great Wishford Parish Council	130.95	17.73	2,500.00	2,321.74	-178.26	144.56	2,563.05	-241.31	-63.05
Grimstead Parish Council	263.41	12.76	3,500.00	3,361.11	-138.89	273.23	3,486.41	-125.30	13.59
Grittleton Parish Council	267.27	14.70	3,934.00	3,928.87	-5.13	276.59	4,065.87	-137.00	-131.87
Ham Parish Council	103.31	15.06	1,500.00	1,555.85	55.85	105.46	1,588.23	-32.38	-88.23
Hankerton Parish Council	147.12	22.99	3,500.00	3,382.29	-117.71	151.89	3,491.95	-109.66	8.05
Heddington Parish Council	180.68	13.87	2,750.00	2,506.03	-243.97	198.88	2,758.47	-252.43	-8.47
Heytesbury & Knook Parish Council	319.79	25.99	9,400.00	8,311.34	-1,088.66	362.78	9,428.65	-1,117.31	-28.65
Heywood Parish Council	287.03	12.69	3,911.00	3,642.41	-268.59	305.04	3,870.96	-228.55	40.04
Hilmarton Parish Council	290.43	24.84	7,700.00	7,214.28	-485.72	310.86	7,721.76	-507.48	-21.76
Hilperton Parish Council	1,733.23	12.49	24,238.72	21,648.04	-2,590.68	1,898.09	23,707.14	-2,059.10	531.58
Hindon Parish Council	221.56	32.34	7,500.00	7,165.25	-334.75	242.01	7,826.60	-661.35	-326.60
Holt Parish Council	642.03	24.23	16,899.00	15,556.39	-1,342.61	700.83	16,981.11	-1,424.72	-82.11

Parish / Town	2013/14 Band D Tax Base after Adj for Benefits and Collection Rate	12/13 Band D charge	12/13 precept	13/14 precept if using 12/13 band D	Difference i.e. GRANT	13/14 taxbase before changes 30 Nov 12	13/14 precept if using 13/14 taxbase before adj 30 Nov and 12/13 band D	Difference i.e. grant	Difference between the differences
Horningsham Parish Council	151.82	51.74	8,500.00	7,855.17	-644.83	171.69	8,883.24	-1,028.07	-383.24
Hullavington Parish Council	464.47	35.15	17,000.00	16,326.12	-673.88	487.29	17,128.24	-802.12	-128.24
Idmiston Parish Council	871.80	24.37	22,000.00	21,245.77	-754.23	909.72	22,169.88	-924.11	-169.88
Keevil Parish Council	225.42	26.21	6,000.00	5,908.26	-91.74	230.81	6,049.53	-141.27	-49.53
Kilminster Parish Council	130.57	29.03	4,000.00	3,790.45	-209.55	139.31	4,044.17	-253.72	-44.17
Kington Langley Parish Council	347.74	50.86	19,038.00	17,686.06	-1,351.94	372.83	18,962.13	-1,276.08	75.87
Kington St Michael Parish Council	282.87	41.69	12,630.00	11,792.85	-837.15	305.53	12,737.55	-944.70	-107.55
Lacock Parish Council	480.51	22.18	11,100.00	10,657.71	-442.29	513.40	11,387.21	-729.50	-287.21
Landford Parish Council	563.41	31.11	18,000.00	17,527.69	-472.31	587.04	18,262.81	-735.13	-262.81
Langley Burrell Parish Council	123.36	33.07	4,350.00	4,079.52	-270.48	132.67	4,387.40	-307.88	-37.40
Latton Parish Council	226.52	23.40	5,689.00	5,300.57	-388.43	241.62	5,653.91	-353.34	35.09
Laverstock & Ford Parish Council	2,188.48	12.45	28,855.00	27,246.58	-1,608.42	2,361.25	29,397.56	-2,150.99	-542.56
Lea & Cleverton Parish Council	390.23	21.60	8,518.00	8,428.97	-89.03	401.00	8,661.60	-232.63	-143.60
Leigh Parish Council	137.05	23.86	3,500.00	3,270.01	-229.99	149.23	3,560.63	-290.61	-60.63
Limpley Stoke Parish Council	289.49	38.22	11,465.00	11,064.31	-400.69	298.83	11,421.28	-356.97	43.72
Little Bedwyn Parish Council	127.91	17.52	2,248.40	2,240.98	-7.42	135.28	2,370.11	-129.12	-121.71

Parish / Town	2013/14 Band D Tax Base after Adj for Benefits and Collection Rate	12/13 Band D charge	12/13 precept	13/14 precept if using 12/13 band D	Difference i.e. GRANT	13/14 taxbase before changes 30 Nov 12	13/14 precept if using 13/14 taxbase before adj 30 Nov and 12/13 band D	Difference i.e. grant	Difference between the differences
Little Cheverell Parish Council	76.88	31.02	2,500.00	2,384.82	-115.18	80.77	2,505.49	-120.67	-5.49
Little Somerford Parish Council	180.77	32.99	6,000.00	5,963.60	-36.40	187.12	6,173.09	-209.49	-173.09
Longbridge Deverill Parish Council	370.92	10.11	4,000.00	3,750.00	-250.00	394.41	3,987.49	-237.48	12.51
Luckington Parish Council	284.34	15.98	4,800.00	4,543.75	-256.25	301.18	4,812.86	-269.10	-12.86
Ludgershall Town Council	1,281.90	70.12	105,000.00	89,886.83	-15,113.17	1,497.25	104,987.17	-15,100.34	12.83
Lydiard Millicent Parish Council	731.91	18.83	14,000.00	13,781.87	-218.13	752.84	14,175.98	-394.11	-175.98
Lydiard Tregoze Parish Council	201.52	33.40	7,500.00	6,730.77	-769.23	222.42	7,428.83	-698.06	71.17
Lyneham & Bradenstoke Parish Council	1,438.51	22.90	35,000.00	32,941.88	-2,058.12	1,531.98	35,082.34	-2,140.46	-82.34
Maiden Bradley Parish Council	123.42	72.46	9,977.83	8,943.01	-1,034.82	136.69	9,904.56	-961.54	73.27
Malmesbury Town Council	1,841.44	169.11	345,279.00	311,405.92	-33,873.08	2,056.54	347,781.48	-36,375.56	-2,502.48
Manningford Parish Council	182.95	32.93	6,300.00	6,024.54	-275.46	196.70	6,477.33	-452.79	-177.33
Marden Parish Council	51.14	6.11	350.00	312.47	-37.53	61.12	373.44	-60.98	-23.44
Market Lavington Parish Council	726.32	56.57	44,500.00	41,087.92	-3,412.08	793.74	44,901.87	-3,813.95	-401.87
Marlborough Town Council	3,086.98	121.72	407,000.00	375,747.21	-31,252.79	3,400.67	413,929.55	-38,182.35	-6,929.55
Marston Meysey Parish Council	108.41	21.58	2,270.00	2,339.49	69.49	111.08	2,397.11	-57.62	-127.11

Parish / Town	2013/14 Band D Tax Base after Adj for Benefits and Collection Rate	12/13 Band D charge	12/13 precept	13/14 precept if using 12/13 band D	Difference i.e. GRANT	13/14 taxbase before changes 30 Nov 12	13/14 precept if using 13/14 taxbase before adj 30 Nov and 12/13 band D	Difference i.e. grant	Difference between the differences
Marston Parish Council	75.70	25.00	2,000.00	1,892.50	-107.50	79.88	1,997.00	-104.50	3.00
Melksham Town Council	4,179.74	68.42	342,050.00	285,977.81	-56,072.19	4,924.51	336,934.97	-50,957.16	5,115.03
Melksham Without Parish Council	2,760.00	37.93	107,000.00	104,686.80	-2,313.20	3,017.44	114,451.50	-9,764.70	-7,451.50
Mere Parish Council	1,060.62	74.56	90,000.00	79,079.83	-10,920.17	1,213.67	90,491.24	-11,411.41	-491.24
Mildenhall Parish Council	206.23	32.05	7,000.00	6,609.67	-390.33	225.62	7,231.12	-621.45	-231.12
Milston Parish Council	52.45	14.62	800.00	766.82	-33.18	55.65	813.60	-46.78	-13.60
Milton Lilbourne Parish Council	248.57	27.37	7,000.00	6,803.36	-196.64	264.17	7,230.33	-426.97	-230.33
Minety Parish Council	665.02	17.92	12,000.00	11,917.16	-82.84	686.65	12,304.77	-387.61	-304.77
Monkton Farleigh Parish Council	165.58	22.48	4,300.00	3,722.24	-577.76	192.30	4,322.90	-600.67	-22.90
Netheravon Parish Council	367.42	49.80	20,500.00	18,297.52	-2,202.48	416.52	20,742.70	-2,445.18	-242.70
Netherhampton Parish Council	191.36	9.04	1,750.00	1,729.89	-20.11	207.55	1,876.25	-146.36	-126.25
Nettleton Parish Council	324.54	14.87	5,000.00	4,825.91	-174.09	339.80	5,052.83	-226.92	-52.83
Newton Tony Parish Council	164.58	40.59	7,125.00	6,680.30	-444.70	176.28	7,155.21	-474.90	-30.21
North Bradley Parish Council	656.27	11.83	8,345.00	7,763.67	-581.33	707.65	8,371.50	-607.83	-26.50
North Newnton Parish Council	182.07	15.43	3,000.00	2,809.34	-190.66	192.38	2,968.42	-159.08	31.58
North Wraxall Parish Council	199.83	12.27	2,500.00	2,451.91	-48.09	203.51	2,497.07	-45.15	2.93

Parish / Town	2013/14 Band D Tax Base after Adj for Benefits and Collection Rate	12/13 Band D charge	12/13 precept	13/14 precept if using 12/13 band D	Difference i.e. GRANT	13/14 taxbase before changes 30 Nov 12	13/14 precept if using 13/14 taxbase before adj 30 Nov and 12/13 band D	Difference i.e. grant	Difference between the differences
Norton & Foxley Parish Meeting	62.61	0.00	0.00	0.00	0.00	63.59	0.00	0.00	0.00
Norton Bavant Parish Council	54.23	0.00	0.00	0.00	0.00	54.89	0.00	0.00	0.00
Oaksey Parish Council	219.33	53.84	12,852.00	11,808.73	-1,043.27	238.75	12,854.30	-1,045.57	-2.30
Odstock Parish Council	242.38	34.64	9,000.00	8,396.04	-603.96	265.12	9,183.76	-787.71	-183.76
Ogbourne St Andrew Parish Council	180.20	15.67	2,950.00	2,823.73	-126.27	189.23	2,965.23	-141.50	-15.23
Ogbourne St George Parish Council	208.56	22.29	4,750.00	4,648.80	-101.20	218.68	4,874.38	-225.57	-124.38
Orcheston Parish Council	100.80	13.88	1,500.00	1,399.10	-100.90	108.36	1,504.04	-104.93	-4.04
Patney Parish Council	60.45	7.34	500.00	443.70	-56.30	68.87	505.51	-61.80	-5.51
Pewsey Parish Council	1,364.22	57.05	87,000.00	77,828.75	-9,171.25	1,540.64	87,893.51	-10,064.76	-893.51
Pitton & Farley Parish Council	351.77	17.49	6,523.41	6,152.46	-370.95	377.34	6,599.68	-447.22	-76.27
Potterne Parish Council	547.64	25.76	16,000.00	14,107.21	-1,892.79	623.96	16,073.21	-1,966.00	-73.21
Poulshot Parish Council	142.54	31.89	5,000.00	4,545.60	-454.40	156.82	5,000.99	-455.39	-0.99
Preshute Parish Council	80.70	25.56	2,050.00	2,062.69	12.69	81.46	2,082.12	-19.43	-32.12
Purton Parish Council	1,580.21	99.67	165,430.00	157,499.53	-7,930.47	1,726.79	172,109.16	-14,609.63	-6,679.16
Quidhampton Parish Council	142.34	25.24	4,020.00	3,592.66	-427.34	160.16	4,042.44	-449.78	-22.44

Parish / Town	2013/14 Band D Tax Base after Adj for Benefits and Collection Rate	12/13 Band D charge	12/13 precept	13/14 precept if using 12/13 band D	Difference i.e. GRANT	13/14 taxbase before changes 30 Nov 12	13/14 precept if using 13/14 taxbase before adj 30 Nov and 12/13 band D	Difference i.e. grant	Difference between the differences
Ramsbury Parish Council	902.81	41.90	39,480.00	37,827.74	-1,652.26	962.11	40,312.41	-2,484.67	-832.41
Redlynch Parish Council	1,494.51	19.27	30,452.00	28,799.21	-1,652.79	1,581.06	30,467.03	-1,667.82	-15.03
Roundway Parish Council	1,923.22	28.60	58,682.00	55,004.09	-3,677.91	2,079.76	59,481.14	-4,477.04	-799.14
Rowde Parish Council	470.95	52.50	27,000.00	24,724.88	-2,275.13	514.61	27,017.03	-2,292.15	-17.03
Royal Wootton Bassett Town Council	3,894.10	184.28	787,090.00	717,604.75	-69,485.25	4,361.58	803,751.96	-86,147.21	-16,661.96
Rushall Parish Council	74.24	33.46	2,600.00	2,484.07	-115.93	76.52	2,560.36	-76.29	39.64
Salisbury City Council	13,518.68	90.00	1,380,162.60	1,216,681.20	-163,481.40	15,337.75	1,380,397.50	-163,716.30	-234.90
Savernake Parish Council	134.05	7.46	1,000.00	1,000.01	0.01	138.17	1,030.75	-30.74	-30.75
Seagry Parish Council	158.77	53.13	8,500.00	8,435.45	-64.55	162.14	8,614.50	-179.05	-114.50
Sedgehill & Semley Parish Council	269.68	17.86	4,920.00	4,816.48	-103.52	284.48	5,080.81	-264.33	-160.81
Seend Parish Council	510.31	18.63	9,761.00	9,507.08	-253.92	538.52	10,032.63	-525.55	-271.63
Semington Parish Council	368.87	18.95	7,500.00	6,990.09	-509.91	391.91	7,426.69	-436.61	73.31
Shalbourne Parish Council	298.92	0.00	0.00	0.00	0.00	315.38	0.00	0.00	0.00
Sherrington Parish Council	30.37	0.00	0.00	0.00	0.00	33.31	0.00	0.00	0.00
Sherston Parish Council	665.81	31.42	22,400.00	20,919.75	-1,480.25	729.12	22,908.95	-1,989.20	-508.95

Parish / Town	2013/14 Band D Tax Base after Adj for Benefits and Collection Rate	12/13 Band D charge	12/13 precept	13/14 precept if using 12/13 band D	Difference i.e. GRANT	13/14 taxbase before changes 30 Nov 12	13/14 precept if using 13/14 taxbase before adj 30 Nov and 12/13 band D	Difference i.e. grant	Difference between the differences
Shrewton Parish Council	710.21	23.41	18,000.00	16,626.02	-1,373.98	773.34	18,103.89	-1,477.87	-103.89
Sopworth Parish Council	59.94	8.14	500.00	487.91	-12.09	61.16	497.84	-9.93	2.16
South Newton Parish Council	214.15	18.56	4,700.00	3,974.62	-725.38	245.82	4,562.42	-587.80	137.58
South Wraxall Parish Council	214.72	9.28	2,000.00	1,992.60	-7.40	222.24	2,062.39	-69.79	-62.39
Southwick Parish Council	680.44	19.69	14,500.00	13,397.86	-1,102.14	757.12	14,907.69	-1,509.83	-407.69
St Paul Without	912.03	12.25	11,064.00	11,172.37	108.37	954.12	11,687.97	-515.60	-623.97
Stanton St Bernard Parish Council	81.04	17.72	1,500.00	1,436.03	-63.97	86.61	1,534.73	-98.70	-34.73
Stanton St Quintin Parish Council	253.88	17.90	4,750.00	4,544.45	-205.55	266.90	4,777.51	-233.06	-27.51
Stapleford Parish Council	125.25	26.64	3,650.00	3,336.66	-313.34	134.76	3,590.01	-253.35	59.99
Staverton Parish Council	663.36	31.37	22,411.00	20,809.60	-1,601.40	711.73	22,326.97	-1,517.37	84.03
Steeple Ashton Parish Council	417.59	45.16	20,000.00	18,858.36	-1,141.64	446.20	20,150.39	-1,292.03	-150.39
Steeple Langford Parish Council	232.79	20.31	5,000.00	4,727.96	-272.04	257.96	5,239.17	-511.20	-239.17
Stert Parish Council	90.45	10.00	912.40	904.50	-7.90	91.59	915.90	-11.40	-3.50
Stockton Parish Council	84.15	0.00	0.00	0.00	0.00	95.44	0.00	0.00	0.00
Stourton Parish Council	92.85	13.90	1,328.00	1,290.62	-37.39	100.40	1,395.56	-104.95	-67.56
Stratford Tony Parish Council	30.04	0.00	0.00	0.00	0.00	30.79	0.00	0.00	0.00



Parish / Town	2013/14 Band D Tax Base after Adj for Benefits and Collection Rate	12/13 Band D charge	12/13 precept	13/14 precept if using 12/13 band D	Difference i.e. GRANT	13/14 taxbase before changes 30 Nov 12	13/14 precept if using 13/14 taxbase before adj 30 Nov and 12/13 band D	Difference i.e. grant	Difference between the differences
Sutton Benger Parish Council	402.60	15.74	6,750.00	6,336.92	-413.08	429.04	6,753.09	-416.17	-3.09
Sutton Mandeville Parish Council	133.23	7.07	900.00	941.94	41.94	136.86	967.60	-25.66	-67.60
Sutton Veny Parish Council	300.52	37.49	12,000.00	11,266.49	-733.51	322.65	12,096.15	-829.65	-96.15
Swallowcliffe Parish Council	103.63	14.20	1,500.00	1,471.55	-28.45	107.93	1,532.61	-61.06	-32.61
Teffont Parish Council	138.60	49.85	6,785.00	6,909.21	124.21	144.99	7,227.75	-318.54	-442.75
Tidcombe & Fosbury Parish Council	51.58	0.00	0.00	0.00	0.00	53.19	0.00	0.00	0.00
Tidworth Town Council	1,933.79	78.93	170,000.00	152,634.04	-17,365.96	2,087.29	164,749.80	-12,115.76	5,250.20
Tilshead Parish Council	131.61	46.05	6,300.00	6,060.64	-239.36	139.06	6,403.71	-343.07	-103.71
Tisbury Parish Council	821.82	45.93	42,542.00	37,746.19	-4,795.81	939.40	43,146.64	-5,400.45	-604.64
Tockenham Parish Council	111.58	26.89	3,200.00	3,000.39	-199.61	120.47	3,239.44	-239.05	-39.44
Tollard Royal Parish Council	61.54	49.11	3,000.00	3,022.23	22.23	64.79	3,181.84	-159.61	-181.84
Trowbridge Town Council	9,352.50	119.93	1,319,488.00	1,121,645.33	-197,842.68	11,002.97	1,319,586.19	-197,940.87	-98.19
Upavon Parish Council	447.02	29.56	14,500.00	13,213.91	-1,286.09	489.42	14,467.26	-1,253.34	32.74
Upper Deverills Parish Council	164.35	34.98	5,850.00	5,748.96	-101.04	174.43	6,101.56	-352.60	-251.56
Upton Lovell Parish Council	84.63	32.31	2,800.00	2,734.40	-65.60	88.91	2,872.68	-138.29	-72.68
Upton Scudamore Parish Council	135.27	20.68	2,950.00	2,797.38	-152.62	143.69	2,971.51	-174.13	-21.51

Parish / Town	2013/14 Band D Tax Base after Adj for Benefits and Collection Rate	12/13 Band D charge	12/13 precept	13/14 precept if using 12/13 band D	Difference i.e. GRANT	13/14 taxbase before changes 30 Nov 12	13/14 precept if using 13/14 taxbase before adj 30 Nov and 12/13 band D	Difference i.e. grant	Difference between the differences
Urchfont Parish Council	468.98	53.27	27,300.00	24,982.56	-2,317.44	513.76	27,368.00	-2,385.43	-68.00
Warminster Town Council	5,527.97	72.05	453,318.00	398,290.24	-55,027.76	6,294.91	453,548.27	-55,258.03	-230.27
West Ashton Parish Council	300.43	13.33	4,250.00	4,004.73	-245.27	317.96	4,238.41	-233.67	11.59
West Dean Parish Council	93.37	38.00	4,000.00	3,548.06	-451.94	102.47	3,893.86	-345.80	106.14
West Knoyle Parish Council	61.72	32.76	2,200.00	2,021.95	-178.05	68.20	2,234.23	-212.28	-34.23
West Lavington Parish Council	440.08	40.69	19,200.00	17,906.86	-1,293.14	477.78	19,440.87	-1,534.01	-240.87
West Tisbury Parish Council	264.84	21.71	5,810.00	5,749.68	-60.32	279.00	6,057.09	-307.41	-247.09
Westbury Town Council	4,280.52	70.11	349,332.00	300,107.26	-49,224.74	4,988.44	349,739.53	-49,632.27	-407.53
Westwood Parish Council	459.22	20.85	10,500.00	9,574.74	-925.26	498.45	10,392.68	-817.95	107.32
Whiteparish Parish Council	667.35	39.26	27,500.00	26,200.16	-1,299.84	711.19	27,921.32	-1,721.16	-421.32
Wilcot & Huish Parish Council	261.69	14.98	3,999.00	3,920.12	-78.88	275.21	4,122.65	-202.53	-123.65
Wilsford-cum-Lake Parish Council	55.99	7.31	400.00	409.29	9.29	59.67	436.19	-26.90	-36.19
Wilton Town Council	1,206.41	81.71	112,713.00	98,575.76	-14,137.24	1,389.51	113,536.86	-14,961.10	-823.86
Wingfield Parish Council	182.02	29.14	5,500.00	5,304.06	-195.94	187.90	5,475.41	-171.34	24.59
Winsley Parish Council	886.20	19.51	18,000.00	17,289.76	-710.24	926.42	18,074.45	-784.69	-74.45
Winterbourne Parish Council	544.15	29.14	16,852.65	15,856.53	-996.12	579.29	16,880.51	-1,023.98	-27.86

Parish / Town	2013/14 Band D Tax Base after Adj for Benefits and Collection Rate	12/13 Band D charge	12/13 precept	13/14 precept if using 12/13 band D	Difference i.e. GRANT	13/14 taxbase before changes 30 Nov 12	13/14 precept if using 13/14 taxbase before adj 30 Nov and 12/13 band D	Difference i.e. grant	Difference between the differences
Winterbourne Stoke Parish Council	83.48	25.95	2,231.00	2,166.31	-64.69	88.59	2,298.91	-132.60	-67.91
Winterslow Parish Council	858.71	24.95	22,232.00	21,424.81	-807.19	899.06	22,431.55	-1,006.73	-199.55
Woodborough Parish Council	142.04	9.44	1,350.00	1,340.86	-9.14	145.18	1,370.50	-29.64	-20.50
Woodford Parish Council	221.23	17.13	4,000.00	3,789.67	-210.33	237.40	4,066.66	-276.99	-66.66
Wootton Rivers Parish Council	118.37	18.07	2,300.00	2,138.95	-161.05	130.58	2,359.58	-220.63	-59.58
Worton Parish Council	250.06	25.04	7,000.00	6,261.50	-738.50	275.46	6,897.52	-636.02	102.48
Wylve Parish Council	199.78	24.01	5,000.00	4,796.72	-203.28	213.10	5,116.53	-319.81	-116.53
Yatton Keynell Parish Council	351.82	23.39	8,750.00	8,229.07	-520.93	372.41	8,710.67	-481.60	39.33
Zeals Parish Council	254.09	18.56	5,504.00	4,715.91	-788.09	296.20	5,497.47	-781.56	6.53
	<b>164,575.59</b>		<b>13,154,080.00</b>	<b>11,738,617.88</b>	<b>-1,415,462.12</b>		<b>13,215,982.00</b>	<b>-1,477,364.11</b>	<b>-61,902.00</b>

Exc +ive values 3,573.93

Total Grant to pay - **1,419,036.04**

## Appendix iii

### Potential impact for 2013/14 of tax base changes on individual parish and town council's in Wiltshire at assumed 2.2% Council Tax increase

Town and Parish Councils	Tax Base	Precept £	Band D £	Change	Unadjusted £	Adjusted £	Difference %	2012 +2.2% £	precept unadjusted £	precept adjusted £	2013/14 shortfall £	available to WC £
	<b>2012/13</b>			<b>11/12-12/13</b>	<b>2013-2014 Band D Tax Base</b>							<b>74.75%</b>
Aldbourne	812.02	27,500.00	33.87	37.52 %	819.94	753.64	92%	34.62	28,382.34	26,087.35	- 2,294.98	- 1,715.50
Alderbury	964.25	30,000.00	31.11	-8.71%	966.97	910.35	94%	31.79	30,744.25	28,944.05	- 1,800.20	- 1,345.65
All Cannings	270.84	9,351.00	34.53	-0.43%	269.99	249.04	92%	35.29	9,527.86	8,788.54	- 739.32	- 552.64
Allington	192.73	7,980.00	41.41	-0.77%	189.42	175.54	93%	42.32	8,016.45	7,429.03	- 587.42	- 439.09
Alton	115.12	2,250.00	19.54	0.93%	117.68	103.44	88%	19.97	2,350.06	2,065.68	- 284.37	- 212.57
Alvediston	49.25	0.00	-	0.00%	46.17	45.59	99%	-	-	-	-	-
Amesbury Town	3,751.95	206,000.00	54.90	16.46 %	3,780.85	3,376.35	89%	56.11	212,135.1	189,439.57	- 22,695.61	- 16,964.96

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Ansty	71.34	1,400.00	19.62	12.18 %	73.23	72.43	99%	20.05	1,468.38	1,452.34	- 16.04	- 11.99
Ashton Keynes	669.54	32,050.00	47.87	-0.83%	676.62	641.26	95%	48.92	33,102.37	31,372.45	- 1,729.92	- 1,293.12
Atworth	511.83	14,622.00	28.57	1.06%	509.92	476.76	93%	29.20	14,888.92	13,920.70	- 968.22	- 723.75
Avebury Town	237.51	11,100.00	46.73	-2.61%	250.99	215.71	86%	47.76	11,986.80	10,301.89	- 1,684.90	- 1,259.47
Barford St Martin	217.51	7,370.00	33.88	0.68%	223.65	192.83	86%	34.63	7,743.96	6,676.81	- 1,067.15	- 797.70
Baydon	296.31	11,905.00	40.18	15.69 %	299.28	282.77	94%	41.06	12,289.62	11,611.66	- 677.97	- 506.78
Beechingstoke	71.54	0.00	-	0.00%	71.83	65.64	91%	-	-	-	-	-
Berwick Bassett & W/Bourne Monkton	92.63	600.00	6.48	5.02%	95.87	85.96	90%	6.62	634.90	569.28	- 65.63	- 49.06
Berwick St James	81.59	1,250.00	15.32	58.59 %	81.93	73.34	90%	15.66	1,282.78	1,148.29	- 134.49	- 100.53
Berwick St John	127.66	3,000.00	23.50	0.43%	137.52	132.86	97%	24.02	3,302.82	3,190.90	- 111.92	- 83.66

Berwick St Leonard	17.01	0.00	-	0.00%	17.69	15.00	85%	-	-	-	-	-
Biddestone	237.61	7,000.00	29.46	3.33%	252.76	237.56	94%	30.11	7,610.13	7,152.48	457.64	342.09
Bishops Cannings	764.96	13,900.00	18.17	-7.81%	792.43	722.19	91%	18.57	14,715.22	13,410.88	1,304.34	974.99
Bishopstone	275.91	5,000.00	18.12	0.83%	280.22	259.33	93%	18.52	5,189.29	4,802.44	386.85	289.17
Bishopstrow	63.58	900.00	14.16	-3.34%	64.70	62.43	96%	14.47	936.31	903.46	32.85	24.56
Bowerchalke	179.6	4,500.00	25.06	-0.95%	179.69	166.67	93%	25.61	4,602.10	4,268.64	333.46	249.26
Box	1,529.51	131,189.00	85.77	12.62 %	1,542.98	1,443.63	94%	87.66	135,252.9 1	126,544.19	8,708.72	6,509.77
Boyton	88.56	900.00	10.16	44.94 %	91.62	86.55	94%	10.38	951.34	898.69	52.64	39.35
Bradford On Avon Town	3,981.49	354,157.00	88.95	-0.08%	4,028.10	3,615.22	90%	90.91	366,182.0 8	328,648.44	37,533.64	28,056.40
Bratton	525.96	24,500.00	46.58	-2.14%	525.94	481.94	92%	47.60	25,037.25	22,942.64	2,094.61	1,565.72

Braydon	26.96	0.00	-	0.00%	25.60	22.84	89%	-	-	-	-	-		
Bremhill	461.88	5,000.00	10.83	0.65%	462.14	440.69	95%	11.07	5,115.09	4,877.67	-	237.41	-	177.47
Brinkworth	595.11	16,000.00	26.89	-1.25%	598.15	573.87	96%	27.48	16,438.11	15,770.85	-	667.25	-	498.77
Britford	185.97	600.00	3.23	11.38 %	186.47	169.21	91%	3.30	615.55	558.57	-	56.98	-	42.59
Broadchalke	321.78	6,000.00	18.65	0.32%	321.56	304.88	95%	19.06	6,129.03	5,811.10	-	317.93	-	237.65
Broad Hinton & W/Bourne Bassett	398	5,500.00	13.82	-0.93%	392.48	376.44	96%	14.12	5,543.40	5,316.85	-	226.55	-	169.35
Broad Town	266.66	3,400.00	12.75	2.99%	270.29	253.67	94%	13.03	3,522.01	3,305.45	-	216.57	-	161.88
Brokenborough	96.22	1,265.00	13.15	0.08%	101.18	98.90	98%	13.44	1,359.79	1,329.15	-	30.64	-	22.90
Bromham	807.14	34,000.00	42.12	-3.17%	811.71	737.77	91%	43.05	34,941.39	31,758.52	-	3,182.87	-	2,379.19
Broughton Gifford	350.74	7,500.00	21.38	15.82 %	348.68	325.75	93%	21.85	7,618.78	7,117.75	-	501.03	-	374.52
Bulford	1,092.81	39,336.33		-2.54%	1,131.99	1,055.47	93%				-		-	

			36.00					36.79	41,648.18	38,832.85	2,815.32	2,104.45
Bulkington	122.88	4,500.00	36.62	1.05%	122.56	118.20	96%	37.43	4,586.89	4,423.71	- 163.18	- 121.97
Burbage	789.53	32,910.00	41.68	-0.79%	790.41	735.01	93%	42.60	33,669.06	31,309.19	- 2,359.87	- 1,764.00
Burcombe	64.28	1,500.00	23.34	13.85 %	62.95	57.77	92%	23.85	1,501.58	1,378.02	- 123.56	- 92.36
Buttermere	28.26	0.00	-	0.00%	31.53	29.98	95%	-	-	-	-	-
Calne Town	5,865.82	1,172,825.0 0	199.9 4	-0.99%	5,878.14	5,080.29	86%	204.34	1,201,131.37	1,038,099.75	- 163,031.62	- 121,866.13
Calne Without	1,128.83	6,000.00	5.32	0.19%	1,138.59	1,077.06	95%	5.44	6,190.56	5,856.02	- 334.54	- 250.07
Castle Combe	172.83	4,250.00	24.59	-1.36%	177.98	162.75	91%	25.13	4,472.81	4,090.07	- 382.74	- 286.10
Chapmanslade	315.12	5,000.00	15.87	-0.81%	315.77	300.52	95%	16.22	5,121.52	4,874.18	- 247.34	- 184.89
Charlton	233.73	4,800.00	20.54	2.04%	237.43	224.44	95%	20.99	4,984.10	4,711.42	- 272.68	- 203.83
Charlton St Peter & Wilsford	84.77	800.00	9.44	2.72%	89.61	83.64	93%	9.65	864.53	806.93	- 57.60	- 43.05



Cherhill	358	6,800.00	18.99	22.04 %	357.11	333.64	93%	19.41	6,930.71	6,475.21	- 455.50	- 340.49
Cheverill Magna (Great Cheverell)	256.01	8,171.00	31.92	0.92%	252.94	238.32	94%	32.62	8,251.47	7,774.53	- 476.94	- 356.51
Chicklade	39	0.00	-	0.00%	39.43	38.01	96%	-	-	-	-	-
Chilmark	236.31	6,500.00	27.51	2.27%	243.56	227.81	94%	28.12	6,847.74	6,404.93	- 442.81	- 331.00
Chilton Foliat	190.74	5,665.00	29.70	0.07%	201.08	189.71	94%	30.35	6,103.46	5,758.34	- 345.12	- 257.98
Chippenham Town	12,669.7 3	1,701,390.0 0	134.2 9	2.08%	12,632.66	11,285.48	89%	137.24	1,733,761.59	1,548,868.71	- 184,892.88	- 138,207.43
Chippenham Without	84.38	3,675.00	43.55	15.46 %	87.38	84.73	97%	44.51	3,889.12	3,771.17	- 117.95	- 88.16
Chirton	183.98	2,000.00	10.87	-4.31%	182.75	171.01	94%	11.11	2,030.20	1,899.77	- 130.42	- 97.49
Chitterne	139.9	6,000.00	42.89	2.85%	139.50	127.18	91%	43.83	6,114.78	5,574.75	- 540.03	- 403.67
Cholderton	92.04	3,600.00	39.11	-0.81%	91.21	84.51	93%	39.97	3,645.70	3,377.90	- 267.80	- 200.18
Christian Malford	341.98	9,000.00		7.47%	352.83	340.05	96%				-	-

			26.32					26.90	9,490.79	9,147.02	343.77	256.97
Chute	164.87	5,750.00	34.88	-0.06%	171.25	163.32	95%	35.65	6,104.61	5,821.93	- 282.68	- 211.31
Chute Forest	84.38	2,600.00	30.81	1.72%	86.44	86.44	100%	31.49	2,721.81	2,721.81	-	-
Clarendon Park	114.33	1,500.00	13.12	144.78 %	118.46	113.09	95%	13.41	1,588.39	1,516.38	- 72.00	- 53.82
Clyffe Pypard	142.98	2,000.00	13.99	64.59 %	145.77	136.44	94%	14.30	2,084.19	1,950.79	- 133.40	- 99.72
Codford	362.08	6,000.00	16.57	5.54%	364.62	323.11	89%	16.93	6,174.67	5,471.72	- 702.95	- 525.46
Colerne	962.17	47,619.66	49.49	2.17%	968.15	916.96	95%	50.58	48,967.85	46,378.72	- 2,589.13	- 1,935.37
Collingbourne Ducis	386.26	17,427.00	45.12	1.35%	388.74	357.32	92%	46.11	17,925.83	16,476.97	- 1,448.86	- 1,083.02
Collingbourne Kingston	224.87	9,500.00	42.25	-0.02%	223.50	203.63	91%	43.18	9,650.62	8,792.64	- 857.98	- 641.34
Compton Bassett	109.35	2,870.00	26.25	58.32 %	111.51	99.11	89%	26.83	2,991.53	2,658.87	- 332.66	- 248.66
Compton Chamberlayne	55.52	2,250.00	40.53	-0.61%	61.48	58.90	96%	41.42	2,546.60	2,439.74	- 106.87	- 79.88

Coombe Bissett	358.5	11,000.00	30.68	- 12.02 %	368.41	351.22	95%	31.35	11,551.48	11,012.49	- 538.99	- 402.90
Corsham Town	4,800.28	560,090.00	116.6 8	0.00%	4,833.88	4,281.79	89%	119.25	576,425.5 0	510,590.44	- 65,835.05	- 49,211.70
Corsley	341.98	5,000.00	14.62	12.81 %	340.18	327.53	96%	14.94	5,082.85	4,893.84	- 189.01	- 141.29
Coulston	79.3	1,960.00	24.72	0.12%	79.40	77.31	97%	25.26	2,005.95	1,953.15	- 52.80	- 39.47
Cricklade Town	1,617.37	242,841.00	150.1 5	2.51%	1,619.62	1,484.71	92%	153.45	248,536.0 3	227,833.65	- 20,702.38	- 15,475.03
Crudwell	503.27	14,095.00	28.01	-1.09%	508.93	491.28	97%	28.63	14,568.74	14,063.49	- 505.25	- 377.68
Dauntsey	255.62	8,000.00	31.30	14.82 %	257.30	241.90	94%	31.99	8,230.67	7,738.04	- 492.62	- 368.24
Devizes Town	4,403.97	464,632.00	105.5 0	0.67%	4,394.81	3,738.57	85%	107.82	473,852.8 1	403,096.36	- 70,756.45	- 52,890.45
Dilton Marsh	742.77	19,500.00	26.25	-1.28%	737.37	646.63	88%	26.83	19,781.79	17,347.47	- 2,434.33	- 1,819.66

Dinton	300.89	10,000.00	33.23	-0.27%	302.47	278.80	92%	33.96	10,272.20	9,468.34	-	803.86	-	600.88
Donhead St Andrew	232.73	5,000.00	21.48	42.06 %	253.44	247.32	98%	21.95	5,563.66	5,429.31	-	134.35	-	100.43
Donhead St Mary	480.39	13,000.00	27.06	7.68%	489.40	449.87	92%	27.66	13,534.51	12,441.30	-	1,093.21	-	817.18
Downton	1,360.66	45,137.00	33.17	8.15%	1,363.35	1,233.27	90%	33.90	46,217.21	41,807.53	-	4,409.68	-	3,296.23
Durnford	183.98	2,050.00	11.14	0.27%	188.87	175.68	93%	11.39	2,150.30	2,000.13	-	150.17	-	112.25
Durrington Town	2,185.62	104,603.00	47.86	0.00%	2,177.66	2,036.25	94%	48.91	106,515.7 1	99,598.93	-	6,916.78	-	5,170.29
Easterton	247.66	12,800.00	51.68	-1.54%	243.80	227.64	93%	52.82	12,876.77	12,023.25	-	853.52	-	638.01
East Kennett	55.12	0.00	-	0.00%	55.27	50.90	92%	-	-	-	-	-	-	-
East Knoyle	334.12	7,000.00	20.95	1.11%	342.61	324.00	95%	21.41	7,335.59	6,937.13	-	398.46	-	297.85
Easton Grey	44.38	0.00	-	0.00%	45.52	44.18	97%	-	-	-	-	-	-	-

Easton Royal	136.41	4,995.00	36.62	2.18%	141.86	136.80	96%	37.43	5,309.20	5,119.83	-	-
Ebbesbourne Wake	101.19	1,000.00	9.88	- 39.13 %	103.90	97.55	94%	10.10	1,049.12	985.00	-	-
Edington	341.78	6,000.00	17.56	0.80%	345.03	318.78	92%	17.95	6,192.02	5,720.93	-	-
Enford	262.78	6,439.00	24.50	- 17.51 %	263.31	238.10	90%	25.04	6,593.02	5,961.79	-	-
Erlestoke	91.84	5,300.00	57.71	1.16%	92.24	87.42	95%	58.98	5,440.28	5,156.00	-	-
Etchilhampton	75.32	1,500.00	19.92	1.63%	73.84	67.88	92%	20.36	1,503.25	1,381.92	-	-
Everleigh	91.14	3,300.00	36.21	4.35%	92.35	87.55	95%	37.01	3,417.56	3,239.93	-	-
Figcheldean	233.73	16,497.00	70.58	12.03 %	233.14	214.61	92%	72.13	16,817.03	15,480.41	-	-
Firsdown	282.68	7,000.00	24.76	15.49 %	279.60	273.53	98%	25.30	7,075.20	6,921.60	-	-
Fittleton	104.48	4,000.00	38.28	1.73%	110.00	101.82	93%	39.12	4,303.44	3,983.42	-	-

Fonthill Bishop	43.18	0.00	-	0.00%	47.18	41.96	89%	-	-	-	-	-		
Fonthill Gifford	57.51	1,400.00	24.34	1.97%	60.43	54.81	91%	24.88	1,503.23	1,363.43	-	139.80	-	104.50
Fovant	328.45	6,000.00	18.27	-7.68%	338.19	310.54	92%	18.67	6,314.66	5,798.38	-	516.28	-	385.92
Froxfield	155.42	4,500.00	28.95	-2.85%	157.68	133.36	85%	29.59	4,665.26	3,945.71	-	719.55	-	537.87
Fyfield & West Overton	390.64	9,000.00	23.04	1.19%	398.26	372.05	93%	23.55	9,377.78	8,760.62	-	617.16	-	461.33
Grafton	335.02	6,500.00	19.40	16.59%	341.50	319.08	93%	19.83	6,770.85	6,326.34	-	444.52	-	332.28
Great Bedwyn	593.32	15,000.00	25.28	0.04%	610.71	545.44	89%	25.84	15,778.40	14,092.08	-	1,686.33	-	1,260.53
Great Hinton	99.6	1,800.00	18.07	-0.17%	103.05	101.82	99%	18.47	1,903.08	1,880.36	-	22.72	-	16.98
Great Somerford	379.29	6,895.00	18.18	-0.55%	380.85	364.89	96%	18.58	7,076.18	6,779.64	-	296.54	-	221.66
Great Wishford	140.99	2,500.00	17.73	2.13%	144.56	130.95	91%	18.12	2,619.44	2,372.82	-	246.61	-	184.34
Grimstead	274.32	3,500.00		-1.47%	273.23	263.41	96%				-		-	

			12.76					13.04	3,563.12	3,435.06	128.06	95.72
Grittleton	267.56	3,934.00	14.70	-0.34%	276.59	267.27	97%	15.02	4,155.32	4,015.30	- 140.02	- 104.66
Ham	99.6	1,500.00	15.06	-3.71%	105.46	103.31	98%	15.39	1,623.17	1,590.08	- 33.09	- 24.74
Hankerton	152.24	3,500.00	22.99	-1.63%	151.89	147.12	97%	23.50	3,568.77	3,456.70	- 112.07	- 83.78
Heddington	198.2	2,750.00	13.87	-0.36%	198.88	180.68	91%	14.18	2,819.15	2,561.16	- 257.99	- 192.85
Heytesbury & Knook	361.68	9,400.00	25.99	-0.35%	362.78	319.79	88%	26.56	9,636.08	8,494.19	- 1,141.89	- 853.56
Heywood	308.15	3,911.00	12.69	3.59%	305.04	287.03	94%	12.97	3,956.12	3,722.54	- 233.57	- 174.60
Hilmarton	309.94	7,700.00	24.84	0.61%	310.86	290.43	93%	25.39	7,891.64	7,373.00	- 518.65	- 387.69
Hilperton	1,940.65	24,238.72	12.49	4.17%	1,898.09	1,733.23	91%	12.76	24,228.70	22,124.30	- 2,104.40	- 1,573.04
Hindon	231.93	7,500.00	32.34	0.50%	242.01	221.56	92%	33.05	7,998.79	7,322.89	- 675.90	- 505.24
Holt	697.5	16,899.00	24.23	-0.82%	700.83	642.03	92%	24.76	17,354.70	15,898.63	- 1,456.07	- 1,088.41

Horningsham	164.27	8,500.00	51.74	-2.73%	171.69	151.82	88%	52.88	9,078.67	8,027.98	-	-	1,050.69	785.39
Hullavington	483.67	17,000.00	35.15	2.00%	487.29	464.47	95%	35.92	17,505.06	16,685.30	-	-	819.77	612.78
Idmiston	902.76	22,000.00	24.37	0.37%	909.72	871.80	96%	24.91	22,657.61	21,713.17	-	-	944.44	705.97
Keevil	228.95	6,000.00	26.21	3.88%	230.81	225.42	98%	26.79	6,182.62	6,038.24	-	-	144.38	107.92
Kilminster	137.81	4,000.00	29.03	12.17 %	139.31	130.57	94%	29.67	4,133.14	3,873.84	-	-	259.30	193.83
Kington Langley	374.32	19,038.00	50.86	-2.77%	372.83	347.74	93%	51.98	19,379.30	18,075.15	-	-	1,304.15	974.85
Kington St Michael	302.98	12,630.00	41.69	9.77%	305.53	282.87	93%	42.61	13,017.77	12,052.29	-	-	965.48	721.70
Lacock	500.49	11,100.00	22.18	-0.40%	513.40	480.51	94%	22.67	11,637.73	10,892.18	-	-	745.55	557.30
Landford	578.59	18,000.00	31.11	-0.26%	587.04	563.41	96%	31.79	18,664.60	17,913.29	-	-	751.30	561.60
Langley Burrell	131.54	4,350.00	33.07	9.76%	132.67	123.36	93%	33.80	4,483.92	4,169.26	-	-	314.66	235.20
Latton	243.08	5,689.00		0.00%	241.62	226.52	94%				-	-		



			23.40					23.91	5,778.29	5,417.18	361.11	269.93
Laverstock & Ford	2,317.06	28,855.00	12.45	15.49 %	2,361.25	2,188.48	93%	12.72	30,044.31	27,846.00	- 2,198.31	- 1,643.24
Lea & Cleverton	394.42	8,518.00	21.60	-0.83%	401.00	390.23	97%	22.08	8,852.16	8,614.41	- 237.75	- 177.72
Leigh	146.66	3,500.00	23.86	-1.89%	149.23	137.05	92%	24.38	3,638.96	3,341.95	- 297.01	- 222.01
Limpley Stoke	299.99	11,465.00	38.22	2.49%	298.83	289.49	97%	39.06	11,672.55	11,307.72	- 364.83	- 272.71
Little Bedwyn	128.36	2,248.40	17.52	10.26 %	135.28	127.91	95%	17.91	2,422.25	2,290.28	- 131.96	- 98.64
Little Cheverell	80.6	2,500.00	31.02	12.68 %	80.77	76.88	95%	31.70	2,560.61	2,437.28	- 123.32	- 92.18
Little Somerford	181.89	6,000.00	32.99	35.93 %	187.12	180.77	97%	33.72	6,308.90	6,094.80	- 214.10	- 160.04
Longbridge Deverill	395.61	4,000.00	10.11	0.70%	394.41	370.92	94%	10.33	4,075.21	3,832.50	- 242.71	- 181.42
Luckington	300.29	4,800.00	15.98	-2.32%	301.18	284.34	94%	16.33	4,918.74	4,643.72	- 275.02	- 205.58
Ludgershall Town	1,497.38	105,000.00	70.12	5.46%	1,497.25	1,281.90	86%	71.66	107,296.8	91,864.34	- 15,432.55	- 11,535.83

									9			
Lydiard Millicent	743.56	14,000.00	18.83	0.48%	752.84	731.91	97%	19.24	14,487.85	14,085.07	-402.78	-301.08
Lydiard Tregoze	224.57	7,500.00	33.40	3.99%	222.42	201.52	91%	34.13	7,592.26	6,878.84	-713.42	-533.28
Lyneham & Bradenstoke	1,528.32	35,000.00	22.90	15.72 %	1,531.98	1,438.51	94%	23.40	35,854.15	33,666.60	-2,187.55	-1,635.20
Maiden Bradley	137.71	9,977.83	72.46	-0.60%	136.69	123.42	90%	74.05	10,122.46	9,139.76	-982.70	-734.57
Malmesbury Town	2,041.74	345,279.00	169.1 1	0.00%	2,056.54	1,841.44	90%	172.83	355,432.6 7	318,256.85	-37,175.82	-27,788.93
Manningford	191.34	6,300.00	32.93	-3.40%	196.70	182.95	93%	33.65	6,619.83	6,157.08	-462.75	-345.90
Marden	57.31	350.00	6.11	-0.16%	61.12	51.14	84%	6.24	381.66	319.34	-62.32	-46.58
Market Lavington	786.65	44,500.00	56.57	4.82%	793.74	726.32	92%	57.81	45,889.71	41,991.86	-3,897.86	-2,913.65
Marlborough Town	3,343.80	407,000.00	121.7 2	1.93%	3,400.67	3,086.98	91%	124.40	423,036.0 0	384,013.64	-39,022.36	-29,169.21

Marston	80	2,000.00	25.00	2.71%	79.88	75.70	95%	25.55	2,040.93	1,934.14	-	-
Marston Meysey	105.17	2,270.00	21.58	7.47%	111.08	108.41	98%	22.05	2,449.84	2,390.96	-	-
Melksham Town	4,999.28	342,050.00	68.42	0.00%	4,924.51	4,179.74	85%	69.93	344,347.5 4	292,269.32	-	-
Melksham Without	2,821.32	107,000.00	37.93	1.12%	3,017.44	2,760.00	91%	38.76	116,969.4 3	106,989.91	-	-
Mere	1,207.13	90,000.00	74.56	3.10%	1,213.67	1,060.62	87%	76.20	92,482.04	80,819.58	-	-
Mildenhall	218.4	7,000.00	32.05	8.98%	225.62	206.23	91%	32.76	7,390.21	6,755.08	-	-
Milston	54.73	800.00	14.62	1.74%	55.65	52.45	94%	14.94	831.50	783.69	-	-
Milton Lilbourne	255.72	7,000.00	27.37	1.60%	264.17	248.57	94%	27.97	7,389.40	6,953.03	-	-
Minety	669.64	12,000.00	17.92	0.17%	686.65	665.02	97%	18.31	12,575.47	12,179.34	-	-
Monkton Farleigh	191.24	4,300.00	22.48	1.12%	192.30	165.58	86%	22.97	4,418.01	3,804.13	-	-

Netheravon	411.63	20,500.00	49.80	4.47%	416.52	367.42	88%	50.90	21,199.04	18,700.06	-	-
Netherhampton	193.53	1,750.00	9.04	-0.22%	207.55	191.36	92%	9.24	1,917.53	1,767.95	-	-
Nettleton	336.31	5,000.00	14.87	40.95 %	339.80	324.54	96%	15.20	5,163.99	4,932.08	-	-
Newton Toney	175.52	7,125.00	40.59	3.92%	176.28	164.58	93%	41.48	7,312.62	6,827.27	-	-
North Bradley	705.36	8,345.00	11.83	0.08%	707.65	656.27	93%	12.09	8,555.67	7,934.47	-	-
North Newton	194.42	3,000.00	15.43	1.31%	192.38	182.07	95%	15.77	3,033.73	2,871.15	-	-
North Wraxall	203.78	2,500.00	12.27	23.69 %	203.51	199.83	98%	12.54	2,552.00	2,505.86	-	-
Norton & Foxley	62.19	0.00	-	0.00%	63.59	62.61	98%	-	-	-	-	-
Norton Bavant	54.92	0.00	-	0.00%	54.89	54.23	99%	-	-	-	-	-
Oaksey	238.7	12,852.00	53.84	1.09%	238.75	219.33	92%	55.02	13,137.09	12,068.52	-	-
Odstock	259.79	9,000.00		-0.14%	265.12	242.38	91%				-	-

			34.64					35.40	9,385.80	8,580.76	805.04	601.77
Ogbourne St Andrew	188.25	2,950.00	15.67	3.23%	189.23	180.20	95%	16.01	3,030.47	2,885.86	- 144.61	- 108.10
Ogbourne St George	213.13	4,750.00	22.29	-0.27%	218.68	208.56	95%	22.78	4,981.61	4,751.08	- 230.54	- 172.33
Orcheston	108.06	1,500.00	13.88	- 17.67 %	108.36	100.80	93%	14.19	1,537.13	1,429.88	- 107.24	- 80.16
Patney	68.16	500.00	7.34	-0.54%	68.87	60.45	88%	7.50	516.63	453.46	- 63.16	- 47.21
Pewsey	1,524.94	87,000.00	57.05	-0.24%	1,540.64	1,364.22	89%	58.31	89,827.17	79,540.98	- 10,286.19	- 7,688.92
Pitton & Farley	373.03	6,523.41	17.49	-5.77%	377.34	351.77	93%	17.87	6,744.87	6,287.81	- 457.06	- 341.65
Potterne	621.08	16,000.00	25.76	4.46%	623.96	547.64	88%	26.33	16,426.82	14,417.56	- 2,009.26	- 1,501.92
Poulshot	156.81	5,000.00	31.89	-2.63%	156.82	142.54	91%	32.59	5,111.01	4,645.60	- 465.41	- 347.89
Preshute	80.2	2,050.00	25.56	2.20%	81.46	80.70	99%	26.12	2,127.92	2,108.07	- 19.85	- 14.84
Purton	1,659.86	165,430.00		2.01%	1,726.79	1,580.21	92%		175,895.5		-	-

			99.67					101.86	6	160,964.52	14,931.04	11,160.95
Quidhampton	159.3	4,020.00	25.24	-6.97%	160.16	142.34	89%	25.80	4,131.37	3,671.70	-459.67	-343.60
Ramsbury	942.17	39,480.00	41.90	10.15%	962.11	902.81	94%	42.82	41,199.28	38,659.95	-2,539.33	-1,898.15
Redlynch	1,580.46	30,452.00	19.27	0.16%	1,581.06	1,494.51	95%	19.69	31,137.30	29,432.79	-1,704.51	-1,274.12
Roundway	2,051.49	58,682.00	28.60	-5.36%	2,079.76	1,923.22	92%	29.23	60,789.72	56,214.18	-4,575.54	-3,420.22
Rowde	514.32	27,000.00	52.50	-9.42%	514.61	470.95	92%	53.66	27,611.40	25,268.82	-2,342.58	-1,751.08
Royal Wootton Bassett Town	4,271.24	787,090.00	184.28	-1.34%	4,361.58	3,894.10	89%	188.33	821,434.51	733,392.05	-88,042.45	-65,811.73
Rushall	77.71	2,600.00	33.46	21.58%	76.52	74.24	97%	34.20	2,616.69	2,538.72	-77.97	-58.28
Salisbury City	15,335.14	1,380,162.60	90.00	5.88%	15,337.75	13,518.68	88%	91.98	1,410,766.25	1,243,448.19	-167,318.06	-125,070.25
Savernake	134.13	1,000.00	7.46	1.50%	138.17	134.05	97%	7.62	1,053.42	1,022.01	-31.41	-23.48
Seagry	160	8,500.00		0.32%	162.14	158.77	98%				-	-

			53.13					54.30	8,804.02	8,621.03	182.99	136.78
Sedgehill & Semley	275.42	4,920.00	17.86	-1.81%	284.48	269.68	95%	18.25	5,192.59	4,922.45	-270.14	-201.93
Seend	523.87	9,761.00	18.63	1.80%	538.52	510.31	95%	19.04	10,253.35	9,716.23	-537.11	-401.49
Semington	395.81	7,500.00	18.95	-4.20%	391.91	368.87	94%	19.37	7,590.08	7,143.87	-446.21	-333.54
Shalbourne	303.28	0.00	-	0.00%	315.38	298.92	95%	-	-	-	-	-
Sherrington	33.23	0.00	-	0.00%	33.31	30.37	91%	-	-	-	-	-
Sherston	713.02	22,400.00	31.42	-0.35%	729.12	665.81	91%	32.11	23,412.95	21,379.98	-2,032.96	-1,519.64
Shrewton	769.04	18,000.00	23.41	-0.17%	773.34	710.21	92%	23.93	18,502.17	16,991.79	-1,510.39	-1,129.01
Sopworth	61.39	500.00	8.14	-2.28%	61.16	59.94	98%	8.32	508.79	498.65	-10.15	-7.59
South Newton	253.23	4,700.00	18.56	-1.69%	245.82	214.15	87%	18.97	4,662.79	4,062.07	-600.73	-449.04
Southwick	736.3	14,500.00	19.69	-0.71%	757.12	680.44	90%	20.12	15,235.66	13,692.62	-1,543.05	-1,153.43

South Wraxall	215.42	2,000.00	9.28	- 35.29 %	222.24	214.72	97%	9.48	2,107.76	2,036.44	- 71.32	- 53.31
Stanton St Bernard	84.67	1,500.00	17.72	0.11%	86.61	81.04	94%	18.11	1,568.49	1,467.62	- 100.87	- 75.40
Stanton St Quintin	265.37	4,750.00	17.90	6.04%	266.90	253.88	95%	18.29	4,882.62	4,644.43	- 238.19	- 178.04
Stapleford	137.01	3,650.00	26.64	-2.35%	134.76	125.25	93%	27.23	3,668.99	3,410.07	- 258.92	- 193.54
Staverton	714.41	22,411.00	31.37	5.55%	711.73	663.36	93%	32.06	22,818.16	21,267.41	- 1,550.75	- 1,159.18
Steeple Ashton	442.87	20,000.00	45.16	0.67%	446.20	417.59	94%	46.15	20,593.70	19,273.25	- 1,320.45	- 987.04
Steeple Langford	246.16	5,000.00	20.31	1.25%	257.96	232.79	90%	20.76	5,354.43	4,831.98	- 522.45	- 390.53
Stert	91.24	912.40	10.00	0.00%	91.59	90.45	99%	10.22	936.05	924.40	- 11.65	- 8.71
Stockton	90.05	0.00	-	- 100.00 %	95.44	84.15	88%	-	-	-	-	-
Stourton	95.52	1,328.00	13.90	1.16%	100.40	92.85	92%	14.21	1,426.26	1,319.01	- 107.25	- 80.17



St Paul Without	903.06	11,064.00	12.25	5.88%	954.12	912.03	96%	12.52	11,945.11	11,418.16	- 526.95	- 393.89
Stratford Tony	29.15	0.00	-	0.00%	30.79	30.04	98%	-	-	-	-	-
Sutton Benger	428.94	6,750.00	15.74	-1.32%	429.04	402.60	94%	16.09	6,901.66	6,476.34	- 425.32	- 317.93
Sutton Mandeville	127.26	900.00	7.07	8.10%	136.86	133.23	97%	7.23	988.89	962.66	- 26.23	- 19.61
Sutton Veny	320.09	12,000.00	37.49	19.78 %	322.65	300.52	93%	38.31	12,362.26	11,514.36	- 847.91	- 633.81
Swallowcliffe	105.67	1,500.00	14.20	-2.00%	107.93	103.63	96%	14.51	1,566.32	1,503.92	- 62.40	- 46.65
Teffont	136.12	6,785.00	49.85	2.53%	144.99	138.60	96%	50.95	7,386.76	7,061.21	- 325.55	- 243.35
Tidcombe & Fosbury	46.17	0.00	-	0.00%	53.19	51.58	97%	-	-	-	-	-
Tidworth Town Council	2,153.88	170,000.00	78.93	18.00 %	2,087.29	1,933.79	93%	80.67	168,374.3 0	155,991.99	- 12,382.30	- 9,255.77
Tilshead	136.81	6,300.00	46.05	0.26%	139.06	131.61	95%	47.06	6,544.59	6,193.97	- 350.62	- 262.09

Tisbury	926.15	42,542.00	45.93	8.35%	939.40	821.82	87%	46.94	44,095.87	38,576.61	-	-
Tockenham	119	3,200.00	26.89	7.65%	120.47	111.58	93%	27.48	3,310.71	3,066.39	-	-
Tollard Royal	61.09	3,000.00	49.11	4.62%	64.79	61.54	95%	50.19	3,251.84	3,088.72	-	-
Trowbridge Town	11,002.0 1	1,319,488.0 0	119.9 3	4.55%	11,002.97	9,352.50	85%	122.57	1,348,617.09	1,146,321.52	-	-
Upavon	490.54	14,500.00	29.56	0.07%	489.42	447.02	91%	30.21	14,785.53	13,504.62	-	-
Upper Deverills	167.26	5,850.00	34.98	0.11%	174.43	164.35	94%	35.75	6,235.80	5,875.44	-	-
Upton Lovell	86.66	2,800.00	32.31	12.93 %	88.91	84.63	95%	33.02	2,935.88	2,794.55	-	-
Upton Scudamore	142.68	2,950.00	20.68	6.49%	143.69	135.27	94%	21.13	3,036.88	2,858.93	-	-
Urchfont	512.52	27,300.00	53.27	-0.58%	513.76	468.98	91%	54.44	27,970.09	25,532.18	-	-
Warminster Town	6,291.48	453,318.00	72.05	-0.01%	6,294.91	5,527.97	88%	73.64	463,526.3 3	407,052.62	-	-

West Ashton	318.9	4,250.00	13.33	0.83%	317.96	300.43	94%	13.62	4,331.65	4,092.84	-	-
Westbury Town	4,982.86	349,332.00	70.11	4.53%	4,988.44	4,280.52	86%	71.65	357,433.80	306,709.62	-	-
West Dean	105.27	4,000.00	38.00	-2.14%	102.47	93.37	91%	38.84	3,979.52	3,626.12	-	-
West Knoyle	67.16	2,200.00	32.76	0.83%	68.20	61.72	90%	33.48	2,283.39	2,066.43	-	-
West Lavington	471.83	19,200.00	40.69	-0.80%	477.78	440.08	92%	41.59	19,868.57	18,300.81	-	-
West Tisbury	267.56	5,810.00	21.71	39.88%	279.00	264.84	95%	22.19	6,190.35	5,876.17	-	-
Westwood	503.67	10,500.00	20.85	-0.81%	498.45	459.22	92%	21.31	10,621.32	9,785.38	-	-
Whiteparish	700.48	27,500.00	39.26	0.28%	711.19	667.35	94%	40.12	28,535.59	26,776.56	-	-
Wilcot & Huish	266.96	3,999.00	14.98	0.40%	275.21	261.69	95%	15.31	4,213.34	4,006.36	-	-
Wilsford-cum-Lake	54.73	400.00	7.31	7.50%	59.67	55.99	94%	7.47	445.78	418.29	-	-

Wilton Town	1,379.37	112,713.00	81.71	6.64%	1,389.51	1,206.41	87%	83.51	116,034.67	100,744.43	-15,290.25	-11,429.46
Wingfield	188.75	5,500.00	29.14	-1.92%	187.90	182.02	97%	29.78	5,595.86	5,420.75	-175.11	-130.90
Winsley	922.76	18,000.00	19.51	27.18%	926.42	886.20	96%	19.94	18,472.09	17,670.14	-801.96	-599.46
Winterbourne	578.39	16,852.65	29.14	1.71%	579.29	544.15	94%	29.78	17,251.88	16,205.37	-1,046.51	-782.26
Winterbourne Stoke	85.97	2,231.00	25.95	3.84%	88.59	83.48	94%	26.52	2,349.49	2,213.96	-135.52	-101.30
Winterslow	891.22	22,232.00	24.95	-0.95%	899.06	858.71	96%	25.50	22,925.04	21,896.16	-1,028.88	-769.09
Woodborough	142.98	1,350.00	9.44	11.32%	145.18	142.04	98%	9.65	1,400.65	1,370.36	-30.29	-22.64
Woodford	233.53	4,000.00	17.13	-2.45%	237.40	221.23	93%	17.51	4,156.13	3,873.04	-283.09	-211.61
Wootton Rivers	127.26	2,300.00	18.07	-8.23%	130.58	118.37	91%	18.47	2,411.49	2,186.00	-225.49	-168.55
Worton	279.6	7,000.00	25.04	-0.24%	275.46	250.06	91%	25.59	7,049.26	6,399.26	-650.01	-485.88

Wylle	208.25	5,000.00	24.01	-1.19%	213.10	199.78	94%	24.54	5,229.09	4,902.25	- 326.85	- 244.32
Yatton Keynell	374.02	8,750.00	23.39	-0.97%	372.41	351.82	94%	23.90	8,902.30	8,410.11	- 492.20	- 367.92
Zeals	296.51	5,504.00	18.56	2.09%	296.20	254.09	86%	18.97	5,618.42	4,819.66	- 798.76	- 597.07
<b>Total Tax Base</b>					182,305	164,575.5 9	90%				- <b>1,509,899.1 1</b>	- 1,128,649.5 8

